


Acknowledgement Number:642109651251125

Date of filing : 25-Nov-2025

| <b>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</b>   |  |                                 |                 | Assessment Year<br>2025-26 |
|---|--|---------------------------------|-----------------|----------------------------|
| [Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]<br>(Please see Rule 12 of the Income-tax Rules, 1962) |  |                                 |                 |                            |
| PAN   | ABFFM3063P   |                                 |                 |                            |
| Name  | MODI REALITY GENOME VALLEY LLP   |                                 |                 |                            |
| Address   | 5-4-187/3 AND 4, 3RD FLOOR, SOHAM MANSION , M G ROAD , SECUNDERABAD , 36-Telangana, 91-INDIA, 500003   |                                 |                 |                            |
| Status  | Firm   | Form Number                     | ITR-5           |                            |
| Filed u/s   | 139(1)-On or before due date   | e-Filing Acknowledgement Number | 642109651251125 |                            |
| Taxable Income and Tax Details  | Current Year business loss, if any   | 1                               | 17,22,184       |                            |
|   | Total Income   | 1A                              | 0               |                            |
|   | Book Profit under MAT, where applicable  | 2                               | 0               |                            |
|   | Adjusted Total Income under AMT, where applicable  | 3                               | 0               |                            |
|   | Net tax payable  | 4                               | 0               |                            |
|   | Interest and Fee Payable   | 5                               | 0               |                            |
|   | Total tax, interest and Fee payable  | 6                               | 0               |                            |
|   | Taxes Paid   | 7                               | 0               |                            |
|   | (+) Tax Payable /(-) Refundable (6-7)  | 8                               | (+) 0           |                            |
| Accreted Income and Tax Detail  | Accreted Income as per section 115TD   | 9                               | 0               |                            |
|   | Additional Tax payable u/s 115TD   | 10                              | 0               |                            |
|   | Interest payable u/s 115TE   | 11                              | 0               |                            |
|   | Additional Tax and interest payable  | 12                              | 0               |                            |
|   | Tax and interest paid  | 13                              | 0               |                            |
|   | (+) Tax Payable /(-) Refundable (12-13)  | 14                              | 0               |                            |
|   | This return has been digitally signed by <u>SOHAM SATISH MODI</u> in the capacity of <u>Designated partner</u> having PAN <u>ABMPM6725H</u> from IP address <u>106.222.231.134</u> on <u>25-Nov-2025 18:19:44</u> DSC SI.No & Issuer <u>3097367</u> & <u>541953218203CN=Capricorn Sub CA for Individual DSC 2022,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN</u> |                                 |                 |                            |
| System Generated  | <br>ABFFM3063P0564210965125112516ad5cf54d723ca955a7962276e472f5909a542c   |                                 |                 |                            |
| Barcode/QR Code   |  |                                 |                 |                            |
| <b>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</b>   |  |                                 |                 |                            |

|                      |   |                           |               |
|----------------------|---|---------------------------|---------------|
| Name Of Assessee     | : Modi Reality Genome Valley Llp  |                           |               |
| PAN                  | : ABFFM3063P  |                           |               |
| Office Address       | : 5-4-187/3 And 4, 3rd Floor, Soham Mansion, M G Road, Secunderabad, Telangana-500003 |                           |               |
| Status               | : FIRM (LIMITED LIABILITY)  | Assessment Year           | : 2025 - 2026 |
| Ward No              | : WARD 1(1),HYDERABAD   | Financial Year            | : 2024 - 2025 |
| D.O.I.               | : 10/04/2017  |                           |               |
| Mobile No.           | : 8978144447  |                           |               |
| Email Address        | : ebanking@modiproperties.com   |                           |               |
| Method Of Accounting | : Accrual   |                           |               |
| Name Of Bank         | : Yes Bank  |                           |               |
| MICR CODE            | : 500532002   |                           |               |
| IFSC CODE            | : YESB0000097   |                           |               |
| Address              | : Begumpet, Secundrabad   |                           |               |
| Account No.          | : 009763700002255   |                           |               |
| Return               | : ORIGINAL  |                           |               |
| Import Date          | : AIS : 18-09-2025 07:54 PM   | TIS : 18-09-2025 07:54 PM | 26AS :        |
|                      | : 18-09-2025 07:55 PM   |                           |               |
| Computation Date     | : 04-10-2025 01:28 PM   |                           |               |

### COMPUTATION OF TOTAL INCOME

#### Profits And Gains From Business Or Profession

0

#### Modi Reality Genome Valley Llp

Profit Before Tax As Per Profit And Loss Account

Add : -17,76,598

Depreciation Disallowed

Disallowed U/s 36 1,27,900

Disallowed U/s 37 5,987

Disallowed U/s 40 2,408

46,019 1,82,314

Less : Allowed Depreciation

-15,94,284

-1,27,900

-17,22,184

Out Of Loss Of Rs. 17,22,184, Unabsorbed Depreciation Is Rs. 1,27,900 & Business Loss Is Rs. 15,94,284

#### Current Year Losses Carried Forward

Business Loss Of Rs. 15,94,284

Unabsorbed Depreciation Of Rs. 1,27,900

Gross Total Income

Total Income

Nil

Nil

### COMPUTATION OF TAX ON TOTAL INCOME

Tax On Rs. Nil

Nil

Tax Payable

Nil

### FIXED ASSETS

| Block               | Rate   | WDV as on<br>01/04/2024 | Addition              |                       | Deduction | Total       | Depreciation for<br>the Year | WDV as on<br>31/03/2025 |
|---------------------|--------|-------------------------|-----------------------|-----------------------|-----------|-------------|------------------------------|-------------------------|
|                     |        |                         | More than 180<br>Days | Less than 180<br>Days |           |             |                              |                         |
|                     |        | Rs.                     | Rs.                   | Rs.                   | Rs.       | Rs.         | Rs.                          | Rs.                     |
| MACHINERY AND PLANT | 15.00% | 8,00,323.00             | 0.00                  | 0.00                  | 0.00      | 8,00,323.00 | 1,20,048.00                  | 6,80,275.00             |
| MACHINERY AND       | 40.00% | 19,629.00               | 0.00                  | 0.00                  | 0.00      | 19,629.00   | 7,852.00                     | 11,777.00               |



|       |  |             |      |      |      |             |             |             |
|-------|--|-------------|------|------|------|-------------|-------------|-------------|
| PLANT |  |             |      |      |      |             |             |             |
| Total |  | 8,19,952.00 | 0.00 | 0.00 | 0.00 | 8,19,952.00 | 1,27,900.00 | 6,92,052.00 |

### LOSSES TABLE

| A.Y.    | HEAD                    | LOSSES          |         |                 |
|---------|-------------------------|-----------------|---------|-----------------|
|         |                         | BROUGHT FORWARD | SET-OFF | CARRIED FORWARD |
| 2024-25 | Ordinary Business       | 2,88,152        | -       | 2,88,152        |
| 2024-25 | Unabsorbed Depreciation | 1,44,394        | -       | 1,44,394        |
| 2025-26 | Ordinary Business       | -               | -       | 15,94,284       |
| 2025-26 | Unabsorbed Depreciation | -               | -       | 1,27,900        |

### Tax Credit for AMT Paid under section 115JC against Tax Liability

| A.Y.    | Normal Tax Liability | Tax Liability u/s 115JC | Tax Payable by the Assessee | Additional Tax Liability | Extra FTC Utilised for AMT Provision | Credit u/s 115JD Utilised | Credit Lapsed | Credit Available for Carry Forward |
|---------|----------------------|-------------------------|-----------------------------|--------------------------|--------------------------------------|---------------------------|---------------|------------------------------------|
| 2022-23 | 1,10,457             | 3,80,514                | 3,80,514                    | 2,70,057                 | -                                    | -                         | -             | 2,70,057                           |
| 2023-24 | 55,626               | 24,31,016               | 24,31,016                   | 23,75,390                | -                                    | -                         | -             | 26,45,447                          |

### ALLOWED/DISALLOWED U/S 40

| Particulars          | Assessment Year | Disallowed Amount (Rs.) | Allowed Amount (Rs.) | Balance Amount (Rs.) |
|----------------------|-----------------|-------------------------|----------------------|----------------------|
| Non Deduction Of Tds | 2025-26         | 46,019                  | -                    | 46,019               |
| Total                |                 | 46,019                  | -                    | 46,019               |

### DISALLOWED U/S 36

| Sr. No. | Particulars                                     | Amount   |
|---------|---|----------|
| 1       | Delay in payment of Employee contribution to PF | 5,987    |
| Total   |   | 5,987.00 |

### DISALLOWED U/S 37

| Sr. No. | Particulars               | Amount   |
|---------|---------------------------|----------|
| 1       | TDS Interest and Late fee | 2,408    |
| Total   |                           | 2,408.00 |

### Details of Taxpayer Information Summary

| S. N. | Information Category     | Income Head       | Section | Processed Value | Derived Value  | As per Computation/ TR | Difference      | As per 26AS | Difference      |
|-------|--------------------------|-------------------|---------|-----------------|----------------|------------------------|-----------------|-------------|-----------------|
|       | (1)                      | (2)               | (3)     | (4)             | (5)            | (6)                    | (7)=(5)-(6)     | (8)         | (9)=(8)-(6)     |
| 1     | Sale of land or building | Capital Gain      | 194IA   | 3,47,02,000.00  | 3,47,02,000.00 | 0.00                   | 3,47,02,000.00  | 0.00        | Nil             |
|       | GST turnover             | Profit & Loss A/c |         | 1,51,06,785.00  | 1,51,06,785.00 | 2,98,65,969.00         | -1,47,59,184.00 | 0.00        | -2,98,65,969.00 |
| 3     | GST purchases            | Profit & Loss A/c |         | 1,29,05,703.00  | 1,29,05,703.00 | 82,18,513.00           | 46,87,190.00    |             |                 |

### MODI REALITY GENOME VALLEY LLP

### BALANCE SHEET AS ON 31ST DAY OF MARCH, 2025

| Liabilities                               | Amount (Rs.) | Assets  | Amount (Rs.) |
|---|--------------|---|--------------|
| <b>Partners' / Members' Fund</b>          |              | <b>Fixed Assets</b>   |              |
| Partners' / Members' capital              |              | Gross Block   | 8,19,951     |
| Partners Contribution                     | 1,00,000     | Less: Depreciation  | 1,27,900     |
| Partners Current Contribution             | 7,46,10,409  |   | 6,92,051     |
| <b>Loan Funds</b>                         |              | <b>Current Assets, Loans and Advances</b>                           |              |
| <b>Secured Loans</b>                      |              | <b>Current Assets</b>   |              |
| Rupee Loans from Others                   |              | <b>Inventories</b>  |              |
| <b>Unsecured Loans</b>                    |              | Work-in-progress  | 8,72,60,159  |
| Rupee Loans from Others                   |              | Sundry Debtors (Others)   | 10,50,142    |
| <b>Current Liabilities and Provisions</b> |              | <b>Cash and Bank Balances</b>                                       |              |
| <b>Current Liabilities</b>                |              | Balance with banks  | 35,782       |
| Sundry Creditors (Others)                 | 80,76,217    | Cash-in-hand  | 95,684       |
| Income received in advance                | 73,41,552    |   | 1,31,466     |
| Other payables                            |              | Other Current Assets  |              |
|   |              | TDS Receivable  | 10,864       |
| Advance from Customers                    | 79,513       | <b>Loans and Advances</b>   |              |
|   |              | Advances recoverable in cash or in kind or for value to be received | 22,46,200    |

|  |          |                    |  |          |                    |
|--|----------|--------------------|--|----------|--------------------|
| Audit Fees Payable                         | 40,000   |                    | Deposits, loans and advances to corporate and others | 3,85,000 | 26,31,200          |
| Commission Payable                         | 7,08,531 |                    |  |          |                    |
| Current maturities of long term borrowings | 1,08,758 |                    |  |          |                    |
| Electricity Bills Payable                  | 8,793    |                    |  |          |                    |
| Statutory Dues Payable                     | 1,18,346 | 10,63,941          |  |          |                    |
|  |          | 1,64,81,710        |  |          |                    |
| <b>TOTAL</b>                               |          | <b>9,17,75,882</b> | <b>TOTAL</b>   |          | <b>9,17,75,882</b> |

### MODI REALITY GENOME VALLEY LLP

#### MANUFACTURING ACCOUNT FOR THE YEAR ENDING ON 31ST DAY OF MARCH, 2025

| Particulars                          | Amount (Rs.)        | Particulars                      | Amount (Rs.)        |
|--------------------------------------|---------------------|----------------------------------|---------------------|
| <b>Opening Inventory</b>             |                     | <b>Closing Stock</b>             |                     |
| To Opening stock of Work in progress | 8,80,23,182         | By Work-in-progress              | 8,72,60,159         |
| To Purchases                         | 82,18,513           |                                  |                     |
| <b>Direct expenses</b>               |                     |                                  |                     |
| To Other direct expenses             |                     |                                  |                     |
| Labour Charges                       | 90,35,924           |                                  |                     |
| Other Direct Expenses                | 56,14,067           | <b>By Cost of Goods Produced</b> | <b>2,36,31,527</b>  |
| <b>TOTAL</b>                         | <b>11,08,91,686</b> | <b>TOTAL</b>                     | <b>11,08,91,686</b> |

#### TRADING ACCOUNT FOR THE YEAR ENDING ON 31ST DAY OF MARCH, 2025

| Particulars                      | Amount (Rs.)       | Particulars                 | Amount (Rs.)       |
|----------------------------------|--------------------|-----------------------------|--------------------|
| <b>To Cost of Goods Produced</b> | <b>2,36,31,527</b> | <b>Sales/Gross Receipts</b> |                    |
|                                  |                    | By Sale of services         | 2,90,65,629        |
| <b>To Gross Profit</b>           | <b>62,34,442</b>   | By Other operating revenues |                    |
|                                  |                    | Other Operating Revenue     | 8,00,340           |
| <b>TOTAL</b>                     | <b>2,98,65,969</b> | <b>TOTAL</b>                | <b>2,98,65,969</b> |

#### PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING ON 31ST DAY OF MARCH, 2025

| Particulars  | Amount (Rs.) | Particulars            | Amount (Rs.)     |
|--|--------------|------------------------|------------------|
| To Rents   | 3,48,000     | <b>By Gross Profit</b> | <b>62,34,442</b> |
| <b>Compensation to employees</b>   |              |                        |                  |
| To Salaries and wages  | 19,69,572    |                        |                  |
| To Contribution to recognised provident fund   | 1,03,832     |                        |                  |
| To Any other benefit to employees in respect of which an expenditure has been incurred |              |                        |                  |
| ESI Contribution   | 19,770       |                        |                  |
| Commission   | 44,500       |                        |                  |
|  | 64,270       |                        |                  |
| <b>Insurance</b>   |              |                        |                  |
| To Other Insurance including factory, office, car, goods etc.                          | 20,550       |                        |                  |
| To Sales promotion including publicity (other than advertisement)                      | 9,44,133     |                        |                  |
| <b>Commission</b>  |              |                        |                  |
| To Paid to Others  | 10,34,000    |                        |                  |
| <b>Professional / Consultancy Fees / Fee for Technical Services</b>                    |              |                        |                  |
| To Paid to Others  | 13,83,215    |                        |                  |
| To Audit Fee   | 40,000       |                        |                  |
| To Other expenses  |              |                        |                  |
| Bank Charges   | 5,978        |                        |                  |
| Discount Allowed   | 6,70,950     |                        |                  |
| Printing and Stationery  | 43,010       |                        |                  |
| Registration Charges   | 6,342        |                        |                  |
| Repairs and Maintenance  | 50,239       |                        |                  |
| Admin Service Charges  | 10,03,281    |                        |                  |
| Service Charges  | 12,085       |                        |                  |
| SIP - GST  | 1,099        |                        |                  |
| SIP - TDS  | 2,408        |                        |                  |

|  |        |                  |  |                  |
|--|--------|------------------|--|------------------|
| Miscellaneous Expenses   | 77,869 | 18,73,261        |  |                  |
| <b>Interest</b>  |        |                  |  |                  |
| To Paid in India, or paid to a resident (To other than Partners) |        | 1,02,307         |  |                  |
| To Depreciation and amortisation                                 |        | 1,27,900         | By Net Loss  | 17,76,598        |
|  |        | <b>80,11,040</b> |  | <b>80,11,040</b> |
| To Net Loss  |        | 17,76,598        | By Balance carried to Balance Sheet in partner's account | 17,76,598        |
| <b>TOTAL</b>   |        | <b>17,76,598</b> | <b>TOTAL</b>   | <b>17,76,598</b> |

**SOHAM SATISH MODI**  
(Designated Partner)



**INDEPENDENT AUDITOR'S REPORT**

To the Partners of Modi Realty Genome Valley LLP [LLP IN: AA]-1117]

**Opinion**

We have audited the financial statements of Modi Realty Genome Valley LLP, which comprise the balance sheet at March 31<sup>st</sup> 2025, and the profit and loss account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2025, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in India, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.


**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For KGM & Co

Chartered Accountants

Firm's Registration No. 015353S



Pranay Mehta

Partner

Membership.233650

UDIN: 25233650BMMAOZ1829

Place: Hyderabad

Date: 30/09/2025



# MODI REALTY GENOME VALLEY LLP

LLP IN: AAJ-1117

## Statement of Assets & Liabilities as at 31st March 2025

( Amount in Rs. )

| Particulars  | Note No | As at 31st March 2025 |                    | As at 31st March 2024 |                     |
|--|---------|-----------------------|--------------------|-----------------------|---------------------|
| <b>I EQUITY AND LIABILITIES</b>                        |         |                       |                    |                       |                     |
| <b>1 Partners' funds</b>                               |         |                       |                    |                       |                     |
| (a) Partners' Contribution                             | 2       | 1,00,000              |                    | 1,00,000              |                     |
| (b) Partners' Current Account                          | 3       | 7,46,10,409           |                    | 7,66,11,007           |                     |
|  |         |                       | 7,47,10,409        |                       | 7,67,11,007         |
| <b>2 Non Current liabilities</b>                       |         |                       |                    |                       |                     |
| (a) Long-term borrowings                               | 4       |                       | 1,50,195           |                       | 3,62,730            |
| <b>2 Current liabilities</b>                           |         |                       |                    |                       |                     |
| (a) Short-term borrowings                              | 5       | 4,33,568              |                    | 1,01,516              |                     |
| (b) Trade Payables                                     | 6       | 80,76,217             |                    | 64,06,034             |                     |
| (c) Other Current Liabilities                          | 7       | 84,05,493             |                    | 2,35,47,753           |                     |
|  |         |                       | 1,69,15,278        |                       | 3,00,55,303         |
| <b>TOTAL</b>   |         |                       | <b>9,17,75,882</b> |                       | <b>10,71,29,040</b> |
| <b>II ASSETS</b>                                       |         |                       |                    |                       |                     |
| <b>1 Non-current assets</b>                            |         |                       |                    |                       |                     |
| (a) Property Plant and Equipment and Intangible Assets |         |                       |                    |                       |                     |
| (i) Tangible Assets                                    | 8       | 6,92,051              |                    | 8,19,951              |                     |
| (b) Long Term Loans and Advances                       | 9       | 3,85,000              |                    | 4,60,000              |                     |
|  |         |                       | 10,77,051          |                       | 12,79,951           |
| <b>2 Current assets</b>                                |         |                       |                    |                       |                     |
| (a) Inventories  | 10      | 8,72,60,159           |                    | 8,80,23,182           |                     |
| (b) Trade Receivables                                  | 11      | 10,50,142             |                    | 1,38,91,793           |                     |
| (c) Cash and Cash Equivalents                          | 12      | 1,31,465              |                    | 12,70,860             |                     |
| (d) Short term loans and advances                      | 13      | 22,46,200             |                    | 26,63,255             |                     |
| (e) Other Current Assets                               | 14      | 10,864                |                    | -                     |                     |
|  |         |                       | 9,06,98,831        |                       | 10,58,49,090        |
| <b>TOTAL</b>   |         |                       | <b>9,17,75,882</b> |                       | <b>10,71,29,040</b> |
| Significant Accounting Policies/Notes                  | 1       |                       |                    |                       |                     |

As per our report of even date

For KGM & Co  
Chartered Accountants  
Firm's Registration No.015353S

CA Pranay Mehta  
M No : 233650  
(Partner)

Place: Hyderabad

Date: 30/9/2025

UDIN: 25233650BMM-A021829



For and on behalf of the Partners  
M/s. MODI REALTY GENOME VALLEY LLP

*[Signature]*

Soham Modi  
(Partners)  
DIN: 00522546

*[Signature]*

Ashish Modi  
(Partners)  
DIN: 00011575



**MODI REALTY GENOME VALLEY LLP****LLP IN: AAJ-1117****Statement of Profit and Loss for the year ended 31st March 2025****( Amount in Rs. )**

| Particulars |  | Note No | Year Ended 31st March 2025 |             | Year Ended 31st March 2024 |             |
|-------------|--|---------|----------------------------|-------------|----------------------------|-------------|
| I           | Revenue from operations                    | 15      | 2,98,65,969                |             | 6,43,97,848                |             |
| II          | Total Revenue                              |         |                            | 2,98,65,969 |                            | 6,43,97,848 |
| III         | Expenses:                                  |         |                            |             |                            |             |
|             | Construction Cost Incurred During the Year | 16      | 2,28,68,503                |             | 6,75,14,058                |             |
|             | Changes in inventories of work in progress | 17      | 7,63,023                   |             | (1,00,07,433)              |             |
|             | Employee benefit expenses                  | 18      | 21,37,674                  |             | 27,75,324                  |             |
|             | Finance Costs                              | 19      | 1,08,285                   |             | 1,82,548                   |             |
|             | Depreciation and Amortization Expense      | 8       | 1,27,900                   |             | 1,44,393                   |             |
|             | Other Expenses                             | 20      | 56,37,183                  |             | 42,95,971                  |             |
|             | Total expenses                             |         |                            | 3,16,42,568 |                            | 6,49,04,861 |
| IV          | Profit/(Loss) before Taxes (III-IV)        |         |                            | (17,76,598) |                            | (5,07,013)  |
| V           | Less: Provision Current Tax                |         |                            | -           |                            | -           |
| VI          | Profit/(Loss) before Taxes (V-VI)          |         |                            | (17,76,598) |                            | (5,07,013)  |
| VII         | Appropriation                              |         |                            |             |                            |             |
|             | Profit transferred to Partner's Account :  |         |                            |             |                            |             |
|             | Ashish Modi                                |         | (17,766)                   |             | (5,070)                    |             |
|             | Modi & Modi Realty Hyderabad Pvt. Ltd.     |         | (17,58,832)                |             | (5,01,943)                 |             |
|             |  |         |                            | (17,76,598) |                            | (5,07,013)  |
|             | Significant Accounting Policies/Notes      | 1       |                            |             |                            |             |

As per our report of even date

For KGM &amp; Co

Chartered Accountants

Firm's Registration No.015353S



CA Pranay Mehta

M No : 233650

(Partner)

Place: Hyderabad

Date: 30/9/2025

UDIN: 25233650BMMAOZ1829




For and on behalf of the Partners

M/s. MODI REALTY GENOME VALLEY LLP


Soham Modi  
(Partners)

DIN: 00522546


Ashish Modi  
(Partners)

DIN: 00011575



# M/s. MODI REALITY GENOME VALLEY LLP

LLP IN : AAJ1117

## Partners' Funds

### 2 Partners' Contribution

| Sr. No.            | Name of Partner                      | Profit Sharing Ratio (%) | As at 1st April 2024 | Contributions during the year | Remuneration for the year | Interest for the year | Withdrawals during the year | Share of Profit / Loss for the year | As at 31st March 2025 |
|--------------------|--------------------------------------|--------------------------|----------------------|-------------------------------|---------------------------|-----------------------|-----------------------------|-------------------------------------|-----------------------|
| 1                  | Ashish Modi                          | 1                        | 1,000                | -                             | -                         | -                     | -                           | -                                   | 1,000                 |
| 2                  | Modi & Modi Realty Hyderabad Pvt Ltd | 99                       | 99,000               | -                             | -                         | -                     | -                           | -                                   | 99,000                |
| Previous Year (PY) |                                      |                          | 1,00,000             | -                             | -                         | -                     | -                           | -                                   | 1,00,000              |
|                    |                                      |                          | 1,00,000             | -                             | -                         | -                     | -                           | -                                   | 1,00,000              |

### 3 Partners' Current Account

| Sr. No.            | Name of Partner                      | Profit Sharing Ratio (%) | As at 1st April 2024 | Contributions during the year | Remuneration for the year | Interest for the year | Withdrawals during the year | Share of Profit / Loss for the year | As at 31st March 2025 |
|--------------------|--------------------------------------|--------------------------|----------------------|-------------------------------|---------------------------|-----------------------|-----------------------------|-------------------------------------|-----------------------|
| 1                  | Ashish Modi                          | 1                        | 66,023               | -                             | -                         | -                     | -                           | (17,766)                            | 48,257                |
| 2                  | Modi & Modi Realty Hyderabad Pvt Ltd | 99                       | 7,65,44,984          | 8,46,000                      | -                         | -                     | 10,70,000                   | (17,58,832)                         | 7,45,62,152           |
| Previous Year (PY) |                                      |                          | 7,66,11,007          | 8,46,000                      | -                         | -                     | 10,70,000                   | (17,76,598)                         | 7,46,10,409           |
|                    |                                      |                          | 4,92,41,814          | 2,81,52,011                   | -                         | -                     | 2,75,805                    | (5,07,013)                          | 7,66,11,007           |



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**M/s. MODI REALTY GENOME VALLEY LLP****LLP IN: AAI-1117****Notes forming part of Financial Statements for the year ended 31st March 2025****( Amount in Rs. )****4 Long-term borrowings**

| Particulars                      | As at 31st March<br>2025 | As at 31st March<br>2024 |
|----------------------------------|--------------------------|--------------------------|
| <b>Secured</b>                   |                          |                          |
| - Term Loans                     |                          |                          |
| from Mahindra & Mahindra Finance |                          |                          |
| (Secured against Car)            | 1,50,195                 | 3,62,730                 |
| <b>Total</b>                     | <b>1,50,195</b>          | <b>3,62,730</b>          |

**5 Short-term borrowings**

| Particulars                             | As at 31st March<br>2025 | As at 31st March<br>2024 |
|---|--------------------------|--------------------------|
| - <b>Unsecured</b>                      |                          |                          |
| Loans and advances from related parties | 4,33,568                 | 1,01,516                 |
| <b>Total</b>                            | <b>4,33,568</b>          | <b>1,01,516</b>          |

**6 Trade Payables**

| Particulars  | As at 31st March<br>2025 | As at 31st March<br>2024 |
|--|--------------------------|--------------------------|
| Total Outstanding dues of micro and small enterprises                      | -                        | -                        |
| Total Outstanding dues of creditors other than micro and small enterprises | 80,76,217                | 64,06,034                |
| <b>Total</b>   | <b>80,76,217</b>         | <b>64,06,034</b>         |

**7 Other Current Liabilities**

| Particulars                                | As at 31st March<br>2025 | As at 31st March<br>2024 |
|--|--------------------------|--------------------------|
| Customer Credit Balances                   | 79,513                   | 7,72,145                 |
| Audit Fees Payable                         | 40,000                   | -                        |
| Statutory Dues Payable                     | 1,18,346                 | 1,72,572                 |
| Electricity Bills Payable                  | 8,793                    | 41,134                   |
| Commission Payable                         | 7,08,531                 | 2,74,221                 |
| Current maturities of long term borrowings | 1,08,758                 | -                        |
| Revenue Pending Recognition                | 73,41,552                | 2,22,87,681              |
| <b>Total</b>                               | <b>84,05,493</b>         | <b>2,35,47,753</b>       |

**9 Long Term Loans and Advances**

| Particulars       | As at 31st March<br>2025 | As at 31st March<br>2024 |
|-------------------|--------------------------|--------------------------|
| Security Deposits | 3,85,000                 | 4,60,000                 |
| <b>Total</b>      | <b>3,85,000</b>          | <b>4,60,000</b>          |



**M/s. MODI REALTY GENOME VALLEY LLP****LLP IN: AAJ-1117****10 Inventories**

| Particulars                                     | As at 31st March<br>2025 | As at 31st March<br>2024 |
|---|--------------------------|--------------------------|
| <b>Apartment Project(80IBA) - A</b>             |                          |                          |
| Opening Work-in-Progress                        |                          |                          |
| Add: Construction Cost incurred during the Year | 4,56,50,492              | 3,84,97,852              |
| Less: Cost Recognized as per POCM               | 2,19,22,143              | 6,46,59,265              |
| <b>Closing Work-in-Progress</b>                 | <b>(2,36,31,526)</b>     | <b>(5,75,06,626)</b>     |
|   | <b>4,39,41,109</b>       | <b>4,56,50,492</b>       |
| <b>Villa Project -B</b>                         |                          |                          |
| Opening Work-in-Progress                        |                          |                          |
| Add: Construction Cost incurred during the Year | 4,23,72,690              | 3,95,17,897              |
| Less: Cost Recognized as per POCM               | 9,46,360                 | 28,54,793                |
| <b>Closing Work-in-Progress</b>                 | <b>-</b>                 | <b>-</b>                 |
|   | <b>4,33,19,050</b>       | <b>4,23,72,690</b>       |
| <b>Total (A+B)</b>                              | <b>8,72,60,159</b>       | <b>8,80,23,182</b>       |

**11 Trade Receivables**

| Particulars                                 | As at 31st March<br>2025 | As at 31st March<br>2024 |
|---|--------------------------|--------------------------|
| Receivable – Secured and Considered Good    | -                        | -                        |
| Receivable – Unsecured and Considered Good  | 10,50,142                | 1,38,91,793              |
| – Significant increase in credit risk       | -                        | -                        |
| – Credit impaired                           | -                        | -                        |
| Less: Allowances for Bad and Doubtful Debts | -                        | -                        |
| <b>Total</b>                                | <b>10,50,142</b>         | <b>1,38,91,793</b>       |

**12 Cash and Cash Equivalents**

| Particulars         | As at 31st March<br>2025 | As at 31st March<br>2024 |
|---------------------|--------------------------|--------------------------|
| Cash in hand        | 95,683                   | 79,992                   |
| Balances with Bank: |                          |                          |
| On Current Accounts | 35,782                   | 11,90,868                |
| <b>Total</b>        | <b>1,31,465</b>          | <b>12,70,860</b>         |

**13 Short term loans and advances**

| Particulars                | As at 31st March<br>2025 | As at 31st March<br>2024 |
|----------------------------|--------------------------|--------------------------|
| Advances Contractors       | 2,83,101                 | 4,00,499                 |
| Advances Suppliers         | 3,71,007                 | 18,31,225                |
| Advances Service Providers | 2,55,665                 | 3,97,664                 |
| Other Advances             | 13,36,427                | 33,867                   |
| <b>Total</b>               | <b>22,46,200</b>         | <b>26,63,255</b>         |

**14 Other Current Assets**

| Particulars                             | As at 31st March<br>2025 | As at 31st March<br>2024 |
|---|--------------------------|--------------------------|
| TDS Receivable from Mahindra & Mahindra | 10,864                   | -                        |
| <b>Total</b>                            | <b>10,864</b>            | <b>-</b>                 |



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**M/s. MODI REALTY GENOME VALLEY LLP**

**LLP IN: AAJ-1117**

**7 Property Plant and Equipment and Intangible Assets**

( Amount in Rs. )

**FY 2024-25**

| Sl.No. | Name of the Asset | WDV as on<br>01/04/2024 | Additions<br>Before<br>30/09/2024 | Additions<br>After<br>30/09/2024 | Deductions | Total           | Rate of<br>Depreciation | Amount of<br>Depreciation | WDV as on<br>31/03/2025 |
|--------|-------------------|-------------------------|-----------------------------------|----------------------------------|------------|-----------------|-------------------------|---------------------------|-------------------------|
| 1      | Alto Car          | 1,52,631                | -                                 | -                                | -          | 1,52,631        | 15%                     | 22,895                    | 1,29,736                |
| 2      | Computers         | 19,629                  | -                                 | -                                | -          | 19,629          | 40%                     | 7,852                     | 11,777                  |
| 3      | Electrical Bike   | 26,315                  | -                                 | -                                | -          | 26,315          | 15%                     | 3,947                     | 22,368                  |
| 4      | Maruti Car Vagnor | 5,17,314                | -                                 | -                                | -          | 5,17,314        | 15%                     | 77,597                    | 4,39,717                |
| 5      | Container         | 1,04,063                | -                                 | -                                | -          | 1,04,063        | 15%                     | 15,609                    | 88,453                  |
|        | <b>Total</b>      | <b>8,19,951</b>         | -                                 | -                                | -          | <b>8,19,951</b> |                         | <b>1,27,900</b>           | <b>6,92,051</b>         |

**FY 2023-24**

| Sl.No. | Name of the Asset | WDV as on<br>01/04/2023 | Additions<br>Before<br>30/09/2023 | Additions<br>After<br>30/09/2023 | Deductions | Total           | Rate of<br>Depreciation | Amount of<br>Depreciation | WDV as on<br>31/03/2024 |
|--------|-------------------|-------------------------|-----------------------------------|----------------------------------|------------|-----------------|-------------------------|---------------------------|-------------------------|
| 1      | Alto Car          | 1,79,566                | -                                 | -                                | -          | 1,79,566        | 15%                     | 26,935                    | 1,52,631                |
| 2      | Computers         | 32,715                  | -                                 | -                                | -          | 32,715          | 40%                     | 13,086                    | 19,629                  |
| 3      | Electrical Bike   | 30,959                  | -                                 | -                                | -          | 30,959          | 15%                     | 4,644                     | 26,315                  |
| 4      | Maruti Car Vagnor | 6,08,604                | -                                 | -                                | -          | 6,08,604        | 15%                     | 91,291                    | 5,17,314                |
| 5      | Container         | -                       | -                                 | 1,12,500                         | -          | 1,12,500        | 15%                     | 8,438                     | 1,04,063                |
|        | <b>Total</b>      | <b>8,51,843</b>         | -                                 | <b>1,12,500</b>                  | -          | <b>9,64,343</b> |                         | <b>1,44,393</b>           | <b>8,19,951</b>         |



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**M/s. MODI REALTY GENOME VALLEY LLP**  
**LLP IN: AAJ-1117**

**Notes forming part of Financial Statements for the year ended 31st March 2025**

**15 Revenue from operations**

( Amount in Rs. )

| Particulars                    | Year Ended 31st March<br>2025 | Year Ended 31st March<br>2024 |
|--------------------------------|-------------------------------|-------------------------------|
| Revenue Recognized as per POCM | 2,90,65,629                   | 6,43,97,848                   |
| Other Operating Revenue        | 8,00,340                      | -                             |
| <b>Total</b>                   | <b>2,98,65,969</b>            | <b>6,43,97,848</b>            |

**16 Construction Cost Incurred During the Year**

| Particulars                         | Year Ended 31st March<br>2025 | Year Ended 31st March<br>2024 |
|-------------------------------------|-------------------------------|-------------------------------|
| <b>Apartment Project(80IBA) - A</b> |                               |                               |
| Purchase of Construction Material   | 82,18,513                     | 2,04,75,016                   |
| Labour Charges                      | 90,35,924                     | 2,61,51,128                   |
| Other Direct Expenses               | 46,67,707                     | 1,80,33,121                   |
| <b>Villas Project (B)</b>           | <b>2,19,22,143</b>            | <b>6,46,59,265</b>            |
| Construction Cost Incurred          | 9,46,360                      | 28,54,793                     |
| <b>Total Cost Incurred (A+B)</b>    | <b>2,28,68,503</b>            | <b>6,75,14,058</b>            |

**17 Changes in inventories of work in progress**

| Particulars   | Year Ended 31st March<br>2025 | Year Ended 31st March<br>2024 |
|---|-------------------------------|-------------------------------|
| <b>Apartment Project(80IBA) - A</b>                           |                               |                               |
| Opening Work-in-Progress (I)                                  | 4,56,50,492                   | 3,84,97,852                   |
| Add: Construction Cost incurred during the Year               | 2,19,22,143                   | 6,46,59,265                   |
| Less: Cost Recognized as per POCM                             | (2,36,31,526)                 | (5,75,06,626)                 |
| Closing Work-in-Progress (II)                                 | 4,39,41,109                   | 4,56,50,492                   |
| <b>Changes in inventories of work-in-progress (I-II)</b>      | <b>17,09,383</b>              | <b>(71,52,640)</b>            |
| <b>Villa Project -B</b>                                       |                               |                               |
| Opening Work-in-Progress (I)                                  | 4,23,72,690                   | 3,95,17,897                   |
| Add: Construction Cost incurred during the Year               | 9,46,360                      | 28,54,793                     |
| Less: Cost Recognized as per POCM                             | -                             | -                             |
| Closing Work-in-Progress (II)                                 | 4,33,19,050                   | 4,23,72,690                   |
| <b>Changes in inventories of work-in-progress (I-II)</b>      | <b>(9,46,360)</b>             | <b>(28,54,793)</b>            |
| <b>Total Changes in inventories of work-in-progress (A+B)</b> | <b>7,63,023</b>               | <b>(1,00,07,433)</b>          |



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**M/s. MODI REALTY GENOME VALLEY LLP**  
**LLP IN: AAJ-1117**

**Notes forming part of Financial Statements for the year ended 31st March 2025**

**18 Employee Benefit Expenses**

| Particulars                                 | Year Ended 31st March<br>2025 | Year Ended 31st March<br>2024 |
|---|-------------------------------|-------------------------------|
| Salaries, wages, bonus and other allowances | 19,69,572                     | 20,90,953                     |
| Commission/Incentives                       | 44,500                        | 4,69,555                      |
| Contributions to Provident and other funds  | 1,23,602                      | 2,14,816                      |
| <b>Total</b>                                | <b>21,37,674</b>              | <b>27,75,324</b>              |

**19 Finance Costs**

| Particulars      | Year Ended 31st March<br>2025 | Year Ended 31st March<br>2024 |
|------------------|-------------------------------|-------------------------------|
| Interest Expense | 1,02,307                      | 1,65,932                      |
| Bank Charges     | 5,978                         | 16,616                        |
| <b>Total</b>     | <b>1,08,285</b>               | <b>1,82,548</b>               |

**20 Other Expenses**

| Particulars                          | Year Ended 31st March<br>2025 | Year Ended 31st March<br>2024 |
|--------------------------------------|-------------------------------|-------------------------------|
| Admin Services Charges               | 10,03,281                     | 5,26,941                      |
| Audit Fees                           | 40,000                        | -                             |
| Car Hire Charges                     | -                             | 1,89,675                      |
| Commission Expenses                  | 10,34,000                     | -                             |
| Discount Allowed                     | 6,70,950                      | 40,000                        |
| Misc. Expenses                       | -                             | 3,056                         |
| Other Expenses                       | 24,819                        | 49,536                        |
| Other Insurance                      | 20,550                        | 3,635                         |
| Printing & Stationary                | 43,010                        | 1,05,688                      |
| Professional and Consultancy Charges | 13,83,215                     | 15,07,912                     |
| Promotional Expenses                 | 9,44,133                      | 11,85,006                     |
| Rates & Taxes                        | -                             | 6,635                         |
| Registration and Misc Charges        | 6,342                         | 43,170                        |
| Rent                                 | 3,48,000                      | 4,32,000                      |
| Repairs & Maintenance                | 50,239                        | 23,301                        |
| Service Charges                      | 12,085                        | 1,55,494                      |
| SIP GST                              | 1,099                         | 2,180                         |
| SIP PF ESI                           | -                             | 1,251                         |
| SIP TDS                              | 2,408                         | 5,174                         |
| Written Off                          | 53,052                        | 15,317                        |
| <b>Total</b>                         | <b>56,37,183</b>              | <b>42,95,971</b>              |



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**M/s. MODI REALTY GENOME VALLEY LLP**  
**LLP IN: AAJ-1117**

**22 Other Disclosures**

- (i) M/s. Modi Realty Genome Valley LLP, is involved in the business of Real Estate and Renting Business. The LLP has undertaken development of two projects namely Apartment Project and Villa Project.
- (ii) **Disclosure of revenue and cost under POCM method:**

**(a) Apartment Project**

The percentage of work completed under the apartment project upto 31-3-2025 is 96.58% which is determined with reference to the proportion of project cost incurred for work performed upto Balance Sheet date bear to the estimated total cost of project. The details of revenue recognized and cost recognized accordingly is as under:

| Particulars  | (Amount in Rs.) |              |
|--|-----------------|--------------|
|  | FY 2024-2025    | FY 2023-2024 |
| Estimated Cost   | 23,18,29,152    | 23,64,54,307 |
| Cost incurred during the year  | 2,19,22,143     | 6,46,59,265  |
| Cumulative cost  | 22,38,90,414    | 20,19,68,270 |
| POCM%  | 96.58%          | 85.42%       |
| Revenue recognized during the year                                       | 2,90,65,629     | 6,43,97,848  |
| Cumulative Revenue recognized  | 22,71,28,447    | 19,80,62,818 |
| Cost recognized during the year  | 2,36,31,526     | 5,75,06,625  |
| Cumulative Cost recognized   | 17,99,49,305    | 15,63,17,778 |
| Gross Profit recognized during the year                                  | 54,34,103       | 68,91,223    |
| Cumulative Gross profit recognized                                       | 4,71,79,142     | 4,17,45,040  |
| Opening WIP  |                 |              |
| Closing WIP  | 4,56,50,491     | 3,84,97,852  |
| Excess of revenue recognised over actual bills raised (unbilled revenue) | 4,39,41,109     | 4,56,50,491  |
|  | -               | -            |



(b) **Villas Project**

There is no sale in the villa project and hence no revenue is recognized.

| Particulars  | (Amount in Rs.) |              |
|--|-----------------|--------------|
|  | FY 2024-2025    | FY 2023-2024 |
| Cost incurred during the year  | 9,46,360        | 28,54,793    |
| Cumulative cost  | 4,33,19,050     | 4,23,72,690  |
| Revenue recognized during the year                                       | -               | -            |
| Cumulative Revenue recognized  | -               | -            |
| Cost recognized during the year  | -               | -            |
| Cumulative Cost recognized   | -               | -            |
| Gross Profit recognized during the year                                  | -               | -            |
| Cumulative Gross profit recognized                                       | -               | -            |
| Opening WIP  |                 |              |
| Closing WIP  | 4,23,72,690     | 3,95,17,897  |
| Excess of revenue recognised over actual bills raised (unbilled revenue) | 4,33,19,050     | 4,23,72,690  |
|  | -               | -            |

- (iii) Expenses not supported by external evidences as taken as certified and authenticated by the management.
- (iv) Balances standing to debit/credit to various accounts are subject to confirmation.

As per our report of even date

For KGM & Co

Chartered Accountants

Firm's Registration No. 0153535



CA Pranay Mehta

M No : 233650

(Partner)

Place: Hyderabad

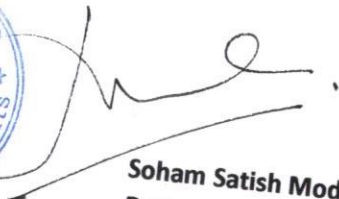
Date: 30/9/2025

UDIN: 25233650 BMM4021829



For and on behalf of the Partners

M/s. MODI REALTY GENOME VALLEY LLP



Soham Satish Modi

Partner

DIN: 00522546



Ashish Modi

Partner

DIN: 00011575