

Acknowledgement Number:642109651251125

Date of filing : 25-Nov-2025

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT [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] (Please see Rule 12 of the Income-tax Rules, 1962)				Assessment Year 2025-26
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 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		
<p>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</u> <u>18:19:44</u> DSC SI.No & Issuer <u>3097367</u> & <u>541953218203CN=Capricorn Sub CA for Individual DSC</u> <u>2022,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN</u></p>				
System Generated				
Barcode/QR Code				
ABFFM3063P0564210965125112516ad5cf54d723ca955a7962276e472f5909a542c				
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU				

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 18-09-2025 07:55 PM	TIS : 18-09-2025 07:54 PM	26AS :
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

-17,76,598

Add :		
Depreciation Disallowed	1,27,900	
Disallowed U/s 36	5,987	
Disallowed U/s 37	2,408	
Disallowed U/s 40	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

Tax On Rs. Nil

Nil

Tax Payable

Nil

FIXED ASSETS

Block	Rate	WDV as on 01/04/2024	Addition		Deduction	Total	Depreciation for the Year	WDV as on 31/03/2025
			More than 180 Days	Less than 180 Days				
			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

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 (1)	Income Head (2)	Section (3)	Processed Value (4)	Derived Value (5)	As per Computation/I TR (6)	Difference (7)=(5)-(6)	As per 26AS (8)	Difference (9)=(8)-(6)
1	Sale of land or building	Capital Gain	194IA	3,47,02,000.0	3,47,02,000.0	0.00	3,47,02,000.0	0.00	Nil
	GST turnover	Profit & Loss A/c		1,51,06,785.0	1,51,06,785.0	2,98,65,969.00	-1,47,59,184.00	0.00	-2,98,65,969.00
3	GST purchases	Profit & Loss A/c		1,29,05,703.0	1,29,05,703.0	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.)
Partners' / Members' Fund			
Partners' / Members' capital			
Partners Contribution	1,00,000		
Partners Current Contribution	7,46,10,409		
	7,47,10,409		
Loan Funds			
Secured Loans			
Rupee Loans from Others			
Unsecured Loans			
Rupee Loans from Others			
Current Liabilities and Provisions			
Current Liabilities			
Sundry Creditors (Others)	80,76,217		
Income received in advance	73,41,552		
Other payables			
Advance from Customers	79,513		
		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		
TOTAL		9,17,75,882	TOTAL		9,17,75,882

MODI REALITY GENOME VALLEY LLP

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

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
Opening Inventory		Closing Stock	
To Opening stock of Work in progress	8,80,23,182	By Work-in-progress	8,72,60,159
To Purchases	82,18,513		
Direct expenses			
To Other direct expenses			
Labour Charges	90,35,924		
Other Direct Expenses	56,14,067		
	1,46,49,991	By Cost of Goods Produced	2,36,31,527
TOTAL	11,08,91,686	TOTAL	11,08,91,686

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

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

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

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Rents			
Compensation to employees		By Gross Profit	62,34,442
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		
Insurance			
To Other Insurance including factory, office, car, goods etc.			
	20,550		
To Sales promotion including publicity (other than advertisement)			
	9,44,133		
Commission			
To Paid to Others			
Professional / Consultancy Fees / Fee for Technical Services			
To Paid to Others			
	13,83,215		
To Audit Fee			
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	
Interest			
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
		80,11,040	
To Net Loss		17,76,598	By Balance carried to Balance Sheet in partner's account
TOTAL	17,76,598	TOTAL	17,76,598

SOHAM SATISH MODI
(Designated Partner)

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the financial statements of Modi Realty Genome Valley LLP, which comprise the balance sheet at March 31st 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.

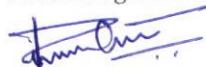
Auditor's Responsibilities for the Audit of the Financial Statements

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



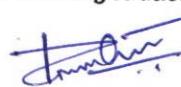
MODI REALTY GENOME VALLEY LLP
LLP IN: AAJ-1117

Statement of Assets & Liabilities as at 31st March 2025

Particulars		Note No	(Amount in Rs.)	
			As at 31st March 2025	As at 31st March 2024
I	EQUITY AND LIABILITIES			
1	Partners' funds			
	(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
2	Non Current liabilities			
	(a) Long-term borrowings	4	1,50,195	3,62,730
2	Current liabilities			
	(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
		TOTAL	9,17,75,882	10,71,29,040
II	ASSETS			
1	Non-current assets			
	(a) Property Plant and Equipment and Intangible Assets	8	6,92,051	8,19,951
	(i) Tangible Assets	9	3,85,000	4,60,000
	(b) Long Term Loans and Advances			12,79,951
2	Current assets			
	(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	10,58,49,090
		TOTAL	9,17,75,882	10,71,29,040
Significant Accounting Policies/Notes		1		

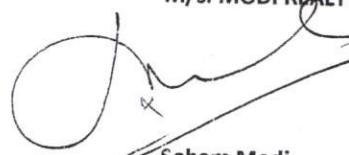
As per our report of even date

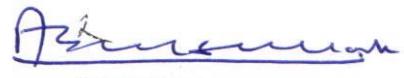
For KGM & Co
Chartered Accountants
Firm's Registration No.015353S


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


Soham Modi
(Partners)
DIN: 00522546


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-IV)		(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 & Co

Chartered Accountants

Firm's Registration No.015353S

CA Pranay Mehta
M No : 233650

(Partner)

Place: Hyderabad

Date: 30/9/2025

UDIN: 25233650BMMA0Z1829



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
			1,00,000	-	-	-	-	-	1,00,000
	Previous Year (PY)		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
			7,66,11,007	8,46,000	-	-	10,70,000	(17,76,598)	7,46,10,409
	Previous Year (PY)		4,92,41,814	2,81,52,011	-	-	2,75,805	(5,07,013)	7,66,11,007



Parmanan

M/s. MODI REALTY GENOME VALLEY LLP
LLP IN: AAJ-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 2025	As at 31st March 2024
<u>Secured</u>		
- Term Loans from Mahindra & Mahindra Finance (Secured against Car)	1,50,195	3,62,730
Total	1,50,195	3,62,730

5 Short-term borrowings

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

6 Trade Payables

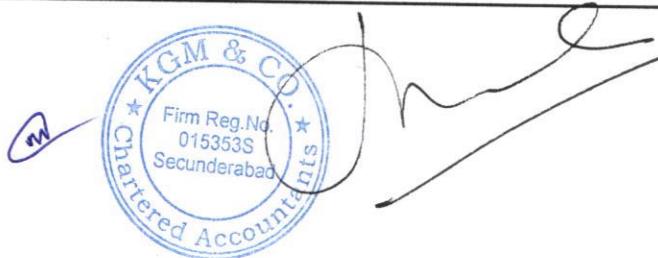
Particulars	As at 31st March 2025	As at 31st March 2024
Total Outstanding dues of micro and small enterprises	-	-
Total Outstanding dues of creditors other than micro and small enterprises	80,76,217	64,06,034
Total	80,76,217	64,06,034

7 Other Current Liabilities

Particulars	As at 31st March 2025	As at 31st March 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
Total	84,05,493	2,35,47,753

9 Long Term Loans and Advances

Particulars	As at 31st March	As at 31st March
	2025	2024
Security Deposits	3,85,000	4,60,000
Total	3,85,000	4,60,000



Fransuáini

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

10 Inventories

Particulars	As at 31st March 2025	As at 31st March 2024
Apartment Project(80IBA) - A		
Opening Work-in-Progress	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	4,39,41,109	4,56,50,492
Villa Project -B		
Opening Work-in-Progress	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	4,33,19,050	4,23,72,690
Total (A+B)	8,72,60,159	8,80,23,182

11 Trade Receivables

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

12 Cash and Cash Equivalents

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

13 Short term loans and advances

Particulars	As at 31st March 2025	As at 31st March 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
Total	22,46,200	26,63,255

14 Other Current Assets

Particulars	As at 31st March 2025	As at 31st March 2024
TDS Receivable from Mahindra & Mahindra	10,864	-
Total	10,864	-



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 01/04/2024	Additions Before 30/09/2024	Additions After 30/09/2024	Deductions	Total	Rate of Depreciation	Amount of Depreciation	WDV as on 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
	Total	8,19,951	-	-	-	8,19,951		1,27,900	6,92,051

FY 2023-24

Sl.No.	Name of the Asset	WDV as on 01/04/2023	Additions Before 30/09/2023	Additions After 30/09/2023	Deductions	Total	Rate of Depreciation	Amount of Depreciation	WDV as on 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
	Total	8,51,843	-	1,12,500	-	9,64,343		1,44,393	8,19,951



Armenia

M/s. MODI REALTY GENOME VALLEY LLP
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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 2025	Year Ended 31st March 2024
Revenue Recognized as per POCM	2,90,65,629	6,43,97,848
Other Operating Revenue	8,00,340	
Total	2,98,65,969	6,43,97,848

16 Construction Cost Incurred During the Year

Particulars	Year Ended 31st March 2025	Year Ended 31st March 2024
Apartment Project(80IBA) - A		
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
Villas Project (B)	2,19,22,143	6,46,59,265
Construction Cost Incurred	9,46,360	28,54,793
Total Cost Incurred (A+B)	2,28,68,503	6,75,14,058

17 Changes in inventories of work in progress

Particulars	Year Ended 31st March 2025	Year Ended 31st March 2024
Apartment Project(80IBA) - A		
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
Changes in inventories of work-in-progress (I-II)	17,09,383	(71,52,640)
Villa Project -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
Changes in inventories of work-in-progress (I-II)	(9,46,360)	(28,54,793)
Total Changes in inventories of work-in-progress (A+B)	7,63,023	(1,00,07,433)



M/s. MODI REALTY GENOME VALLEY LLP
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Notes forming part of Financial Statements for the year ended 31st March 2025

18 Employee Benefit Expenses

Particulars	Year Ended 31st March 2025	Year Ended 31st March 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
Total	21,37,674	27,75,324

19 Finance Costs

Particulars	Year Ended 31st March 2025	Year Ended 31st March 2024
Interest Expense	1,02,307	1,65,932
Bank Charges	5,978	16,616
Total	1,08,285	1,82,548

20 Other Expenses

Particulars	Year Ended 31st March 2025	Year Ended 31st March 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
Total	56,37,183	42,95,971



M/s. MODI REALTY GENOME VALLEY LLP
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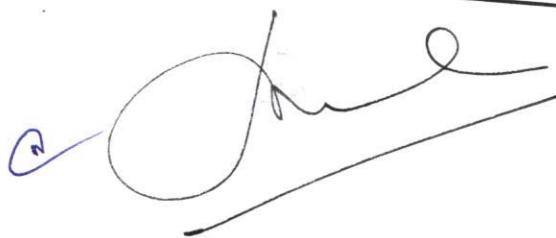
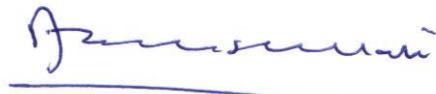
22 Other Disclosures

(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	4,56,50,491	3,84,97,852
Closing WIP	4,39,41,109	4,56,50,491
Excess of revenue recognised over actual bills raised (unbilled revenue)	-	-


(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	4,23,72,690	3,95,17,897
Closing WIP	4,33,19,050	4,23,72,690
Excess of revenue recognised over actual bills raised (unbilled revenue)	-	-

(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. 015353S



CA Pranay Mehta
M No : 233650
(Partner)
Place: Hyderabad
Date: 30/9/2025
UDIN: 25233650 BMMA021829

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