


INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT				Assessment Year 2025-26
[Where the data of the Return of Income in Form ITR-1(SAHA)], 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)				
PAN	ABIFM1836H			
Name	MODI REALITY POCHARAM 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	643074041251125	
Taxable Income and Tax Details	Current Year business loss, if any	1	0	
	Total Income	1A	4,97,160	
	Book Profit under MAT, where applicable	2	0	
	Adjusted Total Income under AMT, where applicable	3	4,97,160	
	Net tax payable	4	1,55,114	
	Interest and Fee Payable	5	0	
	Total tax, interest and Fee payable	6	1,55,114	
	Taxes Paid	7	3,13,664	
	(+) Tax Payable /(-) Refundable (6-7)	8	(-) 1,58,550	
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 MODI</u> in the capacity of <u>Principal Officer</u> having PAN <u>ABMPM6725H</u> from IP address <u>106.222.231.134</u> on <u>25-Nov-2025 19:46:45</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 Barcode/QR Code	 ABIFM1836H056430740412511250ab22554f25fe6d3d3918b1cf37b3f15343fd0f5			
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU				

Name Of Assessee	: Modi Realty Pocharam Llp		
PAN	: ABIFM1836H		
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 11(4),HYDERABAD	Financial Year	: 2024 - 2025
D.O.I.	: 07/03/2018		
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, Secunderabad		
Account No.	: 009763700002441		
Return	: ORIGINAL		
Import Date	: AIS : 18-09-2025 07:56 PM	TIS : 18-09-2025 07:56 PM	26AS :
	18-09-2025 07:56 PM		
Computation Date	: 04-10-2025 01:45 PM		

COMPUTATION OF TOTAL INCOME

Profits And Gains From Business Or Profession

3,71,124

Modi Realty Pocharam Llp

Profit Before Tax As Per Profit And Loss Account

4,26,538

Add :

Depreciation Disallowed

78,906

Disallowed U/s 37

45,697

Disallowed U/s 40

23,770

Disallowed U/s 43B

1,150

1,49,523

5,76,061

Less :

Interest On Bank Fdr

1,26,031

Allowed Depreciation

78,906

-2,04,937

3,71,124

Income From Other Sources

Interest From Time-deposit

1,26,031

Total

1,26,031

1,26,031

Gross Total Income

Total Income

4,97,155

Total Income Rounded Off U/s 288A

4,97,155

4,97,160

COMPUTATION OF TAX ON TOTAL INCOME

Tax On Rs. 4,97,160 @ 30%

1,49,148

Add: Health And Education Cess @ 4%

1,49,148

5,966

1,55,114

Less Tax Deducted At Source

Section 194a: Other Interest

12,604

Section 194-ia: Tds On Sale Of Immovable Property

3,01,060

3,13,664

-1,58,550

Refundable

(1,58,550)

FIXED ASSETS

Particulars	Rate	WDV as on 01/04/2024	Addition		Deduction	Total	Dep for the Year	WDV as on 31/03/2025
			More than 180 Days (Before 04-10-24)	Less than 180 Days (On or After 04-10-24)				
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
VEHICLES								
MOTOR CAR	15%	5,26,037.80	0.00	0.00	0.00	5,26,037.80	78,905.67	4,47,132.13
Total		5,26,037.80	0.00	0.00	0.00	5,26,037.80	78,905.67	4,47,132.13

Details of Tax Deducted at Source on Income other than Salary

Sl. No.	Tax Deduction Account Number (TAN) of the Deductor	Name of the Deductor	Amount paid /credited	Total tax deducted	B/F Tax	Amount claimed for this year	C/F Tax
194A : Other Interest							
1	MUMY02084F	YES BANK LIMITED	1,26,031	12,604	Nil	12,604	Nil
Grand Total			1,26,031	12,604	Nil	12,604	Nil

Details of Tax Deducted at Source on Sale of Immovable Property u/s 194IA

Sr. No.	TDS Certificate Number	Name of Deductor	PAN of Deductor	Acknowledge ment Number	Total Transaction Amount	Transaction Date	TDS Deposited / TDS B/F	Date of Deposit	Date of Deduction	TDS Credit Claimed in own hands
1	HOGLOA	THARUN KUMAR VADLAKONDA	ALXPV7733P	AL09771731	55,72,000	29/07/2024	55,720	19/08/2024	29/07/2024	55,720
2	HTSSLIA	SATYENDRA JHA	AMSPJ0025G	AL15592242	59,59,000	24/10/2024	59,590	04/11/2024	24/10/2024	59,590
3	HTTDJCA	MODI HOUSING PRIVATE LIMITED	AADCM5906D	AL14237576	63,97,000	28/09/2024	63,970	17/10/2024	28/09/2024	63,970
4	HTSLUXA	CHANDRA SEKHAR BATT	BMIPB4603H	AL15570424	59,59,000	16/10/2024	59,590	04/11/2024	16/10/2024	59,590
5	HTOXILA	MODI HOUSING PRIVATE LIMITED	AADCM5906D	AL14238243	62,19,000	28/09/2024	62,190	17/10/2024	28/09/2024	62,190
Grand Total					3,01,06,000		3,01,060			3,01,060

ALLOWED/DISALLOWED U/S 40

Particulars	Assessment Year	Disallowed Amount (Rs.)	Allowed Amount (Rs.)	Balance Amount (Rs.)
Non Deduction Of Tds	2025-26	23,770	-	23,770
Total		23,770	-	23,770

ALLOWED/DISALLOWED U/S 43B

Particulars	Assessment Year	Disallowed Amount (Rs.)	Allowed Amount (Rs.)	Balance Amount (Rs.)
Professional Tax	2025-26	1,150	-	1,150
Total		1,150	-	1,150

DISALLOWED U/S 37

Sr. No.	Particulars	Amount
1	TDS Interest and Late fee	45,697
	Total	45,697.00

INTEREST FROM SAVING BANK A/C, CO-OPERATIVE BANK AND POST-OFFICE

INTEREST FROM TIME-DEPOSIT

Sr No	Particular	Amount
1	FD INTEREST FROM YES BANK LIMITED	1,26,031

Total

1,26,031

Details of Taxpayer Information Summary

S. N.	Information Category	Income Head	Section	Processed Value	Derived Value	As per Computation/I TR	Difference	As per 26AS	Difference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(5)-(6)	(8)	(9)=(8)-(6)
1	Interest from deposit	Other Source	194A	1,26,031.00	1,26,031.00	1,26,031.00	Nil	1,26,031.00	Nil
2	Sale of land or building	Capital Gain	194IA	7,83,14,500.00	7,83,14,500.00	0.00	7,83,14,500.00	3,01,06,000.00	3,01,06,000.00
3	Receipts from transfer of immovable property			3,01,06,000.00	3,01,06,000.00				
4	Business receipts	Business		0.00	0.00	3,21,65,332.00	-3,21,65,332.00	0.00	-3,21,65,332.00
5	GST turnover	Profit & Loss A/c		2,55,95,670.00	2,55,95,670.00	3,21,65,332.00	-65,69,662.00	0.00	-3,21,65,332.00
6	GST purchases	Profit & Loss A/c		3,74,66,045.00	3,74,66,045.00	3,67,01,719.00	7,64,326.00		
7	Purchase of securities and units of mutual funds			1,99,990.00	1,99,990.00				

MODI REALITY POCHARAM LLP

BALANCE SHEET AS ON 31ST DAY OF MARCH, 2025

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Partners' / Members' Fund		Fixed Assets	
Partners' / Members' capital		Gross Block	5,26,038
B.Anand Kumar	1,61,31,444	Less: Depreciation	78,906
Karunakar Reddy	1,09,92,660		4,47,132
Modi & Modi Realty Hyderabad Pvt. Ltd	1,93,43,413	Investments	
Loan Funds		Short-term Investments	
Secured Loans		Mutual funds	2,00,000
Rupee Loans from Others		Current Assets, Loans and Advances	
Mahindra And Mahindra Financial Services Car Loan	2,59,299	Current Assets	
Tata Capital Financial Services Ltd	69,72,213	Inventories	
Unsecured Loans		Work-in-progress	22,08,05,024
Rupee Loans from Others		Sundry Debtors (Others)	74,36,345
Current Liabilities and Provisions		Cash and Bank Balances	
Current Liabilities		Balance with banks	20,65,655
Sundry Creditors (Others)	2,18,76,577	Cash-in-hand	7,01,445
Income received in advance	9,76,17,717	Other Current Assets	27,67,100
Other payables		TDS Receivable from Mahindra & Mahindra Financial Services	10,900
Advance from Customers	6,25,14,381	Loans and Advances	
Audit Fees Payable	40,000	Advances recoverable in cash or in kind or for value to be received	48,08,168
Electricity Bills payable	39,534	Deposits, loans and advances to corporate and others	3,85,000
Expenses Card Advances Payable	25,993	Balance with Revenue Authorities	1,99,911
GST Payable	16,451		53,93,079
Professional Tax	2,350		

Salary Payable	1,79,102			
Staff Commission Payable	60,800			
TDS Payable				
	3,42,652	6,32,21,263	18,27,15,557	
TOTAL			23,70,59,580	TOTAL
				23,70,59,580

MODI REALITY POCHARAM 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	18,62,66,335	By Work-in-progress	22,08,05,024
To Purchases	3,67,01,719		
To Direct wages	17,61,065		
Direct expenses			
To Other direct expenses			
Labour Charges	96,18,349		
Interest on Construction Finance	24,60,609		
Other Direct Expense	63,00,433		
	1,83,79,391	By Cost of Goods Produced	2,23,03,486
TOTAL	24,31,08,510	TOTAL	24,31,08,510

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

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Cost of Goods Produced	2,23,03,486	Sales/Gross Receipts	
To Gross Profit	98,61,846	By Sale of services	3,21,65,332
TOTAL	3,21,65,332	TOTAL	3,21,65,332

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

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
Compensation to employees		By Gross Profit	98,61,846
To Salaries and wages	12,89,665	Other income	
To Bonus	95,190	By Interest income	1,28,251
To any other benefit to employees in respect of which an expenditure has been incurred	84,000		
To Workmen and staff welfare expenses			
	59,642		
To Sales promotion including publicity (other than advertisement)			
	26,89,273		
Commission			
To Paid to Others			
	9,200		
Professional / Consultancy Fees / Fee for Technical Services			
To Paid to Others			
	49,08,618		
To Conveyance expenses			
To Audit Fee			
	48,600		
To Other expenses			
Interest Expense	28,821		
Bank Charges	2,671		
Bad Debts Written Off	77,985		
Legal Expenses	8,562		
Misc. Expenses	31		
News Paper & Periodicals	7,370		
Office Expenses	32,840		

Registration Charges	23,045		
Repairs and Maintenance	33,443		
Statutory Interest and Penalties	45,697	2,60,465	
To Depreciation and amortisation		78,906	
To Net Profit		4,26,538	
		99,90,097	
To Provision for current tax		1,58,948	By Net Profit
To Balance carried to Balance Sheet in partner's account		2,67,590	4,26,538
TOTAL		4,26,538	TOTAL
			4,26,538

SOHAM MODI
(Principal Officer)

To the Partners of Modi Realty Pocharam LLP [LLP IN: AAM-1856]

Opinion

We have audited the financial statements of Modi Realty Pocharam 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.

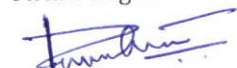
In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to 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: 25233650BMMAPT 3993

Place: Hyderabad

Date: 30/09/2025



MODI REALTY POCHARAM LLP
LLP IN : AAM-1856

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	
(Amount in Rs.)						
I	CONTRIBUTION AND LIABILITIES					
1	Partners' funds					
	(a) Partners' Contribution	2	1,00,000		1,00,000	
	(b) Partners' Current Account	3	4,63,67,517		4,42,50,514	
2	Non-current liabilities			4,64,67,517		4,43,50,514
	(a) Long-term borrowings	4		78,76,506		
3	Current Liabilities					2,83,82,658
	(a) Trade Payables	5	2,18,76,577		1,76,39,368	
	(b) Other Curent Liabilities	6	16,08,38,979		12,10,84,449	
	(c) Short Term Provisions	7	-		32,883	
				18,27,15,556		13,87,56,700
				23,70,59,579		21,14,89,872
II	ASSETS					
1	Non-current assets					
	(a) Property, Plant and Equipment and Intangible assets					
	(i) Property Plant and Equipment	8		4,47,132		5,26,038
	(b) Long term Loans and Advances	9		3,85,000		3,85,000
2	Current assets					
	(a) Current investments	10	2,00,000		-	
	(b) Inventories	11	22,08,05,024		18,62,66,335	
	(c) Trade Receivables	12	74,36,344		1,98,09,402	
	(d) Cash and Bank Balances	13	27,67,100		18,88,956	
	(e) Short term loans and advances	14	48,08,168		21,91,867	
	(f) Other Current Assets	15	2,10,811		4,22,274	
				23,62,27,447		21,05,78,834
				23,70,59,579		21,14,89,872

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: 30/09/2025

UDIN: 25233650BNNMPT 3993

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

Soham Satish Modi
Designated Partner
DIN: 00522546


Anand Kumar
Designated Partner
DIN: 07739186

MODI REALTY POCHARAM LLP
LLP IN : AAM-1856

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	16	3,21,65,332		3,27,85,809	
II Other Income	17	1,28,251		1,44,756	
III Total Revenue (I+II)			3,22,93,583		3,29,30,565
IV Expenses:					
Construction Cost Incurred during the year	18	5,68,42,175		6,80,77,113	
Changes in inventories	19	(3,45,38,688)		(4,34,59,561)	
Employee benefit Expenses	20	15,28,497		14,47,344	
Finance Costs	21	31,492		38,218	
Other Expenses	22	79,28,612		62,47,342	
Depreciation	8	78,906		92,830	
Total expenses			3,18,70,993		3,24,43,286
V Profit/(Loss) before Taxes (III-IV)			4,22,590		4,87,279
VI Less: Provision for Current Tax			1,55,000		1,13,643
VII Profit/(Loss) after Taxes (V-VI)			2,67,590		3,73,636
VIII Appropriation					
Profit transferred to Partner's Account :					
B.ANAND KUMAR		53,518		74,727	
KARUNAKAR REDDY		53,518		74,727	
Modi & Modi Realty Hyderabad Pvt. Ltd.		1,60,554	2,67,590	2,24,182	3,73,636
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)

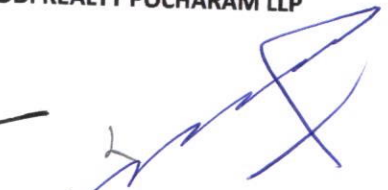
Place: Hyderabad

Date: 30/9/2025

UDIN: 25233650BMMAPT3993

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


Soham Satish Modi
Designated Partner
DIN: 00522546


Anand Kumar
Designated Partner
DIN: 07739186

MODI REALTY POCHARAM LLP

LLP IN : AAM-1856

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

Note - 2 Partners' Contribution

Sr. No.	Name of Partner	Share of profit/ (loss) (%)	As at 1st April 2024	Capital contributed during the year	Remuneration for the year	Interest for the year	Withdrawals during the year	Share of Profit / Loss for the year	(Amount in Rs.) As at 31st March 2025
1	B.Anand Kumar	20%	20,000	-	-	-	-	-	20,000
2	Karunakar Reddy	20%	20,000	-	-	-	-	-	20,000
3	Modi & Modi Realty Hyderabad Pvt. Ltd	60%	60,000	-	-	-	-	-	60,000
Previous Year (PY)			1,00,000	-	-	-	-	-	1,00,000
			1,00,000	-	-	-	-	-	1,00,000

Note - 3 Partners' Current Account

Sr. No.	Name of Partner	Share of profit/ (loss) (%)	As at 1st April 2024	Capital contributed during the year	Remuneration for the year	Interest for the year	Withdrawals during the year	Share of Profit / Loss for the year	(Amount in Rs.) As at 31st March 2025
1	B.Anand Kumar	20%	1,60,57,926	83,56,000	-	-	83,56,000	53,518	1,61,11,444
2	Karunakar Reddy	20%	1,00,19,142	9,00,000	-	-	-	53,518	1,09,72,660
3	Modi & Modi Realty Hyderabad Pvt. Ltd	60%	1,81,73,446	9,49,413	-	-	-	1,60,554	1,92,83,413
Previous Year (PY)			4,42,50,514	1,02,05,413	-	-	-	2,67,590	4,63,67,517
			3,68,46,878	70,30,000	-	-	83,56,000	3,73,636	4,42,50,514



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MODI REALTY POCHARAM LLP
LLP IN : AAM-1856
Notes forming part of Financial Statements for the year ended 31st March 2025

4 Long-term borrowings

(Amount in Rs.)

Particulars	As at 31st March 2025	As at 31st March 2024
Secured Loan		
From Banks		
-Tata Capital Financial Services Ltd (Secured Against Receivables(Sold and Unsold Inventory)of the Niligiri Heights Project)	69,72,213	2,34,35,785
Mahindra And Mahindra Financial Services Car Loan (Secured Against Maruthi Swift VXi)	2,59,299	3,59,500
Total (A)	72,31,512	2,37,95,286
Unsecured Loans		
Loans and Advances from Related Parties	6,44,994	10,87,373
Other loans and advances	-	35,00,000
Total (B)	6,44,994	45,87,373
Total (A+B)	78,76,506	2,83,82,658

5 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	2,18,76,577	1,76,39,368
Total	2,18,76,577	1,76,39,368

a) Trade Payables ageing schedule
As at 31st March 2025

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
i. MSME	-	-	-	-	-
ii. Others	1,33,29,328	85,47,249	-	-	2,18,76,577
iii. Disputed dues – MSME	-	-	-	-	-
iv. Disputed dues - Others	-	-	-	-	-
Total	1,33,29,328	85,47,249	-	-	2,18,76,577

As at 31st March 2024

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
i. MSME	-	-	-	-	-
ii. Others	1,73,85,717	2,53,651	-	-	1,76,39,368
iii. Disputed dues – MSME	-	-	-	-	-
iv. Disputed dues - Others	-	-	-	-	-
Total	1,73,85,717	2,53,651	-	-	1,76,39,368



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MODI REALTY POCHARAM LLP
LLP IN : AAM-1856
Notes forming part of Financial Statements for the year ended 31st March 2025

(Amount in Rs.)

6 Other Current Liabilities

Particulars	As at 31st March 2025	As at 31st March 2024
TDS Payable	3,42,652	2,28,895
GST Payable	16,451	1,46,881
Audit Fees Payable	40,000	49,500
Electricity Bills payable	39,534	55,599
Expenses Card Advances Payable	25,993	713
Professional Tax	2,350	23,950
Staff Commission Payable	60,800	-
Salary Payable	1,79,102	1,63,372
Advance from Customers	6,25,14,381	1,80,97,783
Revenue Pending Recognition	9,76,17,717	10,23,17,757
Total	16,08,38,979	12,10,84,449

7 Short Term Provisions

Particulars	As at 31st March 2025	As at 31st March 2024
Provision for Income Tax	-	32,883
Total	-	32,883

9 Long term Loans and Advances

Particulars	As at 31st March 2025	As at 31st March 2024
Security Deposits	2,00,000	2,00,000
Other Deposits	1,85,000	1,85,000
Total	3,85,000	3,85,000

10 Current investments

Particulars	As at 31st March 2025	As at 31st March 2024
Investments in mutual funds	2,00,000	-
Total	2,00,000	-

11 Inventories

Particulars	As at 31st March 2025	As at 31st March 2024
Inventories		
Opening WIP		
Add: Construction cost incurred during the year	18,62,66,335	14,28,06,774
Less: Construction Cost recognised as per POCCM	5,68,42,175	6,80,77,113
Closing WIP	(2,23,03,487)	(2,46,17,551)
	22,08,05,024	18,62,66,335



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MODI REALTY POCHARAM LLP

LLP IN : AAM-1856

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

(Amount in Rs.)

12 Trade Receivables

Particulars	As at 31st March 2025	As at 31st March 2024
Outstanding for a period less than 6 months from the date they are due for receipt		
Secured and Considered Good	-	-
Unsecured and Considered Good	54,45,980	95,80,900
	54,45,980	95,80,900
Outstanding for a period exceeding 6 months from the date they are due for receipt		
Secured and Considered Good	-	-
Unsecured and Considered Good	19,90,364	1,02,28,502
	19,90,364	1,02,28,502
Total	74,36,344	1,98,09,402

13 Cash and Bank Balances

Particulars	As at 31st March 2025	As at 31st March 2024
Cash and Cash Equivalents		
On Current Accounts	2,89,323	2,96,252
Fixed Deposits	17,76,333	14,83,978
Cash on hand	7,01,445	1,08,726
Total	27,67,100	18,88,956

14 Short term loans and advances

Particulars	As at 31st March 2025	As at 31st March 2024
Advances to Vendors, Contractors and Suppliers	43,96,056	21,37,560
Advances to Staff	1,16,820	11,427
Other loans and Advances	2,95,292	42,880
Total	48,08,168	21,91,867

15 Other Current Assets

Particulars	As at 31st March 2025	As at 31st March 2024
TDS Receivable from Mahindra & Mahindra Financial Services	10,900	-
Balance with revenue Authorities	1,99,911	4,22,274
Total	2,10,811	4,22,274



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MODI REALTY POCHARAM LLP

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

Note No - 8. Property, Plant and Equipment and Intangible assets
(i) Property Plant and Equipment

(Amount in Rs.)

As at 31st March 2025

Sl.No.	Name of the Asset	WDV as on 1st April 2024	Additions Before 30/09/2024	Additions After 30/09/2024	Total	Rate of Depreciation	Amount of Depreciation	WDV as on 31st March 2025
1	Maruti Swift	5,26,038			5,26,038	15%	78,906	4,47,132
	Current Year	5,26,038	-	-	5,26,038		78,906	4,47,132

As at 31st March 2024

Sl.No.	Name of the Asset	WDV as on 1st April 2023	Additions Before 30/09/2023	Additions After 30/09/2023	Total	Rate of Depreciation	Amount of Depreciation	WDV as on 31st March 2024
1	Maruti Swift	6,18,868	-		6,18,868	15%	92,830	5,26,038
	Current Year	6,18,868	-	-	6,18,868		92,830	5,26,038



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MODI REALTY POCHARAM LLP
LLP IN : AAM-1856

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

16 Revenue from operations

(Amount in Rs.)

Particulars	Year Ended 31st March 2025	Year Ended 31st March 2024
Revenue Recognised as per POCM	3,21,65,332	3,27,85,809
Total	3,21,65,332	3,27,85,809

17 Other Income

Particulars	Year Ended 31st March 2025	Year Ended 31st March 2024
Interest on FD	1,26,031	1,43,207
Interest on loans	2,220	-
Interest on Income Tax Refund	-	1,549
Total	1,28,251	1,44,756

18 Construction Cost Incurred during the year

Particulars	Year Ended 31st March 2025	Year Ended 31st March 2024
Construction Cost Incurred		
Purchase of Construction Material	3,67,01,719	4,95,58,162
Labour Charges	96,18,349	52,67,113
Interest on Construction Finance	24,60,609	40,10,251
Salaries (Direct)	17,61,065	17,15,686
Other Direct Expense	63,00,433	75,25,900
Total	5,68,42,175	6,80,77,113

19 Changes in inventories

Particulars	Year Ended 31st March 2025	Year Ended 31st March 2024
Opening WIP (I)	18,62,66,335	14,28,06,774
Add: Construction cost incurred during the year	5,68,42,175	6,80,77,113
Less: Construction Cost recognised as per POCM	(2,23,03,487)	(2,46,17,551)
Closing WIP (II)	22,08,05,024	18,62,66,335
Changes in Inventories of work-in-progress (I-II)	(3,45,38,688)	(4,34,59,561)

20 Employee benefit Expenses

Particulars	Year Ended 31st March 2025	Year Ended 31st March 2024
Salaries, wages, and other allowance	12,89,665	13,25,377
Bonus	95,190	90,482
Incentives	84,000	-
Staff Welfare Expenses	59,642	39,127
Recovery	-	(7,642)
Total	15,28,497	14,47,344



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MODI REALTY POCHARAM LLP
LLP IN : AAM-1856

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

(Amount in Rs.)

21 Finance Costs

Particulars	Year Ended 31st March 2025	Year Ended 31st March 2024
Interest Expense		
-On Bank Loan	28,821	38,218
Bank Charges	2,671	-
Total	31,492	38,218

22 Other Expenses

Particulars	Year Ended 31st March 2025	Year Ended 31st March 2024
Bad Debts Written Off	77,985	50,021
Commission	9,200	57,063
Conveyance	48,600	50,600
Firm Professional Tax	-	2,500
GST Payment (RCM)	-	1,58,675
Hoardings	-	4,36,000
Legal Expenses	8,562	12,236
Misc. Expenses	31	22,503
News Paper & Periodicals	7,370	8,280
Office Expenses	32,840	30,938
Professional and Consultancy Charges	49,08,618	32,27,893
Promotion Expenses	26,89,273	19,79,745
Registration Charges	23,045	-
Repairs and Maintenance	33,443	61,309
Statutory Interest and Penalties	49,645	94,579
Total	78,88,612	61,92,342

Audit Fees	Year Ended 31st March 2025	Year Ended 31st March 2024
Payments to the auditor as		
a. Statutory Auditor	40,000	55,000
b. Tax Auditor	-	-
Total	40,000	55,000
Total Other Expenses	79,28,612	62,47,342



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MODI REALTY POCHARAM LLP
LLP IN : AAM-1856
Notes forming part of Financial Statements for the year ended 31st March 2025

23 Other Disclosures

(i) **Disclosure of revenue and cost under POCM method:**

The percentage of work completed under the project upto 31-3-2025 is 43.45% 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 2024-25	FY 2023-24
Estimated Cost	76,51,35,059	76,51,35,059
Cost incurred during the year		
Cumulative cost	5,68,42,175	6,80,77,113
POCM%	33,24,76,266	27,56,34,091
	43.45%	36.02%
Revenue recognized during the year		
Cumulative Revenue recognized	3,21,65,332	3,27,85,809
	14,75,55,927	11,53,90,595
Cost recognized during the year		
Cumulative Cost recognized	2,23,03,487	2,46,17,551
	11,16,71,242	8,93,67,755
Gross Profit recognized during the year		
Cumulative Gross profit recognized	98,61,845	81,68,257
	3,58,84,684	2,60,22,839
Opening WIP		
Closing WIP	18,62,66,335	14,28,06,774
	22,08,05,024	18,62,66,335
Revenue Pending for Recognition		
	9,76,17,717	10,23,17,757

- (ii) Expenses not supported by external evidences as taken as certified and authenticated by the management.
- (iii) Balances standing to debit/credit to various accounts are subject to confirmation.
- (iv) The LLP has re-classified & regrouped previous year figures to conform to the current year's classification.

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: 30/04/2025

UDIN: 25233650BMMAPT3993



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


Soham Satish Modi
Designated Partner
DIN: 00522546


Anand Kumar
Designated Partner
DIN: 07739186