

**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	AAXCA5639H		
Name	AMTZ MEDPOLIS SQUARE 3663 PRIVATE LIMITED		
Address	5-4-187/3&4, Soham Mansion 2nd Floor MG Road , MG Road S.O, Secunderabad , HYDERABAD, HYDERABAD , 36-Telangana, 91-INDIA, 500003		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	304835601281025

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	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	25,065
	(+) Tax Payable /(-) Refundable (6-7)	8	(-) 25,070
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

Income Tax Return electronically transmitted on 28-Oct-2025 12:54:29 from IP address 122.175.12.44  
and verified by Tejal Soham Modi having PAN ADDPM3623R on 28-Oct-2025  
using paper ITR-Verification Form /Electronic Verification Code \_\_\_\_\_ generated through mode \_\_\_\_\_

System Generated

Barcode/QR Code



AAXCA5639H06304835601281025256021cbe0d5004718c2ed60b56d023051a6a91c

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

Name of Assessee	AMTZ MEDPOLIS SQUARE 3663 PRIVATE LIMITED		
Address	5-4-187/3&4, Soham Mansion 2nd Floor MG Road, MG Road S.O, Secunderabad, HYDERABAD, HYDERABAD, TELANGANA, 500003		
E-Mail	it_a@modiproperties.in		
Status	Company(Domestic)	Assessment Year	2025-2026
Ward		Year Ended	31.3.2025
PAN	AAXCA5639H	Incorporation Date	30/08/2022
Residential Status	Resident		
Nature of Business	REAL ESTATE AND RENTING SERVICES-Other real estate/renting services n.e.c(07005), Trade Name:AMTZ Medpolis Square 3663 Private Limited		
Method of Accounting	Mercantile		
Filing Status	Original		
Last Year Return Filed On	14/10/2024	Acknowledgement No.:	603728711141024
Last Year Return Filed u/s	115BAA		
Bank Name	YES BANK, , A/C NO:009763700004083 , Type: Current , IFSC: YESB0000097, Prevalidated : Yes, Nominate for refund : Yes		
Tele:	Mob:9281055264		

**Computation of Total Income [As per Section 115BAA (Tax @22%)]**

**Income from Business or Profession (Chapter IV D)**

0

Profit as per Profit and Loss a/c	-2,08,158
Add:	
Interest on FD	
Total	<u>2,50,655</u>
	42,497
Brought Forward Business Loss Set off	-42,497

**Gross Total Income**

0

**Total Income**

Round off u/s 288 A

0

MAT Provisions not apply on company due to applicability  
of section 115BAA

0

Tax Due @ 22% (Company applicable for Sec  
115BAA)

0

T.D.S./T.C.S

25,065

Refundable (Round off u/s 288B)

-25,065

25,070

**T.D.S./ T.C.S. From**

Non-Salary(as per Annexure) 25,065

Due Date for filing of Return October 31, 2025

**Comparision of Income if Company does not Opts for Section 115BAA/115BAB (Tax @25%)**

1.Total income as per Section 115BAA/115BAB

0

2. Adjustments according to section 115BAA/115BAB



NAME OF ASSESSEE : AMTZ MEDPOLIS SQUARE 3663 PRIVATE LIMITED A.Y. 2025-2026 PAN : AAXCA5639H Code :AUTO-00025

(i) Deduction under Ch VIA as per Provisions of Section 115BAA/115BAB

Gross Total Income as per Section 115BAA/115BAB

(ii) Allowed Deductions (which were disallowed under section 115BAA / 115BAB)

No Deduction exists

(iii) Allowed Brought Forward Loss (which were disallowed under section 115BAA / 115BAB)

NA

3. Gross Total Income (1-2)

Deduction under Chapter VIA

Total Income after Adjustments under section 115BAA/115BAB

	0	
		0
	0	0
		0
		0
		0

Statement of Business losses Brought/Carried Forward

Assessment Year	Brought Forward	Disallowed as per 115BAA/115BAB/115BAC/115BAD	Set off	Carried Forward
2023-2024(20/10/2023)	80563	0	42497	38066
2024-2025(14/10/2024)	97096	0	0	97096
<b>Total</b>	<b>177659</b>	<b>0</b>	<b>42497</b>	<b>135162</b>

Bank Account Detail

S.N	Bank	Address	Account No	IFSC Code	Type	Prevalidated	Nominate for refund
1	YES BANK		009763700004083	YESB0000097	Current(Primary)	Yes	Yes

Details of T.D.S. on Non-Salary(26 AS Import Date:11 Oct 2025)

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Amount Paid/credited	Total Tax deducted	Amount out of (5) claimed for this year
1	YES BANK LIMITED	MUMY02084F	250655	25065	25065
	<b>TOTAL</b>		<b>250655</b>	<b>25065</b>	<b>25065</b>

Head wise Summary on Income and TDS thereon

Head	Section	Amount Paid/Credited As per 26AS	As per Computation	Location of Income for Comparison	TDS
Business	194A	250655			25065
<b>Total</b>		<b>250655</b>			<b>25065</b>

Details of Taxpayer Information Summary (TIS)

S.NO	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference
1	Interest from deposit	250655		
2	GST turnover	0	0 GST turnover	
3	GST purchases	4020370		NIL
4	Purchase of time deposits	20000000		

NAME OF ASSESSEE : AMTZ MEDPOLIS SQUARE 3663 PRIVATE LIMITED A.Y. 2025-2026 PAN :  
AAXCA5639H Code :AUTO-00025

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Signature

(Tejal Soham Modi)

For AMTZ MEDPOLIS SQUARE 3663  
PRIVATE LIMITED

CompuTax : AUTO-00025 [AMTZ MEDPOLIS SQUARE 3663 PRIVATE LIMITED]

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**INDEPENDENT AUDITOR'S REPORT****To the Members of AMTZ Medpolis Square 3663 Private Limited****Report on the Financial Statements****Opinion**

We have audited the accompanying financial statements of AMTZ Medpolis Square 3663 Private Limited ("the Company") which comprise the balance sheet as at March 31, 2025, and the statement of profit & loss, for the year ended March 31, 2025, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "financial statements").

In our opinion, and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and of its profit/ loss for the year ended March 31, 2025.

**Basis for Opinion**

We have conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of this report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Other Information**

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' report thereon.



# **A S AGARWAL & Co.**

Chartered Accountants

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## **Management's Responsibility for the Financial Statements**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ('the Act') with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, as applicable.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies, making judgements and estimates that are reasonable and prudent, and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company'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 Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

## **Auditor's Responsibility**

Our objective is 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.

As part of an audit in accordance with SAs, We exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Company's Internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We have communicated with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we have identified during our audit.

We have also provided those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.





## Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ('the Order'), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we report that the said order is not applicable to the Company.
2.
  - A) As required by Section 143(3) of the Act, we report that:
    - a) We have sought and obtained all the information and explanation which to best of our knowledge and belief were necessary for the purpose of our audit.
    - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from examination of those books.
    - c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
    - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards prescribed under section 133 of the Act, as applicable.
    - e) On the basis of the written representations received from the directors as on 31 March 2025, taken on record, none of the director is disqualified as on 31 March 2025, from being appointed as a director in terms of Section 164(2) of the Act.
    - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, the Ministry of Corporate Affairs vide its circular no G.S.R 583(E) dated 13<sup>th</sup> June 2017 exempts companies having turnover of less than Rs. 50 crores and aggregate borrowings from banks and other financial institutions of less than Rs. 25 crores from reporting the same. AMTZ Medpolis Square 3663 Private Limited being a company satisfying the aforementioned conditions is therefore exempted from the above reporting requirements.
  - B) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to best of information and according to the explanation given to us:



# A S AGARWAL & Co.

Chartered Accountants

- a) The Company does not have any pending litigations which would impact its financial position.
- b) The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- c) There are no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- d)
  - i) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether,:
    - directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or
    - provide any guarantee, security, or the like to or on behalf of the Ultimate Beneficiaries.
  - ii) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether,:
    - directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or
    - provide any guarantee, security, or the like to or on behalf of the Ultimate Beneficiaries.
  - iii) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under subclause (d)(i) and (d)(ii) contain any material misstatement.



# A S AGARWAL & Co.

Chartered Accountants

- e) No dividend has been declared or paid during the year by the Company and thus Section 123 of the Act is not applicable to the Company during the year.
  - f) Based on our examination, which included test checks, the Company has used accounting software systems for maintaining its books of account for the year ended 31st March, 2025 which have the feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software systems. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with, and the audit trail has been preserved by the Company as per the statutory requirements for record retention.
- C) The Company being a private limited company, the other matters to be included in the Auditor's Report in accordance with the requirements of section 197 (16) of the Act, as amended, in respect of whether the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act, is not applicable.

For A S Agarwal & Co  
Chartered Accountants  
(Firm Registration No: 014987S)

*Ashish*

Ashish Agarwal  
Partner

M. No. 222861

UDIN: 25222861BMUVWS6165



Place: Hyderabad

Date: 29<sup>th</sup> September 2025



**AMTZ Medpolis Square 3663 Private Limited**

CIN: U45309TG2022PTC166163

Balance Sheet as at 31 March 2025

(All amounts expressed in Indian rupees Thousands, except share data or as otherwise stated)

Particulars	Note	As at 31 March 2025	As at 31 March 2024
<b>Equity and liabilities</b>			
<b>Shareholders' funds</b>			
Share capital	3	100.00	100.00
Reserves and surplus	4	(385.90)	(177.74)
		<u>(285.90)</u>	<u>(77.74)</u>
<b>Current liabilities</b>			
Short-term borrowings	5	47,013.75	11,550.00
Trade payables	6	-	-
- total outstanding dues of micro enterprises and small enterprises		-	69.48
- total outstanding dues of creditors other than micro		-	110.31
Other current liabilities	7	2,739.39	31.50
Short-term provisions	8	56.70	-
		<u>49,809.84</u>	<u>11,761.29</u>
<b>Total</b>		<u>49,523.94</u>	<u>11,683.55</u>
<b>Assets</b>			
<b>Non-current assets</b>			
Property, plant and equipment and Intangible assets			
- Property plant and equipment	9	12.77	-
- Capital work-in-progress	10	28,672.76	10,681.98
Long-term loans and advances	11	1,000.00	-
Other non-current assets	12	1,461.82	746.08
		<u>31,147.35</u>	<u>11,428.06</u>
<b>Current assets</b>			
Cash and bank balances	13	18,133.89	253.87
Other current assets	14	192.70	1.62
		<u>18,326.59</u>	<u>255.50</u>
<b>Total</b>		<u>49,523.94</u>	<u>11,683.55</u>

Corporate Information & Significant accounting policies 1 & 2

See accompanying Notes (2.1-30) forming an integral part of the Financial Statements

As per our report of even date attached

For A S Agarwal & Co.

Chartered Accountants

Firm Registration No. 014987S

Ashish Agarwal

Partner

Membership No: 222861

UDIN: 25222861BMUWWS6165

Place : Hyderabad

Date : 29<sup>th</sup> September 2025

For and on behalf of the Board of Directors of

AMTZ Medpolis Square 3663 Private Limited

Tejal Modi

Director

DIN: 06983437

Place : Hyderabad

Date : 29<sup>th</sup> September 2025

Soham Satish Modi

Director

DIN: 00522546

Place : Hyderabad

Date : 29<sup>th</sup> September 2025

**AMTZ Medpolis Square 3663 Private Limited**

CIN: U45309TG2022PTC166163

**Statement of Profit and Loss for the year ended 31 March 2025**

(All amounts expressed in Indian rupees Thousands, except share data or as otherwise stated)

Particulars	Note	Year ended 31 March 2025	Year ended 31 March 2024
<b>Income</b>			
Other income	15	-	-
<b>Total Income</b>		-	-
<b>Expenses</b>			
Cost of material consumed	16	-	-
Finance costs	17	-	-
Depreciation and amortisation expense	9	-	-
Other expenses	18	208.16	97.10
<b>Total Expenses</b>		<b>208.16</b>	<b>97.10</b>
<b>Profit before tax</b>		<b>(208.16)</b>	<b>(97.10)</b>
<b>Tax expense</b>			
Deferred tax		-	-
<b>Profit/ (Loss) for the period</b>		<b>(208.16)</b>	<b>(97.10)</b>
<b>Earnings per equity share</b>	24		
Basic (in Rs.)		(20.82)	(9.71)
Diluted (in Rs.)		(20.82)	(9.71)
Face value per share (in Rs.)		10.00	10.00

**Corporate Information & Significant accounting policies 1 & 2**

See accompanying Notes (2.1-30) forming an integral part of the Financial Statements

As per our report of even date attached

For A S Agarwal &amp; Co.

Chartered Accountants

Firm Registration No. 014987S

**Ashish Agarwal****Partner**

Membership No: 222861

UDIN: 25222861BMVVWS6165

Place : Hyderabad

Date : 29<sup>th</sup> September 2025For and on behalf of the Board of Directors of  
AMTZ Medpolis Square 3663 Private Limited  
**Tejal Modi****Director**

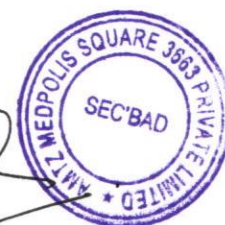
DIN: 06983437

Place : Hyderabad

Date : 29<sup>th</sup> September 2025**Soham Satish Modi****Director**

DIN: 00522546

Place : Hyderabad

Date : 29<sup>th</sup> September 2025

**AMTZ Medpolis Square 3663 Private Limited**

**CIN: U45309TG2022PTC166163**

**Significant accounting policies and other explanatory information as at and for the year ended 31 March 2025**

**1 Corporate Information**

AMTZ Medpolis Square 3663 Private Limited is a Company incorporated under the Companies Act, 2013 with CIN: U45309TG2022PTC166163 on 30 August 2022, having its registered office at 5-4-187/ 3 & 4, Soham Mansion, 2nd Floor, MG Road, Secunderabad, Hyderabad, Telangana - 500003.

The Company has been incorporated with the objective of setting-up and operating laboratories for pharmaceutical and medical devices companies.

**2 Significant accounting policies**

**2.1 Basis of accounting and preparation of financial statements**

The financial statements have been prepared under the historical cost convention on accrual basis of accounting in accordance with Indian Generally Accepted Accounting Principles ["GAAP"] in compliance with the provisions of the Companies Act, 2013 and the Accounting Standards as specified in the Companies (Accounting Standards) Rules, 2006 read with Rule 7(1) of the Companies (Accounts) Rules, 2014 issued by the Ministry of Corporate Affairs in respect of section 133 of the Companies Act, 2013. Further, the guidance notes/announcements issued by the Institute of Chartered Accountants of India (ICAI) are also considered, wherever applicable except to the extent where compliance with other statutory promulgations override the same requiring a different treatment. The accounting policies have been consistently applied by the Company and are consistent with those used in the previous year, unless otherwise mentioned in the notes.

**i. Use of estimates**

The preparation of financial statements in conformity with GAAP requires that the management of the Company to make estimates and assumptions that affect the reported amounts of income and expenses of the period, the reported balances of assets and liabilities and the disclosures relating to contingent liabilities as of the date of the financial statements. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the period in which these results are known/materialised.

**ii. Cash and bank balances**

Cash comprises cash in hand and deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

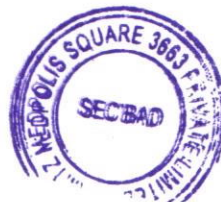
**2.2 Summary of significant accounting policies**

**a. Revenue Recognition**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as net of returns and allowances, trade discounts and volume rebates after taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. When there is uncertainty as to measurement or ultimate collectability, revenue recognition is postponed until such uncertainty is resolved.

**Other Income**

Interest income is recognized on a time proportion basis. Dividends are accounted as and when the right to receive arises. Other income is accounted as and when the right to receive arises.





AMTZ Medpolis Square 3663 Private Limited

CIN: U45309TG2022PTC166163

Significant accounting policies and other explanatory information as at and for the year ended 31 March 2025

**b. Property, plant and equipment, Intangible assets and Depreciation**

Property, plant and equipment are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. Subsequent expenditure relating to fixed assets is capitalized only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

The intangible assets, if any, shall be recorded at cost and shall be carried at cost less accumulated amortization and accumulated impairment losses, if any.

Depreciation on assets is provided over their estimated useful life using written down value method and in the manner specified under Schedule II to the Companies Act, 2013. For assets acquired or disposed off during the year, depreciation is provided for on pro-rata basis with reference to the month of acquisition or disposal.

The residual value of the assets is estimated to be 5% of the Cost of acquisition for the purpose of computing depreciation. The Management estimates the useful life to be as follows:

Asset	Management estimate
Office Equipment	5 years

**c. Foreign Currency Transactions and Translations**

**i. Initial Recognition**

Transactions in foreign currencies entered into by the Company are accounted at the exchange rates prevailing on the date of the transaction or at rates that closely approximate the rate at the date of the transaction.

**ii. Measurement of Foreign Currency Monetary Items at the Balance Sheet Date**

Foreign currency monetary items (other than derivative contracts) of the Company outstanding at the Balance Sheet date are restated at the year-end rates.

Non-monetary items are carried at historical cost. Exchange differences arising out of these translations are charged to the Statement of Profit and Loss.

**iii. Treatment of Exchange Differences**

Exchange differences arising on settlement / restatement of short-term foreign currency monetary assets and liabilities of the Company are recognized as income or expense in the Statement of Profit and Loss.

**d. Investments:**

Current Investments are carried at lower of cost and market value determined on an individual investment basis. Long term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of investment.

**e. Earnings per Share:**

Basic and Diluted Earnings per Share (EPS) is reported in accordance with Accounting Standard (AS) - 20, "Earnings per Share", issued by the Institute of Chartered Accountants of India and notified under Section 133 of the Companies Act, 2013. EPS is computed by dividing the net profit or loss for the year by the weighted average number of Equity Shares outstanding during the year.



AMTZ Medpolis Square 3663 Private Limited

CIN: U45309TG2022PTC166163

Significant accounting policies and other explanatory information as at and for the year ended 31 March 2025

**f. Employee Benefits:**

The Payment of Gratuity Act, 1972 and Employees Provident fund and Miscellaneous Provisions Act, 1952 are not applicable to the Company as the Company does not have employees on its rolls. Accordingly, no provision has been made in respect of employee benefits in terms of AS-15 "Employee Benefits".

**g. Provisions and Contingent Liabilities:**

- i. Provisions are recognized for liabilities that can be measured only by using a substantial degree of estimation, if:
  - a) The Company has a present obligation as a result of a past event;
  - b) Probable outflow of resources is expected to settle the obligation; and
  - c) The amount of the obligation can be reliably estimated.
- ii. Reimbursement expected in respect of expenditure required to settle a provision is recognized only when it is virtually certain that the reimbursement will be received.
- iii. Contingent Liability is disclosed in the case of
  - a) A present obligation arising from past events, when it is not probable that an outflow of resources will be required to settle the obligation
  - b) A present obligation when no reliable estimate is possible, and
  - c) A possible obligation arising from past events where the probability of outflow of resources is not remote.
- iv. Contingent Assets are neither recognized, nor disclosed.
- v. Provisions, Contingent Liabilities, and Contingent Assets are reviewed at each Balance Sheet date.

**h. Taxes:**

Tax on income for the current year is determined on the basis of taxable income and tax credits computed in accordance with the provisions of the Income Tax Act, 1961.

Deferred Tax is recognized on timing differences between the accounting income and the taxable income for the year, and qualified using the tax rates and laws enacted or substantively enacted as on the Balance Sheet date.

Deferred Tax Assets are recognized and carried forward to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

**i. Leases**

Lease arrangements where the risk and rewards are incidental to ownership of an asset substantially vest with the lessor are recognised as operating lease. Lease payments under operating lease are recognised as an expense in the statement of profit and loss as per the lease agreement over the lease term.

**j. Operating cycle**

Based on the nature of activities of the Company and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.





AMTZ Medpolis Square 3663 Private Limited

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Notes forming part of financial statements as at and for the year ended 31 March 2025

(All amounts expressed in Indian rupees Thousands, except share data or as otherwise stated)

**3 Share capital**

	As at 31 March 2025		As at 31 March 2024	
	No. of shares	Amount	No. of shares	Amount
<b>Authorised share capital</b>				
Equity shares of Rs. 10 each	10,000	100.00	10,000	100.00
	<b>10,000</b>	<b>100.00</b>	<b>10,000</b>	<b>100.00</b>
<b>Issued, subscribed and fully paid up shares</b>				
Equity shares of Rs. 10 each	10,000	100.00	10,000	100.00
	<b>10,000</b>	<b>100.00</b>	<b>10,000</b>	<b>100.00</b>

**a) Reconciliation of share capital**

	As at 31 March 2025		As at 31 March 2024	
	No. of shares	Amount	No. of shares	Amount
At the beginning of the year	10,000	100.00	10,000	100.00
Shares issued during the year	-	-	-	-
Balance at the end of the year	<b>10,000</b>	<b>100.00</b>	<b>10,000</b>	<b>100.00</b>

**b) Details of shareholders holding more than 5% shares in the Company**

	As at 31 March 2025		As at 31 March 2024	
	No. of shares	% Holding	No. of shares	% Holding
<b>Equity shares of Rs. 10 each</b>				
AMTZ Medpolis Square Private Limited	2,000	20.00%	2,000	20.00%
Haritah Global Private Limited (Formerly known as JMK GEC Realtors Private Limited)	4,000	40.00%	4,000	40.00%
Verdant Corporation Private Limited (Formerly known as SDNMKJ Realty Private Limited)	4,000	40.00%	4,000	40.00%
	<b>10,000</b>	<b>100.00%</b>	<b>10,000</b>	<b>100.00%</b>

**c) Terms/rights attached to shares:**

The Company has one class of equity shares having a par value of Rs. 10 each. Each holder of equity shares is entitled to one vote per share.

The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing annual general meeting, except interim dividend. During the year ended 31 March 2025, no dividend has been declared by the Board of directors (Previous year - Nil).

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the Company after distribution of all preferential amounts and distribution will be in proportion to the number of equity shares held by the shareholders.





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**d) Disclosure of Shareholding of Promoters**

Disclosure of shareholding of promoters as at 31 March 2025 is as follows:

Promoter name	Shares held by promoters %				
	As at 31 March 2025		As at 31 March 2024		% Change during the year
	No. of shares	% of total shares	No. of shares	% of total shares	
AMTZ Medpolis Square Private Limited	2,000	20.00%	2,000	20.00%	0%
Haritah Global Private Limited (Formerly known as JMK GEC Realtors Private Limited)	4,000	40.00%	4,000	40.00%	0%
Verdant Corporation Private Limited (Formerly known as SDNMKJ Realty Private Limited)	4,000	40.00%	4,000	40.00%	0%
	<b>10,000</b>	<b>100.00%</b>	<b>10,000</b>	<b>100.00%</b>	<b>0%</b>

**4 Reserves and surplus**

**Surplus/ (deficit) in the Statement of Profit and Loss**

	As at 31 March 2025	As at 31 March 2024
Balance at the beginning of the year	(177.74)	(80.64)
Add : Profit/ (loss) for the year	(208.16)	(97.10)
Balance at the end of the year	<b>(385.90)</b>	<b>(177.74)</b>
<b>Total</b>	<b>(385.90)</b>	<b>(177.74)</b>



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Notes forming part of financial statements as at and for the year ended 31 March 2025

(All amounts expressed in Indian rupees Thousands, except share data or as otherwise stated)

5 Short-term borrowings	As at 31 March 2025	As at 31 March 2024
<b>Unsecured</b>		
Loans and advances from related parties		
- from others (Refer Note (a) below)	47,013.75	11,550.00
	<u>47,013.75</u>	<u>11,550.00</u>

**Notes:**

(a) During the current year, the Company had taken unsecured loan repayable on demand from Group companies. Further interest @ 7.25% is being paid on such loan.

6 Trade payables	As at 31 March 2025	As at 31 March 2024
Total outstanding dues of micro and small enterprises (Refer note 6.2 below)	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises (Refer note 6.1 below)	-	69.48
	<u>-</u>	<u>69.48</u>

**6.1 Trade Payables ageing schedule**

Ageing for trade payables outstanding as at 31 March 2024 is as follows:

Particulars	Outstanding for following periods from due date of payment					Total
	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	-	-	-	-	-	-
Others	-	69.48	-	-	-	69.48
Disputed dues - MSME	-	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>69.48</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>69.48</b>

6.2 In terms of Section 22 of Micro, Small and Medium Enterprises Development Act 2006, the outstanding to these enterprises are required to be disclosed. However, these enterprises are required to be registered under the Act. In the absence of the information about registration of the Enterprises under the above Act, the required information could not be furnished. In view of above and in absence of relevant informations, the Auditor has relied on the information provided by the management.

7 Other current liabilities	As at 31 March 2025	As at 31 March 2024
Statutory dues payable	246.28	20.96
Employee reimbursements payable	0.26	0.60
Capital creditors	514.85	-
Other payables	280.56	-
Interest accrued but not due on borrowings	1,697.44	88.75
	<u>2,739.39</u>	<u>110.31</u>



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Notes forming part of financial statements as at and for the year ended 31 March 2025

(All amounts expressed in Indian rupees Thousands, except share data or as otherwise stated)

8 Short-term provisions	As at 31 March 2025	As at 31 March 2024
Others		
Provision for Audit Fees	56.70	31.50
	<u>56.70</u>	<u>31.50</u>

9 Property, plant and equipment & Intangible assets

Property, plant and equipment

Gross block	Plant and Machinery	Total
Balance as at 31 March 2024	-	-
Additions	13.48	13.48
Disposals	-	-
Balance as at 31 March 2025	<u>13.48</u>	<u>13.48</u>

Accumulated depreciation

Balance as at 31 March 2024	-	-
Depreciation	0.72	0.72
Reversal on disposal of assets	-	-
Balance as at 31 March 2025	<u>0.72</u>	<u>0.72</u>

Net block

Balance as at 31 March 2024	-	-
Balance as at 31 March 2025	<u>12.77</u>	<u>12.77</u>

Depreciation

	Year ended 31 March 2025	Year ended 31 March 2024
Depreciation for the year	0.72	-
Less: Depreciation transferred to CWIP	(0.72)	-
Depreciation as per statement of Profit and Loss	<u>-</u>	<u>-</u>







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Notes forming part of financial statements as at and for the year ended 31 March 2025

(All amounts expressed in Indian rupees Thousands, except share data or as otherwise stated)

**10 Capital work-in-progress (CWIP)**

Gross block	CWIP	Total
Balance as at 1 April 2023	-	-
Additions	10,681.98	10,681.98
Disposals / Amount capitalized	-	-
Balance as at 31 March 2024	10,681.98	10,681.98
Additions	17,990.78	17,990.78
Disposals / Amount capitalized	-	-
Balance as at 31 March 2025	28,672.76	28,672.76

**10.1 Capital work-in-progress (CWIP) ageing**

As at 31 March 2025 is as follows:

Particulars	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in Progress	17,990.78	10,681.98	-	-	28,672.76
Total	17,990.78	10,681.98	-	-	28,672.76

As at 31 March 2024 is as follows:

Particulars	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in Progress	- 10,681.98	-	-	-	10,681.98
Total	10,681.98	-	-	-	10,681.98

**10.2 CWIP completion Schedule whose completion is overdue or has exceeded its cost compared to its original plan as at 31 March 2025**

There are no capital work-in-progress where completion is overdue against original planned timelines or where estimated cost exceeded its original planned cost as on 31 March 2025.



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Notes forming part of financial statements as at and for the year ended 31 March 2025

(All amounts expressed in Indian rupees Thousands, except share data or as otherwise stated)

11 Loans and advances	As at 31 March 2025		As at 31 March 2024	
	Long-term	Short-term	Long-term	Short-term
Unsecured, considered good				
Advance to suppliers	1,000.00	-	-	-
	<b>1,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>

12 Other non-current assets	As at 31 March 2025	As at 31 March 2024
Balance with government authorities	716.82	1.08
Bank Deposits with maturity date after 12 months from reporting date (Refer Note - 13)	745.00	745.00
	<b>1,461.82</b>	<b>746.08</b>

The balance with government authorities consist of input tax credit Rs. 691.76 thousands. (31 March 2024: Rs.1.08 thousands) Availability of input tax credit on goods utilised for construction is under dispute by the Revenue Authorities before the Honorable Supreme Court of India in the case of Safari Retreats Private Limited. In case the ruling of the Honable Supreme Court is not in favour of the Company, the input credit claimed by the Company shall be reversed along with applicable interest. The same shall be added to cost of Property, Plant and Equipment.

13 Cash and bank balances	As at 31 March 2025	As at 31 March 2024
<b>Cash and cash equivalents</b>		
Balances with the banks		
- In current accounts	183.89	253.87
Deposits with original maturity of less than 3 months (Refer note (a) below)		
	<b>183.89</b>	<b>253.87</b>
<b>Other bank balances</b>		
<b>-Current maturities</b>		
Deposits with original maturity of more than 3 months but less than 12 months (Refer note (a) below)	18,000.00	-
<b>-Non-current maturities</b>		
Deposits with maturity date after 12 months from reporting date (Refer Note 12)	745.00	745.00
Less: Amount disclosed under other non-current assets	(745.00)	(745.00)
	<b>18,000.00</b>	<b>-</b>
	<b>18,183.89</b>	<b>253.87</b>

Note:

(a) Deposits with a carrying amount of Rs. 745.00 thousands (31 March 2024: Rs.745.00 thousands) are towards margin money given for bank guarantees given to Fire Services Department.



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Notes forming part of financial statements as at and for the year ended 31 March 2025

(All amounts expressed in Indian rupees Thousands, except share data or as otherwise stated)

**14 Other current assets**

Accrued Interest  
Security deposit  
Prepaid expenses

As at 31 March 2025	As at 31 March 2024
173.45	1.62
10.00	-
9.25	-
<b>192.70</b>	<b>1.62</b>

**15 Other income**

Interest income on fixed deposit  
**Sub Total**  
Less: Transfer to Capital Work in Progress

Year ended 31 March 2025	Year ended 31 March 2024
250.66	1.62
<b>250.66</b>	<b>1.62</b>
(250.66)	(1.62)
-	-

**16 Cost of material consumed**

Construction, Material and Labour  
**Sub Total**  
Less: Transferred to Capital work in Progress

Year ended 31 March 2025	Year ended 31 March 2024
1,313.43	-
<b>1,313.43</b>	-
(1,313.43)	-
-	-

**17 Finance costs**

**Interest expense**  
- On borrowings  
**Sub Total**  
Less: Transferred to Capital work in Progress

Year ended 31 March 2025	Year ended 31 March 2024
1,886.05	98.61
<b>1,886.05</b>	<b>98.61</b>
(1,886.05)	(98.61)
-	-

**18 Other expenses**

Auditor's remuneration (Refer note 19)  
Provision for bad/ doubtful debts  
Bank charges  
Insurance  
Legal and Professional charges  
Postage, Printing and stationery  
Lease Rent  
Rates and taxes  
Maintenance expenses  
Miscellaneous expenses  
**Sub Total**  
Less: Transferred to Capital work in Progress

Year ended 31 March 2025	Year ended 31 March 2024
89.00	35.00
-	0.01
0.16	52.48
4.25	-
2,493.12	126.70
3.58	2.95
52.27	-
2,144.04	1.50
0.45	-
0.00	0.94
<b>4,786.88</b>	<b>219.57</b>
(4,578.72)	(122.47)
<b>208.16</b>	<b>97.10</b>





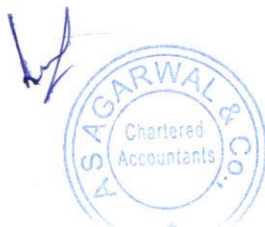
**AMTZ Medpolis Square 3663 Private Limited**

CIN: U45309TG2022PTC166163

Notes forming part of financial statements as at and for the year ended 31 March 2025

(All amounts expressed in Indian rupees Thousands, except share data or as otherwise stated)

19 Auditor's remuneration	Year ended	Year ended
	31 March 2025	31 March 2024
As auditors:		
Statutory audit fees	89.00	35.00
	<u>89.00</u>	<u>35.00</u>
20 Contingent Liabilities:	As at	As at
	31 March 2025	31 March 2024
Bank Guarantees (Refer Note 13(a))	741.10	741.10
	<u>741.10</u>	<u>741.10</u>
21 Capital and Other Commitments:		
a. Capital Commitments:		
Estimated amount of contracts remaining to be executed on Capital Account (Net of Capital Advance) are Nil (Previous Year: Rs. Nil)		
22 The Company has incurred losses during the year as well as during the preceeding year and has outstanding obligations and its current liabilities exceed cash and cash equivalents as at 31 March 2025 by Rs 31,625.95 thousands. However, the promoters of the company has given assurance to provide funds to the company for meeting its future obligations and sustaining its operations and are also exploring other greenfield projects for revival of business. Accordingly, the financial statement of the Company have been prepared on a Going Concern Basis.		
23 Other Statutory Information		
i. The Company does not have any Benami property, where any proceeding has been initiated or pending against the Group for holding any Benami property.		
ii. The Company does not have any transactions with companies struck off.		
iii. The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.		
iv. The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.		
v. The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.		
vi. The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:		
(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or		
(b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.		
vii. The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Group shall:		
(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or		
(b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.		



**AMTZ Medpolis Square 3663 Private Limited**

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**Notes forming part of financial statements as at and for the year ended 31 March 2025**

**(All amounts expressed in Indian rupees Thousands, except share data or as otherwise stated)**

- viii. The Company does not have any such transaction which is not recorded in the books of account that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.)
- ix. The Company has not revalued its Property, Plant and Equipment during the year ended 31st March 2025.
- x. The Company does not have any Immovable property, where the title deeds of the said property are not held in its own name

**24 Earnings per share**

The amount considered in ascertaining the Company's earnings per share constitutes the net profit after tax. The number of shares used in computing basic earnings per share is the weighted average number of shares outstanding during the period. The number of shares used in computing diluted earnings per share comprises the weighted average number of shares considered for deriving basic earnings per share and also the weighted average number of shares which could have been issued on conversion of all dilutive potential shares.

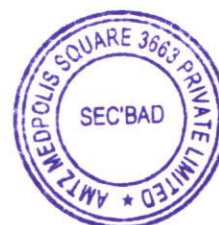
Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Net profit after tax attributable to equity shareholders (in Rs.)	(2,08,157)	(97,102)
Weighted average number of shares outstanding during the year - Basic	10,000	10,000
Weighted average number of shares outstanding during the year - Diluted	10,000	10,000
Basic earnings per share (Rs.)	(20.82)	(9.71)
Diluted earnings per share (in Rs.)	(20.82)	(9.71)
Nominal value per equity share (in Rs.)	10.00	10.00

**25 Employee benefit plans:**

The Payment of Gratuity Act, 1972 and Employees Provident fund and Miscellaneous Provisions Act, 1952 are applicable to the Company. However, Provident Fund contribution is optional for employees drawing salary exceeding specified limit. Further, the Company has no policy of encashment of leaves. Accordingly, no provision has been made in respect of leave encashments in terms of AS-15 "Employee Benefits". Further, no provision has been made in respect of gratuity and same is being accounted for as and when it is paid.

**26 Related party disclosures**

In accordance with the requirements of Accounting Standard (AS) 18, 'Related Party Disclosures' as specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended), the names of the related party where control exists/able to exercise significant influence along with the aggregate transactions and year end balances with them as identified and certified by the management are as follows:





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Notes forming part of financial statements as at and for the year ended 31 March 2025

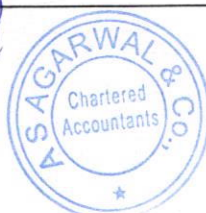
(All amounts expressed in Indian rupees Thousands, except share data or as otherwise stated)

**a. Names of related parties and description of relationship (with whom transactions have taken place) \***

Description of relationship	Name of related parties
Associate Companies	AMTZ Medpolis Square Private Limited Haritah Global Private Limited (Formerly known as JMK GEC Realtors Private Limited) Verdant Corporation Private Limited (Formerly known as SDNMKJ Realty Private Limited)
Key management personnel	Tejal Soham Modi (Director w.e.f. 30.08.22) Soham Satish Modi (Director w.e.f. 16.02.24) Gaurang Jayantilal Mody (Up to 16.02.24)
Enterprises in which Key Management personnel and /or their relatives have significant influence	Summit Builders LLP Modi Housing Private Limited Modi Properties Private Limited Modi Soham HUF

**b. Transactions with related parties**

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
<b>AMTZ Medpolis Square Private Limited</b>		
Unsecured Loan Taken	20,275.00	-
Payment made on behalf of AMTZ Medpolis Square 3663 Private Limited	12.00	9.00
Interest on unsecured loan	219.51	-
<b>Haritah Global Private Limited (Formerly known as JMK GEC Realtors Private Limited)</b>		
Unsecured Loan Taken	6,093.70	5,525.00
Interest on unsecured loan	763.59	48.56
<b>Verdant Corporation Private Limited (Formerly known as SDNMKJ Realty Private Limited)</b>		
Unsecured Loan Taken	9,095.05	6,025.00
Interest on unsecured loan	902.96	50.05
<b>Summit Builders LLP</b>		
Payment made on behalf of AMTZ Medpolis Square 3663 Private Limited	-	1.50
<b>Modi Soham HUF</b>		
Payment made on behalf of AMTZ Medpolis Square 3663 Private Limited	2,113.57	-
<b>Modi Housing Private Limited</b>		
Expenses incurred on behalf of the Company	13.23	-
Procurement of goods	13.48	-
Advance for supply of materials	1,000.00	-
<b>Modi Properties Private Limited</b>		
Professional Services	24.00	-





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Notes forming part of financial statements as at and for the year ended 31 March 2025

(All amounts expressed in Indian rupees Thousands, except share data or as otherwise stated)

c. Balances with related parties (as at year end)

Particulars	As at 31 March 2025	As at 31 March 2024
<b>AMTZ Medpolis Square Private Limited</b>		
Share capital	20.00	20.00
Unsecured loan payable	20,275.00	-
Interest payable on unsecured loan	219.51	-
<b>Haritah Global Private Limited (Formerly known as JMK GEC Realtors Private Limited)</b>		
Share Capital	40.00	40.00
Unsecured loan payable	11,618.70	5,525.00
Interest payable on unsecured loan	763.59	43.70
<b>Verdant Corporation Private Limited (Formerly known as SDNMKJ Realty Private Limited)</b>		
Share Capital	40.00	40.00
Unsecured loan payable	15,120.05	6,025.00
Interest payable on unsecured loan	902.96	45.05
<b>Modi Housing Private Limited</b>		
Advance for supply of materials	1,000.00	-

27 Leases

The Company has entered into operating lease agreements for certain premises and such leases include both cancellable and non-cancellable leases. Lease rent expense recognised in the Statement of profit and loss for the year ended 31 March 2025 in respect of operating lease (cancellable and non-cancellable) is Rs. 52.27 thousands (31 March 2024: Rs. Nil)

Certain non-cancellable operating leases extend upto a maximum of two years from their respective dates of inception. Some of such lease agreements have a price escalation clause. Maximum obligations on long term non-cancellable operating leases in accordance with the rent stated in the respective agreements are as under:

	Year ended 31 March 2025	Year ended 31 March 2024
Not later than 1 year	52.27	-
Later than 1 year but not later than 5 years	209.08	-
Later than 5 years	1,463.56	-
<b>Total</b>	<b>1,724.91</b>	<b>-</b>

- 28 With respect to Cash Flow Statement to be included in the financial statement, the Ministry of Corporate Affairs vide its notification no. G.S.R 583(E) dated June 13, 2017, exempts small companies from including cash flow statement in the financial statements. AMTZ Medpolis Square 3663 Private Limited, being a small company is therefore not mandated to maintain cash flow statement as a part of financial statement.

29 Regrouping/ Reclassification:

Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosures.



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Notes forming part of financial statements as at and for the year ended 31 March 2025

(All amounts expressed in Indian rupees Thousands, except share data or as otherwise stated)

**30 Additional Regulatory Information**

**- Ratios**

Ratios	Numerator	Denominator	FY 2024-25	FY 2023-24	Variance	Reason
Current Ratio (in times)	Total current assets	Total current liabilities	0.37	0.02	1598%	Primarily due to increase in current assets
Debt-Equity Ratio (in times)	Total Debt <sup>1</sup>	Total equity	-170.38	-149.71	13.81%	Primarily due to increase in short term borrowing during the year
Debt Service Coverage Ratio (in times)	Earning for Debt Service <sup>2</sup>	Debt service <sup>3</sup>	-0.11	-0.98	-89%	
Return on Equity Ratio (in %)	Profit for the year	Average total equity	NA	NA	NA	
Inventory turnover ratio (in times)	Cost of goods sold	Average inventory	NA	NA	NA	The Company has not commenced any revenue generation activity during the year and thus these ratios are not applicable
Trade Receivables turnover ratio (in times)	Revenue from operations	Average trade receivables	NA	NA	NA	
Trade payables turnover ratio (in times)	Cost of goods sold	Average trade payables	NA	NA	NA	
Net capital turnover ratio (in times)	Revenue from operations	Average working capital	NA	NA	NA	
Net profit ratio (in %)	Profit for the year	Revenue from operations	NA	NA	NA	



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Notes forming part of financial statements as at and for the year ended 31 March 2025

(All amounts expressed in Indian rupees Thousands, except share data or as otherwise stated)

Ratios	Numerator	Denominator	FY 2024-25	FY 2023-24	Variance	Reason
Return on Capital employed (in %)	Profit before tax and finance costs	Capital employed <sup>4</sup>	-0.45%	-0.85%	-47%	Primarily due to increase in short term borrowings
Return on investment (in %)	Income generated from invested funds	Average invested funds in treasury investments	1.34%	0.22%	514%	Primarily due to utilisation of funds in construction of capital asset

<sup>1</sup> Long-Term borrowings + Short-Term borrowings

<sup>2</sup> Net profit after tax + Non-cash operating expenses like depreciation + Interest

<sup>3</sup> Term loan Interest + Principal repayments

<sup>4</sup> Tangible Networth + Total Debt + Deferred tax liability

As per our report of even date attached

For A S Agarwal & Co.

Chartered Accountants

Firm Registration No. 014987S

Ashish Agarwal

Partner

Membership No: 222861

UDIN: 25222861BMVUWS6165

Place : Hyderabad

Date : 29<sup>th</sup> September 2025



For and on behalf of the Board of Directors of  
AMTZ Medpolis Square 3663 Private Limited

Tejal Modi

Director

DIN: 06983437

Soham Satish Modi

Director

DIN: 00522546

Place : Hyderabad

Date : 29<sup>th</sup> September 2025

Place : Hyderabad

Date : 29<sup>th</sup> September 2025

