


INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT				Assessment Year 2025-26
[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)				
PAN	AACCJ3243P			
Name	HARITAH GLOBAL PRIVATE LIMITED			
Address	5-2-223 , GOKUL DISTILLERY ROAD , SECUNDERABAD , 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	484968401081125	
Taxable Income and Tax Details	Current Year business loss, if any	1	0	
	Total Income	1A	10,40,57,730	
	Book Profit under MAT, where applicable	2	0	
	Adjusted Total Income under AMT, where applicable	3	0	
	Net tax payable	4	1,48,80,256	
	Interest and Fee Payable	5	1,75,536	
	Total tax, interest and Fee payable	6	1,50,55,792	
	Taxes Paid	7	1,50,55,792	
	(+) Tax Payable /(-) Refundable (6-7)	8	0	
Accreted Income and Tax Detail	Accreted Income as per section 115TD	9	0	
	Additional Tax payable u/s 115TD	10	0	
	Interest payable u/s 115TE	11	0	
	Additional Tax and interest payable	12	0	
	Tax and interest paid	13	0	
	(+) Tax Payable /(-) Refundable (12-13)	14	0	
Income Tax Return electronically transmitted on 08-Nov-2025 12:01:02 from IP address 122.175.12.44 and verified by Tejal Soham Modi having PAN ADDPM3623R on 08-Nov-2025 using paper ITR-Verification Form /Electronic Verification Code generated through mode				
System Generated Barcode/QR Code				
AACCJ3243P06484968401081125ef9f36134b9a7537fc19545bd2253b285722cf61				
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU				

Gross Total Income**10,40,57,726****Total Income****10,40,57,726**

Round off u/s 288 A

10,40,57,730

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

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

0

Tax on Long Term Capital Gain

1,30,07,216

Total Tax

1,30,07,216

Surcharge @10%

13,00,722

1,43,07,938

Health & Education Cess (HEC) @ 4.00%

5,72,318

1,48,80,256

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

26,86,002

1,21,94,254

Advance Tax

1,00,00,000

21,94,254

Interest u/s 234 A/B/C

1,75,536

23,69,790

Round off u/s 288B

23,69,790

Deposit u/s 140A

23,69,790

Tax Payable

0

Special Rate income has not been considered while calculating rebate u/s 87A, as per the changes made in the Income Tax Utility on 05/07/2024. [If you want to consider special rate income for 87A, kindly untick the option in SETUP->Miscellaneous->Calculation-Point No. 9].

Interest Charged	(Rs.)	T.D.S./ T.C.S. From	(Rs.)
u/s 234B (7 Month)	1,53,594	Non-Salary(as per Annexure)	26,86,002
u/s 234C	21,942		
(0+0+21,942)			

Interest calculated upto October,2025, Due Date for filing of Return October 31, 2025

Tax Calculation on Capital Gain Income

S - N o.	Head	Income Before Loss Adjustment		Income After Loss Adjustment		Basic Exemption Adjusted	Tax						
		Before 23.07.2024	After 23.07.2024	Before 23.07.2024	After 23.07.2024		Before 23.07.2024			After 23.07.2024			Total
							Tax	Excess Amount Ignored	Net Tax	Tax	Excess Amount Ignored	Net Tax	
1.	Long Term Income Other than 112A	0	112616328	0	104057726	0	0	0	0	13007216	0	13007216	13007216

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

1.Total income as per Section 115BAA/115BAB	104057726
2. Adjustments according to section 115BAA/115BAB	

(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

104057726

0

0

104057726

0

104057726

Prepaid taxes (Advance tax and Self assessment tax)26 AS Import Date:06 Oct 2025

Sr.No.	BSR Code	Date	Challan No	Bank Name & Branch	Amount
1	6939001	10/03/2025	01801		10000000
2	.				2369790
Total					12369790

Statement of Current Year Loss Adjustment

Head/Source of Income	Current Year Income	House Property Loss of the Current Year Set off	Business Loss of the Current Year Set off	Other Sources Loss of the Current Year Set off	Current Year Income Remaining after Set off
Loss to be adjusted			8558855		
House Property	NIL		NIL	NIL	NIL
Business	NIL	NIL		NIL	NIL
Speculation Business	NIL	NIL	NIL	NIL	NIL
Short term Capital Gain	NIL	NIL	NIL	NIL	NIL
Long term Capital Gain	112616328	NIL	8558602	NIL	104057726
Other Sources	253	NIL	253		NIL
Total Loss Set off		NIL	8558855	NIL	
Loss Remaining after set off		NIL	NIL	NIL	

Details of Depreciation

Particulars	Rate	Opening+ Adjusted for 115BAA/B AC/BAD	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
Furniture	10%	5315385	0	0	5315385	0	0	5315385	531539	4783846
Vehicle	15%	2220702	0	0	2220702	0	0	2220702	333105	1887597
Total		7536087	0	0	7536087	0	0	7536087	864644	6671443

Interest Calculation u/s 234C

S. No.	Installment Period	Total Tax Due	To Be Deposited (In %)	To Be Deposited (In Amount)	Deposit Amount	Remaining Tax Due(Round off in 100 Rs.)	Int Rate (In %)	Interest
1.	First (Up to June)	0	15.00	0	0	0	3	0
2.	Second (Up to Sep)	0	45.00	0	0	0	3	0
3.	Third (Up to Dec)	0	75.00	0	0	0	3	0
4.	Fourth (Up to March)	12194254	100.00	12194254	10000000	2194200	1	21942
Total								21942

=>Interest u/s 234C on capital gain income calculated from date of sale if you want to change calculation period from starting of the year then go to Setup->Miscellaneous->Calculation and untick the sl.no. 7 option.

Interest Calculation u/s 234B

Interest u/s 234C : 21942

S. No.	Month	Principal	Int. 234B	Int. 234A/F	Deposit	Int Adjusted	Int Remain	Principal Adj
1	April-2025	2194254	21942	0				
2	May-2025	2194254	21942	0	0	0	43884	0
3	June-2025	2194254	21942	0	0	0	65826	0
4	July-2025	2194254	21942	0	0	0	87768	0
5	August-2025	2194254	21942	0	0	0	109710	0
6	September-2025	2194254	21942	0	0	0	131652	0
7	October-2025	2194254	21942	0	0	0	153594	0
Total			153594	0			175536	0

Bank Account Detail

S.N	Bank	Address	Account No	IFSC Code	Type	Prevalidated	Nominate for refund
1	KOTAK MAHINDRA BANK LIMITED		1311521659	KKBK0000552	Current(Primary)	Yes	Yes
2	AXIS BANK		922020059250873	UTIB0000068	Current	Yes	No
3	KOTAK MAHINDRA BANK	HYDERABAD - SOMAJIGUDA	8946677973	KKBK0000552	Current	Yes	No
4	AXIS BANK		922020059250873	UTIB0000628	Current	No	No
5	AXIS BANK		923030028465895	UTIB0001624	Over Draft	No	No
6	ICICI BANK LIMITED		112105001909	ICIC0001121	Current	No	No
7	ICICI BANK LIMITED		112105001962	ICIC0001121	Current	No	No
8	PUNJAB NATIONAL BANK		1114102900000067	PUNB0111410	Current	No	No

GST Turnover Detail**S.NO. GSTIN**

S.NO.	GSTIN	Turnover
1	36AACCCJ3243P1ZA	14408461
TOTAL		14408461

Details of Dividend From Shares**S.NO. PARTICULARS**

S.NO.	PARTICULARS	AMOUNT
1	ITC	253
TOTAL		253

Details of T.D.S. on Non-Salary(26 AS Import Date:06 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	AGNIFORMA TECHCRAFT PRIVATE LIMITED	AHMA24093G	84593	8459	8459
2	AMTZ MEDPOLIS SQUARE 3663 PRIVATE LIMITED	HYDA30129B	763585	76359	76359
3	AMTZ MEDPOLIS SQUARE 4554 PRIVATE LIMITED	HYDA30100A	2756394	275639	275639
4	AMTZ MEDPOLIS SQUARE 702 PRIVATE LIMITED	HYDA30117D	1214159	121416	121416
5	AMTZ MEDPOLIS SQUARE 801 PRIVATE LIMITED	HYDA30130C	3188397	318840	318840
6	AXIS BANK LIMITED	MUMU05151G	103025	10303	10303

7	CRESCENTIA LABS PRIVATE LIMITED	HYDB06032F	2960930	296096	296096
8	GV RESEARCH CENTERS PRIVATE LIMITED	HYDG17575F	1702933	170293	170293
9	ICICI BANK LIMITED	MUMI04813E	1297273	129728	129728
10	ITC LIMITED	CALI01639B	253	26	26
11	KFIN TECHNOLOGIES LIMITED	HYDK08750A	7387920	738792	738792
12	OJAS INNOVATIVE TECHNOLOGIES PRIVATE LIMITED	HYDO02275A	5229877	522991	522991
13	PUNJAB NATIONAL BANK	HYDP04690A	151872	15188	15188
14	SRC COMPANY INFRA PRIVATE LIMITED	HYDS37060C	31200	624	624
15	TECHNOFLAIR SOLUTIONS INDIA PRIVATE LIMITED	HYDS42606E	31200	624	624
16	VERDANT CORPORATION PRIVATE LIMITED	HYDS36828B	31200	624	624
TOTAL			26934811	2686002	2686002

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	14223161	141341895	(Total of Sales/ Gross receipts of business and Gross receipts from Profession in Trading Account + Total of other income) in profit & Loss A/c :141341895	1422321
Business	194C	93600	as above	as above	1872
Business	194I(b)	12617797	as above	as above	1261783
Other Sources	194	253	253	Dividend Income:253	26
Total		26934811	141342148		2686002

Details of Taxpayer Information Summary (TIS)

S.NO	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference
1	Business receipts	93600	Trading Account->Sales/ Gross receipts of business	14408461
			Trading Account->Gross receipts from Profession	
			Profit and Loss Account->Other income	126933434
2	Dividend	253	Dividend From Shares	141341895
3	GST purchases	1883808		253
4	GST turnover	14560075	GST turnover	14408461
5	Interest from deposit	14223161		151614
6	Purchase of securities and units of mutual funds	13068		
7	Purchase of time deposits	136875000		
8	Rent received	12617797		
9	Sale of securities and units of mutual fund	19498	Sale of LTCG Shares/Mutual fund	114294397
				-114274899

Statement of Long Term Capital Gain (Listed Securities) (Where transfer was on or after 23rd July 2024)

Name of Company	Date of Sale	Sales Price	Tr. Exp.	Net Sale Price	Purchase Date	Purchase Cost	Capital gain
	07/01/2025	6836	0	6836		7819	-983
	07/01/2025	12663	0	12663		10250	2413
TOTAL		19499		19499		18069	1430

Statement of Long Term Capital Gain (Unlisted Securities)

Name of Company	Date of Sale	Sales Price	Tr. Exp.	Net Sale Price	Purchase Date	Purchase Cost	Index Cost	Capital gain
	07/01/2025	114274898	0	114274898		1660000	1660000	112614898
TOTAL		114274898		114274898		1660000	1660000	112614898

Signature
(Tejal Soham Modi)
For Haritah Global Private Limited

CompuTax : JRPL [Haritah Global Private Limited]

HARITAH GLOBAL PRIVATE LIMITED

(Previously known as JMK GEC REALTORS PRIVATE LIMITED)

CIN: U70100TG2010PTC067673

CASH CERTIFICATE

This is to certify that the cash balance at the branch located in 5-2-223 Gokul Distillery Road, Secunderabad, Telangana-500003, India is Rs. 53,932 as on 31st March 2025 which is in line with the balance in the books of Hariath Global Private Limited (Formerly known as JMK GEC Realtors Private Limited).

Particulars	Quantity	Amount in Rs.
Physical Cash:		
Denomination -		
2000		
500	107	53,500
100	4	400
50		
20	1	20
10		
Coins -		
10		
5	2	10
2	1	2
1		
Total amount		53,932
Total Cash as per books		53,932

Confirmed by



K Raghunadh
(Cashier)

Date:

Checked by



A Sambasiva Rao
(Finance Manager)

Date:

Checked by Audit team
member

Anupam
(Analyst)

Date:

Registered Office:

Plot No. 24, Sy. No. 157/7 (Part), Seetharam Nagar, Near Diamond Point, Thokatta (Sikh) Village, Picket, Hyderabad,
Secunderabad, Telangana, India, 500009

Phone: +91-40-66335551 Email: accounts@modiproperties.com

Name of Assessee	Haritah Global Private Limited		
Address	5-2-223,GOKUL DISTILLERY ROAD,SECUNDERABAD,TELANGANA,500003		
E-Mail	it_d@modiproperties.co m		
Status	Company(Domestic)	Assessment Year	2025-2026
Ward	52	Year Ended	31.3.2025
PAN	AACCJ3243P	Incorporation Date	25/03/2010
Residential Status	Resident		
Nature of Business	REAL ESTATE AND RENTING SERVICES-Operating of real estate of self-owned buildings (residential and non-residential)(07002),Trade Name:Haritah Global Private Limited		
Method of Accounting	Mercantile		
A.O. Code	APR-C-052-01		
Filing Status	Original		
Last Year Return Filed On	22/10/2024	Acknowledgement No.:	629396521221024
Last Year Return Filed u/s	115BAA		
Bank Name	KOTAK MAHINDRA BANK LIMITED, , A/C NO:1311521659 ,Type: Current ,IFSC: KKBK0000552, Prevalidated : Yes, Nominate for refund : Yes		
Tele:	Mob:+919121282860		

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

Income from Business or Profession (Chapter IV D)

-85,58,855

Profit as per Profit and Loss a/c		10,08,35,803
<u>Add:</u>		
Depreciation Debited in P&L A/c		14,28,178
Donation u/s 37		8,57,031
Disallowable under section 37 (Transfer from other information)		2,95,800
Total		<u>15,05,558</u>
<u>Less:</u>		10,49,22,370
Profit on sale of shares	11,26,16,328	
Dividend	253	
Depreciation as per Chart u/s 32	<u>8,64,644</u>	
		<u>11,34,81,225</u>
		<u>-85,58,855</u>

Income from Capital Gain (Chapter IV E)

11,26,16,328

Long Term Capital Gain

Capital Gain as per Details Attached
on or after 23.07.2024

11,26,16,328

Income from Other Sources (Chapter IV F)

253

Dividend From Shares

253

INDEPENDENT AUDITOR'S REPORT

To the Members of Haritah Global Private Limited (Formerly known as JMK GEC Realtors Private Limited)

Report on the Standalone Financial Statements

Opinion

We have audited the accompanying Standalone Financial Statements of Haritah Global Private Limited (Formerly known as JMK GEC Realtors Private Limited) (hereinafter referred to as the "Company") which comprise the Standalone balance sheet as at March 31, 2025, and the Standalone statement of profit & loss, for the year ended March 31, 2025, and notes to the Standalone Financial Statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "Standalone Financial Statements").

In our opinion, and to the best of our information and according to the explanations given to us, the aforesaid Standalone 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 Standalone 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 Standalone 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 Standalone Financial Statements and our auditors' report thereon.



A S AGARWAL & Co.

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Our opinion on the Standalone 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 Standalone Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Standalone 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 Standalone 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 Standalone 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 Standalone Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone 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 Standalone 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



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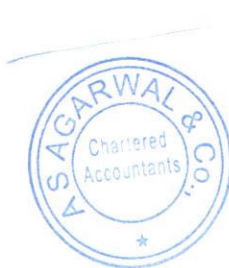
Chartered Accountants

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 Standalone 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 Standalone 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 Standalone 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 Standalone Financial Statements, including the disclosures, and whether the Standalone 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.



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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 Standalone 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 13th 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. Haritah Global Private Limited (Formerly known as JMK GEC Realtors 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) 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



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A S AGARWAL & Co.

Chartered Accountants

believe that the representations under subclause (d)(i) and (d)(ii) contain any material misstatement.

- 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 March 31, 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 Agarwal
Partner

M. No. 222861

UDIN: 25222861BMUWY7106



Place: Hyderabad

Date: 29 September 2025

Haritah Global Private Limited (Formerly known as JMK GEC Realtors Private Limited)

CIN: U70100TG2010PTC067673

Standalone Balance Sheet as at 31 March 2025

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

Particulars	Note	As at 31 March 2025	As at 31 March 2024
Equity and liabilities			
Shareholders' funds			
Share capital	3	2.86	2.86
Reserves and surplus	4	5,134.80	4,282.62
		5,137.66	4,285.48
Non-current liabilities			
Long-term borrowings	5	2,546.26	2,270.44
Other Long-term liabilities	6	17.87	64.45
		2,564.13	2,334.89
Current liabilities			
Short-term borrowings	7	908.12	268.54
Trade payables	8	-	-
- total outstanding dues of micro enterprises and small enterprises		-	-
- total outstanding dues of creditors other than micro enterprises and small enterprises		-	24.76
Other current liabilities	9	7.86	4.22
Short-term provisions	10	54.01	217.86
		969.98	515.38
Total		8,671.77	7,135.75
Assets			
Non-current assets			
Property, plant and equipment and Intangible assets			
- Property plant and equipment	11	31.44	45.72
Non-current investments	12	5,203.05	4,666.71
Deferred tax assets (Net)	13	8.88	7.46
Other non-current assets	15	690.85	379.62
		5,934.22	5,099.52
Current assets			
Trade receivables	16	2.15	38.02
Cash and bank balances	17	1,417.06	42.55
Short-term loans and advances	14	1,126.93	1,850.11
Other current assets	18	191.40	105.55
		2,737.54	2,036.23
Total		8,671.77	7,135.75

Corporate Information & Significant accounting policies 1 & 2

See accompanying Notes (2.1-33) forming an integral part of the Standalone Financial Statements

As per our report of even date attached

For A S Agarwal & Co.

Chartered Accountants

Firm Registration No. 0149878

Ashish Agarwal
Partner

Membership No: 222861

UDIN: 252228618M000471106

Place : Hyderabad

Date : 29 September 2025

For and on behalf of the Board of Directors of
Haritah Global Private Limited (Formerly
known as JMK GEC Realtors Private Limited)

Sohan Satish Modi
Director
DIN: 00522546

Tejal Modi
Director
DIN: 06983437

Place : Hyderabad
Date : 29 September 2025

Place : Hyderabad
Date : 29 September 2025



Haritah Global Private Limited (Formerly known as JMK GEC Realtors Private Limited)
CIN: U70100TG2010PTC067673

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

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

Particulars	Note	Year ended 31 March 2025	Year ended 31 March 2024
Income			
Revenue from operations	19	144.08	138.36
Other income	20	1,269.33	995.79
Total Income		1,413.42	1,134.15
Expenses			
Employee benefits expense	21	1.11	1.70
Finance costs	22	320.12	121.24
Depreciation and amortisation expense	11	14.28	20.77
Other expenses	23	69.52	53.87
Total Expenses		405.03	197.58
Profit before tax		1,008.39	936.57
Prior period expense/ (income)		0.03	-
Tax expense			
Current tax		156.12	243.67
Tax for earlier years		1.48	-
Deferred tax		(1.42)	(2.86)
		156.18	240.81
Profit/ (Loss) for the period		852.17	695.77
Earnings per equity share	29		
Basic (in Rs.)		2,980.98	2,487.30
Diluted (in Rs.)		2,980.98	2,487.30
Face value per share (in Rs.)		10	10

Corporate Information & Significant accounting policies 1 & 2

See accompanying Notes (2.1-33) forming an integral part of the Standalone Financial Statements

As per our report of even date attached

For A S Agarwal & Co.

Chartered Accountants

Firm Registration No. 014987S


Ashish Agarwal
Partner

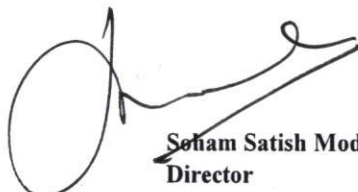
Membership No: 222861

UDIN: 25222861BMUWY7106


Place : Hyderabad

Date : 29 September 2025

**For and on behalf of the Board of Directors of
Haritah Global Private Limited (Formerly
known as JMK GEC Realtors Private Limited)**


Soham Satish Modi
Director

DIN: 00522546


Tejal Modi
Director

DIN: 06983437

Place : Hyderabad

Date : 29 September
2025

Place : Hyderabad

Date : 29 September 2025



Haritah Global Private Limited (Formerly known as JMK GEC Realtors Private Limited)

CIN: U70100TG2010PTC067673

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

1 Corporate Information

Haritah Global Private Limited (Formerly known as JMK GEC Realtors Private Limited) is a Company incorporated under the Companies Act, 2013 with CIN: U70100TG2010PTC067673 on 25 March 2010 having its registered office at Plot No. 24, Sy. No. 157/7 (Part), Seetharam Nagar, Near Diamond Point, Thokatta (Sikh) Village, Picket, Hyderabad, Secunderabad, Telangana, India, 500009.

The Company is engaged in the business of construction, development and leasing of residential and commercial real estate properties.

2 Significant accounting policies

2.1 Basis of accounting and preparation of Standalone financial statements

The Standalone 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 Standalone 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.

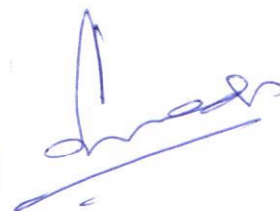
ii. Cash and bank balances

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.



Haritah Global Private Limited (Formerly known as JMK GEC Realtors Private Limited)

CIN: U70100TG2010PTC067673

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

The specific recognition criteria from various stream of revenue is described below:

Rental Income from Operating Leases

The Company derives revenue primarily from real estate business comprising activities of investing, developing and leasing of immovable properties and real estate consultancy business.

Revenue from leasing activities is measured taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. Rental income receivable under operating leases (excluding variable rental income) is recognized in the statement of profit and loss as per the terms of agreement over the term of the lease agreement.

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.

Provision no longer required is written back when the Company is reasonably certain that the provision as accounted would not result in any future liability to the Company. Such provisions, no longer required are written back to Other Income.

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.

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
Furniture & Fixture	8 years
Vehicles	8 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.







Haritah Global Private Limited (Formerly known as JMK GEC Realtors Private Limited)

CIN: U70100TG2010PTC067673

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

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.

Profit or loss arising on disposal of investments is recognized in the Statement of Profit & Loss as Capital Gain/Loss.

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.

f. Employee Benefits:

Employees Provident fund and Miscellaneous Provisions Act, 1952 are not applicable to the Company as the Company does not have the required number of employees on its rolls. The Company has no policy of encashment of leaves. 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.



Haritah Global Private Limited (Formerly known as JMK GEC Realtors Private Limited)
CIN: U70100TG2010PTC067673

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

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. Impairment of Assets:

As at each Balance Sheet date, the carrying amount of assets is tested for impairment so as to determine:

- i) The provision for impairment loss, if any required; or
- ii) The reversal, if any, required of impairment loss recognized in previous period.

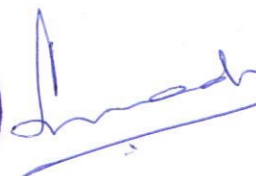
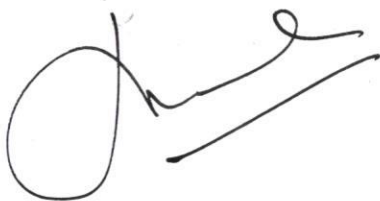
Impairment loss is recognized when the carrying amount of an asset exceeds its recoverable amount. Recoverable amount is determined:

- i) In the case of an individual assets, at the higher of the net selling price and the value in use;
- ii) In the cash generating unit (a group of assets that generates identified, independent cash flows), at the higher of cash generating unit's net selling price and the value in use;

(Value in use is determined as the present value of estimated future cash flows from the continuing use of an asset from its disposal at the end of its useful life).

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.



Haritah Global Private Limited (Formerly known as JMK GEC Realtors Private Limited)

CIN: U70100TG2010PTC067673

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

(All amounts expressed in Indian rupees Lakhs, 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
Authorised share capital				
Equity shares of Rs. 10 each	5,00,000	50.00	5,00,000	50.00
	5,00,000	50.00	5,00,000	50.00

Issued, subscribed and fully paid up shares

Equity shares of Rs. 10 each	28,587	2.86	28,587	2.86
	28,587	2.86	28,587	2.86

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	28,587	2.86	25,465	2.55
Shares issued during the year	-	-	3,122	0.31
Balance at the end of the year	28,587	2.86	28,587	2.86

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
Equity shares of Rs. 10 each				
Sharad Kumar Jayantilal Kadakia	28,586	99.997%	25,380	88.782%
	28,586	99.997%	25,380	88.782%

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.

d) Aggregate number of shares issued for consideration other than cash during the period of five years immediately preceding the reporting date.

In FY 2021-22, company has allotted 6,540 equity shares pursuant to conversion of 11,28,804 CCD's by the CCD holders.

In FY 2022-23, company has allotted 8,841 equity shares pursuant to conversion of 7,37,105 CCD's by the CCD holders.

e) Disclosure of Shareholding of Promoters

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

Promoter name	Shares held by promoters %				% Change during the year
	As at 31 March 2025		As at 31 March 2024		
	No. of shares	% of total shares	No. of shares	% of total shares	
Sharad Kumar Jayantilal Kadakia	28,586	99.997%	25,380	88.782%	11.215%
Rajesh Kumar Jayantilal Kakadia	1	0.003%	1	0.003%	
Greens India LLC	-	-	3,206	11.215%	-11.215%
	28,587	100.000%	28,587	100.000%	0%



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Haritah Global Private Limited (Formerly known as JMK GEC Realtors Private Limited)
CIN: U70100TG2010PTC067673

Notes forming part of Standalone financial statements as at and for the year ended 31 March 2025
(All amounts expressed in Indian rupees Lakhs, except share data or as otherwise stated)

4 Reserves and surplus	As at 31 March 2025	As at 31 March 2024
Securities premium		
Balance at the beginning of the year	1,262.50	856.58
Add: Premium on issue of shares	-	405.92
Balance at the end of the year	1,262.50	1,262.50
Revaluation Reserve		
Balance at the beginning of the year	1,658.85	-
Addition during the year (Refer Note Below)	-	1,658.85
Balance at the end of the year	1,658.85	1,658.85
Surplus/ (deficit) in the Statement of Profit and Loss		
Balance at the beginning of the year	1,361.27	665.50
Add : Profit/ (loss) for the year	852.17	695.77
Balance at the end of the year	2,213.45	1,361.27
Total	5,134.80	4,282.62

Note :

During the FY 2023-24 the Company has revalued its investment in Ramkey Selinium property based on the valuation report obtained from registered valuer, V.S.Meenakshi, dated 25 April 2024. The revaluation was conducted by an independent registered valuer. The carrying value of the property prior to revaluation was 1,084 lakhs. Following the revaluation, the fair value of the property has increased to 2,743 lakhs, resulting in a revaluation surplus of 1,658.85 lakhs. The revaluation surplus has been recorded in the revaluation reserve under reserves and surplus.

5 Long-term borrowings	As at 31 March 2025	As at 31 March 2024
Secured		
Term loan		
- from banks	725.88	791.83
- from Financial Institutions	1,951.45	1,568.77
Less: Current maturities of Long term borrowings	(131.07)	(90.16)
	2,546.26	2,270.44

a) Panjab National Bank Loan Against Future Lease Rentals

During the year, the company refinanced existing term loan from Axis Bank with Punjab National Bank under "Scheme for Financing against Future Lease rentals" of Rs. 7.50 crore during the current financial year. It carries a floating interest rate of 10.2% per annum and is secured by mortgage of property, along with the assignment of lease rentals. Additionally, the loan is guaranteed by the Company, its Directors and Verdant Corporation Private Limited Company. The loan is repayable in Equal Monthly Installments of Rs. 11.10 Lakh in 99 months.



Haritah Global Private Limited (Formerly known as JMK GEC Realtors Private Limited)

CIN: U70100TG2010PTC067673

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

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

b) Innova Crysta Car Loan

The Company has taken a car loan of Rs. 23.50 lakh in the FY 2022-23, repayable on 1st of every month in 60 Equal Monthly Instalments (EMI) of Rs. 0.48 lakh having interest rate at 8.10%.

c) Aditya Birla Finance Limited

The Company has availed a term loan of Rs. 20 crores from Aditya Birla Finance Limited bearing an interest of 11.2% p.a. Out of total sanctioned amount, 15.69 crores was disbursed in FY 2023-24 and Rs. 4.31 crores was disbursed during the current Financial year. The loan was repayable in 186 monthly installment of Rs. 22.73 lakh each from September 2024 and Rs. 17.83 lakhs till August 2024 starting from April 2024. The loan has been granted against the security of property held by the directors and rent receivables arising out of the property held by directors.

d) Axis Bank Loan Against Property (LAP)

The Company had availed a term loan from Axis Bank under Lease Rental Discounting Scheme of Rs. 8.25 crore in the FY 2023-24, having an floating interest rate of 9.6% per annum against mortgage of property. The loan was originally repayable in Equal Monthly Installments of Rs. 9.55 Lakh in 148 months. The loan was refinanced with Punjab National Bank

6 Other Long-term liabilities

Security deposit

As at	As at
31 March 2025	31 March 2024
17.87	64.45
<u>17.87</u>	<u>64.45</u>

7 Short-term borrowings

Secured

Bank Overdraft

Current maturities of long term borrowings (Refer Note 5)

Unsecured

Loans and advances from related parties*

- from directors and their relatives

As at	As at
31 March 2025	31 March 2024
544.82	34.03
131.07	90.16
232.23	144.35
<u>908.12</u>	<u>268.54</u>

*Aforementioned loans from directors and their relatives are unsecured interest free loans that are repayable on demand by the Company

8 Trade payables

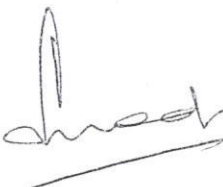
Total outstanding dues of micro and small enterprises (Refer note 8.2 below)

Total outstanding dues of creditors other than micro enterprises and small enterprises (Refer note 8.1 below)

As at	As at
31 March 2025	31 March 2024
-	-
-	24.76
<u>-</u>	<u>24.76</u>





Haritah Global Private Limited (Formerly known as JMK GEC Realtors Private Limited)
CIN: U70100TG2010PTC067673

Notes forming part of Standalone financial statements as at and for the year ended 31 March 2025
(All amounts expressed in Indian rupees Lakhs, except share data or as otherwise stated)

8.1 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	-	24.76	-	-	-	24.76
Disputed dues - MSME	-	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-	-
Total	-	24.76	-	-	-	24.76

8.2 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.

9 Other current liabilities

	As at 31 March 2025	As at 31 March 2024
Statutory dues payable	4.21	4.07
Employee Compensation payables	-	0.14
Interest accrued but not due on borrowings	0.01	-
Other payables	3.64	0.00
	7.86	4.22

10 Short-term provisions

	As at 31 March 2025	As at 31 March 2024
Provision for Audit fee	1.43	1.35
Provision for Income Tax	29.26	216.51
Provision for expenses	18.25	-
Provision for CSR	5.07	-
	54.01	217.86







Haritah Global Private Limited (Formerly known as JMK GEC Realtors Private Limited)
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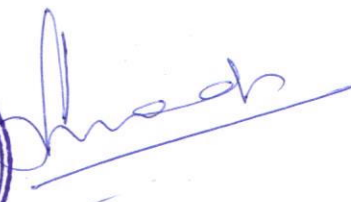
Notes forming part of Standalone financial statements as at and for the year ended 31 March 2025
(All amounts expressed in Indian rupees Lakhs, except share data or as otherwise stated)

Property, plant and equipment & Intangible assets

11 Property, plant and equipment

Gross block	Vehicles	Furniture and Fixture	Total
Balance as at 01 April 2023	30.94	73.39	104.33
Additions	-	-	-
Disposals	-	-	-
Balance as at 31 March 2024	30.94	73.39	104.33
Additions	-	-	-
Disposals	-	-	-
Balance as at 31 March 2025	30.94	73.39	104.33
Accumulated depreciation			
Balance as at 01 April 2023	7.57	30.28	37.84
Depreciation	7.30	13.46	20.77
Reversal on disposal of assets	-	-	-
Balance as at 31 March 2024	14.87	43.74	58.61
Depreciation	5.02	9.26	14.28
Reversal on disposal of assets	-	-	-
Balance as at 31 March 2025	19.89	53.00	72.89
Net block			
Balance as at 31 March 2024	16.07	29.65	45.72
Balance as at 31 March 2025	11.05	20.39	31.44






Haritah Global Private Limited (Formerly known as JMK GEC Realtors Private Limited)

CIN: U70100TG2010PTC067673

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

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

12 Non-current investments

	As at 31 March 2025	As at 31 March 2024
--	------------------------	------------------------

Trade Investments (Unquoted)**(a) Investments in equity instruments of Associate company**

Crescentia Labs Private Limited 0 shares (31 March 2024: 20,000 shares) of Rs. 83 each	-	16.60
AMTZ Medpolis Square 801 Private Limited 4,000 shares (31 March 2024: 4,000 shares) of Rs. 10 each	0.40	0.40
AMTZ Medpolis Square 702 Private Limited 4,000 shares (31 March 2024: 4,000 shares) of Rs. 10 each	0.40	0.40
AMTZ Medpolis Square 4554 Private Limited 4,000 shares (31 March 2024: 4,000 shares) of Rs. 10 each	0.40	0.40
AMTZ Medpolis Square 3663 Private Limited 4,000 shares (31 March 2024: 4,000 shares) of Rs. 10 each	0.40	0.40
GV Research Centres Pvt. Ltd. - Equity Shares 15,42,553 shares (31 March 2024: 15,42,553 shares) of Rs. 28.20 each	435.00	435.00
	436.60	453.20

Others**(b) Other non-current investments (Equity shares)**

ITC Limited 10 shares (31 March 2024: 25 shares) of Rs. 521.15 each	0.05	0.10
	0.05	0.10

(c) Investment in Limited Liability Partnership

Biopolis GV LLP	1,384.97	1,031.82
Inventopolis LLP	457.09	370.14
AMTZ Medpolis Healthcare LLP (Formerly known as "Vigyan Nacharam LLP")	112.90	-
	1,954.96	1,401.96

(d) Investment in Properties

Ramkey Celinium (Refer Note 4)	2,743.25	2,743.25
	2,743.25	2,743.25

(e) Investment in Corporate bonds

Aditya Birla Finance Limited	68.20	68.20
	68.20	68.20

Total investments

	5,203.05	4,666.71
--	-----------------	-----------------

Aggregate amount of quoted investments	68.25	68.30
Market value of Quoted Investments	76.29	70.12
Aggregate amount of unquoted investments	436.60	453.20
Provision for diminution in value of investments	-	-



Haritah Global Private Limited (Formerly known as JMK GEC Realtors Private Limited)

CIN: U70100TG2010PTC067673

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

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

Details of Investment in Partnership firms

(i) The Company is partner of firm M/s. Biopolis GV LLP. The share of Profit/(Loss) for the year is Rs. 0.50 lakhs. The details of partners of the firm are as under:

Name of the partner	As at 31 March 2025		As at 31 March 2024	
	% of share	Capital Balances	% of share	Capital Balances
Haritah Global Private Limited	30.00%	1,384.97	30.00%	1,031.82
Modi Properties Private Limited	30.00%	129.73	30.00%	398.48
Pramukh Infra & Developers LLP	30.00%	(0.35)	30.00%	0.15
Rohit Kumar Joshi	10.00%	(0.12)	10.00%	0.05

(ii) The Company is partner of firm M/s. Inventopolis LLP. The share of Profit/(Loss) for the year is Rs. 0.55 lakhs. The details of partners of the firm are as under:

Name of the partner	As at 31 March 2025		As at 31 March 2024	
	% of share	Capital Balances	% of share	Capital Balances
Haritah Global Private Limited	30.00%	457.09	30.00%	370.07
Modi Properties Private Limited	30.00%	10.29	30.00%	20.94
Pramukh Infra & Developers LLP	20.00%	(0.29)	20.00%	0.08
Rohit Kumar Joshi	20.00%	(0.29)	20.00%	0.08

(iii) The Company is partner of firm M/s. AMTZ Medpolis Healthcare LLP (Formerly Known as "Vigyan Nacharam LLP"). The share of Profit/(Loss) for the year is Rs. 1.90 lakhs. The details of partners of the firm are as under:

Name of the partner	As at 31 March 2025		As at 31 March 2024	
	% of share	Capital Balances	% of share	Capital Balances
Haritah Global Private Limited	80.00%	112.90	0.00%	-
AMTZ Medpolis Square Private Limited	15.00%	100.89	0.00%	-
Modi Properties Private Limited	5.00%	(0.49)	90.00%	0.17
Waseem Akhtar Sayed	0.00%	0	10.00%	0.06

13 Deferred tax assets (Net)**A. Deferred Tax Asset**

- Depreciation on fixed assets

B. Deferred Tax Liability

Net Deferred Asset/ (Liability) (A-B)

	As at 31 March 2025	As at 31 March 2024
	8.88	7.46
	8.88	7.46
	-	-
	8.88	7.46



Haritah Global Private Limited (Formerly known as JMK GEC Realtors Private Limited)

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

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

14 Loans and advances	As at 31 March 2025		As at 31 March 2024	
	Long-term	Short-term	Long-term	Short-term
Unsecured, considered good				
Loans and advances to related parties	-	1,117.63	-	1,850.11
Advances to employees	-	4.31	-	-
Advances recoverable	-	5.00	-	-
	-	1,126.93	-	1,850.11

Loans or Advances in the nature of loans granted to promoters, directors, KMPs and the related parties repayable on demand:

Type of borrower	As at 31 March 2025		As at 31 March 2024	
	Amount outstanding*	% of Total^	Amount outstanding*	% of Total^
Associate Companies	1,117.63	99.17%	1,850.11	100.00%
Enterprises in which Key Management personnel and /or their relatives have significant influence	-	0.00%	-	0.00%
	1,117.63	99.17%	1,850.11	100.00%

* represents loan or advance in the nature of loan

^ represents percentage to the total Loans and Advances in the nature of loans

15 Other non-current assets	As at 31 March 2025	As at 31 March 2024
Balance with government authorities	0.09	2.66
Security Deposits	690.76	376.97
	690.85	379.62

16 Trade receivables	As at 31 March 2025	As at 31 March 2024
Unsecured, considered good	2.15	38.02
	2.15	38.02
Less: Provision for doubtful receivables	-	-
	2.15	38.02

16.1 Trade Receivables ageing schedule

Ageing for trade receivables – non-current outstanding as at 31 March 2025 is as follows:

Particulars	Outstanding for following periods from due date of payment						Total
	Not due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables							
- considered good	-	-	-	-	-	-	-
- considered doubtful	2.15	-	-	-	-	-	2.15
Disputed Trade Receivables							
- considered good	-	-	-	-	-	-	-
- considered doubtful	-	-	-	-	-	-	-
Total	2.15	-	-	-	-	-	2.15



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Haritah Global Private Limited (Formerly known as JMK GEC Realtors Private Limited)
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Notes forming part of Standalone financial statements as at and for the year ended 31 March 2025
(All amounts expressed in Indian rupees Lakhs, except share data or as otherwise stated)

Ageing for trade receivables – non-current outstanding as at 31 March 2024 is as follows:

Particulars	Not due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade receivables							
- considered good		1.17	36.85	-	-	-	38.02
- considered doubtful		-	-	-	-	-	-
Disputed Trade Receivables							
- considered good		-	-	-	-	-	-
- considered doubtful		-	-	-	-	-	-
Total		1.17	36.85	-	-	-	38.02

17 Cash and bank balances

	As at 31 March 2025	As at 31 March 2024
Cash and cash equivalents		
Cash in hand	0.54	0.56
Balances with the banks		
- In current accounts	45.18	1.33
Deposits with original maturity of less than 3 months	1,336.22	40.66
	1,381.94	42.55

Other bank balances

-Current maturities

Deposits with original maturity of more than 3 months but less than 12 months	35.12	-
	35.12	-
	1,417.06	42.55

18 Other current assets

	As at 31 March 2025	As at 31 March 2024
Accrued Interest	87.00	82.70
FD Interest Accrued	10.46	-
Prepaid expenses	1.16	1.06
Other receivable	92.79	21.79
	191.40	105.55




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

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

	Year ended 31 March 2025	Year ended 31 March 2024
19 Revenue from operations		
Rental Income from Operating Lease	144.08	138.36
	144.08	138.36
20 Other income		
Interest income on fixed deposit	15.52	8.72
Interest on income tax refund	-	0.11
Interest on loans and advances	126.71	125.67
Interest on electricity deposit	0.37	-
Profit on Sale of Equity Shares	1,126.16	861.29
Miscellaneous income	0.57	0.00
	1,269.33	995.79
21 Employee benefits expense		
Salaries, wages & bonus	1.11	1.70
	1.11	1.70
22 Finance costs		
Interest expense		
- On borrowings	313.75	95.44
- On TDS	0.00	0.17
- On GST	0.05	0.02
- Others	0.08	-
Other borrowing cost	6.23	25.61
	320.12	121.24
23 Other expenses		
Advertisement and Sales promotion expense	-	0.74
Auditor's remuneration (Refer note 24)	4.68	2.00
Bank charges	0.58	0.16
Donation	-	5.00
CSR expenditure	8.57	-
Insurance	0.98	5.16
Legal and Professional charges	16.08	28.88
Fuel & utility expenses	23.82	1.39
Other expenditure	1.07	0.08
Postage, Printing and stationery	0.25	0.10
Rent	0.56	1.35
Rates and taxes	6.66	6.74
Repairs to buildings	0.09	1.66
Share of loss in partnership firm	2.96	0.41
Other Repairs	1.21	-
Travelling and conveyance	1.84	-
Miscellaneous expenses	0.17	0.21
	69.52	53.87



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Notes forming part of Standalone financial statements as at and for the year ended 31 March 2025
(All amounts expressed in Indian rupees Lakhs, except share data or as otherwise stated)

24 Auditor's remuneration

	Year ended 31 March 2025	Year ended 31 March 2024
As auditors:		
Statutory audit fees	1.58	1.50
In other capacity:		
Advisory fee	2.59	-
Certification fee	0.50	0.50
Reimbursement of expenses	0.02	-
	4.68	2.00

25 Details of CSR expenditure:

	Year ended 31 March 2025	Year ended 31 March 2024
i. Gross amount required to be spent during the year	8.57	Not Applicable
ii. Amount spent in cash during the year on:		
- Construction/acquisition of any asset	-	-
- On purposes other than above	3.50	-
	5.07	-
iii. Shortfall at the end of the year	5.07	-
iv. Total of previous years shortfall	-	-
v. Reasons for shortfall	Refer Note (a)	Not Applicable
vi. Nature of CSR activities	Below	Not Applicable
vii. Details of related party transactions, e.g., contribution to a trust controlled by the company in relation to CSR expenditure as per relevant Accounting Standard	NA, as no donations are made to related parties	Not Applicable
viii. Where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year should be shown separately	Not Applicable	Not Applicable

Note (a):

As per the provisions of Section 135 of the Companies Act, 2013, the Company is required to spend 2% of its average net profits of the immediately preceding three financial years towards Corporate Social Responsibility (CSR) activities.

During the financial year ended 31 March 2025, the amount required to be spent by the Company on CSR activities was Rs. 8.57 lakhs. During the year, the Company has incurred an amount of Rs. 3.5 lakhs towards donation for Construction and infrastructure development of nursing college.

The balance unspent amount of Rs. 5.08 lakhs, pertaining to the year ended 31 March 2025, was subsequently spent by the Company on donation to Swachh Bharat Kosh on 15 September 2025.

26 Contingent Liabilities:

	As at 31 March 2025	As at 31 March 2024
Corporate Guarantees	750.00	825.00
	750.00	825.00

Note:

During the year, Company has provided guarantee to Punjab National Bank for a Secured Loan availed by Verdant Corporation Private Limited (related party) of Rs. 750.00 lakhs.

During FY 2022-23, the Company has provided guarantee to Axis Bank for a Secured Loan availed by Verdant Corporation Private Limited (related party) of Rs. 825.00 lakhs.



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Haritah Global Private Limited (Formerly known as JMK GEC Realtors Private Limited)
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Notes forming part of Standalone financial statements as at and for the year ended 31 March 2025
(All amounts expressed in Indian rupees Lakhs, except share data or as otherwise stated)

27 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)

28 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.
- 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 31 March 2025.
- x. The title deeds of all immovable properties are held in the name of the company.

29 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.)	8,52,17,380	6,95,76,882
Weighted average number of shares outstanding during the year - Basic	28,587	27,973
Weighted average number of shares outstanding during the year - Diluted	28,587	27,973
Basic earnings per share (Rs.)	2,980.98	2,487.30
Diluted earnings per share (in Rs.)	2,980.98	2,487.30
Nominal value per equity share (in Rs.)	10	10



Haritah Global Private Limited (Formerly known as JMK GEC Realtors Private Limited)
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Notes forming part of Standalone financial statements as at and for the year ended 31 March 2025
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30 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:

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

Description of relationship	Name of related parties
Associate Enterprises	AMTZ Medpolis Square 3663 Private Limited AMTZ Medpolis Square 4554 Private Limited AMTZ Medpolis Square 702 Private Limited AMTZ Medpolis Square 801 Private Limited AMTZ Medpolis Square Private Limited (Upto - 29 April 2023) Crescentia Labs Private Limited (Upto 07 January 2025) GV Discovery Centers Private Limited (Upto 28 November 2023) GV Research Centers Private Limited
Key management personnel	Sharad Kumar Jayantilal Kadakia Rajesh Kumar Jayantilal Kadakia Soham Satish Modi Tejal Modi
Partnership Firms in which Company has control	Biopolis GV LLP Inventopolis LLP AMTZ Medpolis Healthcare LLP (Formerly known as "Vigyan Nacharam LLP") Nilgiri Estates (Upto 28 March 2024)
Enterprises in which Key Management personnel and /or their relatives have significant influence	Soham Modi HUF Modi Housing Private Limited Verdant Corporation Private Limited (Formerly known as SDNMKJ Realty Private Limited) AMTZ Medpolis Square 7227 Private Limited Modi Consultancy Services Agniforma Techcraft Private Limited Modi Properties Private Limited AMTZ Medpolis Square 1881 Private Limited AMTZ Medpolis Square 2772 Private Limited Greens Global India LLC Greens India LLC Summit Sales LLP Summit Builders LLP



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Notes forming part of Standalone financial statements as at and for the year ended 31 March 2025
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b. Transactions with related parties

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Sharad Kumar Jayantilal Kadakia (Director)		
Unsecured loan taken	952.38	1,403.20
Associate Enterprises		
Unsecured Loan given	1,980.19	2,257.17
Interest charged on Unsecured loan given	125.86	122.42
Investment in Equity	-	436.60
Conversion of Compulsory Convertible Preference shares to Equity	-	100.00
Conversion of unsecured loan and Interest to security deposit		132.53
Partnership Firms in which Company has control		
Share of loss from Partnership Firms	2.96	0.41
Sale of Investment	-	16.98
Capital Contribution	967.80	1,402.51
Enterprises in which Key Management personnel and /or their relatives have significant influence		
Unsecured Loan given	-	0.75
Interest charged on Unsecured loan given	0.85	0.01
Issue of equity shares including premium	-	406.23
Reimbursements on behalf of company	0.29	3.20
Procurment of services	7.09	0.47
Sale of services	0.31	-

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

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Sharad Kumar Jayantilal Kadakia (Director)		
Share capital	2.86	2.54
Unsecured Loan Taken	232.23	144.35
Rajesh Kumar Jayantilal Kadakia (Director)		
Share capital	0.00	0.00
Associate Enterprises		
Unsecured Loan given	1,117.63	1,750.11
Interest receivable on Unsecured loan given	86.63	76.57
Investment in Equity	436.60	453.20
Conversion of unsecured loan and Interest to security deposit	-	130.96



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Haritah Global Private Limited (Formerly known as JMK GEC Realtors Private Limited)
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Notes forming part of Standalone financial statements as at and for the year ended 31 March 2025
(All amounts expressed in Indian rupees Lakhs, except share data or as otherwise stated)

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Partnership Firms in which Company has control		
Sale of Investment	-	16.98
Capital Contribution (Net of Drawings)	1,954.96	1,401.96
Enterprises in which Key Management personnel and /or their relatives have significant influence		
Interest charged on Unsecured loan given	-	0.01
Reimbursement receivable	-	0.11
Issue of equity shares including premium	-	406.23

31 With respect to Cash Flow Statement to be included in the Standalone 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. Haritah Global Private Limited (Formerly known as "JMK GEC Realtors Private Limited), being a small company is therefore not mandated to maintain cash flow statement as a part of Standalone financial statement.

32 Regrouping/ Reclassification:

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



Haritah Global Private Limited (Formerly known as JMK GEC Realtors Private Limited)
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Notes forming part of Standalone financial statements as at and for the year ended 31 March 2025
(All amounts expressed in Indian rupees Lakhs, except share data or as otherwise stated)

33 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	2.82	3.95	-29%	Primarily due to increase in current assets
Debt-Equity Ratio (in times)	Total Debt ¹	Total equity	0.67	0.59	13%	NA
Debt Service Coverage Ratio (in times)	Earning for Debt Service ²	Debt service ³	3.69	7.37	-50%	Primarily due to increase in borrowing during the year
Return on Equity Ratio (in %)	Profit for the year less Preference dividend	Average total equity	18%	23.73%	-24%	NA
Inventory turnover ratio	Cost of goods sold	Average inventory	-	-	NA	NA
Trade Receivables turnover ratio (in times)	Revenue from operations	Average trade receivables	7.17	7.28	-1%	NA
Trade payables turnover ratio	Cost of goods sold	Average trade payables	-	-	NA	NA
Net capital turnover ratio (in times)	Revenue from operations	Average working capital	0.08	0.09	-10%	NA
Net profit ratio (in %)	Profit for the year	Revenue from operations	591.44%	502.87%	18%	NA
Return on Capital employed (in %)	Profit before tax and finance costs	Capital employed ⁴	15.46%	15.50%	0%	NA
Return on investment (in %)	Income generated from invested funds	Average invested funds in treasury investments	2.44%	2.69%	-10%	NA

¹ Long-Term borrowings + Short-Term borrowings

² Net profit after tax + Non-cash operating expenses like depreciation + Interest

³ Term loan Interest + Principal repayments

⁴ Tangible Network + 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: 25222861BM000Y7106
Place: Hyderabad
Date: 29 September 2025



For and on behalf of the Board of Directors of
Haritah Global Private Limited (Formerly known as
JMK GEC Realtors Private Limited)

[Signature]
Soham Satish Modi
Director
DIN: 00522546

[Signature]
Tejal Modi
Director
DIN: 06983437

Place: Hyderabad Date: 29 September 2025
Place: Hyderabad Date: 29 September 2025

