

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1(SAHA)], ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7  
filed and verified]  
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment  
Year  
2025-26

PAN	ADBF53288A		
Name	SILVER OAK VILLAS LLP		
Address	5-4-187/3 AND 4, 2ND FLOOR,, SOHAM MANSION , M G ROAD , SECUNDERABAD , 36-Telangana, 91-INDIA, 500003		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	643094931251125

Taxable Income and Tax Details	Current Year business loss, if any	1	5,59,506
	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	959
	(+) Tax Payable /(-) Refundable (6-7)	8	(-) 960
Accreted Income and Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

This return has been digitally signed by SOHAM SATISH MODI in the capacity of Managing Partner having PAN ABMPM6725H from IP address 106.222.231.134 on 25-Nov-2025 20:00:06 DSC SI.No & Issuer 3097367 & 541953218203CN=Capricorn Sub CA for Individual DSC 2022,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

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ADBF53288A05643094931251125fb50f127d264e222f8a3c7c8ebb8696388d44dc6

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

<b>Name Of Assessee</b>	: Silver Oak Villas Llp		
<b>PAN</b>	: ADBFS3288A		
<b>Office Address</b>	: 5-4-187/3 And 4, 2nd Floor,, Soham Mansion, M G Road, Secunderabad, Telangana-500003		
<b>Status</b>	: FIRM	<b>Assessment Year</b>	: 2025 - 2026
<b>Ward No</b>	: WARD 11(4),HYDERABAD	<b>Financial Year</b>	: 2024 - 2025
<b>D.O.I.</b>	: 21/04/2016		
<b>Mobile No.</b>	: 9502277299		
<b>Email Address</b>	: info@modiproperties.com		
<b>Name Of Bank</b>	: Yes Bank		
<b>MICR CODE</b>	: 500532002		
<b>IFSC CODE</b>	: YESB0000097		
<b>Address</b>	: Begumpet, Secundrabad		
<b>Account No.</b>	: 009763700001621		
<b>Return</b>	: ORIGINAL		
<b>Import Date</b>	: AIS : 27-09-2025 11:09 AM	TIS : 27-09-2025 11:09 AM	26AS :
	27-09-2025 11:09 AM		
<b>Computation Date</b>	: 04-10-2025 01:43 PM		

### COMPUTATION OF TOTAL INCOME

#### Profits And Gains From Business Or Profession

0

#### Silver Oak Villas Llp

Profit Before Tax As Per Profit And Loss Account		-5,63,418
Add :		
Depreciation Disallowed	58,595	
Disallowed U/s 36	3,787	
Disallowed U/s 37	125	62,507
		-5,00,911
Less : Allowed Depreciation		-58,595
		-5,59,506

Out Of Loss Of Rs. 5,59,506, Unabsorbed Depreciation Is Rs. 58,595  
& Business Loss Is Rs. 5,00,911

#### Current Year Losses Carried Forward

Business Loss Of Rs. 5,00,911  
Unabsorbed Depreciation Of Rs. 58,595

#### Gross Total Income

#### Total Income

Nil  
Nil

### COMPUTATION OF TAX ON TOTAL INCOME

#### Tax On Rs. Nil

Nil

#### Less Tax Deducted At Source

Section 194c: Contractors And Sub-contractors	959	959
		-959

#### Refundable

Tax Refundable Rounded Off U/s 288B	(959)
	(960)

#### Details Of Bank Accounts

Name & Address Of The Bank Branch	Ifs Code	Account No.	Type Of Account	Status
Hdfc Bank Hyderabad - Secunderabad	HDFC0000042	50200021056554	Current	



### FIXED ASSETS

Particulars	Rate	WDV as on 01/04/2024	Addition		Deduction	Total	Dep for the Year	WDV as on 31/03/2025
			More than 180 Days (Before 04-10-24)	Less than 180 Days (On or After 04-10-24)				
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MOTOR CAR	15%	3,80,399.00	0.00	0.00	0.00	3,80,399.00	57,060.00	3,23,339.00
COMPUTERS								
PRINTER	40%	3,838.00	0.00	0.00	0.00	3,838.00	1,535.00	2,303.00
<b>Total</b>		<b>3,84,237.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,84,237.00</b>	<b>58,595.00</b>	<b>3,25,642.00</b>

### LOSSES TABLE

A.Y.	HEAD	LOSSES		
		BROUGHT FORWARD	SET-OFF	CARRIED FORWARD
2025-26	Ordinary Business	-	-	5,00,911
2025-26	Unabsorbed Depreciation	-	-	58,595

### Details of Tax Deducted at Source on Income other than Salary

Sl. No.	Tax Deduction Account Number (TAN) of the Deductor	Name of the Deductor	Amount paid /credited	Total tax deducted	B/F Tax	Amount claimed for this year	C/F Tax
<b>194C : Contractors and sub-contractors</b>							
1.	HYDS72546F	SILVER OAK WELFARE ASSOCIATION	47,954	959	Nil	959	Nil
<b>Grand Total</b>			<b>47,954</b>	<b>959</b>	<b>Nil</b>	<b>959</b>	<b>Nil</b>

### DISALLOWED U/S 36

Sr. No.	Particulars	Amount
1	Delay in depositing the Employee Contribution to PF	3,121
2	Delay in depositing ESI contribution	666
	<b>Total</b>	<b>3,787.00</b>

### DISALLOWED U/S 37

Sr. No.	Particulars	Amount
1	interest / Late fee on TDS	125
	<b>Total</b>	<b>125.00</b>

### Details of Taxpayer Information Summary

S. N.	Information Category	Income Head	Section	Processed Value	Derived Value	As per Computation/I TR	Difference	As per 26AS	Difference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(5)-(6)	(8)	(9)=(8)-(6)
1	Sale of land or building	Capital Gain	194IA	5,18,55,000.00	5,18,55,000.00	0.00	5,18,55,000.00	0.00	Nil
2	Business receipts	Business		47,954.00	47,954.00	2,69,15,491.00	-2,68,67,537.00	47,954.00	-2,68,67,537.00
3	GST turnover	Profit & Loss A/c		1,34,36,305.00	1,34,36,305.00	2,69,15,491.00	-1,34,79,186.00	47,954.00	-2,68,67,537.00
4	GST purchases	Profit & Loss A/c		1,13,05,080.00	1,13,05,080.00	1,53,23,447.00	-40,18,367.00		

### SILVER OAK VILLAS LLP

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

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
<b>Partners' / Members' Fund</b>		<b>Fixed Assets</b>	
Partners' / Members' capital		Gross Block	7,58,341
Modi Housing Pvt. Ltd.	5,94,15,536	Less: Depreciation	4,32,698
			<b>3,25,643</b>

Modi Properties Pvt. Ltd.	2,62,08,129		<b>Investments</b>	
Soham Modi	1,02,10,751	9,58,34,416	<b>Long-term Investments</b>	
<b>Loan Funds</b>			Investment in property	1,52,05,824
<b>Unsecured Loans</b>			<b>Current Assets, Loans and Advances</b>	
Rupee Loans from Others		2,50,514	<b>Current Assets</b>	
<b>Current Liabilities and Provisions</b>			<b>Inventories</b>	
<b>Current Liabilities</b>			Work-in-progress	8,71,47,710
Sundry Creditors (Others)	92,76,015		Sundry Debtors (Others)	41,10,044
Income received in advance	1,13,00,402		<b>Cash and Bank Balances</b>	
Other payables			Balance with banks	2,59,741
Customer Advances	36,66,359		Cash-in-hand	3,55,256
Other payables	45,03,890		Other Current Assets	
Salaries/Incentives Payable	6,24,497		Security Deposits	3,70,000
Statutory Dues Payable	1,27,026	89,21,772	<b>Loans and Advances</b>	
		2,94,98,189	Advances recoverable in cash or in kind or for value to be received	1,13,92,679
			Balance with Revenue Authorities	64,16,222
<b>TOTAL</b>		<b>12,55,83,119</b>	<b>TOTAL</b>	<b>12,55,83,119</b>

### **SILVER OAK VILLAS LLP**

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

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
<b>Opening Inventory</b>		<b>Closing Stock</b>	
To Opening stock of Work in progress	9,61,74,293	By Work-in-progress	8,71,47,710
To Purchases	1,53,23,447	By Cost of Goods Produced	2,43,50,030
<b>TOTAL</b>	<b>11,14,97,740</b>	<b>TOTAL</b>	<b>11,14,97,740</b>

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

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Cost of Goods Produced	2,43,50,030	<b>Sales/Gross Receipts</b>	
To Gross Profit	25,65,461	By Sale of services	2,69,15,491
<b>TOTAL</b>	<b>2,69,15,491</b>	<b>TOTAL</b>	<b>2,69,15,491</b>

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

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Rents	2,38,044	<b>By Gross Profit</b>	<b>25,65,461</b>
<b>Compensation to employees</b>		<b>Other income</b>	
To Salaries and wages	1,20,000	By Any other income	
To Workmen and staff welfare expenses	86,300	Registration Charges	13,700
To Sales promotion including publicity (other than advertisement)	2,75,551		
<b>Professional / Consultancy Fees / Fee for Technical Services</b>			
To Paid to Others	5,83,004		
To Other expenses			
Bank Charges	413		
Bad debts Written off	16,35,691		
Insurance on Car	14,730		
Office Expenses	7,259		
Office Maintenance	70,296		

Rates and Taxes	31,538		
Repairs and maintenance	20,519		
Statutory Interest & Penalties	125	17,80,571	
<b>Interest</b>			
To Paid in India, or paid to a resident (To other than Partners)		514	
To Depreciation and amortisation		58,595	By Net Loss
		<b>31,42,579</b>	
<b>To Net Loss</b>		<b>5,63,418</b>	
To Provision for current tax		13,940	By Balance carried to Balance Sheet in partner's account
			5,77,358
<b>TOTAL</b>		<b>5,77,358</b>	<b>TOTAL</b>
			5,77,358

  
**SOHAM SATISH MODI**  
 (Managing Partner)



To the Partners of Silver Oak Villas LLP [LLP IN: AAG-2108]

**Opinion**

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

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

**Basis for Opinion**

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

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

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

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

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

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

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

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



Pranay Mehta  
Partner

Membership.233650

UDIN: 25233650BMMAPY6554

Place: Hyderabad  
Date: 30/09/2025



**SILVER OAK VILLAS LLP**  
**LLPIN- AAG-2108**  
**Balance Sheet as at 31st March 2025**

		(Amount in Rs.)	
Particulars	Note	31 March 2025	31 March 2024
<b>I EQUITY AND LIABILITIES</b>			
<b>1 Partners' Funds</b>			
Partners' Capital Account			
(i) Partners' Contribution	3	1,00,000	1,00,000
(ii) Partners' Current Account		9,57,34,415	92,094
		<b>9,58,34,415</b>	<b>1,92,094</b>
<b>2 Non-current liabilities</b>			
Long-term borrowings	4	2,50,514	-
		<b>2,50,514</b>	<b>-</b>
<b>3 Current liabilities</b>			
Trade payables	5	92,76,015	75,23,643
Other current liabilities	6	2,02,22,174	12,96,11,924
Short-term provisions	7	-	1,35,000
		<b>2,94,98,189</b>	<b>13,72,70,567</b>
<b>Total</b>		<b>12,55,83,119</b>	<b>13,74,62,661</b>
<b>II ASSETS</b>			
<b>1 Non-current assets</b>			
Property, Plant and Equipment and Intangible assets			
Property, Plant and Equipment	8	3,25,642	3,84,237
Non-current investments	9	1,52,05,824	1,52,05,824
Other non-current assets	10	3,70,000	3,55,000
		<b>1,59,01,466</b>	<b>1,59,45,061</b>
<b>2 Current assets</b>			
Short Term Loans and Advances	11	1,13,92,679	89,74,703
Inventories	12	8,71,47,710	9,61,74,293
Trade receivables	13	41,10,045	1,02,05,605
Cash and bank balances	14	6,14,997	1,26,040
Other current assets	15	64,16,222	60,36,958
		<b>10,96,81,653</b>	<b>12,15,17,599</b>
<b>Total</b>		<b>12,55,83,119</b>	<b>13,74,62,661</b>
Brief about the Entity	1		
Summary of significant accounting policies	2		
The accompanying notes are an integral part of the financial statements			

As per our report of even date

For KGM & Co

Chartered Accountants

Firm's Registration No. 015353S

CA Pranay Mehta

M No : 233650

(Partner)

Place: Hyderabad

Date: 30/09/2025

UDIN: 25233650 BMMAPY 6554



For and on behalf of the Partners

M/s. SILVER OAK VILLAS LLP

Soham Modi  
(Partners)

DIN: 00522546

Tejal Modi  
(Partners)

DIN: 06983437



**SILVER OAK VILLAS LLP**  
**LLPIN- AAG-2108**  
**Statement of Profit and Loss for the year ended 31st March 2025**

		(Amount in Rs.)	
	Particulars	Note	
I	Revenue from operations	16	31 March 2025
II	Other income	17	31 March 2024
III	<b>Total Income (I+II)</b>		
IV	<b>Expenses:</b>		
(a)	Construction cost incurred during the year	18	
(b)	Changes in Inventories of Work-in-Progress	19	
(c)	Employee benefits expense	20	
(d)	Finance costs	21	
(e)	Depreciation and amortization expense	8	
(f)	Other expenses	22	
	<b>Total expenses</b>		
V	Profit before Tax (III-IV)		
VI	<b>Tax expense:</b>		
(a)	Current tax		
(b)	Earlier Year Taxes		
VII	<b>Profit/(Loss) for the year</b>		
	Brief about the Entity	1	
	Summary of significant accounting policies	2	
	The accompanying notes are an integral part of the financial statements		

As per our report of even date

For KGM & Co

Chartered Accountants

Firm's Registration No.015353S

*[Signature]*

CA Pranay Mehta

M No : 233650

(Partner)

Place: Hyderabad

Date: 30/09/2025

UDIN: 25233650BMHAPY6554



For and on behalf of the Partners

M/s. SILVER OAK VILLAS LLP

*[Signature]*

Sohan Modi

(Partners)

DIN: 00522546

*[Signature]*

Tejal Modi

(Partners)

DIN: 06983437



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

## Note 1: Background of the Entity:

The entity is a LLP concern. It is engaged in the business that of Real Estate Development other related service in relation to real estate business.

## Note 2: Notes forming part of Financial Statements:

### 1. Significant Accounting Policies

#### a. Basis of Preparation of Financial Statements:

The financial statements have been prepared to comply in all material respects with the Indian Generally Accepted Accounting Principles (GAAP) including the accounting standards issued by The Institute of Chartered Accountants of India. The financial statements have been prepared on an accrual basis and under the historical cost convention. The financial statements are presented in Indian rupees rounded off to the nearest rupee.

The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

#### b. Use of Estimates:

The preparation of financial statements in conformity with Indian GAAP requires judgments, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities which are recognized in the period in which the results are known/materialized.

#### c. Revenue Recognition:

Revenue from property development activity which are in substance similar to delivery of goods is recognized when all significant risks and rewards of ownership in the land and/or building are transferred to the customer and a reasonable expectation of collection of the sale consideration from the customer exists.

Revenue from these property development activities which have the same economic substance as that of a construction contract is recognized based on the 'Percentage of Completion method' (POC).

The revenue is recognized where the progress on the project has reached to a reasonable stage of 25% completion. The work percentage of work completion is determined with reference to the proportion of project cost incurred for work performed upto the balance sheet date bear to the estimated total cost of each project.

The estimated of cost and revenue are reviewed by management periodically and effect of any change in such estimates is recognized in the period in which such changes are determined.

Interest is recognized on a time proportion basis taking into account the amount outstanding and the applicable rate of interest.

#### d. Property, Plant & Equipment:

Fixed Assets are stated at historical cost net of tax / duty credit availed, if any. Cost comprises the cost of acquisition / construction and any cost attributable to bring the asset to its working condition for its intended use.



**e. Depreciation on Fixed Assets:**

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method. The rates adopted for depreciation as specified under Income Tax Act.

**f. Inventories:**

Inventories are valued at the lower of cost and net realizable value. The net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and estimated costs necessary to make the sale.

**g. Borrowing Costs:**

Towards Assets

Borrowing costs towards acquisition, construction or purchase of qualifying asset are capitalised. Further, general borrowings towards the same are capitalised on proportionate basis.

Towards Working Capital

Borrowing cost towards working capital is charged to revenue.

**h. Current and Non-Current Assets:**

All the assets / liabilities that are receivable / repayable within the Entities normal operating cycle of 12 months have been considered as 'Current'.

All the assets / liabilities that are receivable / repayable are more than the Entities normal operating cycle of 12 months have been considered as 'Non-Current'.

**i. Provisions, Contingent Liabilities & Assets:**

A provision is made based on a reliable estimate when it is probable that an outflow of resources embodying economic benefits will be required to settle an obligation. Contingent Liabilities, if material is disclosed by way of notes to accounts. Contingent assets are neither recognized nor disclosed in the financial statements



R  
J. M.



**SILVER OAK VILLAS LLP**  
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

**3 Partners' Capital Account**

(Amount in Rs.)

**Partners Contribution Account**

Sr. No.	Name of Partner	Agreed contribution	Share of profit/ (loss) (%)	As at 1st April 2024	Introduced/contributed during the year	Remuneration for the year	Interest for the year	Withdrawals during the year	As at 31st March 2025
1	Modi Housing Pvt. Ltd.	10,000	10%	10,000	-	-	-	-	10,000
2	Modi Properties Pvt. Ltd.	10,000	10%	10,000	-	-	-	-	10,000
3	Soham Modi	80,000	80%	80,000	-	-	-	-	80,000
<b>Previous Year (PY)</b>				<b>1,00,000</b>	-	-	-	-	<b>1,00,000</b>
				<b>1,00,000</b>	-	-	-	-	<b>1,00,000</b>

**Partners Current Account**

Sr. No.	Name of Partner	Share of profit/ (loss) (%)	As at 1st April 2024	Introduced/contributed during the year	Remuneration for the year	Interest for the year	Withdrawals during the year	Share of Profit / Loss for the year	As at 31st March 2025
1	Modi Housing Pvt. Ltd.	10%	(5,54,462)	20,66,39,344	-	-	14,66,21,610	(57,736)	5,94,05,536
2	Modi Properties Pvt. Ltd.	10%	(53,35,909)	15,16,54,629	-	-	12,00,62,855	(57,736)	2,61,98,129
3	Soham Modi	80%	59,82,466	3,89,08,172	-	-	3,42,98,000	(4,61,887)	1,01,30,751
<b>Previous Year (PY)</b>			<b>92,094</b>	<b>39,72,02,145</b>	-	-	<b>30,09,82,465</b>	<b>(5,77,358)</b>	<b>9,57,34,415</b>
			<b>(40,67,235)</b>	<b>20,03,82,379</b>	-	-	<b>19,60,47,528</b>	<b>(1,75,521)</b>	<b>92,094</b>

*MW*

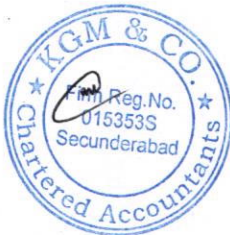
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**SILVER OAK VILLAS LLP**  
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

		(Amount in Rs.)	
<b>4</b>	<b>Long-term borrowings</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
	<b>Unsecured</b>		
	Loans and advances from other parties	2,50,514	-
	<b>Total Long-term borrowings</b>	<b>2,50,514</b>	<b>-</b>
<b>5</b>	<b>Trade payables</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
	Total outstanding dues of micro, small and medium enterprises	-	-
	Total outstanding dues of creditors other than micro, small and medium enterprises	92,76,015	75,23,643
	<b>Total Trade payables</b>	<b>92,76,015</b>	<b>75,23,643</b>
<b>6</b>	<b>Other current liabilities</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
	Statutory Dues Payable	1,27,026	24,33,219
	Salaries/Incentives Payable	6,24,497	-
	Other payables	45,03,890	9,54,39,807
	Customer Advances	36,66,359	69,85,699
	Revenue Pending Recognition	1,13,00,402	2,47,53,199
	<b>Total Other current liabilities</b>	<b>2,02,22,174</b>	<b>12,96,11,924</b>
<b>7</b>	<b>Short-term provisions</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
	Provision for Income Tax	-	1,35,000
		<b>-</b>	<b>1,35,000</b>



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**SILVER OAK VILLAS LLP**  
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

**8 Property, Plant and Equipment**

For FY 2024-25

Name of Assets	Gross Block				Depreciation				Net Block
	As on	Addition	Deduction	As on	As on	for the year	Deduction	As on	As on
	01/04/2024			31/03/2025	01/04/2024			31/03/2025	31/03/2025
Honda City	7,28,726	-	-	7,28,726	3,48,327	57,060	-	4,05,387	3,23,339
Printer	29,614	-	-	29,614	25,776	1,535	-	27,311	2,303
<b>Total</b>	<b>7,58,341</b>	<b>-</b>	<b>-</b>	<b>7,58,341</b>	<b>3,74,103</b>	<b>58,595</b>	<b>-</b>	<b>4,32,698</b>	<b>3,25,642</b>

For FY 2023-24

Name of Assets	Gross Block				Depreciation				Net Block
	As on	Addition	Deduction	As on	As on	for the year	Deduction	As on	As on
	01/04/2023			31/03/2024	01/04/2023			31/03/2024	31/03/2024
Honda City	7,28,726	-	-	7,28,726	2,81,198	67,129	-	3,48,327	3,80,399
Printer	29,614	-	-	29,614	23,217	2,559	-	25,776	3,838
<b>Total</b>	<b>7,58,341</b>	<b>-</b>	<b>-</b>	<b>7,58,341</b>	<b>3,04,415</b>	<b>69,688</b>	<b>-</b>	<b>3,74,103</b>	<b>3,84,237</b>

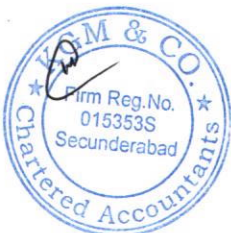


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**SILVER OAK VILLAS LLP**  
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

		(Amount in Rs.)	
		31 March 2025	31 March 2024
<b>9 Non-current investments</b>			
Investments in property		1,52,05,824	1,52,05,824
<b>Total</b>		<b>1,52,05,824</b>	<b>1,52,05,824</b>
<b>10 Other non-current assets</b>			
Security Deposits		3,70,000	3,55,000
<b>Total other non-current other assets</b>		<b>3,70,000</b>	<b>3,55,000</b>
<b>11 Short Term Loans and Advances</b>			
Advances to Employees		2,68,682	1,72,241
Advances for Vendors and Contractors		43,52,242	88,02,462
Advances to Suppliers		28,59,209	-
Other Advances		39,12,545	-
<b>Total</b>		<b>1,13,92,679</b>	<b>89,74,703</b>
<b>12 Inventories</b>			
Opening Work-in-Progress (I)		9,61,74,293	8,01,83,057
Add: Construction Cost incurred during the year		1,53,23,447	7,56,37,534
Less: Cost recognised during the year		2,43,50,030	5,96,46,298
<b>Closing Work-in-Progress</b>		<b>8,71,47,710</b>	<b>9,61,74,293</b>
<b>13 Trade receivables</b>			
Secured Considered good		-	-
Unsecured Considered good		41,10,045	1,02,05,605
		<b>41,10,045</b>	<b>1,02,05,605</b>
<b>14 Cash and Bank Balances</b>			
Cash and Cash Equivalents			
On Current Accounts		2,59,741	17,620
Cash on hand		3,55,256	1,08,420
<b>Total</b>		<b>6,14,997</b>	<b>1,26,040</b>
<b>15 Other current assets</b>			
Balance with Revenue Authorities		64,16,222	60,36,958
<b>Total</b>		<b>64,16,222</b>	<b>60,36,958</b>



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**SILVER OAK VILLAS LLP**

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

		(Amount in Rs.)	
		31 March 2025	31 March 2024
<b>16 Revenue from Operations</b>			
Revenue Recognised as per POCM		2,68,15,797	6,21,61,205
Other Operating Revenue		99,694	-
<b>Total</b>		<b>2,69,15,491</b>	<b>6,21,61,205</b>
<b>17 Other income</b>			
Interest Income		-	9,64,441
Registration Charges		13,700	-
<b>Total</b>		<b>13,700</b>	<b>9,64,441</b>
<b>18 Construction Cost Incurred during the year</b>			
Purchases of Material		35,34,804	2,71,02,299
Labour Charges		98,14,488	4,36,57,856
Other Direct Expense		19,74,155	48,77,378
<b>Total</b>		<b>1,53,23,447</b>	<b>7,56,37,534</b>
<b>19 Changes in Inventories of Work-in-Progress</b>			
Opening Work-in-Progress (I)		9,61,74,293	8,01,83,057
Add: Construction Cost incurred during the year		1,53,23,447	7,56,37,534
Less: Cost recognised during the year		2,43,50,030	5,96,46,298
Closing Work-in-Progress (II)		8,71,47,710	9,61,74,293
<b>Total (I-II)</b>		<b>90,26,583</b>	<b>(1,59,91,236)</b>
<b>20 Employee benefits expense</b>			
Salaries, wages, bonus and other allowances		1,20,000	8,52,241
Gratuity Expenses		-	1,34,836
Staff welfare expenses		86,300	11,711
<b>Total</b>		<b>2,06,300</b>	<b>9,98,788</b>
<b>21 Finance costs</b>			
Interest on Unsecured Loans		514	-
Bank Charges		413	639
<b>Total</b>		<b>927</b>	<b>639</b>
<b>22 Other Expenses</b>			
Bad debts Written off		16,35,691	1,098
Community Development Expenses		-	10,000
Donation		-	3,50,000
Insurance		14,730	20,238
Legal Services		-	80,000
Office Expenses		7,259	2,58,909
Office Maintenance		70,296	-
Professional Services		5,83,004	6,42,069
Promotional expenses		2,75,551	5,33,365
Rates and Taxes		31,538	1,16,983
Registration Services		-	1,800
Rent		2,38,044	2,07,000
Repairs and maintenance		20,519	1,13,404
Statutory Interest & Penalties		125	77,680
<b>Total</b>		<b>28,76,757</b>	<b>24,12,546</b>



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**SILVER OAK VILLAS LLP**  
**Notes forming part of the Financial Statements for the year ended, 31st March, 2025**

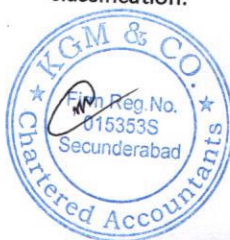
**23 Other Disclosures**

**(i) Disclosure of Revenue and Cost as per POCM**

The percentage of work completed under the project upto 31-3-2025 is 96.18% Which is determined with reference to the proportion of project cost incurred for work performed upto Balance Sheet date bear to the estimated total cost of project. The details of revenue recognized and cost recognized accordingly is as under:

Particulars	(Amount in Rs.)	
	FY 2024-25	FY 2023-24
Estimated Cost	38,25,61,200	38,83,75,200
Cost incurred during the year	1,53,23,447	7,56,37,533
Cumulative cost	36,79,56,993	35,26,33,546
POCM%	96.18%	90.80%
Revenue recognized during the year	2,68,15,797	6,21,61,205
Cumulative Revenue recognized	30,78,45,998	28,10,30,201
Cost recognized during the year	2,43,50,030	5,96,46,298
Cumulative Cost recognized	28,08,09,285	25,64,59,255
Gross Profit recognized during the year	24,65,767	25,14,907
Cumulative Gross profit recognized	2,70,36,713	2,45,70,946
Opening WIP	9,61,74,292	8,01,83,057
Closing WIP	8,71,47,710	9,61,74,292
Revenue Pending for Recognition	1,13,00,402	2,47,53,198

- (ii) The firm does not have any contingent liabilities as on 31st March 2025.
- (iii) The firm does not have any Capital Commitments as on 31st March 2025.
- (iv) The firm has not received any intimation from 'Suppliers' regarding their status MICRO, SMALL, MEDIUM ENTERPRISES Development Act 2006 and hence disclosures, if any, relating to the amounts unpaid as at the yearend together with interest payable / paid as required under the Act has not been given.
- (v) The balances standing as on 31st March 2025 to the debit and credit of all accounts are subject to respective confirmation.
- (vi) In accordance with the Guidance Note on Accounting for GST issued by ICAI, GST collected from customers has not been included in the sales revenue and GST paid on purchases has not been added to Purchases. Further, the GST output on sales and GST input on purchases is considered as Balance Sheet item and is not included in the Profit and loss account. This has therefore no impact on profit or loss for the year.
- (vii) Expenses not supported by external evidences as taken as certified and authenticated by the management.
- (vii) The figures of previous year have been re-grouped wherever necessary, to conform to the current year classification.



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