# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4 , ITR-5, ITR-6,ITR-7 filed and verified electronically]

Assessment Year
2019-20

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER

| | | | |
|---|---|---|---|
| Name: SDNMKJ REALTY PRIVATE LIMITED | | | PAN: AAOCS0548N |
| Flat/Door/Block No: 5-2-223 | Name Of Premises/Building/Village: | | Form Number. ITR-6 |
| Road/Street/Post Office: | Area/Locality: GOKUL DISTILLERY ROAD | | Status: Pvt Company |
| Town/City/District: SECUNDERABAD | State: TELANGANA | Pin/ZipCode: 500003 | Filed u/s: 139(1)-On or before due date |
| Assessing Officer Details (Ward/Circle) | CIRCLE 3(1),HYDERABAD | | |
| e-filing Acknowledgement Number | 233074831301019 | | |

COMPUTATION OF INCOME AND TAX THEREON

| | | | | | | |
|---|---|---|---|---|---|---|
| 1 | Gross total income | | | | 1 | 3551379 |
| 2 | Total Deductions under Chapter-VI-A | | | | 2 | 0 |
| 3 | Total Income | | | | 3 | 3551380 |
| 3a | Deemed Total Income under AMT/MAT | | | | 3a | 7525860 |
| 3b | Current Year loss, if any | | | | 3b | 0 |
| 4 | Net tax payable | | | | 4 | 1447975 |
| 5 | Interest and Fee Payable | | | | 5 | 0 |
| 6 | Total tax, interest and Fee payable | | | | 6 | 1447975 |
| 7 | Taxes Paid | a Advance Tax | 7a | 0 | | |
| | | b TDS | 7b | 1800786 | | |
| | | c TCS | 7c | 0 | | |
| | | d Self Assessment Tax | 7d | 0 | | |
| | | e Total Taxes Paid (7a+7b+7c +7d) | | | 7e | 1800786 |
| 8 | Tax Payable (6-7e) | | | | 8 | 0 |
| 9 | Refund (7e-6) | | | | 9 | 352810 |
| 10 | Exempt Income | Agriculture | | 0 | 10 | 3975175 |
| | | Others | | 3975175 | | |

Income Tax Return submitted electronically on 30-10-2019 16:23:11 from IP address 124.123.77.93 and verified by RAJESH KUMAR JAYANTILAL KADAKIA having PAN AERPK6958C on 30-10-2019 16:23:11 from IP address 124.123.77.93 using **Digital Signature Certificate (DSC)**

DSC details: 1401566638CN=(n)Code Solutions CA 2014,2.5.4.51=#13133330312c20474e464320496e666f746f776572,STREET=Bodakdev\, S G Road\, Ahmedabad,ST=Gujarat,2.5.4.17=#1306333830303534,OU=Certifying Authority,O=Gujarat Narmada Valley Fertilizers and Chemicals

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

| | | | |
|---|---|---|---|
| Name Of Assessee | : **Sdnmkj Realty Private Limited** | | |
| PAN | : **AAOCS0548N** | | |
| Office Address | : 5-2-223, Gokul Distillery Road, Secunderabad, Telangana-500003 | | |
| Status | : PUB NOT INT | Assessment Year | : 2019 - 2020 |
| Ward No | : ACIT 3(1) HYDERABAD | Financial Year | : 2018 - 2019 |
| D.O.I. | : 24/03/2010 | | |
| Phone No. | : 0-0 | Mobile No. | : 8885583001 |
| Email Address | : admin@modiproperties.com | | |
| Name Of Bank | : Hdfc Bank | | |
| Micr Code | : 500240003 | | |
| Ifs Code | : Hdfc0000042 | | |
| Address | : Hyderabad - Secunderabad | | |
| Account No. | : 00422000029590 | | |
| Return | : Original (Filing Date : 30/10/2019 & No. : 233074831301019) | | |

## COMPUTATION OF TOTAL INCOME

| | | | |
|---|---|---|---|
| **Profits And Gains From Business And Profession** | | | 3245013 |
| Sdnmkj Realty Private Limited | | | |
| Profit Before Tax As Per Profit And Loss Account | | 7525860 | |
| Add : Disallowed U/s 37 | | 694 | |
| | | 7526554 | |
| Less : | | | |
| Interest Income | 306366 | | |
| Share Of Income From Firm | 3975175 | -4281541 | |
| | | 3245013 | |
| **Income From Other Sources** | | | 306366 |
| Interest On Bank Fdr | | 306366 | |
| Total | | 306366 | |
| **Gross Total Income** | | | 3551379 |
| **Total Income** | | | 3551379 |
| Total Income Rounded Off U/s 288A | | | 3551380 |

## COMPUTATION OF TAX ON TOTAL INCOME

| | | | |
|---|---|---|---|
| Tax On Rs. **3551380 @ 25%** | | 887845 | |
| | | 887845 | |
| Add: Health And Education Cess @ 4% | | 35514 | |
| Tax As Per Normal Provisions | | 923359 | |
| **Calculation Of Book Profit U/s 115JB** | | | |
| Net Profit As Shown In The Profit And Loss Account | 4568113 | | |
| Add: | | | |
| Deferred Tax | 1768798 | | |
| Current Tax | 1188949 | | |
| | 7525860 | | |
| Tax @ 18.5% On Book Profit Of Rs. 7525860 U/s 115JB | 1392284 | | |
| Add: Health And Education Cess @ 4% | 55691 | | |
| | 1447975 | | |
| **Higher Of (923359 Or 1447975)** | | 1447975 | |
| Mat Credit C/f [1447975-923359] | 524616 | | |
| **Less Tax Deducted At Source** | | | |
| | 113338 | | |
| Other Interest | 30637 | | |
| Rent On Immovable Property | 1656811 | 1800786 | |

| | |
|---|---|
| | -352811 |
| Refundable | (352811) |
| Tax Rounded Off U/s 288B | (352810) |

**RAJESH KUMAR JAYANTILAL KADAKIA**
(DIRECTOR)

| Information regarding Turnover/Gross Receipt Reported for GST | |
|---|---|
| GSTR No. | 36AAOCS0548N1ZR |
| Amount of turnover/Gross receipt as per the GST return filed | 17466618 |

**LOSSES TABLE**

| A.Y. | HEAD | LOSSES | | |
|---|---|---|---|---|
| | | BROUGHT FORWARD | SET-OFF | CARRIED FORWARD |
| 2015-16 | House Property | 5724265 | - | 5724265 |
| 2016-17 | House Property | 8260816 | - | 8260816 |

**Tax Credit for MAT Paid under section 115JB against Tax Liability**

| A.Y. | Normal Tax Liability | Tax Liability u/s 115JB | Tax Payable by the Assessee | Additional Tax Liability | Extra FTC Utilised for MAT Provision | Credit u/s 115JAA Utilised | Credit Lapsed | Credit Available for Carry Forward |
|---|---|---|---|---|---|---|---|---|
| 2014-15 | 1507488 | 641374 | 1507488 | - | - | - | - | - |
| 2017-18 | 6235396 | 3914636 | 6235396 | - | - | - | - | - |
| 2018-19 | 1039182 | 679683 | 1039182 | - | - | - | - | - |
| 2019-20 | 923359 | 1447975 | 1447975 | 524616 | - | - | - | 524616 |

**As per Form 26AS [File Creation Date: 17-10-2019] last imported on 17-10-2019 05:43 PM**

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

| Sl. No. | Tax Deduction Account Number (TAN) of the Deductor | Unique TDS Certificate No. | Name and address of the Deductor | Amount paid /credited | Date of Payment /Credit | Total tax deducted | Amount claimed for this year |
|---|---|---|---|---|---|---|---|
| **194A : Other Interest** | | | | | | | |
| 1. | MUMK01323A | | KOTAK MAHINDRA BANK LIMITED | 26368 | 07/10/2018 | 2637 | 2637 |
| 2. | MUMK01323A | | KOTAK MAHINDRA BANK LIMITED | 15928 | 12/09/2018 | 1593 | 1593 |
| 3. | MUMK01323A | | KOTAK MAHINDRA BANK LIMITED | 264070 | 10/07/2018 | 26407 | 26407 |
| | | | **Sub-Total** | **306366** | | **30637** | **30637** |
| **194IA :** | | | | | | | |
| 1. | HYDK04095A | | KARVY DATA MANAGEMENT SERVICES LIMITED | 398620 | 31/03/2019 | 39862 | 39862 |
| 1. | HYDS10183F | | SPANDANA SPHOORTY FINANCIAL LIMITED | 367380 | 03/11/2018 | 36738 | 36738 |
| 2. | HYDS10183F | | SPANDANA SPHOORTY FINANCIAL LIMITED | 367380 | 04/10/2018 | 36738 | 36738 |
| | | | **Sub-Total** | **734760** | | **73476** | **73476** |
| | | | **Total** | **1133380** | | **113338** | **113338** |
| **194IB : RENT ON IMMOVABLE PROPERTY** | | | | | | | |
| 1. | HYDK01452D | | KARVY COMPUTERSHARE PRIVATE LIMITED | 345892 | 16/11/2018 | 34589 | 34589 |
| 2. | HYDK01452D | | KARVY COMPUTERSHARE PRIVATE LIMITED | 331000 | 16/11/2018 | 33100 | 33100 |
| 3. | HYDK01452D | | KARVY COMPUTERSHARE PRIVATE LIMITED | 345892 | 31/10/2018 | 34589 | 34589 |
| 4. | HYDK01452D | | KARVY COMPUTERSHARE PRIVATE LIMITED | 331000 | 31/10/2018 | 33100 | 33100 |
| 5. | HYDK01452D | | KARVY COMPUTERSHARE PRIVATE LIMITED | 345890 | 30/09/2018 | 34589 | 34589 |
| 6. | HYDK01452D | | KARVY COMPUTERSHARE PRIVATE LIMITED | 331000 | 30/09/2018 | 33100 | 33100 |
| 7. | HYDK01452D | | KARVY COMPUTERSHARE PRIVATE LIMITED | 345890 | 31/08/2018 | 34589 | 34589 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 8. | HYDK01452D | | KARVY COMPUTERSHARE PRIVATE LIMITED | 331000 | 31/08/2018 | 33100 | 33100 |
| 9. | HYDK01452D | | KARVY COMPUTERSHARE PRIVATE LIMITED | 331000 | 31/07/2018 | 33100 | 33100 |
| 10. | HYDK01452D | | KARVY COMPUTERSHARE PRIVATE LIMITED | 345890 | 31/07/2018 | 34589 | 34589 |
| 11. | HYDK01452D | | KARVY COMPUTERSHARE PRIVATE LIMITED | 345892 | 30/06/2018 | 34589 | 34589 |
| 12. | HYDK01452D | | KARVY COMPUTERSHARE PRIVATE LIMITED | 331000 | 30/06/2018 | 33100 | 33100 |
| 13. | HYDK01452D | | KARVY COMPUTERSHARE PRIVATE LIMITED | 331000 | 31/05/2018 | 33100 | 33100 |
| 14. | HYDK01452D | | KARVY COMPUTERSHARE PRIVATE LIMITED | 345892 | 31/05/2018 | 34589 | 34589 |
| 15. | HYDK01452D | | KARVY COMPUTERSHARE PRIVATE LIMITED | 331000 | 30/04/2018 | 33100 | 33100 |
| 16. | HYDK01452D | | KARVY COMPUTERSHARE PRIVATE LIMITED | 345892 | 30/04/2018 | 34589 | 34589 |
| | | | **Sub-Total** | **5415130** | | **541512** | **541512** |
| 1. | HYDK04095A | | KARVY DATA MANAGEMENT SERVICES LIMITED | 398620 | 28/02/2019 | 39862 | 39862 |
| 2. | HYDK04095A | | KARVY DATA MANAGEMENT SERVICES LIMITED | 398620 | 31/01/2019 | 39862 | 39862 |
| 3. | HYDK04095A | | KARVY DATA MANAGEMENT SERVICES LIMITED | 398620 | 31/12/2018 | 39862 | 39862 |
| 4. | HYDK04095A | | KARVY DATA MANAGEMENT SERVICES LIMITED | 398620 | 30/11/2018 | 39862 | 39862 |
| 5. | HYDK04095A | | KARVY DATA MANAGEMENT SERVICES LIMITED | 346630 | 31/10/2018 | 34663 | 34663 |
| 6. | HYDK04095A | | KARVY DATA MANAGEMENT SERVICES LIMITED | 346630 | 30/09/2018 | 34663 | 34663 |
| 7. | HYDK04095A | | KARVY DATA MANAGEMENT SERVICES LIMITED | 346630 | 31/08/2018 | 34663 | 34663 |
| 8. | HYDK04095A | | KARVY DATA MANAGEMENT SERVICES LIMITED | 346630 | 31/07/2018 | 34663 | 34663 |
| 9. | HYDK04095A | | KARVY DATA MANAGEMENT SERVICES LIMITED | 346630 | 30/06/2018 | 34663 | 34663 |
| 10. | HYDK04095A | | KARVY DATA MANAGEMENT SERVICES LIMITED | 346630 | 30/05/2018 | 34663 | 34663 |
| 11. | HYDK04095A | | KARVY DATA MANAGEMENT SERVICES LIMITED | 346630 | 30/04/2018 | 34663 | 34663 |
| | | | **Sub-Total** | **4020890** | | **402089** | **402089** |
| 1. | HYDK08750A | | KARVY FINTECH PRIVATE LIMITED | 345890 | 31/03/2019 | 34589 | 34589 |
| 2. | HYDK08750A | | KARVY FINTECH PRIVATE LIMITED | 331000 | 31/03/2019 | 33100 | 33100 |
| 3. | HYDK08750A | | KARVY FINTECH PRIVATE LIMITED | 345890 | 28/02/2019 | 34589 | 34589 |
| 4. | HYDK08750A | | KARVY FINTECH PRIVATE LIMITED | 331000 | 28/02/2019 | 33100 | 33100 |
| 5. | HYDK08750A | | KARVY FINTECH PRIVATE LIMITED | 331000 | 31/01/2019 | 33100 | 33100 |
| 6. | HYDK08750A | | KARVY FINTECH PRIVATE LIMITED | 345890 | 31/01/2019 | 34589 | 34589 |
| 7. | HYDK08750A | | KARVY FINTECH PRIVATE LIMITED | 345892 | 31/12/2018 | 34589 | 34589 |
| 8. | HYDK08750A | | KARVY FINTECH PRIVATE LIMITED | 331000 | 31/12/2018 | 33100 | 33100 |
| | | | **Sub-Total** | **2707562** | | **270756** | **270756** |
| 1. | HYDS10183F | | SPANDANA SPHOORTY FINANCIAL LIMITED | 367380 | 31/03/2019 | 36738 | 36738 |
| 2. | HYDS10183F | | SPANDANA SPHOORTY FINANCIAL LIMITED | 367380 | 31/03/2019 | 36738 | 36738 |
| 3. | HYDS10183F | | SPANDANA SPHOORTY FINANCIAL LIMITED | 367380 | 11/03/2019 | 36738 | 36738 |
| 4. | HYDS10183F | | SPANDANA SPHOORTY FINANCIAL LIMITED | 367380 | 06/02/2019 | 36738 | 36738 |
| 5. | HYDS10183F | | SPANDANA SPHOORTY FINANCIAL LIMITED | 367380 | 01/01/2019 | 36738 | 36738 |
| 6. | HYDS10183F | | SPANDANA SPHOORTY FINANCIAL LIMITED | 367380 | 01/01/2019 | 36738 | 36738 |
| 7. | HYDS10183F | | SPANDANA SPHOORTY FINANCIAL LIMITED | 367380 | 03/09/2018 | 36738 | 36738 |
| 8. | HYDS10183F | | SPANDANA SPHOORTY FINANCIAL LIMITED | 367380 | 01/08/2018 | 36738 | 36738 |
| 9. | HYDS10183F | | SPANDANA SPHOORTY FINANCIAL LIMITED | 431280 | 09/07/2018 | 43128 | 43128 |
| 10. | HYDS10183F | | SPANDANA SPHOORTY FINANCIAL LIMITED | 319460 | 09/07/2018 | 31946 | 31946 |
| 11. | HYDS10183F | | SPANDANA SPHOORTY FINANCIAL LIMITED | 367380 | 09/07/2018 | 36738 | 36738 |
| 12. | HYDS10183F | | SPANDANA SPHOORTY FINANCIAL LIMITED | 367380 | 09/07/2018 | 36738 | 36738 |
| | | | **Sub-Total** | **4424540** | | **442454** | **442454** |
| | | | **Total** | **16568122** | | **1656811** | **1656811** |
| | | | **Grand Total** | **18007868** | | **1800786** | **1800786** |

## DISALLOWED U/S 37

| Sr. No. | Particulars | Amount |
|---|---|---|
| 1 | Interest on TDS | 344.00 |
| 2 | INTEREST ON GST | 350.00 |
| | **Total** | **694.00** |

# FORM NO. 3CA

**[See rule 6G(1)(a)]**

**Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law**

1. I report that the statutory audit of **SDNMKJ REALTY PRIVATE LIMITED 5-2-223, GOKUL DISTILLERY ROAD , , SECUNDERABAD , TELANGANA , 500003 AAOCS0548N** was conducted by **M/s AJAY MEHTA** in pursuance of the provisions of the **Companies Act** Act, and **I** annex here to a copy of **My** audit report dated **25/09/2019** along with a copy each of

(a) the audited **Profit and loss account** for the period beginning from **01/04/2018** to ending on **31/03/2019**
(b) the audited balance sheet as at, **31/03/2019** ; and
(c) documents declared by the said act to be part of, or annexed to, the **Profit and loss account** and balance sheet.

2. The statement of particulars required to be furnished unser section 44AB is annexed herewith in Form No. 3CD.

3. In **My** opinion and to the best of **My** information and according to examination of books of account including other relevant documents and explanations given to **Me** the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to the following observations/qualifications, if any.

Where any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor

| Sl No. | Qualification Type | Observations/Qualifications |
|---|---|---|

| | | | |
|---|---|---|---|
| Place | **SECUNDERABAD** | Name | **AJAY CHIRANJILAL MEHTA** |
| Date | **30/10/2019** | Membership Number | **035449** |
| | | FRN (Firm Registration Number) | **00000000** |
| | | Address | **5-4-187/3 AND 4, 1ST FLOOR, SOHAM MANSION, M G ROAD, RANIGUNJ , , SECUNDERABAD , TELANGANA , 500003** |

# FORM NO. 3CD

[See rule 6G(2)]

**Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961**

| | | |
|---|---|---|
| 1 | Name of the assessee | **SDNMKJ REALTY PRIVATE LIMITED** |
| 2 | Address | **5-2-223, GOKUL DISTILLERY ROAD , , SECUNDERABAD , TELANGANA , 500003** |
| 3 | Permanent Account Number (PAN) | **AAOCS0548N** |
| 4 | Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same | **Yes** |

| Sl No. | Type | Registration Number |
|---|---|---|
| **1** | **Goods and Services tax TELANGANA** | **36AAOCS0548N1ZR** |

| | | |
|---|---|---|
| 5 | Status | **Company** |
| 6 | Previous year from | **01/04/2018 to 31/03/2019** |
| 7 | Assessment Year | **2019-20** |
| 8 | Indicate the relevant clause of section 44AB under which the audit has been conducted | |

| Sl No. | Relevant clause of section 44AB under which the audit has been conducted |
|---|---|
| **1** | **Clause 44AB(e)- Profits and gains lower than deemed profit u/s 44AD** |

9 a If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?

| S.No. | Name | Profit Sharing Ratio (%) |
|---|---|---|
| **Nil** | | |

9 b If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change. No

| S.No. | Date of change | Name of Partner/ Member | Type of change | Old profit sharing ratio | New profit Sharing Ratio | Remarks |
|---|---|---|---|---|---|---|

10 a Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

| S.No. | Sector | Sub Sector | Code |
|---|---|---|---|
| 1 | **REAL ESTATE AND RENTING SERVICES** | **Purchase, sale and letting of leased buildings(residential and non-residential)** | 07001 |

10 b If there is any change in the nature of business or profession, the particulars of such change No

| S.No. | Business | Sector | SubSector | Code |
|---|---|---|---|---|
| **Nil** | | | | |

11 a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed No

| S.No. | Books prescribed |
|---|---|

11 b List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above

| S.No. | Books maintained | Address Line 1 | Address Line 2 | City or Town or District | State | PinCode |
|---|---|---|---|---|---|---|
| 1 | **CASH BOOK** | **5-2-223,GOKUL DISTILLERY ROAD** | | **SECUNDERABAD** | **TELANGANA** | 500003 |
| 2 | **BANK BOOK** | **5-2-223,GOKUL DISTILLERY ROAD** | | **SECUNDERABAD** | **TELANGANA** | 500003 |
| 3 | **GENERAL LEDGER** | **5-2-223,GOKUL DISTILLERY ROAD** | | **SECUNDERABAD** | **TELANGANA** | 500003 |
| 4 | **JOURNAL REGISTER** | **5-2-223,GOKUL DISTILLERY ROAD** | | **SECUNDERABAD** | **TELANGANA** | 500003 |

11 c List of books of account and nature of relevant documents examined. Same as 11(b) above

| Books Examined |
|---|
| **CASH BOOK** |
| **BANK BOOK** |
| **GENERAL LAEDGERS** |
| **JOURNAL REGISTER** |

| | | |
|---|---|---|
| 12 | Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section). | **No** |

| S.No. | Section | Amount |
|---|---|---|
| **Nil** | | |

| | | |
|---|---|---|
| 13 a | Method of accounting employed in the previous year | **Mercantile system** |
| 13 b | Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year. | **No** |
| 13 c | If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss. | |

| Particulars | Increase in profit(Rs.) | Decrease in profit(Rs.) |
|---|---|---|

| | | |
|---|---|---|
| 13 d | Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2). | **No** |
| 13 e | If answer to (d) above is in the affirmative, give details of such adjustments. | |

| S.No. | ICDS | Increase in profit(Rs.) | Decrease in profit(Rs.) | Net effect(Rs.) |
|---|---|---|---|---|
| | **Total** | | | |

13 f Disclosure as per ICDS.

| S.No. | ICDS | Disclosure |
|---|---|---|
| 1 | **ICDS I - Accounting Policies** | **As per significant accounting policies schedule I** |
| 2 | **ICDS IV - Revenue Recognition** | **As per significant accounting policies schedule I** |
| 3 | **ICDS IX - Borrowing Costs** | **As per significant accounting policies schedule I** |
| 4 | **ICDS V - Tangible Fixed Assets** | **As per significant accounting policies schedule I** |
| 5 | **ICDS X - Provisions, Contingent Liabilities and Contingent Assets** | **As per significant accounting policies schedule I** |

| | | |
|---|---|---|
| 14 a | Method of valuation of closing stock employed in the previous year. | |
| 14 b | In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish: | **No** |

| Particulars | Increase in profit(Rs.) | Decrease in profit(Rs.) |
|---|---|---|

15 Give the following particulars of the capital asset converted into stock-in-trade

| S.No. | (a) Description of capital asset | (b) Date of acquisition | (c) Cost of acquisition | (d) Amount at which the asset is converted into stock-in trade |
|---|---|---|---|---|
| **Nil** | | | | |

16 Amounts not credited to the profit and loss account, being:-

16 a The items falling within the scope of section 28

| S.No. | Description | Amount |
|---|---|---|
| **Nil** | | |

16 b The proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods and Services Tax,where such credits, drawbacks or refunds are admitted as due by the authorities concerned

| S.No. | Description | Amount |
|---|---|---|

16 c Escalation claims accepted during the previous year

| S.No. | Description | Amount |
|---|---|---|
| **Nil** | | |

16 d Any other item of income

| S.No. | Description | Amount |
|---|---|---|
| **Nil** | | |

16 e Capital receipt, if any

| S.No. | Description | Amount |
|---|---|---|
| **Nil** | | |

17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

| S.No. | Details of property | Address Line 1 | Address Line 2 | City/Town/ District | State | Pincode | Consideration received or accrued | Value adopted or assessed or assessable |
|---|---|---|---|---|---|---|---|---|

18 Particulars of depreciation allowable as per the Income Tax Act,1961 in respect of each asset or block of assets, as the case may be, in the following form:-

| S.No. | Description of Block of Assets/ Class of Assets | Rate of depreciation (In Percent-age) | Opening WDV / Actual(A) (A) | Additions | | | | | Deductions (C) | Depreciation Allowable (D) | Written Down Value at the end of the year (A +B-C-D) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Purchase Value (1) | CENT VAT (2) | Change in Rate of Ex-change (3) | Subsidy/ Grant (4) | Total Value of Purchases (B) (1+2+3+4) | | | |

**Nil**

*** For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page**

19 Amounts admissible under sections :

| S.No. | Section | Amount debited to profit and loss account | Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf. |
|---|---|---|---|

**Nil**

20 a Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

| S.No. | Description | Amount |
|---|---|---|

20 b Details of contributions received from employees for various funds as referred to in section 36(1)(va):

| S.No. | Nature of fund | Sum received from employees | Due date for payment | The actual amount paid | The actual date of payment to the concerned authorities |
|---|---|---|---|---|---|

**Nil**

21 a Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc

Capital expenditure

| S.No. | Particulars | Amount in Rs. |
|---|---|---|

Personal expenditure

| S.No. | Particulars | Amount in Rs. |
|---|---|---|

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

| S.No. | Particulars | Amount in Rs. |
|---|---|---|

Expenditure incurred at clubs being entrance fees and subscriptions

| S.No. | Particulars | Amount in Rs. |
|---|---|---|

Expenditure incurred at clubs being cost for club services and facilities used.

| S.No. | Particulars | Amount in Rs. |
|---|---|---|

Expenditure by way of penalty or fine for violation of any law for the time being force

| S.No. | Particulars | Amount in Rs. |
|---|---|---|
| **1** | **service tax penalty** | 26797 |

Expenditure by way of any other penalty or fine not covered above

| S.No. | Particulars | Amount in Rs. |
|---|---|---|
| **1** | **Interest on GST** | 350 |
| **2** | **Interest on TDS** | 344 |

Expenditure incurred for any purpose which is an offence or which is prohibited by law

| S.No. | Particulars | Amount in Rs. |
|---|---|---|

(b) Amounts inadmissible under section 40(a):-

(i) as payment to non-resident referred to in sub-clause (i)

(A) Details of payment on which tax is not deducted:

| S.No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee,if avaliable | Address Line 1 | Address Line 2 | City or Town or District | Pincode |
|---|---|---|---|---|---|---|---|---|---|

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section200(1)

| S.No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee,if avaliable | Address Line 1 | Address Line 2 | City or Town or District | Pincode | Amount of tax deducted |
|---|---|---|---|---|---|---|---|---|---|---|

(ii) as payment referred to in sub-clause (ia)

(A) Details of payment on which tax is not deducted:

| S.No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee,if avaliable | Address Line 1 | Address Line 2 | City or Town or District | Pincode |
|---|---|---|---|---|---|---|---|---|---|

(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139.

| S.No. | Date of payment | Amount of payment | Nature of payment | Name of the payer | PAN of the payee,if avaliable | Address Line 1 | Address Line 2 | City or Town or District | Pincode | Amount of tax deducted | Amount out of (VI) deposited, if any |
|---|---|---|---|---|---|---|---|---|---|---|---|

(iii) as payment referred to in sub-clause (ib)

(A) Details of payment on which levy is not deducted:

| S.No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee,if avaliable | Address Line 1 | Address Line 2 | City or Town or District | Pincode |
|---|---|---|---|---|---|---|---|---|---|

(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139.

| S.No. | Date of payment | Amount of payment | Nature of payment | Name of the payer | PAN of the payee,if avaliable | Address Line 1 | Address Line 2 | City or Town or District | Pincode | Amount of levy deducted | Amount out of (VI) deposited, if any |
|---|---|---|---|---|---|---|---|---|---|---|---|

| | |
|---|---|
| (iv) fringe benefit tax under sub-clause (ic) | 0 |
| (v) wealth tax under sub-clause (iia) | 0 |
| (vi) royalty, license fee, service fee etc. under sub-clause (iib). | 0 |

(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).

| S.No. | Date of payment | Amount of payment | Name of the payee | PAN of the payee,if avaliable | Address Line 1 | Address Line 2 | City | Pincode |
|---|---|---|---|---|---|---|---|---|

| | |
|---|---|
| (viii) payment to PF /other fund etc. under sub-clause (iv) | 0 |
| (ix) tax paid by employer for perquisites under sub-clause (v) | 0 |

(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

| S.No. | Particulars | Section | Amount debited to P/L A/C | Amount Admissible | Amount Inadmissible | Remarks |
|---|---|---|---|---|---|---|

(d) Disallowance/deemed income under section 40A(3):

| | |
|---|---|
| (A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details: | **Yes** |

| S.No. | Date Of Payment | Nature Of Payment | Amount in Rs | Name of the payee | Permanent Account Number of the payee, if available |
|---|---|---|---|---|---|

| | |
|---|---|
| (B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) | **Yes** |

| S.No. | Date Of Payment | Nature Of Payment | Amount in Rs | Name of the payee | Permanent Account Number of the payee, if available |
|---|---|---|---|---|---|

| | |
|---|---|
| (e) Provision for payment of gratuity not allowable under section 40A(7) | 0 |
| (f) Any sum paid by the assessee as an employer not allowable under section 40A(9) | 0 |

(g) Particulars of any liability of a contingent nature

| S.No. | Nature Of Liability | Amount in Rs. |
|---|---|---|

(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income

| S.No. | Nature Of Liability | Amount in Rs. |
|---|---|---|

| | | |
|---|---|---|
| | (i) Amount inadmissible under the proviso to section 36(1)(iii) | 0 |
| 22 | Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 | 0 |

23 Particulars of any payment made to persons specified under section 40A(2)(b).

| S.No. | Name of Related Person | PAN of Related Person | Relation | Nature of trasaction | Payment Made(Amount) |
|---|---|---|---|---|---|
| 1 | **Modi Properties Pvt Ltd** | **AABCM4761E** | **Enterprise with same management** | **Administrative C harges** | 81763 |
| 2 | **Modi Properties Pvt Ltd** | **AABCM4761E** | **Enterprise with same management** | **Management Sup ervision Charges** | 175339 |
| 3 | **Modi Properties Pvt Ltd** | **AABCM4761E** | **Enterprise with same management** | **Interest on Unsec ured Loan** | 27616 |
| 4 | **Rajesh Kadakia** | **AERPK6958C** | **Relative** | **Interest on CCD** | 3056507 |
| 5 | **Modi Builders & Infrast ructure Pvt Ltd** | **AAFCM0052Q** | **Enterprise with same management** | **Interest on Unsec ured Loan** | 57534 |
| 6 | **Soham Modi HUF** | **AABHM4927R** | **Relative** | **Service Charges** | 250 |

24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.

| S.No. | Section | Description | Amount |
|---|---|---|---|

Nil

25 Any amount of profit chargeable to tax under section 41 and computation thereof.

| S.No. | Name of Person | Amount of income | Section | Description of Transaction | Computation if any |
|---|---|---|---|---|---|

Nil

26 (i)* In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g)of section 43B, the liability for which:-

26 (i)A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-

26 (i)(A)(a) Paid during the previous year

| S.No. | Section | Nature of liability | Amount |
|---|---|---|---|

Nil

26 (i)(A)(b) Not paid during the previous year

| S.No. | Section | Nature of liability | Amount |
|---|---|---|---|

26 (i)B was incurred in the previous year and was

26 (i)(B)(a) Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)

| S.No. | Section | Nature of liability | Amount |
|---|---|---|---|
| **1** | **Sec 43B(a)-Tax,Duty,Cess,Fee etc** | **GST Payable** | 256932 |

26 (i)(B)(b) not paid on or before the aforesaid date

| S.No. | Section | Nature of liability | Amount |
|---|---|---|---|

Nil

(State whether sales tax,goods and services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.) **No**

27 a Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts — No

| CENVAT/ITC | Amount | Treatment in Profit and Loss/Accounts |
|---|---|---|
| Opening Balance | | |
| Credit Availed | | |
| Credit Utilized | | |
| Closing/Outstanding Balance | | |

27 b Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-

| S.No. | Type | Particulars | Amount | Prior period to which itrelates(Year in yyyy-yyformat) |
|---|---|---|---|---|

Nil

28 Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia) — No

| S.No. | Name of the person from which shares received | PAN of the person, if available | Name of the company from which shares received | CIN of the company | No. of Shares Received | Amount of consideration paid | Fair Market value of the shares |
|---|---|---|---|---|---|---|---|

Nil

29 Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same — No

| S.No. | Name of the person from whom consideration received for issue of shares | PAN of the person, if available | No. of Shares | Amount of consideration received | Fair Market value of the shares |
|---|---|---|---|---|---|

Nil

A(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56? — No

A(b) If yes, please furnish the following details:

| S.No. | Nature of income: | Amount (in Rs.) |
|---|---|---|

B(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 — No

B(b) If yes, please furnish the following details:

| S.No. | Nature of income: | Amount (in Rs.) |
|---|---|---|

30 Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid,otherwise than through an account payee cheque.(Section 69D) — No

| S.No. | Name of the person from whom amount borrowed or repaid on hundi | PAN of the person, if available | Address Line 1 | Address Line 2 | City or Town or District | State | Pin code | Amount borrowed | Date of Borrowing | Amount due including interest | Amount repaid | Date of Repayment |
|---|---|---|---|---|---|---|---|---|---|---|---|---|

Nil

| | | |
|---|---|---|
| A(a) | Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year. | No |
| A(b) | If yes, please furnish the following details: | |

| S.No. | Under which clause of sub-section (1) of section 92CE primary adjustment is made | Amount (in Rs.) of primary adjustment | Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE. | If yes, whether the excess money has been repatriated within the prescribed time. | If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time | Expected date of repatriation of money |
|---|---|---|---|---|---|---|

| | | |
|---|---|---|
| B(a) | Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B | No |
| B(b) | If yes, please furnish the following details: | |

| S.No. | Amount (in Rs.) of expenditure by way of interest or of similar nature incurred | Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.) | Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. | Details of interest expenditure brought forward as per sub-section (4) of section 94B. | | Details of interest expenditure carried forward as per sub-section (4) of section 94B: | |
|---|---|---|---|---|---|---|---|
| | | | | Assessment Year | Amount(in Rs.) | Assessment Year | Amount(in Rs.) |

Nil

| | | |
|---|---|---|
| C(a) | Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year.(This Clause is kept in abeyance till 31st March, 2020) | |
| C(b) | If yes, please furnish the following details: | |

| S.No. | Nature of the impermissible avoidance arrangement | Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement |
|---|---|---|

31 a Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

| S.No. | Name of the lender or depositor | Address of the lender or depositor | Permanent Account Number(if available with the assessee) of the lender or the depositor | Amount of loan or deposit taken or accepted | Whether the loan or deposit was squared up during the previous year | Maximum amount outstanding in the account at any time during the previous year | Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account. | In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft. |
|---|---|---|---|---|---|---|---|---|
| 1 | **Modi Builders and Infrastructure Pvt Ltd** | **5-4-187/3 AND 4,SOHAM MANSION,M.G ROAD, SECUNDERABAD** | **AAFCM0052Q** | **25000000** | **Yes** | **25000000** | **Yes-Cheque** | **Account payee cheque** |
| 2 | **Modi Properties Pvt Ltd** | **5-4-187/3 AND 4,SOHAM MANSION,M.G R** | **AABCM4761E** | **12000000** | **Yes** | **12000000** | **Yes-Cheque** | **Account payee cheque** |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | OAD, SECUNDERABAD | | | | | | |
| 3 | Rajesh kadakia | 5-2-223, GOKUL,3RD FLOOR,OPP ANDHRA BANK DISTILLERY ROAD,SECUNDERABAD | AERPK6958C | 97546121 | No | | 85635820 | Yes-Cheque | Account payee cheque |
| 4 | Rajesh kadakia(CCDS) | 5-2-223, GOKUL,3RD FLOOR,OPP ANDHRA BANK DISTILLERY ROAD,SECUNDERABAD | AERPK6958C | 85000000 | No | | 85000000 | Yes-Cheque | Account payee cheque |
| 5 | Sharad Kadakia | 5-2-223, GOKUL 3RD FLOOR, OPP ANDHRA BANK, DISTILLERY ROAD, SECUNDERBAD | ACBPK9161F | 7797630 | Yes | | 57698664 | Yes-Cheque | Account payee cheque |

31 b Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

| S.No. | Name of the person from whom specified sum is received | Address of the person from whom specified sum is received | Permanent Account Number (if available with the assessee) of the person from whom specified sum is received | Amount of specified sum taken or accepted | Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account | In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft. |
|---|---|---|---|---|---|---|
| Nil | | | | | | |

(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)

31 b(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account :-

| S.No. | Name of the Payer | Address of the payer | Permanent Account Number (if available with the assessee) of the Payer | Nature of transaction | Amount of Receipt | Date of receipt |
|---|---|---|---|---|---|---|

31 b(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

| S.No. | Name of the Payer | Address of the payer | Permanent Account Number (if available with the assessee) of the Payer | Amount of Receipt |
|---|---|---|---|---|

31 b(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year :-

| S.No. | Name of the Payee | Address of the payee | Permanent Account Number (if available with the assessee) of the Payee | Nature of transaction | Amount of Payment | Date of Payment |
|---|---|---|---|---|---|---|

31 b(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

| S.No. | Name of the Payee | Address of the payee | Permanent Account Number (if available with the assessee) of the Payee | Amount of Payment |
|---|---|---|---|---|

(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)

31 c Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:—

| S.No. | Name of the payee | Address of the payee | Permanent Account Number(if available with the assessee)of the payee | Amount of the repayment | Maximum amount outstanding in the account at any time during the previous year | Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account. | In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft. |
|---|---|---|---|---|---|---|---|
| 1 | **Modi Builders and Infrastructure Pvt Ltd** | **5-4-187/3 AND 4,SOHAM MANSION,M.G ROAD, SECUNDERABAD** | **AAFCM0052Q** | **25000000** | **25000000** | **Yes-Cheque** | **Account payee cheque** |
| 2 | **Modi Properties Pvt Ltd** | **5-4-187/3 AND 4,SOHAM MANSION,M.G ROAD, SECUNDERABAD** | **AABCM4761E** | **12000000** | **12000000** | **Yes-Cheque** | **Account payee cheque** |
| 3 | **Rajesh Kadakia** | **5-2-223, GOKUL,3RD FLOOR,OPP ANDHRA BANK DISTILLERY ROAD,SECUNDERABAD** | **AERPK6958C** | **111325050** | **148329053** | **Yes-Cheque** | **Account payee cheque** |
| 4 | **Sharad Kadakia** | **5-2-223, GOKUL,3RD FLOOR,OPP ANDHRA BANK DISTILLERY ROAD,SECUNDERABAD** | **ACBPK9161F** | **59123269** | **577698664** | **Yes-Cheque** | **Account payee cheque** |

31 d Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—

| S.No. | Name of the payer | Address of the payer | Permanent Account Number (if available with the assessee)of the payer | Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year |
|---|---|---|---|---|

**Nil**

31 e Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—

| S.No. | Name of the payer | Address of the payer | Permanent Account Number (if available with the assessee)of the payer | Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year. |
|---|---|---|---|---|

**Nil**

Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or any deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

32 a Details of brought forward loss or depreciation allowance, in the following manner, to extent available

| S.No. | Assessment Year | Nature of loss/allowance | Amount as returned | Amount as assessed (give reference to relevant order) | | Remarks |
|---|---|---|---|---|---|---|
| | | | | Amount as assessed | Order U/S and Date | |
| 1 | 2015-16 | HPLOSS | 5724265 | 5724265 | - | - |
| 2 | 2016-17 | HPLOSS | 8260816 | 8260816 | - | - |

| | | |
|---|---|---|
| 32 b | Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. | No |
| 32 c | Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. | No |
| | **If yes, please furnish the details below** | |
| 32 d | Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year | No |
| | **If yes, please furnish details of the same** | |
| 32 e | In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73 | No |
| | **If yes, please furnish the details of speculation loss if any incurred during the previous year** | |
| 33 | Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA) | No |

| S.No. | Section | Amount |
|---|---|---|
| **Nil** | | |

34 a Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish — Yes

| S.No. | Tax deduction and collection Account Number (TAN) | Section | Nature of payment | Total amount of payment or receipt of the nature specified in column (3) | Total amount on which tax was required to be deducted or collected out of (4) | Total amount on which tax was deducted or collected at specified rate out of (5) | Amount of tax deducted or collected out of (6) | Total amount on which tax was deducted or collected at less than specified rate out of (7) | Amount of tax deducted or collected on (8) | Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **HYDS36828B** | **194A** | **Interest other than Interest on securities** | **85150** | **85150** | **85150** | **8515** | **0** | **0** | **0** |
| 2 | **HYDS36828B** | **194J** | **Fees for professional or technical services** | **240378** | **240378** | **240378** | **24038** | **0** | **0** | **0** |
| 3 | **HYDS36828B** | **195** | **Other sums** | **3056507** | **3056507** | **3056507** | **476815** | **0** | **0** | **0** |

34 b Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, Please furnish the details: — Yes

| S.No. | Tax deduction and collection Account Number (TAN) | Type of Form | Due date for furnishing | Date of furnishing, if furnished | Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported | If not, please furnish list of details/ transactions which are not reported |
|---|---|---|---|---|---|---|
| 1 | **HYDS36828B** | **26Q** | **31/07/2018** | **27/07/2018** | **Yes** | |
| 2 | **HYDS36828B** | **26Q** | **31/10/2018** | **17/10/2018** | **Yes** | |
| 3 | **HYDS36828B** | **26Q** | **31/01/2019** | **24/01/2019** | **Yes** | |
| 4 | **HYDS36828B** | **26Q** | **31/05/2019** | **29/05/2019** | **Yes** | |
| 5 | **HYDS36828B** | **27Q** | **31/05/2019** | **29/05/2019** | **Yes** | |

34 c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7).If yes, please furnish — No

| S.No. | Tax deduction and collection Account Number (TAN) | Amount of interest under section | Amount paid out of column (2) along with date of payment. | |
|---|---|---|---|---|
| | | | Amount | Dates of payment |

| | | | | |
|---|---|---|---|---|
| | | 201(1A)/206C(7) is payable | | |

Nil

35 a In the case of a trading concern, give quantitative details of prinicipal items of goods traded

| S.No. | Item Name | Unit | Opening stock | Purchases during the previous year | Sales during the previous year | Closing stock | Shortage/excess, if any |
|---|---|---|---|---|---|---|---|
| | | | | | | | |

Nil

35 b In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-

35 bA Raw materials :

| S.No. | Item Name | Unit | Opening stock | Purchases during the previous year | Consumption during the previous year | Sales during the previous year | Closing stock | *Yield of finished products | *Percentage of yield | Shortage/excess, if any |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | |

Nil

35 bB Finished products :

| S.No. | Item Name | Unit | Opening stock | Purchases during the previous year | Quantity manufactured during the previous year | Sales during the previous year | Closing stock | Shortage/excess, if any |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |

Nil

35 bC By products :

| S.No. | Item Name | Unit | Opening stock | Purchases during the previous year | Quantity manufactured during the previous year | Sales during the previous year | Closing stock | Shortage/excess, if any |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |

Nil

36 In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-

| S.No. | (a) Total amount of distributed profits | (b) Amount of reduction as referred to in section 115-O(1A)(i) | (c) Amount of reduction as referred to in section 115-O(1A)(ii) | (d) Total tax paid thereon | (e)Date of Payment with Amounts | |
|---|---|---|---|---|---|---|
| | | | | | Amount | Dates of payment |

Nil

| | | |
|---|---|---|
| A(a) | Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 | No |
| A(b) | If yes, please furnish the following details: | |

| S.No. | Amount received (in Rs.) | Date of receipt |
|---|---|---|

Nil

| | | | |
|---|---|---|---|
| 37 | Whether any cost audit was carried out | | No |
| | If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor | | |
| 38 | Whether any audit was conducted under the Central Excise Act, 1944 | | No |
| | If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor | | |
| 39 | Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services as may be reported/identified by the auditor | | No |
| | If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor | | |

40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

| No | Particulars | Previous Year | | | Preceding previous Year | | |
|---|---|---|---|---|---|---|---|
| a | Total turnover of the assessee | 17466618 | | | 0 | | |
| b | Gross profit / Turnover | 0 | 17466618 | 0.00 % | 0 | 0 | 0.00 % |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| c | Net profit / Turnover | 4568113 | 17466618 | 26.15 % | 0 | 0 | 0.00 % |
| d | Stock-in-Trade / Turnover | 0 | 0 | 0.00 % | | 0 | 0.00 % |
| e | Material consumed/ Finished goods produced | 0 | 0 | 0.00 % | 0 | 0 | 0.00 % |

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings

| S.No. | Financial year to which demand/ refund relates to | Name of other Tax law | Type (Demand raised/Refund received) | Date of demand raised/refund received | Amount | Remarks |
|---|---|---|---|---|---|---|
| Nil | | | | | | |

42 A(a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? No

A(b) If yes, please furnish the following details:

| S.No. | Income-tax Department Reporting Entity Identification Number | Type of Form | Due date for furnishing | Date of furnishing, if furnished | Whether the Form contains information about all details/ transactions which are required to be reported | If not, please furnish list of the details/ transactions which are not reported |
|---|---|---|---|---|---|---|

43 A(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 No

A(b) If yes, please furnish the following details:

| S.No. | Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity | Name of parent entity | Name of alternate reporting entity (if applicable) | Date of furnishing of report |
|---|---|---|---|---|

A(c) If Not due , please enter expected date of furnishing the report

44 Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is kept in abeyance till 31st March, 2020)

| S.No. | Total amount of Expenditure incurred during the year | Expenditure in respect of entities registered under GST | | | | Expenditure relating to entities not registered under GST |
|---|---|---|---|---|---|---|
| | | Relating to goods or services exempt from GST | Relating to entities falling under composition scheme | Relating to other registered entities | Total payment to registered entities | |

| | | | |
|---|---|---|---|
| Place | SECUNDERABAD | Name | AJAY CHIRANJILAL MEHTA |
| Date | 30/10/2019 | Membership Number | 035449 |
| | | FRN (Firm Registration Number) | 00000000 |
| | | Address | 5-4-187/3 AND 4, 1ST FLOOR, SOHAM MANSION, M G ROAD, RANIGUNJ , , SECUNDERABAD , TELANGANA , 500003 , |

| Form Filing Details | |
|---|---|
| Revision/Original | Original |

**Addition Details(From Point No. 18)**

| Description of Block of Assets | Sl.No. | Date of Purchase | Date put to use | Amount | Adjustment on account of | Total Amount |
|---|---|---|---|---|---|---|

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | MODVAT | Exchange Rate Change | Subsidy Grant | |

| Deduction Details(From Point No. 18) | | | | |
|---|---|---|---|---|
| Description of Block of Assets | Sl.No. | Date of Sale etc. | Amount | |

# SDNMKJ REALTY PRIVATE LIMITED

**CIN No : U70101TG2010PTC067667**
**5-2-223, Gokul Distillery Road, Secunderabad, Hyderabad – 500003**
**Mail id- accounts@modiproperties.com**

## NOTICE TO THE MEMBERS

Notice is hereby given that the Nineth Annual General Meeting of **SDNMKJ REALTY PRIVATE LIMITED** will be held on Monday, September 30, 2019 at 11:00 AM. at the Registered Office of the company at 5-2-223, Gokul Distillery Road, Secunderabad, Hyderabad-500003 to transact the following business.

**ORDINARY BUSINESS:**

1. To receive consider and adopt the audited financial statement of the Company for the financial year ended March 31,2019 together with the Reports of the Board of Directors and the Auditors thereon and in this regard, pass the following resolution as an **Ordinary Resolution**:

   "**RESOLVED** that the audited financial statement of the Company for the financial year ended March 31, 2019 and the reports of the Board of Directors and the Auditors thereon laid before this meeting, be and is hereby considered and adopted."

2. To appoint Auditors and fix their remuneration and in this regard, pass the following resolution as an **Ordinary Resolution**:

   "**RESOLVED** that pursuant to the provisions of Section 139 and other applicable provisions, if any, of the Companies Act 2013 and the Rules framed thereunder, as amended from time to time, Mr. Ajay Mehta, Chartered Accountant (Membership No.: 035449),be and is hereby appointed as Auditor of the Company to hold office from the conclusion of this Annual General Meeting (AGM) till the conclusion of the Fourteenth AGM of the company to be held in the year 2024 (subject to ratification of their appointment at every AGM), and the Board of Directors are hereby authorized to fix the remuneration payable to him.

*NOTE:* **A member entitled to attend and vote at the meeting is entitled to appoint one or more Proxies to attend and vote instead of himself and that the proxy need not be the member of the Company.**

For SDNMKJ REALTY PRIVATE LIMITED

**By orders of the Board of Directors**

| | |
|---|---|
| **(Soham Modi)** | **(Sharad Kadakia)** |
| Director | Director |
| DIN : 00522546 | DIN : 02903050 |

Place: Hyderabad.
Date: 25th Sept 2019.

# SDNMKJ REALTY PRIVATE LIMITED

CIN No :U70101TG2010PTC067667
5-2-223, Gokul Distillery Road, Secunderabad, Hyderabad – 500003
Mail id- accounts@modiproperties.com

## DIRECTORS' REPORT

Dear Member(s)

Your Directors are pleased to present the 9th Annual Report on the business and operations of the Company together with the audited accounts for the financial year ended 31st March 2019.

I. Financial Results

| PARTICULARS | 2018-19 (in Rs.) | 2017-18 (in Rs.) |
|---|---|---|
| **Revenue from Operations** | 17,466,618 | 1,60,34,258 |
| Other Income | 32,60,042 | 4,27,608 |
| **Profit before Tax & Depreciation** | **75,25,860** | **35,66,953** |
| Less: Depreciation | 0 | 0 |
| **Profit/Loss before Tax** | **75,25,860** | **35,66,953** |
| Less: Current Tax | 11,88,949 | 10,39,182 |
| Tax adjustment of Earlier years | 0 | 24,72,584 |
| Deferred Tax | 17,68,798 | 0 |
| **Profit / (Loss) for the year** | **45,68,113** | **55,187** |

During the year, the company has continued to receive rental income from the properties owned by it. The rent earned for FY 2018-19 is Rs.1,74,66,618 /- as compared to Rs.1,60,34,258/- in FY 2017-18.

II. **Dividend :**
The Board of Directors do not recommend any dividend with a view to conserve the financial resources of the Company.

III. **Significant or Material Orders passed by Regulators / Courts**
During the year under review, there were no significant or material orders passed by the regulators or courts or tribunals impacting the ongoing concern status and Company's operations in future.

IV. **Directors**
Sharad Kadakia, Rajesh Kadakia and Soham Modi are the Directors of the Company. There have been no changes in directors during the year.

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V. **Meetings**

During the year under review, the Board of Directors met 6 times on the following dates :

1. 11th April 2018
2. 10th July 2018
3. 06th September 2018
4. 12th November 2018
5. 04th January 2019
6. 13th March 2019

VI. **Directors' Responsibility Statement**

In terms of the requirements of Section 134(5) of the Companies Act, 2013, we, on behalf of the Board of Directors, hereby conform that:

a. In the preparation of the annual accounts for the year ended 31st March 2019, the applicable accounting standards have been followed and there were no material departures from the same;

b. The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of the affairs of the Company as at end of the financial year and of the loss of the Company for the year ended on that date;

c. The Directors had taken proper and sufficient care,to the best of their knowledge and ability,for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act,2013.The Directors confirm that the Company has adequate systems and controls for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

d. The Directors have prepared the annual accounts of the Company on a going concern basis.

e. Deposits: The Company has not accepted any public deposits during the financial year, and as such, no amount on account of principle or interest on public deposits was outstanding as on the date of the balance sheet.

f. Internal Controls

The Directors have laid down internal financial controls to be followed by the Company and such internal financial controls are commensurate with the size and complexity of the operations of the Company and were operating effectively during the year.

g. The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

h. During the year under review, the company had no employees of the category specified under Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 as amended.

VII. **Conservation of Energy, Technology absorption and foreign exchange earnings and outgo:**

i. **Conservation of Energy and Technology, Absorption, Adoption and Innovation**
There are no particulars to be reported in respect of conversation of energy and technology absorption as per the section 134 of the Companies Act'2013 read with rule 8(3) on Companies (Accounts) Rules, 2014

j. **Foreign Exchange Earnings and Outgoing:**
The Foreign exchange earnings and Foreign exchange outgoing during the year under review is as follows:-

| Particulars | Amount (in Rs.) |
|---|---|
| Foreign Exchange earned and outgoing | Nil |

VIII. **Auditor and Auditors Report**
Appointment of Statutory Auditor
Mr. Ajay Mehta, Chartered Accountant who is the Statutory Auditor of the Company, hold office till the conclusion of the forthcoming AGM and is eligible for re-appointment. Pursuant to the provisions of Section 139 of the Companies Act 2013, and the rules framed thereunder, it is proposed to appoint Mr. Ajay Mehta as the Statutory auditor from the conclusion of the forthcoming Annual General Meeting (AGM) till the conclusion of Fourteenth AGM, subject to ratification of his appointment at every AGM.
The Notes on Financial Statements referred to in the Auditor's Report are self explanatory and do not call for any further comments. The Auditor's Report does not contain any qualification, reservation or adverse remark.

IX. **Revision of financial statements**

There has been no revision of financial statements for the year under review.

X. **Changes in Share Capital**

During the year there were no changes in the Share capital of the Company.

XI. **Extract of Annual Return**

In terms of Section 134 of the Companies Act, 2013 read with Rules 12(1) of the Companies (Management and Administration) Rules, 2014, the extract of the Annual

Return of the Company for the financial year 2018 – 2019 is provided in **Annexure A** to this Report.

XII. **Particulars of contracts and arrangements**

All contracts or arrangements or transactions entered by the Company during the financial year with related parties were in the ordinary course of business and at an arm's length basis.

XIII. **Acknowledgement:**

The Directors would like to place on record their sincere appreciation to the Company's customers, vendors, and bankers for their continued support to the Company during the year. The Directors also wish to acknowledge the contribution made by employees at all levels for steering the growth of the organization.

For and on behalf of the Board of Directors of
**SDNMKJ REALTY PRIVATE LIMITED**

| | |
|---|---|
| **SOHAM MODI** | **SHARAD KADAKIA** |
| **DIRECTOR** | **DIRECTOR** |
| DIN: 00522546 | DIN: 02903050 |

Place: Hyderabad.
Date: 25th Sept 2019.

# SDNMKJ REALTY PRIVATE LIMITED

Registered Office : 5-2-223, Gokul Distillery Road, Secunderabad, Hyderabad - 500003
Mail Id : accounts@modiproperties.com
CIN : U70101TG2010PTC067667

**Annexure A**

## Form MGT - 9

**Extract of Annual Return as on the financial year ended 31st March 2019**

*(Pursuant to Section 92(3) of the Companies Act, 2013 and Rules 12(1) of the Companies (Management and Administration) Rules, 2014)*

A **Registration and other Details**

| | |
|---|---|
| CIN | **U70101TG2010PTC067667** |
| Registration Date | 24th March 2010 |
| Name of the Company | SDNMKJ Realty Private Limited |
| Category of the Company | Company limited by Shares |
| Sub-Category of the Company | Indian Non - Government Company |
| Address of the Registered office and contact details | 5-2-223, Gokul Distillery Road, Secunderabad, Hyderabad - 500003 |
| Whether listed company | No |
| Name, Address and Contact Details of Registrar and Transfer Agent, if any | Not Applicable |

B **Principle Business Activity of the Company**

*(All the business activities contributing 10% or more of the total turnover of the Company)*

| Name and description of the main products | NIC Code | % of Total Turnover |
|---|---|---|
| Real Estate Activities with own or leased property | 6810 | 100% |

* *As Referred to in the National Product Classification for the Services sector.*

C **Particulars of Holding, Subsidiary and Associate Companies** — Not Applicable

D **Shareholding Pattern**

(i) Category - Wise Shareholding

| Name of Shareholders | At the beginning of the Year | | At the end of the Year | | Type of Holding | % of Change |
|---|---|---|---|---|---|---|
| | No. | % | No. | % | | |
| **Indian Promoters** | | | | | | |
| Rajesh Kadakia | 9,999 | 99.99 | 9,999 | 99.99 | Physical | - |
| Sharad Kadakia | 1 | 0.01 | 1 | 0.01 | Physical | - |
| **Other Shareholders** | | | | | | |
| | - | | - | - | | - |
| Total Shareholding | 10,000 | 100.00 | 10,000 | 100.00 | | |

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(ii) **Shareholding of Promoters**

| Name of Shareholders | At the beginning of the Year | | At the end of the Year | | % of Change |
|---|---|---|---|---|---|
| | No. | % | No. | % | |
| Indian Promoters | | | | | |
| Rajesh Kadakia | 9,999 | 99.99 | 9,999 | 99.99 | - |
| Sharad Kadakia | 1 | 0.01 | 1 | 0.01 | - |
| **Total Shareholding** | **10,000** | **100.00** | **10,000** | **100.00** | |

(iii) **Change in Promoters Shareholding**

There are no changes in the promoter shareholdings during the year

(iv) **Shareholding pattern of Top Ten Shareholders** (other than directors and promoters)

| Name of Shareholders | At the beginning of the Year | | At the end of the Year | | % of Change |
|---|---|---|---|---|---|
| | No. | % | No. | % | |
| | - | - | - | - | - |
| **Total Shareholding** | - | - | - | - | |

There are no other shareholders other than promotors

(v) **Shareholding of Directors and Key Managerial Personnel**

| Name of Shareholders | At the beginning of the Year | | At the end of the Year | | % of Change |
|---|---|---|---|---|---|
| | No. | % | No. | % | |
| Directors | | | | | |
| Rajesh Kadakia | 9,999 | 99.99 | 9,999 | 99.99 | - |
| Sharad Kadakia | 1 | 0.01 | 1 | 0.01 | - |
| Soham Modi | - | - | - | - | - |
| **Total Shareholding** | **10,000** | **100.00** | **10,000** | **100.00** | |

E **Indebtedness**

**Indebtednesss of the Company including interest outstanding / accrued but not due for payment**

| | Secured Loan Excluding Deposits | Unsecured Loans | Deposits | Total Indebtness |
|---|---|---|---|---|
| **Indebtedness at the Beginning of the financial year** | | | | |
| i. Principal Amount | - | 51,862,968 | | 51,862,968 |
| Total | - | **51,862,968** | | **51,862,968** |
| Change in indebtedness during the financial year | | | | |
| - Addition | 67,519,909 | 222,687,778 | | **290,207,687** |
| - Reduction | 4,187,650 | 148,810,380 | | **152,998,030** |
| | | | Net Change | **137,209,657** |
| **Indebtedness at the end of the financial year** | | | | |
| i. Principal Amount | 63,332,259 | 125,740,366 | - | 189,072,625 |
| Total | **63,332,259** | **125,740,366** | - | **189,072,625** |

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F **Remuneration of Directors and Key Managerial Personnel**

The Company has not paid any remuneration to the Directors and Key Managerial Personnel during the year ended 31st March 2019

G **Penalty, Punishments, Compounding Offences**

There are no cases of penalties levied, punishments or Compounding offences on the Company or the Directors or the other Officers in default as on 31st March 2019

**For and on behalf of the Board of Directors of**
SDNMKJ REALTY PRIVATE LIMITED

| | |
|---|---|
| **SOHAM MODI** | **SHARAD KADAKIA** |
| **DIRECTOR** | **DIRECTOR** |
| **DIN : 00522546** | **DIN : 02903050** |

Place: Hyderabad
Date: 25th September 2019

Alphabets of Trust

CA. Ajay Mehta B.Com. F.C.A.
Chartered Accountant

## INDEPENDENT AUDITOR'S REPORT

**TO THE MEMBERS OF**
**SDNMKJ REALTY PRIVATE LIMITED**
**REPORT ON THE STANDALONE FINANCIAL STATEMENTS**

### OPINION

I have audited the accompanying Standalone financial statements of **SDNMKJ REALTY PRIVATE LIMITED ("the Company")** which comprise the Balance Sheet as at March 31, 2019, the Statement of Profit and Loss for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In my opinion and to the best of my information and according to the explanations given to me, the aforesaid standalone financial statements give the information required by the 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, 2019, and loss for the year ended on that date.

### BASIS OF OPINION

I conducted the audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. My responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am 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 the audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and I have fulfilledother ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinion.

### RESPONSIBILITY OF MANAGEMENT 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 and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. 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 judgments 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

AJAY MEHTA Chartered Accountant M.No.035449 SECUNDERABAD

completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

**AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my 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.

**REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, I give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

As required by Section 143(3) of the Act, I report that:

I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit.

a) In my opinion, proper books of account as required by law have been kept by the Company so far as it appears from my examination of those books.

b) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.

c) In my opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

d) On the basis of the written representations received from the directors as on 31st March, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2019 from being appointed as a director in terms of Section 164 (2) of the Act.

AJAY MEHTA ★ Chartered Accountant M.No.035449 ★ SECUNDERABAD

e) 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 my opinion and to the best of my information and according to the explanations given to me:

  i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.

  ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.

  iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

AJAY MEHTA Chartered Accountant M.No.035449 SECUNDERABAD

**Ajay Mehta**
(Chartered Accountant)
(Membership No.035449)
Place: Secunderabad
Date: 25/09/2019

Alphabets of Trust

CA. Ajay Mehta B.Com. F.C.A.
Chartered Accountant

**ANNEXURE A TO THE INDEPENDENT AUDITORS' REPORT**

Referred to in Paragraph 1 under "Report on Other Legal and Regulatory Requirements" of my report of even date

1. In relation to the fixed assets:

a. The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets;

b. As explained to me, the fixed assets were physically verified during the year by the Management in accordance with a regular programme of verification which, in my opinion, provides for physical verification of all the fixed assets at reasonable intervals. According to the information and explanations given to me, no material discrepancies were noticed on such verification.

c. The title deeds of immovable properties are held in the name of the company.

2. As explained to me, inventories were physically verified during the year by the management at reasonable intervals, no material discrepancies were noticed.

3. According to the Information given to me the Company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the Register maintained under section 189 of the Companies Act.

4. In my opinion and according to the information and explanations given to me, the Company has complied with the provisions of Sections 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, as applicable.

5. In my opinion and according to the information and explanations given to me, the Company has not accepted any deposits during the year, hence reporting under clause 3(v) of the Order are not applicable to the Company.

6. The Central Government has not prescribed maintenance of cost records by the Company pursuant to the Companies (Cost Records and Audit) Rules, 2014 prescribed by the Central Government under Section 148(1) of the Companies Act, 2013.Hence, reporting under clause 3(vi) of the Order are not applicable to the company.

7. According to the information and explanations given to me, in respect of statutory dues:

a) The Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income-tax, Sales-tax, Value Added Tax, Wealth tax, Service tax, Customs duty, Excise duty, Goods and Service Tax, Cess, and other material statutory dues applicable to it with the appropriate authorities;

b) There were no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income-tax, Sales-tax, Value Added Tax, Wealth tax, Service tax, Customs duty, Excise duty, Goods and Service Tax, Cess, and other material statutory dues in arrears as at March 31st 2019 for a period of more than 6 months from the date they become payable.

c) There were no dues of Service Tax, value Added Tax, Service Tax, Wealth Tax, Custom Duty, Excise Duty, Goods and Service Tax and Cess which have not been deposited as at March 31, 2019 on account of dispute.

AJAY MEHTA Chartered Accountant M.No.035449 HYDERABAD

8. In my opinion and according to the information and explanations given to me, the Company has not defaulted in the repayment of any dues to banks, financial institutions and debenture holders during the year.

9. The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) or term loans and hence reporting under clause 3 (ix) of the Order is not applicable.

10. To the best of my knowledge and according to the information and explanations given to me, no fraud by the Company and no fraud on the Company by its officers or employees has been noticed or reported during the year.

11. The provisions of Section 197 of the Act are not applicable to the company and hence reporting under clause 3(xi) of the order is not applicable to the company.

12. The Company is not a Nidhi Company and hence reporting under clause 3(xii) of the Order is not applicable.

13. In my opinion and according to the information and explanations given to me, all the transactions with related parties are in compliance with section 177 and 188 of the Act where applicable and the details have been disclosed in the financial statements etc., as required by the applicable accounting standards.

14. During the year, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures and hence reporting under clause 3(xiv) of the Order is not applicable to the Company.

15. Pursuant to provisions of section 192 of the Act, the company has not entered into any non-cash transactions with directors of persons connected with him.

16. The Company is not required to be registered under Section 45-I of the Reserve Bank of India Act, 1934.

AJAY MEHTA Chartered Accountant M.No.035449 SECUNDERABAD

**Ajay Mehta**
(Chartered Accountant)
(Membership No.035449)
Place: Secunderabad
Date: 25/09/2019

# SDN MKJ REALTY PRIVATE LIMITED

## Balance Sheet As At 31st March 2019

| Sr.No | Particulars | Sch | As at 31st March,2019 | | As at 31st March,2018 | |
|---|---|---|---|---|---|---|
| I. | **EQUITY & LIABILITY** | | | | | |
| 1 | **Shareholders' Fund** | | | | | |
| | (a) Share Capital | 2 | 100,000 | | 100,000 | |
| | (b) Reserves & Surplus | 3 | 15,112,586 | | 10,544,473 | |
| | | | | 15,212,586 | | 10,644,473 |
| 2 | **Non-Current Liabilities** | | | | | |
| | (a) Long Term Borrowings | 4 | 144,053,922 | | 94,084,123 | |
| | | | | 144,053,922 | | 94,084,123 |
| 3 | **Current Liabilities** | | | | | |
| | (a) Short Term Borrowings | 5 | 38,421,346 | | 103,188,607 | |
| | (b) Other Current Liabilities | 6 | 15,634,451 | | 24,344,046 | |
| | (c ) Short term Provisions | 7 | 2,228,131 | | 1,039,182 | |
| | | | | 56,283,928 | | 128,571,835 |
| | **TOTAL** | | | **215,550,436** | | **233,300,431** |
| II. | **ASSETS** | | | | | |
| 1 | **Non-Current Assets** | | | | | |
| | (a) Non-Current Investments | 8 | 209,730,461 | | 214,801,785 | |
| | (b) Long Term Loan & Advances | 9 | 500,000 | 210,230,461 | 500,000 | 215,301,785 |
| | (c) Deferred Tax Asset | | - | - | 1,768,798 | 1,768,798 |
| 2 | **Current Assets** | | | | | |
| | (a) Cash & Bank balances | 10 | 1,014,485 | | 9,718,222 | |
| | (b) Loan and Advances | 11 | 25,000 | | 25,000 | |
| | (c) Current Asset | 12 | 4,280,488 | | 2,486,626 | |
| | (d) Current investments | 13 | - | | 4,000,000 | |
| | | | | 5,319,973 | | 16,229,848 |
| | **TOTAL** | | | **215,550,436** | | **233,300,431** |
| | **Significant Accounting Policies & Notes to Financial Statements** | 1-17 | | | | |

**As per my report of even date**

AJAY MEHTA Chartered Accountant M.No.035449 SECUNDERABAD

**( AJAY MEHTA )**
**CHARTERED ACCOUNTANT**
**M. No : 035449**

**Place : Secunderabad**
**Date : 25-09-2019**

**For and on Behalf of Directors**

**SHARAD KADAKIA**
**(Director)**

**SOHAM MODI**
**(Director)**

**Place : Secunderabad**
**Date : 25-09-2019**

**SDN MKJ REALTY PRIVATE LIMITED**

**Statement of Profit and Loss Account for the year ended 31st March 2019**

| Sr.No | Particulars | Sch. | As at 31st March,2019 | | As at 31st March,2018 | |
|---|---|---|---|---|---|---|
| I | **INCOME** | | | | | |
| | Revenue from operations | 14 | 17,466,618 | | 16,034,258 | |
| | Other Income | 15 | 3,260,042 | | 427,608 | |
| | | | | 20,726,660 | | 16,461,866 |
| II | **EXPENDITURE** | | | | | |
| | Financial Cost | 16 | 11,736,888 | | 11,746,300 | |
| | Other Expenses | 17 | 1,463,912 | | 1,148,613 | |
| | **Total Expenses** | | | 13,200,800 | | 12,894,913 |
| III | **Profit/(Loss) before tax** | | | **7,525,860** | | **3,566,953** |
| VI | **Tax expense:** | | | | | |
| | (1) Current Tax | | | 1,188,949 | | 1,039,182 |
| | (2) Deferred Tax | | | 1,768,798 | | - |
| | (3) Income Tax Earlier Years | | | - | | 2,472,584 |
| VII | **Profit/(Loss) for the period** | | | **4,568,113** | | **55,187** |
| | **Significant Accounting Policies & Notes to Financial Statements** | 1-17 | | | | |

**As per my report of even date**

**( AJAY MEHTA )**
**CHARTERED ACCOUNTANT**
**M. No : 035449**

AJAY MEHTA Chartered Accountant M.No.035449 SECUNDERABAD

**Place : Secunderabad**
**Date : 25-09-2019**

**For and on Behalf of Board of Directors**

**SHARAD KADAKIA**
**(Director)**

**SOHAM MODI**
**(Director)**

**Place : Secunderabad**
**Date : 25-09-2019**

**SDNMKJ REALTY PRIVATE LIMITED**

**Notes Forming Part Of Financial Statements As At 31St March 2019**

**Note 1 : Significant Accounting Policies**

**1.1 Basis of Preparation of Financial Statements**

The financial statements have been prepared to comply in all material respects with the notified accounting standards by Companies (Accounting Standards)Rules,2006 and the relevant provisions of Companies Act,1956.the financial statements have been prepared under the historical cost convention on the accrual basis of accounting. The accounting policies have been consistently applied by the company and are consistent with those used in previous year.

**1.2 Fixed Assets**

Fixed Assets are recorded at cost of acquisition or construction and are stated at historical cost.

**1.3 Depreciation**

Depreciation in respect of fixed assets is on written down value method at the rates prescribed under Schedule XIV to companies Act, 1956.

**1.4 Earnings Per Share**

Basic earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

**1.5 Events Occurring After Balance Sheet date**

Wherever material events occurring after the Balance Sheet Date are considered up to the date of approval of accounts by the Board of Directors.

**1.6 Current & Non-Current Assets**

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

**1.7 Provisions, Contingent Liabilities and 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 are disclosed by way of notes to accounts. Contingent assets are neither recognised nor disclosed in the financial statements.

**1.8 Taxation**

Provision for current income tax is made in accordance with the Income Tax Act, 1961. Deferred tax liabilities and assets are recognised at substantively enacted tax rates, subject to the consideration of prudence, on timing difference, being the difference between taxable incomes and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.

**1.9 Investments**

Investments which are readily realisable and intended to be held for not more than a year from the date on which such investments are classified as current investments. All other investments are classified as long term investments.

Long term investments are stated at cost, except where there is diminution in value (Other than temporary) in which case the carrying value is reduced to recognise the decline. Current investments are carried at lower of cost and fair value, computed separately in respect of each category of investment.

AJAY MEHTA Chartered Accountant M.No.035449 SECUNDERABAD

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**SDN MKJ REALTY PRIVATE LIMITED**

**Notes for financial statement for the year ended 31st March 2019**

**Note No. 2** **SHARE CAPITAL**

| Share Capital | As at 31st March,2019 | As at 31st March,2018 |
|---|---|---|
| **Authorised Share Capital** | | |
| 10,000 Equity Share of 10/- each | 100,000 | 100,000 |
| **Issued, Subscribed & Paid up Share Capital** | | |
| 10,000 Equity Share of 10/- each | 100,000 | 10,000 |
| **Total** | 100,000 | 10,000 |

**Note No. 2.1** **The reconciliation of the number of share outstanding is set out below:**

| Particulars | As at 31st March 2019 | | As at 31st March 2018 | |
|---|---|---|---|---|
| | No.of Share | Amount | No.of Share | Amount |
| Shares outstanding at the beginning of the year | 10,000 | 100,000 | 10,000.0 | 100,000 |
| Shares issued during the year | - | - | - | - |
| Shares bought back during the year | - | - | - | - |
| Shares outstanding at the end of the year | 10,000 | 100,000 | 10,000.0 | 100,000 |

**Note No. 2.2** **Terms and Rights attached to:**

**Equity Shares:**The company has only one class of equity shares having par value of Rs.10/- per share. Each holder of equity shares is entitled to ONE vote per share. The dividend proposed by the Board of Directors are subject to approval of shareholders in the ensuing annual general meeting.

During the year ended 31st March 2017, the amount of per share dividend recognised as distributions to equity shareholders was NIL.(Prev Year :: 31st March 2016: NIL)

**Note. 2.3** **The details of Shareholders Holding more than 5% shares:**

| SR No. | Name of Shareholder | As at 31st March 2019 | | As at 31st March 2018 | |
|---|---|---|---|---|---|
| | | No.of Shares held | % of holding | No.of Shares held | % of holding |
| 1 | Rajesh Kadakia | 9,999 | 99.99% | 9,999 | 99.99% |

**Note No.3** **RESERVES AND SURPLUS**

| Reserves and Surplus | As at 31st March, 2019 | As at 31st March, 2018 |
|---|---|---|
| **Profit & Loss Account** | | |
| As per last Balance Sheet | 10,544,473 | 10,489,286 |
| **(+) Net Profit / (Net Loss) For the current year** | 4,568,113 | 55,187 |
| **Total** | 15,112,586 | 10,544,473 |

AJAY MEHTA Chartered Accountant M.No.035449 SECUNDERABAD

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SDN MKJ REALTY PRIVATE LIMITED

Notes for financial statement for the year ended 31st March 2019

Note No.4 LONG-TERM BORROWINGS

| Long-term borrowings | As at 31st March, 2019 | As at 31st March, 2018 |
|---|---|---|
| **Secured Loans** | | |
| **(a) Kotak mahindra bank ltd LAP-17897838** | 59,053,922 | 94,084,123 |
| (Secured against first and exclusive charge by way of mortgage of immovable property Ramkey Selenium and Rental Income thereof) | | |
| **Unsecured Loans** | | |
| **(b)10.5% Compulsorily Convertible Debentures (CCD's) - Rajesh kadakia** | 85,000,000 | - |
| (85,00,000 (Previous Year - Nil) 10.5% Unsecured Compulsorily convertible Debentures of Rs 10/-each.The CCD's have a term of 120 months and shall be compulsorily converted into Equity Shares during its tenure.) | | |
| **Total** | **144,053,922** | **94,084,123** |

Note No.5 SHORT TERM BORROWINGS

| Short Term Borrowings | As at 31st March, 2019 | As at 31st March, 2018 |
|---|---|---|
| Secured | | |
| (a)Kotak Mahindra Bank Ltd. OD Account | 337,308 | - |
| (Secured against first and exclusive charge by way of mortgage of immovable property Ramkey Selenium and Rental Income thereof) | | |
| Un Secured | | |
| (a) Loans and advances from Related Parties | | |
| *From Directors* | | |
| -Rajesh Kadakia | 38,084,039 | 51,862,968 |
| -Rajesh Kadakia CCD's | - | 51,325,639 |
| **Total** | **38,421,346** | **103,188,607** |

Note No.6 OTHER CURRENT LIABILITIES

| Other Current Liabilities | As at 31st March, 2019 | As at 31st March, 2018 |
|---|---|---|
| **Current Maturities of Longterm Liabilities** | 4,278,337 | 16,110,360 |
| **Deposits** | | |
| Rent Deposit - Sapndana Spoorthy | 3,790,650 | 1,916,776 |
| Karvy Computers Pvt Ltd | 2,079,756 | 3,790,650 |
| Karvy Data Management Services | 1,916,776 | 2,079,756 |
| **Statutory Dues** | | |
| (a) IT Refund | 700 | - |
| (b) TDS on proff/interest/CCD | 489,274 | 4,336 |
| (c) CGST payable | 128,466 | 115,982 |
| (d) SGST payable | 128,466 | 115,982 |
| **Interest Accrued and due on Borrowings** | | |
| (a)Modi Builders & Infrastructures Pvt Ltd | 51,781 | - |
| (b)Modi Properties Pvt Ltd | 24,854 | - |
| (c)Rajesh kadakia CCDs | 2,579,692 | - |
| **Others** | | |
| (a) Audit Fees payable | 22,973 | 19,844 |
| (c) Modi properties Pvt Ltd | 15,021 | - |
| (b) Other Payable | 127,705 | 190,360 |
| **Total** | **15,634,451** | **24,344,046** |

AJAY MEHTA Chartered Accountant

**SDN MKJ REALTY PRIVATE LIMITED**

**Notes for financial statement for the year ended 31st March 2019**

**Note No.7 SHORT-TERM PROVISIONS**

| SHORT-TERM PROVISIONS | As at 31st March, 2019 | As at 31st March, 2018 |
|---|---|---|
| a. Provision for tax | 2,228,131 | 1,039,182 |
| Total | 2,228,131 | 1,039,182 |

**Note No.8 NON CURRENT INVESTMENTS**

| Non Current Investments | As at 31st March, 2019 | As at 31st March, 2018 |
|---|---|---|
| (a) Investment in Capital of Partnership Firm | | |
| Nilgiri Estates | 177,796 | 5,249,120 |
| (b) Investment in Immovable Properties | | |
| Premises at Ramkey Selenium | 206,840,165 | 206,840,165 |
| Land at Shamshabad | 2,712,500 | 2,712,500 |
| Total | 209,730,461 | 214,801,785 |

**Note No.9 LONG TERM LOANS & ADVANCES**

| Long Term Loans & Advances | As at 31st March, 2019 | As at 31st March, 2018 |
|---|---|---|
| (a) Deposits | | |
| Devendra Gokuldas Mehta (huf) - Rent Deposit | 500,000 | 500,000 |
| Total | 500,000 | 500,000 |

**Note No.10 CASH AND BANK BALANCES**

| | As at 31st March, 2019 | As at 31st March, 2018 |
|---|---|---|
| (a) Balance with Banks | | |
| -HDFC Bank | 94,724 | 94,724 |
| -Kotak Mahindra Bank ltd. OD Account (Refer note 14.5(i)) | - | 9,196,258 |
| -Kotak Mahindra Bank Ltd. Escrow Account | 837,530 | 374,355 |
| (b) Cash on hand | 82,231 | 52,885 |
| | 1,014,485 | 9,718,222 |

**Note No.11 LOANS & ADVANCES**

| Loans & Advances | As at 31st March, 2019 | As at 31st March, 2018 |
|---|---|---|
| **Short Term Loans & Advances** | | |
| Prabhakar Reddy | 25,000 | 25,000 |
| Total | 25,000 | 25,000 |

AJAY MEHTA Chartered Accountant M.No.035449 SECUNDERABAD

## SDN MKJ REALTY PRIVATE LIMITED

### Notes for financial statement for the year ended 31st March 2019

**Note No.12 OTHER CURRENT ASSETS**

| Other Current Assets | As at 31st March, 2019 | As at 31st March, 2018 |
|---|---|---|
| TDS Receivable | 3,423,476 | 1,646,185 |
| Interest Receivable | - | 116,869 |
| Karvy Data Management Services | 81,687 | - |
| Spandana Spoorthy Pvt Ltd | 775,325 | 723,572 |
| **Total** | **4,280,488** | **2,486,626** |

**Note No.13 Current Investments**

| Current Investments | As at 31st March, 2019 | As at 31st March, 2018 |
|---|---|---|
| a) Fixed Deposits | | |
| i) Kotak Mahendra Bank | - | 4,000,000 |
| **Total** | **-** | **4,000,000** |

**Note No:14 Revenue from Operations**

| Other Income | As at 31st March, 2019 | As at 31st March, 2018 |
|---|---|---|
| Income from letting of properties | 17,466,618 | 16,034,258 |
| | **17,466,618** | **16,034,258** |

**Note No.15 OTHER INCOME**

| Other Income | As at 31st March, 2019 | As at 31st March, 2018 |
|---|---|---|
| Interest on FD | 306,366 | - |
| Interest Income | - | 427,608 |
| Share of Profit from partnership firms | 2,953,676 | - |
| **Total** | **3,260,042** | **427,608** |

AJAY MEHTA Chartered Accountant M.No.035449 SECUNDERABAD

**SDN MKJ REALTY PRIVATE LIMITED**

**Notes for financial statement for the year ended 31st March 2019**

**Note No.16 FINANCIAL COST**

| Financial Cost | As at 31st March, 2019 | As at 31st March, 2018 |
|---|---|---|
| Bank charges | 307 | 2,342 |
| Loan Processing Fees | 181,250 | - |
| Interest on Borrowings | 11,554,637 | 11,735,086 |
| Interest on TDS | 344 | 914 |
| Interest on GST | 350 | 4,460 |
| Interest on Service tax | - | 3,498 |
| **Total** | **11,736,888** | **11,746,300** |

**Note No.17 OTHER EXPENSES**

| Other Expenses | As at 31st March, 2019 | As at 31st March, 2018 |
|---|---|---|
| OD Renewal Charges | - | 5,900 |
| Consultancy charges | 243,005 | 118,643 |
| Legal Expenses | 14,595 | - |
| Registration charges for Kotak loan agreement | 30,006 | - |
| Salaries Paid | 138,750 | 135,000 |
| Service tax/cess | 81,413 | 68,108 |
| Property Tax | 481,614 | 481,614 |
| Miscellaneous | 2,355 | - |
| TDS E-filing charges | 2,250 | - |
| Management Supervision charges | 175,339 | 155,748 |
| Insurance | 124,785 | - |
| Rent paid | 165,000 | 165,000 |
| ROC Filing Fees | 4,800 | 18,600 |
| **Total** | **1,463,912** | **1,148,613** |

AJAY MEHTA Chartered Accountant M.No.035449 SECUNDERABAD

**SDNMKJ REALTY PRIVATE LIMITED**

**Notes Forming Part Of Financial Statements As At 31St March 2019**

**Note 18. Other Disclosures**

**18.1** The Company does not have any contingent liabilities as on 31st March 2019.

**18.2** The balances standing as on 31st March 2019 to the debit and credit of all accounts are subject to respective confirmation .

**18.3**

The Company 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 year end together with interest payable / paid as required under the Act has not been given.

**18.4 Secured Loans**

The Company in the F.Y 2018-19, alongwith an associate company M/s JMKGEC Realtors Pvt Ltdhas been sanctioned loan facilities aggregating to Rs.130 Lakhs by Kotak Mahindra Bank Ltd. The loans are secured by the way of first and exclusive charge by way of mortage on immovable property of the Company and that of JMK GEC Realtors Pvt Ltd.

**18.5 Investments**

An investments in the premises is not to be occupied substantially for use by, or in the operations of the company and is held with the intention of earning rentals.

**18.6** The Company has re-classified & regrouped previous year figures to confirm to the current year's classification.

AJAY MEHTA
Chartered Accountant
M.No.035449
SECUNDERABAD

**SDNMKJ REALTY PRIVATE LIMITED**

**Notes forming part of Financial Statements as at 31st March 2019**

**Note 18.7 : List of related parties and relationship:**

| Sl No | Name of the related party | Relationship |
|---|---|---|
| 1 | Rajesh J Kadakia | Key Managerial Personnel (KMP) |
| 2 | Soham Modi (HUF) | Relatives of Key Managerial Personnel |
| 3 | Modi Properties Private Limited | Enterprises over which KMP exercise control or significant influence |
| 4 | Modi Builders and Infrastructure Private Limited | |

**Note 18.8 : Transactions with related parties during the year:**

(Amount in Rupees)

| S. No. | Nature of transaction | Key Managerial Personnel | | Enterprises / individuals where control/significant influence exists | | Relatives of Key Managerial Personnel | |
|---|---|---|---|---|---|---|---|
| | | 2018-19 | 2017-18 | 2018-19 | 2017-18 | 2018-19 | 2017-18 |
| 1 | Interest on Compulsory Convertible Debentures | 30,56,507 | - | - | - | - | - |
| 2 | Administrative Charges | - | - | 81,763 | - | - | - |
| 3 | Management Supervision Charges | | | 1,75,339 | | | |
| 4 | Service Charges | - | - | - | - | 250 | - |
| 5 | Interest on Unsecured Loan | - | - | 85,150 | - | - | - |
| | | | | | | | |
| | **Balance Outstanding as on 31st March** | | | | | | |
| 5 | Unsecured Loans | 12,56,63,731 | 10,31,88,625 | 76,635 | - | - | - |
| 6 | Management Supervision Charges | - | - | 15,021 | - | - | - |

As per our report of even date

For and on Behalf of Directors

**( AJAY MEHTA )**
CHARTERED ACCOUNTANT
M. No : 035449

AJAY MEHTA Chartered Accountant M.No.035449 SECUNDERABAD

**SHARAD KADAKIA**
(Director)

**SOHAM MODI**
(Director)

**Place : Secunderabad**
**Date : 25-09-2019**

**Place : Secunderabad**
**Date : 25-09-2019**

**SDN MKJ REALTY PRIVATE LIMITED**
**Sub-groupings to Balance Sheet**

**LONG TERM BORROWINGS**

| Long Term Borrowings | As at 31st March, 2019 | As at 31st March, 2018 |
|---|---|---|
| (a) Kotak Mahindra Bank Ltd. Ref N.LAP-17897838 (Secured against first and exclusive charge by way of mortgage of immovable property Ramkey Selenium) | 59,053,922 | - |
| **Total** | **59,053,922** | **-** |

**Sundry / Other Creditors**

| | As at 31st March, 2019 | As at 31st March, 2018 |
|---|---|---|
| Karvy Computershare Pvt Ltd | 1,582 | - |
| Devandra Gokul Das Mehta | 13,750 | - |
| Ramky Maintenance charges Payable | 100,610 | - |
| Rounded off | 13 | - |
| L Bhasker | 4,000 | - |
| M Madhusudhan | 7,750 | - |
| **Total** | **127,705** | **-** |

**SHORT-TERM PROVISIONS**

| SHORT-TERM PROVISIONS | As at 31st March, 2019 | As at 31st March, 2018 |
|---|---|---|
| **a. Provision for tax** | | |
| Provision for FY 17-18 | 1,039,182 | 1,039,182 |
| Provision for FY 18-19 | 1,188,949 | - |
| **Total** | **2,228,131** | **1,039,182** |

**Other Current Assets**

| TDS Receivable | As at 31st March, 2019 | As at 31st March, 2018 |
|---|---|---|
| TDS Receivable 17-18 | 1,646,185 | 1,646,185 |
| TDS Receivable 18-19 | 1,777,291 | - |
| **Total** | **3,423,476** | **1,646,185** |

**Sub-groupings to Profit and Loss Account**

**Consultancy Charges**

| Particulars | As at 31st March, 2019 | As at 31st March, 2018 |
|---|---|---|
| Audit Fees | 25,526 | 19,717 |
| GST Audit Fees | 6,250 | - |
| Consultancy Charges | 211,229 | 98,926 |
| **Total** | **243,005** | **118,643** |

**Interest on Borrowings**

| Particulars | As at 31st March, 2019 | As at 31st March, 2018 |
|---|---|---|
| **Interest on Secured Loan** | | |
| Interest on OD | 21,618 | 49,620 |
| Interest on Term Loan | 8,391,362 | 11,685,466 |
| **Interest on Unsecured Loan** | | |
| Interest on CCD's (Rajesh Kadakia) | 3,056,507 | - |
| Interest on Unsecured Loans | 85,150 | - |
| **Total** | **11,554,637** | **11,735,086** |

AJAY MEHTA Chartered Accountant M.No.035449 SECUNDERABAD

# SDNMKJ REALTY PRIVATE LIMITED

**CIN No :U70101TG2010PTC067667**
**5-2-223, Gokul Distillery Road, Secunderabad, Hyderabad – 500003**
**Mail id- accounts@modiproperties.com**

## Board Resolution passed on 25/09/2019 for Calling AGM at Shorter Notice

"**RESOLVED THAT** subject to the consent of the members of the Company, the 9th Annual General Meeting of the Company be convened at shorter notice on Monday, the 30th day of September, 2019 at 11.00 AM at the registered office of the Company for which consent from all the members have been received."

"**FURTHER RESOLVED THAT**, the Notice of the Annual General Meeting of the members of the Company as placed before the members of the Board in be and is hereby approved."

"**FURTHER RESOLVED THAT**, Soham Modi and Sharad Kadakia be and are hereby authorized to sign the Notice of the meeting for and on behalf of the Board of Directors of the Company for its issuance to the members of the Company."

For SDNMKJ Realty Private Limited

| | |
|---|---|
| Soham Modi | Sharad Kadakia |
| Director | Director |
| DIN : 00522546 | DIN : 02903050 |