CA. Ajay Mehta B.Com. F.C.A.
Chartered Accountant
Alphabets of Trust

# Auditor's Report

To
**The Partners**
**VILLA ORCHIDS LLP**

## Report on the Financial Statements

I have audited the accompanying financial statements of VILLA ORCHIDS LLP which comprise the Balance Sheet as at March 31, 2021, the statement of Profit & Loss for the year ended on March 31, 2021 and a summary of significant accounting policies and other explanatory information.

## Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the LLP in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control 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.

## Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the LLP'S preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

AJAY MEHTA
Chartered Accountant
M.No.035449
SECUNDERABAD

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

**Opinion**

In my opinion and to the best of my information and according to the explanations given to me, the 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:

a) In the case of the Balance Sheet, of the state of affairs of the LLP as at March 31, 2021; and
b) In the case of the statement of profit and loss, of the profit for the year ended on that date.

**Report on Other Legal and Regulatory Requirements**

1. I report that:
   a) I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of my audit;

   b) In my opinion proper books of account as required by law have been kept by the LLP so far as appears from my examination of those books.

   c) The Balance Sheet and the statement profit & loss dealt with by this Report is in agreement with the books of account.

   d) In my opinion the Balance Sheet and the statement of profit & loss comply with the Accounting Standards to the extent applicable.

AJAY MEHTA Chartered Accountant M.No.035449 SECUNDERABAD

**(Ajay Mehta)**
Chartered Accountant
(Membership No.035449)

Date: 27-12-2021
ICAI UDIN: 21035449AAAAJU6423

| | | | |
|---|---|---|---|
| **Name Of Assessee** | : **Villa Orchids Llp** | | |
| **PAN** | : **AANFG4817C** | | |
| Office Address | : 5-4-187/3&4, Soham Mansion, M.g. Road, Secunderabad, Secunderabad, Telangana-500003 | | |
| Status | : FIRM (LIMITED LIABILITY) | Assessment Year | : 2021 - 2022 |
| Ward No | : WARD 10(2),HYDERABAD | Financial Year | : 2020 - 2021 |
| D.O.I. | : 22/08/2014 | | |
| Mobile No. | : 9502200911 | | |
| Email Address | : accounts@modiproperties.com | | |
| Method Of Accounting | : Accrual | | |
| Name Of Bank | : Hdfc Bank | | |
| Micr Code | : 500240003 | | |
| Ifsc Code | : Hdfc0000042 | | |
| Address | : Hyderabad - Secunderabad | | |
| Account No. | : 50200007793771 | | |
| Return | : Original | | |

## COMPUTATION OF TOTAL INCOME

| | | | |
|---|---|---|---|
| **Profits And Gains From Business And Profession** | | | 20019680 |
| Villa Orchids Llp | | | |
| Profit Before Tax As Per Profit And Loss Account | | 20002131 | |
| Add : | | | |
| Depreciation Disallowed | 708660 | | |
| Disallowed U/s 37 | 44275 | 752935 | |
| | | 20755066 | |
| Less : | | | |
| Interest On Fd | 34637 | | |
| Allowed Depreciation | 700749 | -735386 | |
| | | 20019680 | |
| **Income From Other Sources** | | | |
| Interest On Bank Fdr | | | 34637 |
| Total | | 34637 | |
| | | 34637 | |
| **Gross Total Income** | | | 20054317 |
| **Total Income** | | | 20054317 |
| Total Income Rounded Off U/s 288A | | | 20054320 |

## COMPUTATION OF TAX ON TOTAL INCOME

| | | |
|---|---|---|
| **Tax On Rs. 20054320 @ 30%** | | 6016296 |
| | | 6016296 |
| Add: Surcharge @ 12% | | 721956 |
| | | 6738252 |
| Add: Health And Education Cess @ 4% | | 269530 |
| | | 7007782 |
| **Less Tax Deducted At Source** | | |
| Section 206cr: Section 206cr | 2386 | |
| Section 194-ia: Tds On Sale Of Immovable Property | 156765 | 159151 |
| | | 6848631 |
| **Add Interest Payable** | | |
| Interest U/s 234A | 51954 | |
| Interest U/s 234B | 481243 | |
| Interest U/s 234C | 345848 | 879045 |
| | | 7727676 |
| **Less Self Assessment Tax U/s 140A** | | |
| 6910333 - 11177 - 23-07-2021 | 1000000 | |
| 6910333 - 16070 - 15-09-2021 | 4000000 | 5000000 |

**Tax Payable**
Tax Rounded Off U/s 288B

2727676
2727680

## ADVANCE TAX INSTALLMENTS

| Install ment | Due Date | Due Installment | | Minimum Advance Tax to be Paid to avoid Interest u/s 234C | | Advance Tax Paid | | | Interest U/s 234C Payable on | Interest U/s 234C |
|---|---|---|---|---|---|---|---|---|---|---|
| | | % | Amount | % | Amount | Date | Amount | Gross Amount | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10)=(4-9) | (11) |
| Ist | 15-06-2020 | 15% | 1027295 | 12% | 821836 | - | 0 | 0 | 1027295 | 30816 |
| IInd | 15-09-2020 | 45% | 3081884 | 36% | 2465507 | - | 0 | 0 | 3081884 | 92454 |
| IIIrd | 15-12-2020 | 75% | 5136473 | 75% | 5136473 | - | 0 | 0 | 5136473 | 154092 |
| IVth | 15-03-2021 | 100% | 6848631 | 100% | 6848631 | - | 0 | 0 | 6848631 | 68486 |

**SOHAM SATISH MODI**
(Designated Partner)

| Information regarding Turnover/Gross Receipt Reported for GST | |
|---|---|
| GSTR No. | 36AANFG4817C1ZH |
| Amount of turnover/Gross receipt as per the GST return filed | 150476424 |

## FIXED ASSETS

| Block | Rate | WDV as on 01/04/2020 | Addition | | Deduction | Total | Depreciation for the Year | WDV as on 31/03/2021 |
|---|---|---|---|---|---|---|---|---|
| | | | More than 180 Days | Less than 180 Days | | | | |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| FURNITURE AND FITTINGS | 10.00% | 4,860.00 | 0.00 | 0.00 | 0.00 | 4,860.00 | 486.00 | 4,374.00 |
| MACHINERY AND PLANT | 15.00% | 46,52,705.00 | 0.00 | 0.00 | 0.00 | 46,52,705.00 | 6,97,906.00 | 39,54,799.00 |
| MACHINERY AND PLANT | 40.00% | 5,893.00 | 0.00 | 0.00 | 0.00 | 5,893.00 | 2,357.00 | 3,536.00 |
| Total | | 46,63,458.00 | 0.00 | 0.00 | 0.00 | 46,63,458.00 | 7,00,749.00 | 39,62,709.00 |

**As per Form 26AS [File Creation Date: 29-11-2021] last imported on 29-11-2021 11:06 AM**

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

| Sr. No. | TDS Certificate Number | Name of Deductor | PAN of Deductor | Acknowledgement Number | Total Transaction Amount | Transaction Date | TDS Deposited / TDS B/F | Date of Deposit | Date of Deduction | TDS Credit Claimed in own hands |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | XBLQXGA | RAJXXXXNAR THENNARASU | ACSPT7039A | AH0162735 | 6322000 | 01/05/2020 | 63220 | 23/05/2020 | 01/05/2020 | 63220 |
| 2 | XBIKVYA | VISXXX XUMAR RAJPUT | ASCPR1887Q | AH0040456 | 6140000 | 24/04/2020 | 61400 | 30/04/2020 | 24/04/2020 | 61400 |
| 3 | XBSHKLA | VANXXXX MALHOTRA | ACIPM0814G | AH0753535 | 1093000 | 20/06/2020 | 8198 | 04/07/2020 | 20/06/2020 | 8198 |
| 4 | XBLUTKA | VANXXXX MALHOTRA | ACIPM0814G | AH0038021 | 862000 | 29/04/2020 | 0 | 21/05/2020 | 29/04/2020 | 0 |
| 5 | XBIBVPA | VANXXXX MALHOTRA | ACIPM0814G | AH0038021 | 862000 | 29/04/2020 | 8620 | 29/04/2020 | 29/04/2020 | 8620 |
| 6 | XPMWDYA | PRAXXXXATHI NIMMAGADDA | AAIPN6483C | AH7387892 | 200000 | 06/02/2021 | 1500 | 10/02/2021 | 06/02/2021 | 1500 |
| 7 | XBUOOKA | PRAXXXXATHI NIMMAGADDA | AAIPN6483C | AH2142593 | 893000 | 31/08/2020 | 6698 | 14/09/2020 | 31/08/2020 | 6698 |
| 8 | XBFIMPA | VIJXXX XAXMI KAMISETTY | ADOPK6439J | AH1624766 | 950500 | 11/08/2020 | 7129 | 21/08/2020 | 11/08/2020 | 7129 |
| | | | | Grand Total | 17322500 | | 156765 | | | 156765 |

### Details of Tax Collected at Source on Income

| Sl. No. | Tax Deduction and Tax Collection Account Number of the Collector | Name and address of the Collector | Amount received /debited | Date of receipt /debit | Total tax deducted | Amount claimed for this year |
|---|---|---|---|---|---|---|
| **206CR : SECTION 206CR** | | | | | | |
| 1. | HYDS50062F | SUMMIT SALES LLP | | | | |
| 2. | HYDS50062F | SUMMIT SALES LLP | 299669 | 31/03/2021 | 227 | 227 |
| 3. | HYDS50062F | SUMMIT SALES LLP | 189984 | 28/02/2021 | 142 | 142 |
| 4. | HYDS50062F | SUMMIT SALES LLP | 538021 | 31/01/2021 | 404 | 404 |
| 5. | HYDS50062F | SUMMIT SALES LLP | 385482 | 31/12/2020 | 289 | 289 |
| 6. | HYDS50062F | SUMMIT SALES LLP | 715771 | 30/11/2020 | 537 | 537 |
| | | | 1049774 | 31/10/2020 | 787 | 787 |
| | | **Grand Total** | **3178701** | | **2386** | **2386** |

## DISALLOWED U/S 37

| Sr. No. | Particulars | Amount |
|---|---|---|
| 1 | Interest on TDS | 15534.00 |
| 2 | gst interest | 28741.00 |
| | **Total** | **44275.00** |

| | | | | | |
|---|---|---|---|---|---|
| ASSESSMENT YEAR | | 2021-2022 | | | |
| NAME OF THE ENTITY: | | M/s. VILLA ORCHIDS LLP | BALANCES AS ON: | 31-03-2021 | |
| BALANCE SHEET | | | | | |
| LIABILITIES | SCHEDULE | AMOUNT | ASSETS | SCHEDULE | AMOUNT |
| DUTIES & TAX | B | 5,650,454 | CASH IN HAND | H | 110,855 |
| OUTSTANDING EXPENSES | C | 2,732 | CASH AT BANK | I | 154,271 |
| DEPOSITS | D | 55,854 | FIXED ASSETS | J | 3,954,798 |
| LOANS & ADVANCES | E | 26,229,715 | DEPOSITS, LOANS & ADVANCES | K | 3,989,848 |
| SUNDRY CREDITORS | F | 6,974,367 | SUNDRY DEBTORS | L | 7,752,815 |
| CUSTOMER ACCOUNS | G | 14,062,727 | *CLOSING STOCK* | *M* | *(0)* |
| | | | PARTNERS CAPITAL DE | A | 37,013,261 |
| | | 52,975,849 | | | 52,975,849 |

**Notes to Accounts Schedule - I**

**As per my report of even date**

**Ajay Mehta**
**Chartered Accountant**
**M.NO.035449**
**Place: Secunderabad**
**Date :** 27/12/21
ICAI-UDIN - 21035449AAAAJU6423

AJAY MEHTA
Chartered Accountant
M.No.035449
SECUNDERABAD

**For VILLA ORCHIDS LLP,**

**PARTNER.**

Place: Secunderabad
Date : 27/12/21

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| ASSESSMENT YEAR | | 2021-2022 | BALANCES AS ON: | | | | | |
| NAME OF THE ENTITY: | | | M/s. VILLA ORCHIDS LLP | | | 31-03-2021 | | |
| CONSTRUCTION ACCOUNT FOR THE YEAR ENDED 31-03-2021 | | | | | | | | |
| To | Opening Stock | | | - | By | Revenue Recognized | | 89,645,970 |
| To | Constructin Expenes during the year | | | 60,395,053 | By | Closing Stock | | (0) |
| To | Gross profit | | | 29,250,917 | | | | |
| | | | | 89,645,969 | | | | 89,645,969 |

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31-03-2021

| | EXPENDITURE | SCHEDULE | | AMOUNT | | INCOME | SCHEDULE | AMOUNT |
|---|---|---|---|---|---|---|---|---|
| To | Promotions Expenes | N | | 309,369 | By | Gross profit | | 29,250,917 |
| To | Statutory Interest & Penalities | O | | 44,275 | By | Interest from customers | | 377,119 |
| | Financial Expenses | P | | 3,724,606 | By | Interest on FDR | | 34,637 |
| To | Professional Services | Q | | 2,790,935 | By | Misc Income | | 7,586 |
| To | Salaries & Employee benefits | R | | 612,779 | By | Forefit Account | | 275,000 |
| To | Other Indirect expenses | S | | 2,461,164 | | | | |
| To | Net Profit Transferred to partners: | | | | | | | |
| | Modi Housing Pvt. Ltd. (50%) | | 10,001,065.84 | | | | | |
| | Anand Mehta (50%) | | 10,001,065.84 | | | | | |
| | | | | 20,002,132 | | | | |
| | | | | 29,945,259 | | | | 29,945,259 |

**Notes to Accounts Schedule A**
**As per my report of even date**

**For VILLA ORCHIDS LLP,**

**Ajay Mehta**
**Chartered Accountant**
**M.NO.035449**
**Place: Secunderabad**
**Date :** 27/12/21
ICAI-UDIN - 21035449AAAAJU6423

AJAY MEHTA Chartered Accountant M.No.035449 SECUNDERABAD

**PARTNER**
Place: Secunderabad
Date : 27/12/21

| | | | | | | |
|---|---|---|---|---|---|---|
| ASSESSMENT YEAR | | 2021-2022 | | | | |
| NAME OF THE ENTITY: | | M/s. VILLA ORCHIDS LLP | | | BALANCES AS ON: | 31-03-2021 |
| PARTNERS CAPITAL ACCOUNTS | | | | | | |
| Modi Housing Pvt. Ltd. | | | | | | |
| To | Balance b/fd. (1-4-20) | 29,085,493.11 | | | | |
| To | Sahre of Income tax | 4,956,403.65 | | By | Amount Received during the year | 9,340,750.00 |
| To | Amount paid during the year | 10,219,323.00 | | By | Share of Profit (50%) | 10,001,065.84 |
| To | Balance c/fd. (31-3-2021) | (24,919,403.92) | | | | |
| | | 19,341,815.84 | | | | 19,341,815.84 |
| Anand Mehta | | | | | | |
| To | Balance b/fd. (1-4-20) | 17,861,494.64 | | | | |
| To | Sahre of Income tax | 4,956,403.65 | | By | Amount Received during the year | 7,047,975.00 |
| To | Amount paid during the year | 6,425,000.00 | | By | Share of Profit (50%) | 10,001,065.84 |
| To | Balance c/fd. (31-3-2021) | (12,193,857.45) | | | | |
| | | 17,049,040.84 | | | | 17,049,040.84 |

AJAY MEHTA
Chartered Accountant
M.No.035449
SECUNDERABAD

| | | | |
|---|---|---|---|
| ASSESSMENT YEAR | | | |
| NAME OF THE ENTITY: | 2021-2022 | BALANCES AS ON: | 31-03-2021 |
| SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2020 | M/s. VILLA ORCHIDS LLP | | |
| SCHEDULE-A | | Amount in Rs. | |
| PARTNERS CAPITAL: | | | |
| Fixed Capital | | | |
| Modi Housing Pvt. Ltd. | | | |
| Andnd Mehta | | 50,000.00 | |
| Running Capital | | 50,000.00 | |
| Modi Housing Pvt. Ltd. | | | |
| Andnd Mehta | | (24,919,403.92) | |
| | | (12,193,857.45) | |
| SCHEDULE-B | | (37,013,261.38) | |
| DUTIES & TAX: | | | |
| TDS Payable | | | |
| GST Payable | | 148,270.00 | |
| | | 5,502,184.06 | |
| | | 5,650,454.06 | |
| SCHEDULE-C | | | |
| OUTSTANDING EXPENSES: | | | |
| Audit Fee Payable | | | |
| Electricity Bills payable. | | - | |
| Professional tax payable | | 2,582.00 | |
| | | 150.00 | |
| | | 2,732.00 | |
| SCHEDULE-D | | | |
| DEPOSTS: | | | |
| Maintenance & Security Deposit from Customers | | | |
| | | 55,854.31 | |
| | | 55,854.31 | |
| SCHEDULE-E | | | |
| LOANS & ADVANCES: | | | |
| **Secured Loans** | | | |
| Hdfc Car Loan | | | |
| Kotak Mahindra Prime Ltd | 303,676.29 | | |
| **Unsecured Loans** | 168,476.06 | 472,152.35 | |
| Chandra P Mulani | . | | |
| Jayesh P Mulani | 3,036,162.00 | | |
| Kusum Mehta | 7,436,802.00 | | |
| N I Properties Investments | 877.62 | | |
| Sohammodi | 5,446,787.00 | | |
| Suman R Mulani | 4,810,879.00 | | |
| | 5,026,055.00 | 25,757,562.62 | |
| | | 26,229,714.97 | |
| SCHEDULE-F | | | |
| SUNDRY CREDITORS: | | | |
| **Construction Material Vendors** | | | |
| SUP-Bhagwati Electricals | | | |
| SUP- Ganji Venkannah & Sons | 1,350.00 | | |
| SUP-Gautham Enterprises | 150.08 | | |
| SUP-Jyothi Bamboo and Ballies Merchant | 1,225.00 | | |
| SUP-LB Enterprises | 12,470.00 | | |
| SUP-Lepakshi Tarpaulin Industries | 384.00 | | |
| SUP-Maha Lakshmi Traders | 4,720.00 | | |
| SUP-Mahaveer SS Metal | 21,520.00 | | |
| SUP-Mek Engineering Corporation | 16,736.00 | | |
| SUP-M Indra Reddy | 3,342.00 | | |
| SUP-M R Publicities | 21,083.00 | | |
| SUP-Patel Enterprises | 4,000.00 | | |
| SUP-Purnima Mosaic Tiles | 120,000.00 | | |
| SUP-Rhythm Ads | 675,097.00 | | |
| SUP-Sai Lakshmi Enterprises | 10,170.00 | | |
| SUP-Sathyavaru Hardware | 5,815.00 | | |
| SUP-Shiv Shakti Machine Tolls Hardware& | 2,803.00 | | |
| Electricals | 11,861.00 | | |

AJAY MEHTA
Chartered Accountant
M.No.035449
SECUNDERABAD

| | | Amount in Rs. | |
|---|---|---|---|
| SUP-Shree Wire & Wire Nettings | 1,015.00 | | |
| SUP- Shri Kripalu Trading Company | 10,073.00 | | |
| SUP-S.K Enterprises | 267.00 | | |
| SUP-Sri Rama Paints & Pipe Fitting Stores | 1,353.00 | | |
| SUP-Sri Sai Vishal Enterprises | 6,400.00 | | |
| SUP-S.R. Lights | 34,456.00 | | |
| SUP-Summit Sales Llp | 393,594.68 | | |
| SUP-Tanishq Steels Limited | 145,200.00 | | |
| SUP-Venkataramana Stationery & Binding Works | 12,732.80 | | |
| SUP-Vivid World | 655.00 | 1,518,472.56 | |
| **Contractors on Accounts** | | | |
| CONT-Abdul Aziz | 707.00 | | |
| CONT-Abdul Qadeer-UR | 1,986.50 | | |
| CONT-A.Ramulu | 627.00 | | |
| CONT-Arjun Ramkekkar | 9,900.00 | | |
| CONT-B Jogaiah | 674.00 | | |
| CONT-B Pramod Kumar | 2,186.00 | | |
| CONT-B Rami Naidu | 6,898.00 | | |
| CONT-Chappidi Nagesh Babu | 6,290.00 | | |
| CONT-CH Ramkrishna | 11,341.00 | | |
| CONT-G Narendra Babu Yadav | 201.00 | | |
| CONT-Halika Homes | 10,775.00 | | |
| CONT-Homeline Infra | 2,558,316.36 | | |
| CONT-Kabirul Islam | 3,805.00 | | |
| CONT-Kamalesh Kumar | 10,000.00 | | |
| CONT-K.Ananthram | 2,065.00 | | |
| CONT-Kesar Steel&Furnitures | 7,849.00 | | |
| CONT-K Kumar | 142.00 | | |
| CONT-Kotilingala Ravi | 230.00 | | |
| CONT-K Sravan Kumar | 29,946.00 | | |
| CONT-K Yadaiah | 6,502.00 | | |
| CONT-Maimuddin Sk | 37,119.00 | | |
| CONT-Maniram Shahu | 22,474.00 | | |
| CONT-MD Khudoos | 13,422.00 | | |
| CONT-Md .Nadeem | 42,870.00 | | |
| CONT-Mohammed Imran | 4,000.00 | | |
| CONT-M Rehaman | 25,004.00 | | |
| CONT-MVR Constructions | 187,677.80 | | |
| CONT-N.Interior Designs | 152,882.00 | | |
| CONT-N Nagaraj | 953.00 | | |
| CONT-N Ramakrishna Reddy | 540.00 | | |
| CONT-N Sharadha | 136,361.33 | | |
| CONT-Om Prakash(Parking Tiles) | 327.00 | | |
| CONT-Perfect Electrical & Engineers | 436.00 | | |
| CONT-P Hanumanth | 71,585.00 | | |
| CONT-P.Jayaram | 32,067.00 | | |
| CONT-P Mysaiah | 500.00 | | |
| CONT - Pusa Yadagiri | 2,000.00 | | |
| CONT-Radimalla Anil | 21,873.00 | | |
| CONT-Ravi Satish Reddy | 9,901.00 | | |
| CONT-Rohan Constructions | 252,549.00 | | |
| CONT-R Raju | 11,865.00 | | |
| CONT-S Mahesh(Painting Work) | 29,554.00 | | |
| CONT-Subash Chandra Maurya | 7,402.00 | | |
| CONT-T Kurmanna | 4,779.00 | | |
| CONT-T Srinivasulu | 11,492.00 | | |
| CONT-Vasanthi Constructions and Developers | 5,297.00 | | |
| CONT-Veldi Karunakar Reddy | 192,414.58 | | |
| CONT-Y Eshwar Rao | 7,046.00 | | |
| SUP-P. Satish Kumar Eng. Works | 7,117.30 | 3,961,948.87 | |
| **Expenses Card Advances** | | | |
| ECARD-M Mahesh | 500.00 | 500.00 | |
| **Petty Cash on Accounts** | | | |
| E Prasad Petty Cash | 24,995.00 | | |

AJAY MEHTA
Chartered Accountant
M.No.035449
SECUNDERABAD

| | | | |
|---|---|---|---|
| | | Amount in Rs. | |
| K Prabhaker Reddy Petty Cash | 402,775.80 | | |
| M Mahesh Kumar Petty Cash | 500.00 | 428,270.80 | |
| **Service Providers** | | | |
| SP-Ajay Mehta | 20,657.00 | | |
| SP-Ardes | 150,000.00 | | |
| SP-Hiregange & Associates | 72,027.00 | | |
| SP-Mahendra Security Servies | 17,175.00 | | |
| SP-Modi Housing Pvt Ltd-Starutory Payments | 119,555.00 | | |
| SP-Registretion Expenses | 117,636.00 | | |
| SP- Sri Bhavani Digitals | 57.00 | | |
| SP-Sri Bvhavani Ads | 45,272.00 | | |
| SP-Ssllp-Common Expenditure | 28,970.00 | | |
| SP-Summit Builders Statutory Payments | 149,599.00 | | |
| SP-Summit Sales Llp-Logistics | 178,439.00 | | |
| SP-V Green Media Pvt. Ltd. | 5,191.00 | 904,578.00 | |
| **Staff Salaries A/c. Credit Balances** | | | |
| EMP-D Pavan Kumar | 4,140.00 | | |
| EMP-C.Vasundhara | 845.00 | | |
| EMP-Dandothikar Ramesh | 8,366.00 | | |
| EMP-Gunda Rajesh Babu | 3,543.00 | | |
| EMP-Illam Ramakrishna | 11,197.00 | | |
| EMP-Mangillipalli Mahesh Kumar | 2,755.00 | | |
| EMP-M Mahender | 945.00 | | |
| EMP-P Rahul | 5,000.00 | | |
| EMP-R Uday | 7,279.00 | | |
| EMP-Sirikonda Sharvani | 3.00 | | |
| EMP-T Sai Krishna | 8,524.00 | 52,597.00 | |
| **Others** | | | |
| Green Wood Heights Sy.No.196 | | 108,000.00 | |
| | | 6,974,367.23 | |
| SCHEDULE-G | | | |
| Customers: | | | |
| CUST-Customers Suspense Account | 243.00 | | |
| CUST-Villa No.103 Mr.N Sunil Raj | 709,800.00 | | |
| CUST-Villa No.122 Mr.Mushke Srinivas & Mrs.l | 111,114.00 | | |
| CUST-Villa No.131 Mrs.Maya Rani & Mr.Sande | 4,036,800.00 | | |
| CUST-Villa No.132 Mr.Deepak Kumar & Mrs.L | 3,948,446.00 | | |
| CUST-Villa No.254 Mr.Subash Kumar Kana Pall | 11,295.10 | | |
| CUST-Villa No.256 Mrs.Maria Premalatha | 18,296.00 | | |
| CUST-Villa No.282 C Amarnath | 2,889,922.40 | | |
| CUST-Villa No.294 Mr.Bhamana Rajeswar Rao | 43,280.20 | | |
| CUST-Villa No.48 Mrs.Swetha Kundanam | 2,068,530.00 | 13,837,726.70 | |
| Cancilation Flats | | | |
| Villa No 88 Mr T M Madhusudhan | 225,000.00 | 225,000.00 | |
| | | 14,062,726.70 | |
| SCHEDULE-H | | | |
| CASH IN HAND | | | |
| Cash | | 110,855.00 | |
| | | 110,855.00 | |
| SCHEDULE-I | | | |
| BANK BALANCES: | | | |
| HDFC Bank | | 37,479.19 | |
| Yes Bank | | 116,792.28 | |
| | | 154,271.47 | |
| SCHEDULE-J | | | |
| FIXED ASSETS: | | | |
| As per statement | | 3,954,798.35 | |
| | | 3,954,798.35 | |
| SCHEDULE-K | | | |
| DEPOSITS, LOAND & ADVANCES: | | | |

AJAY MEHTA Chartered Accountant M.No.035449 SECUNDERABAD

| | | | |
|---|---|---|---|
| DEPOSITS: | | Amount in Rs. | |
| **Deposits Others** | | | |
| Happy Card- Deposit A/c | 10,000.00 | | |
| Soham Modi HUF Deposit | 100,000.40 | | |
| Summit Builders- Statutory Deposit | 25,000.00 | | |
| Summit Sales LLP-Deposit | 1,542,694.00 | 1,677,694.40 | |
| LOANS & ADVANCES: | | | |
| **Construction Material Vendors Debit Balance** | | | |
| SUP-24 Mantra Technologies | 332.88 | | |
| SUP-Adishwar Auto Diagnostics P Ltd | 14,834.00 | | |
| SUP-Global Safety Solutions | 2,783.00 | | |
| SUP-Irrigation Products International Pvt Ltd | 21,639.00 | | |
| SUP-JSW Cement Limited | 64,500.00 | | |
| SUP-Patel & Co. | 75,317.00 | | |
| SUP-Praful Sanitary | 77,792.00 | | |
| SUP-Sai Vishal Enterprises | 12,278.00 | | |
| SUP-Satish Elecrical Works | 2,850.00 | | |
| SUP-Sree Sai Sharanya Enterprises | 52,305.00 | 324,630.88 | |
| **Contractors on Account Debit Balances** | | | |
| CONT-A Chandrashekhar | 3,150.00 | | |
| CONT-Bohini Hanumanth | 3,903.00 | | |
| CONT-DR Constructions | 24,966.00 | | |
| CONT-G.Mannem | 7,538.00 | | |
| CONT-J Veeraiah on A/c | 16,000.00 | | |
| CONT-Kailash Pandey | 8.50 | | |
| CONT-Kavitha Bai Saho | 138.00 | | |
| CONT-K Komaraiah | 10,000.00 | | |
| CONT-K.Mallesh | 53,000.00 | | |
| CONT-K Nagachari | 300.00 | | |
| CONT-K Padma | 1,271.00 | | |
| CONT-Ksr Builders | 12,265.00 | | |
| CONT-Kurama Avinash | 12,150.00 | | |
| CONT-Mangal Dev Yadav | 15,370.00 | | |
| CONT-Mangilal Dishnoi | 2,592.00 | | |
| CONT-MD Anwar Sk | 19,206.00 | | |
| CONT-M Durgaiah | 11,850.00 | | |
| CONT-MD Zahed | 618.44 | | |
| CONT-M Venkata Raju | 516,551.70 | | |
| CONT-N Jayaram Water Profing | 22,000.00 | | |
| CONT-OM Sai Ram Constructions | 70,935.90 | | |
| CONT-P Satish | 3,876.00 | | |
| CONT- Q S Associates | 34,527.40 | | |
| CONT-RR Building Products | 30,975.00 | | |
| CONT-R Vinod Kumar | 861.00 | | |
| CONT-Sri Ramulu | 9,078.00 | | |
| CONT-T Koteswara Rao | 60.00 | | |
| CONT-Totapally Dakshinamurthy | 10,000.00 | | |
| CONT-T Pochaiah | 5,520.00 | | |
| CONT-Tuniki Venkatesh | 10,575.00 | | |
| CONT-V Bharath | 5,643.00 | | |
| CONT-V Guravaiah | 1,593.00 | | |
| CONT- Y Radhakrishna | 27,050.00 | | |
| CONT-Y Ramesh | 25,989.00 | | |
| CONT-Zabair Khan | 10,000.00 | 979,560.94 | |
| **Others** | | | |
| OTHLOAN-Kadakia & Modi Housing | 17,700.00 | | |
| OTHLOAN-Modi Properties Pvt Ltd | 154,812.00 | | |
| OTHLOAN-Modi Realty Miryalaguda Llp | 118,800.00 | | |
| Modi Realty Mallapur LLP Sy.No.19 | 400,000.00 | | |
| OTHLOAN-TCS Receivable | 2,386.00 | | |
| OTHLOAN-TDS Receivable From Custmers 20-2 | 266,966.10 | | |
| SL-PL-Daimler Financial Service | 8,643.00 | 969,307.10 | |
| **Staff** | | | |
| EMP-A Laxmi Kanth | 2,044.00 | | |
| EMP-A Suresh Loan A/c | 14,000.00 | | |

AJAY MEHTA
Chartered Accountant
M.No.035449
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| | | | |
|---|---|---|---|
| | | Amount in Rs. | |
| EMP-A.Suresh Salary A/c | 12,068.00 | | |
| EMP-B Praveen | 1,729.00 | | |
| EMP-Ch Ramesh | 5,171.00 | | |
| EMP-M.Suresh Salary A/c | 3,643.00 | | |
| | | 38,655.00 | |
| | | 3,989,848.32 | |
| SCHEDULE-L | | | |
| SUNDRY DEBTORS: | | | |
| CUST-Villa 204-Vishal Kumar Rajput | 7200.00 | | |
| CUST-Villa No.115 Mr.Jagadish Kumar | 635204.00 | | |
| CUST-Villa No.12 Mrs.Indira Krishna Das/mr.Dinesh | 383309.55 | | |
| CUST-Villa No.130 Mrs.Sravanam Anuradha | 310077.60 | | |
| CUST-Villa No.196 Mr.Shri Chani Ram | 33997.60 | | |
| CUST-Villa No.219 Mr.Paidipally Raju | 13334.00 | | |
| CUST-Villa No.221 Mr.Col Shauoor Anjum/mrs.Juve | 15817.60 | | |
| CUST-Villa No.240 Mrs.Adepu Sandhya Rani | 196148.60 | | |
| CUST-Villa No.257 Mrs.Pragya Komal | 17303.60 | | |
| CUST-Villa No.258 Mr.Clinton Reuben & Mrs.Phurp | 14183.60 | | |
| CUST-Villa No.286 Chilupuri Srinivas | 949550.00 | | |
| CUST-Villa No.287 Mr.Shoban Bandari / Mrs. V Swa | 11370.60 | | |
| CUST-Villa No.37 Mrs.Dasarath Varalakshmi | 20957.60 | | |
| CUST-Villa No.96 Mrs.Sujatha & Ms Suma | 16743.60 | 2,625,197.95 | |
| Instalments Recoverable | | 5,127,617.48 | |
| | | 7,752,815.43 | |
| SCHEDULE-M | | | |
| CLOSING STOCK: | | | |
| Land & WIP | | | |
| | | (0.49) | |
| | | (0.49) | |

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

| ASSESSMENT YEAR | | 2021-2022 | BALANCES AS ON: | 31-03-2021 | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| NAME OF THE ENTITY: | | M/s. VILLA ORCHIDS LLP | | | | | | | |
| FIXED ASSETS | | | | | | | | | |
| Sl.No. | Name of the Asset | W.D.F. 01.04.2020 | Additions Before 30.09.20 | Additions After 30.09.20 | Deductions | Total | Rate of Depreciation | Amount of Depreciation | W.D.V. C/f. 31.03.2021 |
| 1 | Computers | 2,068.80 | - | - | - | 2,068.80 | 40% | 2,069 | - |
| 2 | Endeavour | 1,700,977.50 | - | - | - | 1,700,977.50 | 15% | 255,147 | 1,445,830.50 |
| 3 | Mercedes Benz | 2,372,259.05 | - | - | - | 2,372,259.05 | 15% | 355,839 | 2,016,420.05 |
| 4 | Office Equipment | 8,964.95 | - | - | - | 8,964.95 | 15% | 1,345 | 7,619.95 |
| 5 | Furniture | 4,860.00 | - | - | - | 4,860.00 | 10% | 4,860 | - |
| 6 | Printer | 3,823.86 | - | - | - | 3,823.86 | 40% | 3,824 | - |
| 7 | Mitsubishi Pajero Sports | 570,503.85 | - | - | - | 570,503.85 | 15% | 85,576 | 484,927.85 |
| | TOTAL | 4,663,458.01 | - | - | - | 4,663,458.01 | | 708,659.66 | 3,954,798.35 |

AJAY MEHTA Chartered Accountant M.No.035449 SECUNDERABAD

| | | | | |
|---|---|---|---|---|
| ASSESSMENT YEAR | 2021-2022 | BALANCES AS ON: | | 31-03-2021 |
| NAME OF THE ENTITY: | M/s. VILLA ORCHIDS LLP | | | |
| SCHEDULE FORMING PART OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31-3-2021 | | | | |
| SCHEDULE-N | | | | |
| Promotions Expenes: | | | | |
| Printing & Stationery GST 12% | 2,615.00 | | | |
| Printing & Stationery GST 18% | 2,879.00 | | | |
| PROMORD-Gifts | 104,174.76 | | | |
| PROMOUD-Brokerage | 199,700.00 | | | |
| | 309,368.76 | | | |
| SCHEDULE-0 | | | | |
| Statutory Interest & Penalities: | | | | |
| FEXP - Interest on Tds | 15,534.00 | | | |
| SIP-GST | 28,740.70 | | | |
| | 44,274.70 | | | |
| SCHEDULE-P | | | | |
| FINANCIAL EXPENSES: | | | | |
| FEXP-Interest on Secured Loans | 118,112.12 | | | |
| FEXP-Interest on Unsecured Loans | 3,606,494.00 | | | |
| | 3,724,606.12 | | | |
| SCHEDULE-Q | | | | |
| Professional Services: | | | | |
| PS-Admin-Audit | 583,707.27 | | | |
| PS-Customer Realation | 417,926.00 | | | |
| PS-Purchase | 63,340.49 | | | |
| PS-Consultancy charges | 1,499,461.00 | | | |
| PS-Quality Control | 67,500.00 | | | |
| PS-Sales & Marketing-Brokerage | 159,000.00 | | | |
| | 2,790,934.76 | | | |
| SCHEDULE-R | | | | |
| Salaries & Employee benefits | | | | |
| SAL-Bonus | 25,591.00 | | | |
| SAL-Conveyance | 7,358.82 | | | |
| SAL-Gratuity | 24,273.00 | | | |
| SAL-Incentives | 377,311.00 | | | |
| SAL-Insurance | 29,058.00 | | | |
| SAL-Mobile Allowances | 17,955.00 | | | |
| SAL-Salaries | 131,232.00 | | | |
| | 612,778.82 | | | |
| SCHEDULE-S | | | | |
| Other Indirect expenses: | | | | |
| OE-9C GST Payment | 207,778.01 | | | |
| OIE-Advocate Fee | 75,000.00 | | | |
| OIE-Depreciation | 708,659.66 | | | |
| OIE-Maintenance Charges | 27,500.00 | | | |
| OIE-Petrol/diesel Expenses | 3,140.00 | | | |
| OIERD-Rent & Amenity Charges | 3,000.00 | | | |
| OIE-Repairs & Maintenance-Automobiles | 8,691.00 | | | |
| OIEUD-Rent | 62,296.00 | | | |
| Bad debits written off | 84,123.70 | | | |
| Ontime Discount | 1,280,976.00 | | | |
| | 2,461,164.37 | | | |

AJAY MEHTA
Chartered Accountant
M.No.035449
SECUNDERABAD

| | | | |
|---|---|---|---|
| ASSESSMENT YEAR | 2021-2022 | BALANCES AS ON: | 31-3-2021 |
| NAME OF THE ENTITY: | M/s. VILLA ORCHIDS LLP | | |
| DETAILS OF CONSTRUCTION EXPENES | | | |
| | | | |
| **Construction Material-Registered Delears** | | | |
| Aggregate | | 1,381,365.25 | |
| Bricks & Blocks | | 872,782.00 | |
| Cement | | 1,195,824.78 | |
| Chemicals | | 38,323.00 | |
| Doors, Door Frames & Hardware | | 1,754,320.28 | |
| Electrical | | 2,828,140.16 | |
| Equipment | | 187,809.00 | |
| False Celing | | 55,575.00 | |
| Furniture | | 13,797.00 | |
| Paints | | 1,075,213.94 | |
| Plumbing | | 3,552,826.00 | |
| Steel | | 694,210.37 | |
| Sundry Purchases | | 128,388.32 | |
| Tiles, Granite, Etc. | | 4,916,141.87 | |
| Tools | | 22,819.24 | |
| Windows | | 1,739,063.20 | |
| | | | 20,456,599.41 |
| **Construction Materials-Composition Bills** | | | |
| Aggregate-COMP | | 14,575.00 | |
| Bricks & Blocks-COMP | | 59,500.00 | |
| Cement-COMP | | 15,950.00 | |
| Gardending-COMP | | 83,687.00 | |
| Paints-COMP | | 560,432.00 | |
| SUP-Sree Sai Sharanya Enterprises | | 52,305.00 | 786,449.00 |
| **Construction Materials-Unregistered Delears** | | | |
| Aggregate-URD | | (20,300.00) | |
| Cement-URD | | 41,582.10 | |
| Doors, Door Frames & Hardware-URD | | 50,478.00 | |
| Electrical-URD | | 3,533.00 | |
| Paints-URD | | 22,383.00 | |
| Plumbing-URD | | 234.00 | |
| Sundry Purchases-URD | | 13,772.00 | 111,682.10 |
| **Department Work** | | | |
| DPUD-Dept Work | | 968,778.00 | |
| DW-B.Koteshwar Rao | | 14,725.00 | 983,503.00 |
| **Equipment Useage Charges** | | | |
| EUC-B Rami Naidu | | 190,237.00 | |
| EUC-B.Shanker | | 9,956.00 | |
| EUC-Laxmi Narayana Naraboina | | 3,009.00 | |
| EUC-T Kurmanna | | 530,712.00 | 733,914.00 |
| **Job Work Charges** | | | |
| JWUD-Allowance for Conumables | | 366,040.20 | |
| JWUD-Allowance for Equipment | | 732,261.40 | |
| JWUD-Labour Charges | | 725,047.40 | 1,823,349.00 |
| **Labour Services Unregistered** | | | |
| LSUD-Allowance for Consumables | | 3,052,166.50 | |

AJAY MEHTA
Chartered Accountant
M.No.035449

| | | | |
|---|---|---|---|
| LSUD-Allowance for Equipment | | 6,047,577.00 | |
| LSUD-Labour Charges | | 7,124,133.00 | |
| LSUD-Labour Welfare | | 17,500.00 | 16,241,376.50 |
| **Other Expenses** | | | |
| OE-Automobile & Hire Charges | | 72,275.00 | |
| OE-Electricity Supply | | 59,348.00 | |
| OE-Hamali Charges | | 19,820.00 | |
| OE-Misc. Expenses | | 154,602.00 | |
| OE-MISC EXP-UD | | 3,200.00 | |
| OE-Misc. Services | | 1,000.00 | |
| OE-Permit Fees & Charges | | 7,550.00 | |
| OERD-Consumables, Repairs & Maint | | 4,120.00 | |
| OERD-House Keeping Service | | 26,415.00 | |
| OERD-Logestics Expenses | | 210,825.00 | |
| OE-Security Services | | 303,157.00 | |
| OE-Transportation Chagres UD | | 44,075.00 | |
| OEUD-Consumables, Repairs &Maint | | 372,883.00 | |
| OEUD-House Keeping Services | | 63,549.00 | |
| OEUD-Logestics Expenses | | 10,500.00 | |
| OE-Water Supply | | 46,900.00 | |
| OE-Salaries construction divison | | 469,983.00 | |
| OE-Bonus Construction division | | 54,182.00 | |
| Common Area Proportianate Cost | | 995,484.02 | |
| OIE-Allownance for Statutory Payment Contractor | | 45,386.00 | |
| OIE-Legal Services | | 166,148.00 | 3,131,402.02 |
| **Labour Services Registered** | | | |
| LSRD-Allowance for Consumables | | 1206514.00 | |
| LSRD-Allowance for Equipment | | 2444860.00 | |
| LSRD-Labour Charges | | 11671782.20 | 15,323,156.20 |
| | | | 59,591,431.23 |
| CLOSING STOCK | | | |
| | | | |
| Opening Stock (1-4-2020) | | | - |
| Construction Material-Registered Delears | | 20,456,599.41 | |
| Construction Material-Coposition Delears | | 786,449.00 | |
| Construction Material-un-registered Dealers | | 111,682.10 | |
| Department work | | 983,503.00 | |
| Equipment usage charges | | 733,914.00 | |
| Job work charges | | 1,823,349.00 | |
| Labour services unregistered | | 16,241,376.50 | |
| Other Expenses | | 3,131,402.02 | |
| Labour services-registered | | 15,323,156.20 | |
| | | 59,591,431.23 | |
| Add: Extra Spects | | 1,306,399.52 | |
| Less: Material transfer | | 502,778.00 | 60,395,052.75 |
| Less: Cost recognized during the year | | | 60,395,052.75 |
| Closing Stock (31-3-2021) | | | 60,395,053.24 |
| | | | (0.49) |

AJAY MEHTA Chartered Accountant M.No.035449 SECUNDERABAD

| | | | |
|---|---|---|---|
| | Details of work in progress | | |
| Land purchases 17-18 | | 192,720,000.00 | |
| Land purchases 18-19 | | 72,980,000.00 | 265,700,000.00 |
| Work in progress 17-18 | | 19,297,657.82 | |
| Work in progress 18-19 | | 85,164,963.29 | |
| Work in progress 19-20 | | 98,355,983.38 | |
| Work in progress 20-21 | | 60,395,052.75 | 263,213,657.24 |
| Construction expenses 1-4-21 to 31-08-21 | | 2,081,192.00 | |
| Further Construction expenses for 21-22 | | 9,100,000.00 | 11,181,192.00 |
| | | | 540,094,849.24 |
| Cost recognised 17-18 | | | 184,903,024.00 |
| Cost recognised 18-19 | | | 185,259,597.00 |
| Revenue recognized 19-20 | | | 98,355,983.00 |
| | | | 468,518,604.00 |
| Revenue recognized 17-18 | | | 198,345,402.00 |
| Revenue recognized 18-19 | | | 204,489,453.00 |
| Revenue recognized 19-20 | | | 132,634,292.00 |
| | | | 535,469,147.00 |

AJAY MEHTA
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M.No.035449
SECUNDERABAD

| | | |
|---|---|---|
| ASSESSMENT YEAR | 2021-2022 | |
| NAME OF THE ENTITY: | M/s. VILLA ORCHIDS LLP | |
| Estimated of IT - Percentage completion me | | |
| PROJECT ESTIMATION | | |
| | | |
| Proposed Const Bunglows | 207,005 | sft |

| | | | |
|---|---|---|---|
| OE-Hamali Charges | | 59,348.00 | |
| OE-Misc. Expenses | | 19,820.00 | |
| OE-MISC EXP-UD | | 154,602.00 | |
| OE-Misc. Services | | 3,200.00 | |
| OE-Permit Fees & Charges | | 1,000.00 | |
| OERD-Consumables, Repairs & Maint | | 7,550.00 | |
| OERD-House Keeping Service | | 4,120.00 | |
| OERD-Logestics Expenses | | 26,415.00 | |
| OE-Security Services | | 210,825.00 | |
| OE-Transportation Chagres UD | | 303,157.00 | |
| OEUD-Consumables, Repairs &Maint | | 44,075.00 | |
| OEUD-House Keeping Services | | 372,883.00 | |
| OEUD-Logestics Expenses | | 63,549.00 | |
| OE-Water Supply | | 10,500.00 | |
| OE-Salaries construction divison | | 46,900.00 | |
| OE-Bonus Construction division | | 469,983.00 | |
| Common Area Proportianate Cost | | 54,182.00 | |
| OIE-Allowance for Statutory Payment Contractor | | 995,484.02 | |
| OIE-Legal Services | | 45,386.00 | |
| **Labour Services Registered** | | 166,148.00 | 3,131,402.02 |
| LSRD-Allowance for Consumables | | 1206514.00 | |
| LSRD-Allowance for Equipment | | 2444860.00 | |
| LSRD-Labour Charges | | 11671782.20 | 15,323,156.20 |
| | | | 59,591,431.23 |
| CLOSING STOCK | | | |
| | | | |
| Opening Stock (1-4-2020) | | | - |
| Construction Material-Registered Delears | | 20,456,599.41 | |
| Construction Material-Coposition Delears | | 786,449.00 | |
| Construction Material-un-registered Dealers | | 111,682.10 | |
| Department work | | 983,503.00 | |
| Equipment usage charges | | 733,914.00 | |
| Job work charges | | 1,823,349.00 | |
| Labour services unregistered | | 16,241,376.50 | |
| Other Expenses | | 3,131,402.02 | |
| Labour services-registered | | 15,323,156.20 | |
| | | 59,591,431.23 | |
| Add: Extra Spects | | 1,306,399.52 | |
| Less: Material transfer | | 502,778.00 | 60,395,052.75 |
| Less: Cost recognized during the year | | | 60,395,052.75 |
| Closing Stock (31-3-2021) | | | 60,395,053.24 |
| | | | (0.49) |

AJAY MEHTA
Chartered Accountant
M.No.035449
SECUNDERABAD

**VILLA ORCHIDS LLP**
**ASSESSMENT YEAR :: 2021-2022**
**SCHEDULE "T":**
**Notes to Accounts**

## 1) Significant Accounting Policies

a) **Accounting Conventions**
The accounts have been prepared using historical cost conventions and on the basis of going concern with revenues recognized and expenses incurred on accrual basis unless otherwise stated.

b) **Use of Accounting Estimates**:
The preparation of the financial statements in conformity with the generally accepted accounting principles requires that the management makes estimates and assumptions that effect the reported amounts of assets & liabilities as at the date of the financial statements. The reported amount of revenues & expenses during the reported period, actual results could differ from the estimates.

c) **Inventories**
i) Land is stated at cost.
ii) Building construction work is stated at cost including estimated profits declared year to year till completion of the project.

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

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

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

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

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

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

f) **Depreciation:**
Depreciation on Fixed assets is provided on W.D.V. method at the rates and in the manner specified under I.T. Act/Rules.

g) **Borrowing Costs:**
Borrowing Costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. All other borrowing costs which are not attributable to any fixed assets are charged to the Profit and Loss account.

**h) Provisions:**
Provisions are recognized when there is a present obligation as result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a realizable estimate of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet Date.

**i) Contingent Liabilities:**
Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the controls of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimated of the amount cannot be made.

2. The percentage of work completed under the project upto 31-3-2021 is 97.93% Which is determined with reference to the proportion of project cost incurred for work performed upto Balance Sheet date bear to the estimated total cost of project. The details of revenue recognized and cost recognized accordingly is as under:

| | |
|---|---|
| Revenue Recognized | Rs.8,96,45,970/- |
| Cost recognized | Rs.6,03,95,053/- |

AJAY MEHTA
Chartered Accountant
M.No.035449
SECUNDERABAD

4. Expenses not supported by external evidences as taken as certified and authenticated by the management.

5. Balances standing to debit/credit to various accounts are subject to confirmation.

**Ajay Mehta**
Chartered Accountant.
M.No.035449
Place : Secunderabad.
Date : 27/12/21
UDIN - 21035449AAAAJU6423

AJAY MEHTA
Chartered Accountant
M.No.035449
SECUNDERABAD

**For VILLA ORCHID LLP,**

**(Partner)**

Place : Secunderabad.
Date : 27/12/21

Villas Orchids LLP IT Return AY 2021-2022.xlsxPP

| | | |
|---|---|---|
| ASSESSMENT YEAR | 2021-2022 | |
| NAME OF THE ENTITY: | M/s. VILLA ORCHIDS LLP | |
| Estimated of IT - Percentage completion m | | |
| PROJECT ESTIMATION | | |
| | | |
| Proposed Const Bunglows | 207,005 | sft |
| | | |
| **Revenue** | | |
| Sale rate Per sft | 3,084 | Rs |
| Sales Revenue | 638,330,000 | Rs |
| | | |
| **Exp** | | |
| Land | 265,700,000 | Rs |
| Costruction rate per sft. | 1,326 | Rs |
| Costruction cost | 274,394,849 | Rs |
| | | |
| Total cost | 540,094,849 | Rs |
| | | |
| Gross Profit | 98,235,151 | Rs |
| | | |
| Gross profit % | 15% | |

| | | | |
|---|---|---|---|
| ASSESSMENT YEAR | 2021-2022 | BALANCES AS ON: | 31-03-2021 |
| NAME OF THE ENTITY: | M/s. VILLA ORCHIDS LLP | | |

**Villas Orchids LLP**

**Computation of revenue from sales of flats**

| | | | |
|---|---|---|---|
| Date of financial statements | A | 31.03.2021 | |
| | | **VOCLLP** | |
| Total expected revenues from the project | B | 638,330,000 | |
| Total expected project costs | C | 540,094,849 | |
| Total expected gross margin | D (B-C) | 98,235,151 | |
| Total expected gross margin as % of A | E (D/B) | 15% | |
| Total costs incurred as on the date of A above | F | 528,913,657 | |
| % of costs incurred A above | G (F/C) | 98% | |
| Revenue recognitioin if the progress made is | H | - | Doubt |
| Total revenue upto A above | I | 625,115,117 | |
| Less: Revenue recognized durig the previous | J | 535,469,147 | |
| Revenue for the current reporting period | K (I-J) | 89,645,970 | |
| Cost for the current reporting period | L | 528,913,657 | |
| less:cost recognized during the previous periods | M | 468,518,604 | |
| During the year cost recognised | N | 60,395,053 | |
| Profit | O | 29,250,917 | |

| Names of the purchase | Project Name | Block | Unit No. | Area in Sq Feet | sale price in Rs. Per square feet | Total expected proceeds | Advances received | Revenue to be recognised Villa Orchids LLP | Costs to be recognized Villa Orchids LLP | Test should be OKAY for Villa Orchids LLP |
|---|---|---|---|---|---|---|---|---|---|---|
| Consolidated details=====> | None | | None | 207,005 | None | 638,330,000 | - | 625,115,117 | 528,913,657 | FALSE |
| (1) | (2) | | (3) | (4) | (5) | (7=4 X 5)+6) | (8) | (9) | (11) | (13) |
| Mr.Srinivas Boorugu | VOCLLP | | 8 | 1940 | 2,577 | 5,000,000 | | 4,896,489 | 4,142,948 | TRUE |
| Mr.Valiveti Subrahmanyam | VOCLLP | | 9 | 1940 | 3,307 | 6,415,000 | | 6,282,195 | 5,315,403 | TRUE |
| Mrs. Sreelatha Gurung | VOCLLP | | 10 | 1940 | 2,809 | 5,450,000 | | 5,337,173 | 4,515,814 | TRUE |
| Mr.Pramod Cherukupally | VOCLLP | | 11 | 1940 | 3,307 | 6,415,000 | | 6,282,195 | 5,315,403 | TRUE |
| Mrs Indira Krishna Das & Mr | VOCLLP | | 12 | 1940 | 3,305 | 6,412,000 | | 6,279,257 | 5,312,917 | TRUE |

| Names of the purchase | Project Name | Block | Unit No. | Area in Sq Feet | sale price in Rs. Per square feet | Total expected proceeds | Advances received | Revenue to be recognised Villa Orchids LLP | Costs to be recognized Villa Orchids LLP | Test should be OKAY for Villa Orchids LLP |
|---|---|---|---|---|---|---|---|---|---|---|
| Mr Mohammed Nazeer | VOCLLP | | 13 | 1940 | 3,307 | 6,415,000 | | 6,282,195 | 5,315,403 | TRUE |
| Mr.Srikar TirunaHari | VOCLLP | | 14 | 1940 | 3,351 | 6,500,000 | | 6,365,435 | 5,385,833 | TRUE |
| Mrs V Lalitha Devi & Mr V S | VOCLLP | | 15 | 1940 | 3,325 | 6,450,000 | | 6,316,470 | 5,344,404 | TRUE |
| Mr.Venkat Aditya Appala & M | VOCLLP | | 16 | 1940 | 3,325 | 6,450,000 | | 6,316,470 | 5,344,404 | TRUE |
| Makam Bramaramba & Mr. M | VOCLLP | | 33 | 1940 | 2,887 | 5,600,000 | | 5,484,067 | 4,640,102 | TRUE |
| Mr.Deepak Kumar Sharma | VOCLLP | | 34 | 1940 | 3,351 | 6,500,000 | | 6,365,435 | 5,385,833 | TRUE |
| Mr.N.Sri Satya Chandrahas & | VOCLLP | | 35 | 1940 | 3,299 | 6,400,000 | | 6,267,505 | 5,302,974 | TRUE |
| Mrs. Chowduri Nayani Rajitha | VOCLLP | | 36 | 1940 | 2,585 | 5,015,000 | | 4,911,178 | 4,155,377 | TRUE |
| Mrs.Desavath varalakshmi & F | VOCLLP | | 37 | 1940 | 3,196 | 6,200,000 | | 6,071,646 | 5,137,256 | TRUE |
| cdr (dr) shekar murthy & mrs D | VOCLLP | | 42 | 1940 | 3,307 | 6,415,000 | | 6,282,195 | 5,315,403 | TRUE |
| Mr.Vinay Kumar | VOCLLP | | 43 | 1940 | 2,791 | 5,415,000 | | 5,302,897 | 4,486,813 | TRUE |
| Mr.Adla somalingam & Mrs A | VOCLLP | | 44 | 1940 | 3,307 | 6,415,000 | | 6,282,195 | 5,315,403 | TRUE |
| Shwetha Kundanam | VOCLLP | | 48 | 1940 | 3,307 | 6,415,000 | | 6,282,195 | 5,315,403 | TRUE |
| Mr Madhu Mohan Reddy Chit | VOCLLP | | 55 | 1940 | 2,887 | 5,600,000 | | 5,484,067 | 4,640,102 | TRUE |
| Mrs Nirmala Sujay Kumar Jair | VOCLLP | | 56 | 1940 | 3,307 | 6,415,000 | | 6,282,195 | 5,315,403 | TRUE |
| Mr.Anand/B.Shah | VOCLLP | | 63 | 1940 | 3,407 | 6,609,000 | | 6,472,179 | 5,476,149 | TRUE |
| Ms Sajjita Mohapatra | VOCLLP | | 64 | 1940 | 3,407 | 6,609,000 | | 6,472,179 | 5,476,149 | TRUE |
| Mr.Gopal,B Shah | VOCLLP | | 65 | 1940 | 3,407 | 6,609,000 | | 6,472,179 | 5,476,149 | TRUE |
| Mr.Sai Anup Kumar Pollukond | VOCLLP | | 69 | 1940 | 3,407 | 6,609,000 | | 6,472,179 | 5,476,149 | TRUE |
| mr.s.karthik kumar /mrs .S .Ra | VOCLLP | | 75 | 1940 | 3,307 | 6,415,000 | | 6,282,195 | 5,315,403 | TRUE |
| Mrs Mallika Pata | VOCLLP | | 76 | 1940 | 2,577 | 5,000,000 | | 4,896,489 | 4,142,948 | TRUE |
| Pendyala Sandhya Rani | VOCLLP | | 78 | 1940 | 2,585 | 5,015,000 | | 4,911,178 | 4,155,377 | TRUE |
| Mr.Puduri Venkateshwarlu | VOCLLP | | 82 | 1940 | 2,688 | 5,215,000 | | 5,107,038 | 4,321,095 | TRUE |
| Mr.Hrushikesh Pedina | VOCLLP | | 83 | 1940 | 3,299 | 6,400,000 | | 6,267,505 | 5,302,974 | TRUE |
| Mrs Moses Natalia Grace | VOCLLP | | 84 | 1940 | 2,784 | 5,400,000 | | 5,288,208 | 4,474,384 | TRUE |
| Mrs Suvarna Vemula & Mr Ki | VOCLLP | | 85 | 1940 | 2,843 | 5,515,000 | | 5,400,827 | 4,569,672 | TRUE |
| MrsDeepika Chalasani | VOCLLP | | 90 | 1940 | 3,325 | 6,450,000 | | 6,316,470 | 5,344,404 | TRUE |
| Mr.Peesapati sri Kiran | VOCLLP | | 91 | 1940 | 3,307 | 6,415,000 | | 6,282,195 | 5,315,403 | TRUE |
| Mrs Sujatha & Ms Suma | VOCLLP | | 96 | 1820 | 3,214 | 5,850,000 | | 5,728,892 | 4,847,250 | TRUE |
| Mrs Deepika Acharya & Mr P | VOCLLP | | 97 | 1820 | 3,104 | 5,650,000 | | 5,533,032 | 4,681,532 | TRUE |
| Mr.Thennarasu Rajamannar /M | VOCLLP | | 100 | 1820 | 3,474 | 6,322,000 | | 6,191,120 | 5,238,344 | TRUE |
| Mr.Annam Lalith kumar & Mr | VOCLLP | | 101 | 1820 | 2,564 | 4,667,000 | | 4,570,382 | 3,867,028 | TRUE |
| Manthari Shiva Rama Krishna | VOCLLP | | 102 | 1820 | 2,747 | 5,000,000 | | 4,896,489 | 4,142,948 | TRUE |
| Mr N Sunil Raj | VOCLLP | | 103 | 1820 | 3,159 | 5,750,000 | | 5,630,962 | 4,764,391 | TRUE |
| Dr.Geetha Nanduri & Dr. Kala | VOCLLP | | 104 | 1940 | 3,454 | 6,700,000 | | 6,561,295 | 5,551,551 | TRUE |

| Names of the purchase | Project Name | Block | Unit No. | Area in Sq Feet | sale price in Rs. Per square feet | Total expected proceeds | Advances received | Revenue to be recognised Villa Orchids LLP | Costs to be recognized Villa Orchids LLP | Test should be OKAY for Villa Orchids LLP |
|---|---|---|---|---|---|---|---|---|---|---|
| Mrs.Kolavennu Gouri Kumari | VOCLLP | | 107 | 1820 | 3,374 | 6,140,000 | | 6,012,888 | 5,087,541 | TRUE |
| Mr.Komuravelly srinivas /Mrs. | VOCLLP | | 108 | 1820 | 2,852 | 5,190,000 | | 5,082,555 | 4,300,380 | TRUE |
| Mr.B.R.Sumanth Kumar | VOCLLP | | 112 | 1940 | 3,454 | 6,700,000 | | 6,561,295 | 5,551,551 | TRUE |
| Rahul Chakravarthy /Mrs.Swat | VOCLLP | | 113 | 1820 | 3,209 | 5,840,000 | | 5,719,099 | 4,838,964 | TRUE |
| Mrs.Seeta Peddinti | .VOCLLP | | 114 | 1820 | 3,374 | 6,140,000 | | 6,012,888 | 5,087,541 | TRUE |
| Mr. Jagadish Kumar | VOCLLP | | 115 | 1820 | 3,374 | 6,140,000 | | 6,012,888 | 5,087,541 | TRUE |
| Mr.Apc Rajesh & Mrs Risheka | VOCLLP | | 116 | 1820 | 2,564 | 4,667,000 | | 4,570,382 | 3,867,028 | TRUE |
| Mrs.P.Radhika Rani | VOCLLP | | 117 | 1820 | 3,174 | 5,776,000 | | 5,656,424 | 4,785,934 | TRUE |
| Mr.Parepalli Praveen & Mrs Pa | VOCLLP | | 119 | 1820 | 3,229 | 5,876,000 | | 5,754,353 | 4,868,793 | TRUE |
| Mr.Ramesh Parvatalu Muske & | VOCLLP | | 120 | 1820 | 2,637 | 4,800,000 | | 4,700,629 | 3,977,231 | TRUE |
| Mrs Nimmagadda Prabhavathi | VOCLLP | | 121 | 1820 | 3,165 | 5,760,000 | | 5,640,755 | 4,772,677 | TRUE |
| Mr. Muske Mahender & Mrs C | VOCLLP | | 122 | 1820 | 3,187 | 5,800,000 | | 5,679,927 | 4,805,820 | TRUE |
| Mr.Mushke srinivas & Mrsv R | VOCLLP | | 123 | 1820 | 3,187 | 5,800,000 | | 5,679,927 | 4,805,820 | TRUE |
| Mr, Hemantha Kumar Putta Ra | VOCLLP | | 124 | 1820 | 3,187 | 5,800,000 | | 5,679,927 | 4,805,820 | TRUE |
| Mr.Konda Shiva Kumar | VOCLLP | | 125 | 1820 | 3,174 | 5,776,000 | | 5,656,424 | 4,785,934 | TRUE |
| Mr Divakar Thakur & Mrs Rek | VOCLLP | | 127 | 1940 | 2,990 | 5,800,000 | | 5,679,927 | 4,805,820 | TRUE |
| D. UMA YADAV | VOCLLP | | 128 | 1820 | 2,591 | 4,715,000 | | 4,617,389 | 3,906,800 | TRUE |
| Mr.palepu Ramesh /Mrs sethu | VOCLLP | | 129 | 1820 | 3,374 | 6,140,000 | | 6,012,888 | 5,087,541 | TRUE |
| Mrs.Sravanam Anuradha | VOCLLP | | 130 | 1820 | 3,374 | 6,140,000 | | 6,012,888 | 5,087,541 | TRUE |
| Mrs Mayarani & Mr Sandeep K | VOCLLP | | 131 | 1820 | 2,659 | 4,840,000 | | 4,739,801 | 4,010,374 | TRUE |
| Mr Deepak Kumar & Mrs Lali | VOCLLP | | 132 | 1820 | 2,659 | 4,840,000 | | 4,739,801 | 4,010,374 | TRUE |
| Mr.Rohit Rajarapu / Mr. Rahu | VOCLLP | | 135 | 1820 | 3,132 | 5,700,000 | | 5,581,997 | 4,722,961 | TRUE |
| Mrs Bommala Kunta Lalitha | VOCLLP | | 136 | 1820 | 3,159 | 5,750,000 | | 5,630,962 | 4,764,391 | TRUE |
| Mr. Gope Ramesh | VOCLLP | | 137 | 1820 | 2,514 | 4,576,000 | | 4,481,266 | 3,791,626 | TRUE |
| Capt. Vineeta Dubey | VOCLLP | | 182 | 1585 | 3,028 | 4,800,000 | | 4,700,629 | 3,977,231 | TRUE |
| Mrs M Swarnalatha & Mr. M.S | VOCLLP | | 184 | 1585 | 3,060 | 4,850,000 | | 4,749,594 | 4,018,660 | TRUE |
| Appalla Pancha Mukeswara Ra | VOCLLP | | 186 | 1940 | 3,299 | 6,400,000 | | 6,267,505 | 5,302,974 | TRUE |
| Mr.Suman chandra Ravella & | VOCLLP | | 187 | 1585 | 3,065 | 4,858,000 | | 4,757,428 | 4,025,289 | TRUE |
| Mrs Vadde Chanda & Mr.Vad | VOCLLP | | 188 | 1585 | 3,114 | 4,936,000 | | 4,833,814 | 4,089,919 | TRUE |
| Mrs.shivale vojini | VOCLLP | | 189 | 1585 | 3,091 | 4,900,000 | | 4,798,559 | 4,060,089 | TRUE |
| Mr.Doppalapudi Venkateshwa | VOCLLP | | 190 | 1585 | 3,091 | 4,900,000 | | 4,798,559 | 4,060,089 | TRUE |
| Mr Marmamula Prashanth Kun | VOCLLP | | 191 | 1585 | 3,065 | 4,858,000 | | 4,757,428 | 4,025,289 | TRUE |
| Dr.Pooja Pandey | VOCLLP | | 194 | 1585 | 2,397 | 3,800,000 | | 3,721,331 | 3,148,641 | TRUE |
| Mr Shri Chani Ram | VOCLLP | | 196 | 1585 | 3,028 | 4,800,000 | | 4,700,629 | 3,977,231 | TRUE |
| Mrs. Suman Surabhi Krishna/N | VOCLLP | | 200 | 1820 | 3,104 | 5,650,000 | | 5,533,032 | 4,681,532 | TRUE |

| Names of the purchase | Project Name | Block | Unit No. | Area in Sq Feet | sale price in Rs. Per square feet | Total expected proceeds | Advances received | Revenue to be recognised Villa Orchids LLP | Costs to be recognized Villa Orchids LLP | Test should be OKAY for Villa Orchids LLP |
|---|---|---|---|---|---|---|---|---|---|---|
| Mrs NK Priyanka/MA Jay Kun | VOCLLP | | 201 | 1820 | 3,224 | 5,867,000 | | 5,745,540 | 4,861,336 | TRUE |
| Mrs Preethika NK /Mr Sankar | VOCLLP | | 202 | 1820 | 3,224 | 5,867,000 | | 5,745,540 | 4,861,336 | TRUE |
| Mr.sudhakar Thanugula | VOCLLP | | 203 | 1820 | 3,022 | 5,500,000 | | 5,386,137 | 4,557,243 | TRUE |
| Mr.vishal kumar Rajput/mrs.va | VOCLLP | | 204 | 1820 | 3,374 | 6,140,000 | | 6,012,888 | 5,087,541 | TRUE |
| Mrs Gotte Pramoda | VOCLLP | | 208 | 1820 | 3,104 | 5,650,000 | | 5,533,032 | 4,681,532 | TRUE |
| Mr.Sarbjeet singh & Mrs. Kulv | VOCLLP | | 209 | 1820 | 2,308 | 4,200,000 | | 4,113,050 | 3,480,077 | TRUE |
| jaspreet Singh Dhingra | VOCLLP | | 210 | 1820 | 2,308 | 4,200,000 | | 4,113,050 | 3,480,077 | TRUE |
| Mrs.Sasmita satapathy& mr.Pr | VOCLLP | | 211 | 1820 | 3,187 | 5,800,000 | | 5,679,927 | 4,805,820 | TRUE |
| Mrs Anasuya Damaraju & Mr | VOCLLP | | 212 | 1820 | 3,124 | 5,685,000 | | 5,567,308 | 4,710,532 | TRUE |
| Mr.Chandra sekhar Patha/Mrs. | VOCLLP | | 213 | 1820 | 3,104 | 5,650,000 | | 5,533,032 | 4,681,532 | TRUE |
| Mr Janna Sashi Bhushan | VOCLLP | | 217 | 1820 | 3,104 | 5,650,000 | | 5,533,032 | 4,681,532 | TRUE |
| Miss, Vanitha Malhotra | VOCLLP | | 218 | 1820 | 3,159 | 5,750,000 | | 5,630,962 | 4,764,391 | TRUE |
| Mr.Paidipally Raju & Mrs kav | VOCLLP | | 219 | 1820 | 3,224 | 5,867,000 | | 5,745,540 | 4,861,336 | TRUE |
| Mrs Kamisetty Vijaya lakshmi | VOCLLP | | 220 | 1820 | 3,159 | 5,750,000 | | 5,630,962 | 4,764,391 | TRUE |
| Lt Col Shauoor Anjum/Mrs.Ju | VOCLLP | | 221 | 1820 | 3,104 | 5,650,000 | | 5,533,032 | 4,681,532 | TRUE |
| Mr Kuncham KesavaReddy/Mi | VOCLLP | | 224 | 1820 | 2,739 | 4,985,000 | | 4,881,799 | 4,130,520 | TRUE |
| Mrs Gayathri Korlimarla & Mr | VOCLLP | | 225 | 1820 | 3,104 | 5,650,000 | | 5,533,032 | 4,681,532 | TRUE |
| Dr.Suresh K Devatkal | VOCLLP | | 226 | 1820 | 3,124 | 5,685,000 | | 5,567,308 | 4,710,532 | TRUE |
| Mrs.Clara Fernandez | VOCLLP | | 228 | 1820 | 2,280 | 4,150,000 | | 4,064,086 | 3,438,647 | TRUE |
| Venkateshwar Perugu | VOCLLP | | 239 | 1940 | 3,307 | 6,415,000 | | 6,282,195 | 5,315,403 | TRUE |
| Mrs Adepu Sandhya Rani | VOCLLP | | 240 | 1940 | 3,307 | 6,415,000 | | 6,282,195 | 5,315,403 | TRUE |
| Mr.Battinikishan/Mrs Aruna B | VOCLLP | | 241 | 1940 | 3,299 | 6,400,000 | | 6,267,505 | 5,302,974 | TRUE |
| Sunkanapalli Laxminarayana | VOCLLP | | 242 | 1940 | 3,299 | 6,400,000 | | 6,267,505 | 5,302,974 | TRUE |
| Praveena Chintala | VOCLLP | | 243 | 1940 | 3,351 | 6,500,000 | | 6,365,435 | 5,385,833 | TRUE |
| Mrs.Jaya Mehta & Mrs Deepik | VOCLLP | | 252 | 1940 | 2,294 | 4,450,000 | | 4,357,875 | 3,687,224 | TRUE |
| Mr Subhash Kumar Katna Pall | VOCLLP | | 254 | 1940 | 3,351 | 6,500,000 | | 6,365,435 | 5,385,833 | TRUE |
| Mrs. Maria Premalatha /Mr.Pa | VOCLLP | | 256 | 1820 | 2,714 | 4,940,000 | | 4,837,731 | 4,093,233 | TRUE |
| Dr.Pragya Komal | VOCLLP | | 257 | 1820 | 3,374 | 6,140,000 | | 6,012,888 | 5,087,541 | TRUE |
| LT COL CLINTON REUBEN | VOCLLP | | 258 | 1820 | 3,791 | 6,900,000 | | 6,757,154 | 5,717,269 | TRUE |
| c.Amarnath & mrs . C.Narmad | VOCLLP | | 282 | 1820 | 2,692 | 4,900,000 | | 4,798,559 | 4,060,089 | TRUE |
| Mr.Abhishek chakravarty/ Mrs | VOCLLP | | 283 | 1820 | 3,209 | 5,840,000 | | 5,719,099 | 4,838,964 | TRUE |
| Mr Ponnapalli kasi Viswanadh | VOCLLP | | 284 | 1820 | 2,824 | 5,140,000 | | 5,033,590 | 4,258,951 | TRUE |
| Mrs.Arti Mishra & Mr. Sudhar | VOCLLP | | 285 | 1820 | 3,242 | 5,900,000 | | 5,777,857 | 4,888,679 | TRUE |
| chilupuri srinivas | VOCLLP | | 286 | 1820 | 2,668 | 4,855,000 | | 4,754,490 | 4,022,803 | TRUE |
| Mr.Shobhan BANDARI &Mrs | VOCLLP | | 287 | 1820 | 3,224 | 5,867,000 | | 5,745,540 | 4,861,336 | TRUE |

| Names of the purchase | Project Name | Block | Unit No. | Area in Sq Feet | sale price in Rs. Per square feet | Total expected proceeds | Advances received | Revenue to be recognised Villa Orchids LLP | Costs to be recognized Villa Orchids LLP | Test should be OKAY for Villa Orchids LLP |
|---|---|---|---|---|---|---|---|---|---|---|
| Mr Bhamana Rajeshwara rao | VOCLLP | | 294 | 1820 | 3,224 | 5,867,000 | | 5,745,540 | 4,861,336 | TRUE |
| Mrs Anita Pattigilli & Mr.Uda | VOCLLP | | 295 | 1820 | 3,104 | 5,650,000 | | 5,533,032 | 4,681,532 | TRUE |
| | | | | 207,005 | 345,073 | 638,330,000 | - | 625,115,117 | 528,913,657 | |
| | | | | | | 3,084 | | | | |

**Acknowledgement Number:889128380070122**

FORM 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**

| | |
|---|---|
| Name | VILLA ORCHIDS LLP |
| Address | 5-4-187/3&4, SOHAM MANSION , M.G. ROAD, SECUNDERABAD , Secunderabad H.O , Secunderabad , HYDERABAD , 36- Telangana , 91-India , Pincode - 500003 |
| PAN | AANFG4817C |
| Aadhaar Number of the assessee, if available | |

was conducted by **M/s AJAY MEHTA** in pursuance of the provisions of the **Limited Liability Partnership Act, 2008,**

and **I** annex hereto a copy of **my** audit report dated **27-Dec-2021** along with a copy each of

a. the audited **profit and loss account** for the period beginning from **01-Apr-2020** to ending on **31-Mar-2021**.

b. the audited balance sheet as at **31-Mar-2021** ; 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 under 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 are true and correct subject to the following observations/qualifications, if any.

| Sl. No. | Qualification Type | Observations/Qualifications |
|---|---|---|
| 1 | Valuation of closing stock is not possible. | Closing stock inventory as on 31-03-2021 is taken as verified, valued and certified by the assessee. |
| 2 | Proper stock records are not maintained by the assessee. | Quantitative stock details cannot be furnished. |
| 3 | Records produced for verification of payments through account payee cheque were not sufficient | The cheque instruments are not in possession of the assessee. Thus whether the payments relating to expenditure covered under section 40A(3) were made by account payee cheque drawn on a bank or account payee draft, as the case be counld not be verified.However a certificate has been obtained from the assesse regarding payments relating to any expenditure covered under section 40A(3) that payments were made by account payee cheques drawn on a bank or account payee draft as the case may be. |

## Accountant Details

| | |
|---|---|
| Name | AJAY CHIRANJILAL MEHTA |
| Membership Number | 035449 |
| FRN (Firm Registration Number) | |

| | |
|---|---|
| Address | 5-4-187/3 AND 4, 1ST FLOORSOHAM MANSION , M G ROADRANIGUNJ , Secunderabad H.O , Secunderabad , HYDERABAD , 36- Telangana , 91-India , Pincode - 500003 |

| | |
|---|---|
| Date of signing Tax Audit Report | 06-Jan-2022 |
| Place | SECUNDERABAD |
| Date | 06-Jan-2022 |

This form has been digitally signed by AJAY CHIRANJILAL MEHTA having PAN AATPM6413C from IP Address SECUNDERABAD on 07/01/2022 08:59:41 PM Dsc Sl.No and issuer ,C=IN,O=Capricorn Identity Services Pvt Ltd.,OU=Certifying Authority

FORM 3CD [See rule 6 G(2)]

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

PART - A

| | |
|---|---|
| 1. Name of the Assessee | VILLA ORCHIDS LLP |
| 2. Address of the Assessee | 5-4-187/3&4, SOHAM MANSION , M.G. ROAD, SECUNDERABAD , Secunderabad H.O , Secunderabad , HYDERABAD , 36- Telangana , 91-India , Pincode - 500003 |
| 3. Permanent Account Number (PAN) | AANFG4817C |
| Aadhaar Number of the assessee, if available | |
| 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 /Identification Number |
|---|---|---|
| 1 | Goods and Services Tax<br>36- Telangana | 36AANFG4817C1ZH |

| | |
|---|---|
| 5. Status | Limited Liability Partnership |
| 6. Previous year | 01-Apr-2020 to 31-Mar-2021 |
| 7. Assessment year | 2021-22 |

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(a)- Total sales/turnover/gross receipts of business exceeding specified limits |

| | |
|---|---|
| 8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA /115BAB / 115BAC /115BAD ? | No |
| Section under which option exercised | |

PART - B

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?

| Sl. No. | Name | Profit Sharing Ratio (%) |
|---|---|---|
| 1 | MODI HOUSING PRIVATE LIMITED | 50 |
| 2 | ANAND MEHTA | 50 |

(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 ? Yes

| Sl. No. | Date of change | Name of Partner/Member | Type of change | Old profit sharing ratio (%) | New profit Sharing Ratio (%) | Remarks |
|---|---|---|---|---|---|---|
| 1 | 31-Mar-2020 | hari mehta | Deletion | 25 | 0 | 0 |
| 2 | 31-Mar-2020 | anand mehta | Change in profit sharing ratio | 25 | 50 | 0 |

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).

| Sl. No. | Sector | Sub Sector | Code |
|---|---|---|---|
| 1 | REAL ESTATE AND RENTING SERVICES | Operating of real estate of self-owned buildings (residential and non-residential) | 07002 |

(b). If there is any change in the nature of business or profession, the particulars of such change ? No

| Sl. No. | Business | Sector | Sub Sector | Code |
|---|---|---|---|---|
| No records added | | | | |

11.(a). Whether books of accounts are prescribed under section 44AA, list of books so prescribed ? No

| Sl .No. | Books prescribed |
|---|---|
| | |

(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

| Sl. No. | Books maintained | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State |
|---|---|---|---|---|---|---|---|
| 1 | CASH BOOK | 5-4-187/3&4, SOHAM MANSION | M.G. ROAD. SECUNDERABAD | HYDERABAD | 500003 | 91-India | 36- Telangana |
| 2 | BANK BOOK | 5-4-187/3&4, SOHAM MANSION | M.G. ROAD. SECUNDERABAD | HYDERABAD | 500003 | 91-India | 36- Telangana |
| 3 | JOURNAL REGSITER | 5-4-187/3&4, SOHAM MANSION | M.G. ROAD. SECUNDERABAD | HYDERABAD | 500003 | 91-India | 36- Telangana |
| 4 | GENERAL REGISTER | 5-4-187/3&4, SOHAM MANSION | M.G. ROAD. SECUNDERABAD | HYDERABAD | 500003 | 91-India | 36- Telangana |

(c). List of books of account and nature of relevant documents examined.

☐ Same as 11(b) above

| Sl. No. | Books examined |
|---|---|
| 1 | CASH BOOK |
| 2 | BANK BOOK |
| 3 | JOURNAL REGISTER |
| 4 | GENERAL 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**

| Sl. No. | Section | Amount |
|---|---|---|
| | No records added | |

13.(a). Method of accounting employed in the previous year. **Mercantile system**

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ? **No**

(c). If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss ?

| Sl. No. | Particulars | Increase in profit | Decrease in profit |
|---|---|---|---|
| | | ₹ 0 | ₹ 0 |

(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**

(e). If answer to (d) above is in the affirmative, give details of such adjustments:

| Sl. No. | ICDS | Increase in profit | Decrease in profit | Net effect |
|---|---|---|---|---|
| | | ₹ 0 | ₹ 0 | ₹ 0 |
| Total | | ₹ 0 | ₹ 0 | ₹ 0 |

(f). Disclosure as per ICDS:

| Sl. NO. | ICDS | Disclosure |
|---|---|---|
| 1 | ICDS I-Accounting Policies | As per Schedule T - Notes forming part of Financial Statements |
| 2 | ICDS II-Valuation of Inventories | As per Schedule T - Notes forming part of Financial Statements |
| 3 | ICDS III-Construction Contracts | As per Schedule T - Notes forming part of Financial Statements |
| 4 | ICDS IV-Revenue Recognition | As per Schedule T - Notes forming part of Financial Statements |

| | | |
|---|---|---|
| 5 | ICDS V-Tangible Fixed Assets | As per Schedule T - Notes forming part of Financial Statements |
| 6 | ICDS VII-Governments Grants | NA |
| 7 | ICDS IX Borrowing Costs | As per Schedule T - Notes forming part of Financial Statements |
| 8 | ICDS X-Provisions, Contingent Liabilities and Contingent Assets | As per Schedule T - Notes forming part of Financial Statements |

14.(a). Method of valuation of closing stock employed in the previous year — **Lower of Cost or Marker rate**

(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**

| Sl. NO. | Particulars | Increase in profit | Decrease in profit |
|---|---|---|---|
| | No records added | | |

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

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

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

(a). The items falling within the scope of section 28;

| Sl.No. | Description | Amount |
|---|---|---|
| | | ₹ 0 |

(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 & Services Tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

| Sl. No. | Description | Amount |
|---|---|---|
| | No records added | |

(c). Escalation claims accepted during the previous year;

| Sl. No. | Description | Amount |
|---|---|---|
| | No records added | |

(d). any other item of income;

| Sl. No. | Description | Amount |
|---|---|---|
| | No records added | |

(e). Capital receipt, if any.

| Sl. No. | Description | Amount |
|---|---|---|
| | No records added | |

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:

| Sl. No. | Details of property | Address of Property: Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State | Consideration received or accrued | Value adopted or assessed or assessable | Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ? |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | ₹ 0 | ₹ 0 | |

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:-

| Sl. No. | Description of the Block of Assets/Class of Assets | Rate of Depreciation (%) | Opening WDV / Actual | Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only) | Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession | Adjusted written down value(A) | Purchase Value | Total Value of Purchases (B) | Deductions (C) | Other Adjustments | Depreciation Allowable (D) | Written Down Value at the end of the year(A+B-C-D) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Furnitures & Fittings @ 10% | 10 | ₹ 4,860 | ₹ 0 | ₹ 0 | ₹ 4,860 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 486 | ₹ 4,374 |
| 2 | Plant and Machinery @ 15% | 15 | ₹ 46,52,705 | ₹ 0 | ₹ 0 | ₹ 46,52,705 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 6,97,906 | ₹ 39,54,799 |
| 3 | Plant and Machinery @ 40% | 40 | ₹ 5,893 | ₹ 0 | ₹ 0 | ₹ 5,893 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 2,357 | ₹ 3,536 |

19. Amount admissible under section-

| Sl. 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. |
|---|---|---|---|
| No records added | | | |

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)]

| Sl. No. | Description | Amount |
|---|---|---|
| No records added | | |

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

| Sl. 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 |
|---|---|---|---|---|---|
| No records added | | | | | |

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

| Sl. No. | Particulars | Amount |
|---|---|---|
| 1 | | ₹ 0 |

Personal expenditure

| Sl. No. | Particulars | Amount |
|---|---|---|
| No records added | | |

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

| Sl. No. | Particulars | Amount |
|---|---|---|
| No records added | | |

Expenditure incurred at clubs being entrance fees and subscriptions

| Sl. No. | Particulars | Amount |
|---|---|---|

| |
|---|
| No records added |

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

| Sl. No. | Particulars | Amount |
|---|---|---|
| No records added | | |

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

| Sl.No. | Particulars | Amount |
|---|---|---|
| No records added | | |

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

| Sl. No. | Particulars | Amount |
|---|---|---|
| 1 | GST Late filing fees | ₹ 28,741 |
| 2 | Interest on TDS | ₹ 15,534 |

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

| Sl. No. | Particulars | Amount |
|---|---|---|
| No records added | | |

(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:

| Sl. No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | ₹ 0 | | | | | | | | | | |

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 section 200(1)

| Sl .No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State | Amount of tax deducted |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | ₹ 0 | | | | | | | | | | | ₹ 0 |

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

A. Details of payment on which tax is not deducted:

| Sl. No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | ₹ 0 | | | | | | | | | | |

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.

| Sl. No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State | Amount of tax deducted | Amount deposited out of "Amount of tax deducted" |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | ₹ 0 | | | | | | | | | | | ₹ 0 | ₹ 0 |

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

A. Details of payment on which levy is not deducted:

| Sl. No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | ₹ 0 | | | | | | | | | | |

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.

| Sl. No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State | Amount of levy deducted | Amount deposited out of "Amount of Levy deducted" |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | ₹ 0 | | | | | | | | | | | ₹ 0 | ₹ 0 |

| | |
|---|---|
| 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) | |

| Sl. No. | Date of payment | Amount of payment | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | ₹ 0 | | | | | | | | | |

| | |
|---|---|
| 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;

| Sl. No. | Particulars | Section | Amount debited to P/L A/C | Amount admissible | Amount inadmissible | Remarks |
|---|---|---|---|---|---|---|
| No records added | | | | | | |

(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. Please furnish the details ? | Yes |

| Sl. No. | Date of Payment | Nature of Payment | Amount | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available |
|---|---|---|---|---|---|---|
| No records added | | | | | | |

| | |
|---|---|
| B. On the basis of the examination of books of account and other relevant documents/evidence, whether 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. please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ? | Yes |

| Sl. No. | Date of Payment | Nature of Payment | Amount | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available |
|---|---|---|---|---|---|---|
| No records added | | | | | | |

| | |
|---|---|
| (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;

| Sl. No. | Nature of Liability | Amount |
|---|---|---|
| 1 | | ₹ 0 |

(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;

| Sl. No. | Particulars | Amount |
|---|---|---|
| | No records added | |

(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 payments made to persons specified under section 40A(2)(b).

| Sl. No. | Name of Related Person | PAN of Related Person | Aadhaar Number of the related person, if available | Relation | Nature of Transaction | Payment Made |
|---|---|---|---|---|---|---|
| 1 | Summit Sales LLP Logistics | ACQFS2044C | | Enterprises with same management | Hire Charges/ Admin & Markeing services | ₹ 12,76,642 |
| 2 | Summit Sales LLP | ACQFS2044C | | Enterprises with same management | Purchases | ₹ 1,28,75,748 |
| 3 | Summit Sales Common Expenses | ACQFS2044C | | Enterprises with same management | Admin & Marketing Services | ₹ 2,06,546 |
| 4 | Modi Properties Pvt Ltd | AABCM4761E | | Enterprises with same management | Admin Charges | ₹ 2,40,000 |
| 5 | Soham Modi | ABMPM6725H | | Enterprises with same management | Interest on unsecured Loan | ₹ 5,68,571 |

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

| Sl. No. | Section | Description | Amount |
|---|---|---|---|
| | | No records added | |

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

| Sl. No. | Name of person | Amount of income | Section | Description of Transaction | Computation if any |
|---|---|---|---|---|---|
| | | | No records added | | |

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:-

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

a. paid during the previous year;

| Sl. No. | Section | Nature of liability | Amount |
|---|---|---|---|
| | | | ₹ 0 |

b. not paid during the previous year;

| Sl. No. | Section | Nature of liability | Amount |
|---|---|---|---|
| | | | ₹ 0 |

B. was incurred in the previous year and was

a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

| Sl. No. | Section | Nature of liability | Amount |
|---|---|---|---|
| 1 | Sec 43B(a)- tax,duty,cess,fee etc | GST PAYABLE | ₹ 55,02,184 |

b. not paid on or before the aforesaid date.

| Sl. No. | Section | Nature of liability | Amount |
|---|---|---|---|
| | | | ₹ 0 |

State whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit 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 & Loss/Accounts |
|---|---|---|
| | No records added | |

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

| Sl. No. | Type | Particulars | Amount | Prior period to which it relates (Year in yyyy-yy format) |
|---|---|---|---|---|
| No records added | | | | |

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

Please furnish the details of the same

| Sl. No. | Name of the person from which shares received | PAN of the person, if available | Aadhaar Number of the payee, if available | Name of the company whose shares are received | CIN of the company | No. of Shares Received | Amount of consideration paid | Fair Market value of the shares |
|---|---|---|---|---|---|---|---|---|
| No records added | | | | | | | | |

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) ? No

Please furnish the details of the same

| Sl. No. | Name of the person from whom consideration received for issue of shares | PAN of the person, if available | Aadhaar Number of the payee, if available | No. of shares issued | Amount of consideration received | Fair Market value of the shares |
|---|---|---|---|---|---|---|
| No records added | | | | | | |

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

b. Please furnish the following details:

| Sl. No. | Nature of income | Amount |
|---|---|---|
| No records added | | |

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. Please furnish the following details:

| Sl. No. | Nature of income | Amount |
|---|---|---|
| No records added | | |

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**

| Sl. No. | Name of the person from whom amount borrowed or repaid on hundi | PAN of the person, if available | Aadhaar Number of the person, if available | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State | Amount borrowed | Date of borrowing | Amount due including interest | Amount repaid | Date of Repayment |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | ₹ 0 | | ₹ 0 | ₹ 0 | |

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**

b. Please furnish the following details:

| Sl. No. | Under which clause of sub-section (1) of section 92CE primary adjustment is made ? | Amount 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 ? | Whether the excess money has been repatriated within the prescribed time ? | The amount of imputed interest income on such excess money which has not been repatriated within the prescribed time | Expected date of repatriation of money |
|---|---|---|---|---|---|---|
| No records added | | | | | | |

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. Please furnish the following details

| Sl. No. | Amount of expenditure by way of interest or of similar nature incurred (i) | Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (ii) | Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. (iii) | Details of interest expenditure brought forward as per sub-section (4) of section 94B. (iv) | | Details of interest expenditure carried forward as per sub-section (4) of section 94B. (v) | |
|---|---|---|---|---|---|---|---|
| | | | | Assessment Year | Amount | Assessment Year | Amount |
| 1 | ₹ 0 | ₹ 0 | ₹ 0 | | ₹ 0 | | ₹ 0 |

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, 2022) ? **No**

b. Please furnish the following details

| Sl. No. | Nature of the impermissible avoidance arrangement | Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement |
|---|---|---|
| | No records added | |

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 :-

| Sl. 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 depositor | Aadhaar Number of the lender or depositor, if available | Amount of loan or deposit taken or accepted | Whether the loan/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 | Paramount Builders | 5-4-187/3 & 4, 2nd Floor, Soham Mansion, M.G. Road, Secunderabad - 500 003. | AAHFP4040N | | ₹ 7,11,000 | No | ₹ 16,55,939 | Yes-Cheque | Account payee cheque |

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

| Sl. 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 | Aadhaar Number of the person from whom specified sum is received, if available | 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. |
|---|---|---|---|---|---|---|---|
| 1 | Mr. Vinay Kumar Mr.Srikar Tirunahari Vishal Kumar Rajput Mr.Srinivas Boorugu Mr.Veliveti Subrahmanyam 100 Thennarasu Rai | H:No-3-5-1040,Narayanaguda,Hyderabad.500029 | AJDPR3392N | | ₹ 25,289 | Yes-Cheque | Account payee cheque |

| | | | | | | |
|---|---|---|---|---|---|---|
| 2 | Mr.Srikar Tirunahari | H.No 14-1-90/201, Plot no 201, Gayatri Nagar, Allapur, Borabanda, Near Andhra Bank, Hyderabad- 500 018 | AGGPT6216B | ₹ 19,92,010 | Yes-Cheque | Account payee cheque |
| 3 | Vishal Kumar Rajput | 1302,wood park Rodas Enclave,Hiranandani Estate,Thane,400607,Mumbai | ASCPR1887Q | ₹ 18,22,926 | Yes-Cheque | Account payee cheque |
| 4 | Mr.Srinivas Boorugu | Plot no 216, New Vasavi nagar, Karkhana, Sec-bad - 500 015 | AGOPB5489J | ₹ 3,87,925 | Yes-Cheque | Account payee cheque |
| 5 | Mr.Veliveti Subrahmanyam | Flat no-302,Kamuni Residency, beside Vijaya bank, St.no -08, Gandhi Nagar, Hyderabad-500080 | ABEPV4545Q | ₹ 4,20,574 | Yes-Cheque | Account payee cheque |
| 6 | 100 Thennarasu Rajamannar | flat no :304, vaishnavi vintage ,spring field colony ,jeedimetla village ,hyd-500067 | ACSPT7039A | ₹ 87,093 | Yes-Cheque | Account payee cheque |
| 7 | Mr.Annam Lalith Kumar | flat no :62-104,jawa priya lake front fadhma vihar colony ,sainikpuri,kapra,sec-bad 500062 | ANYPA0119K | ₹ 12,25,234 | Yes-Cheque | Account payee cheque |
| 8 | Mr.Siva Rama Krishna Rao | Flat No.504,Sai Akshay consructions,Akshay fortune apartments,near ambedkar statue,Old | CACPS4215B | ₹ 16,88,404 | Yes-Cheque | Account payee cheque |
| 9 | Mrs.Seetha Peddinti | 1-9-52/B/14 Street No-18 Ramanagar Lane Beside Hyderabad -500020 | AGGPP9317F | ₹ 18,08,434 | Yes-Cheque | Account payee cheque |
| 10 | Mr.Jagadish Kumar | Meruvas, 1-9-52/b/4, street no , Ramnagar, lane beside sowmya hospital, hyderabad- | AEWPM3760R | ₹ 11,73,230 | Yes-Cheque | Account payee cheque |
| 11 | Mr.Annam Ramarao | flat no : C2-104, Janapriya Lake front, fadhan Vihar colony, Sainikpuri, Kapra, Sec-bad.500062 | AGBPA7805N | ₹ 8,12,234 | Yes-Cheque | Account payee cheque |
| 12 | Mrs.P.Radhika Rani<br>Mrs.P.Radhika Rani | H No:34-4-43/C,Raghavendra Hills,Near Ammuguda, Railway Station Sainkpuri Sec-bad-500094 | AGCPP5815A | ₹ 18,09,372 | Yes-Cheque | Account payee cheque |
| 13 | Mr.P.Praveen/Mrs.P.Rajyalaxmi | flat no 102, Block C, Kubera towers, Tirumalgiri, Sec-bad-500 015. | ADFPP2151D | ₹ 2,21,874 | Yes-Cheque | Account payee cheque |
| 14 | Mr.Pramod Cherukupally | H.No - 2-3-411/299, Chandranagar colony,Maccha Bollarum, Beside H.P. Gas Godown, sec-bad- 500 010 | ARUPM4350Q | ₹ 32,95,565 | Yes-Cheque | Account payee cheque |
| 15 | Mr.Ramesh Parvatalu Muske | H.No 86, Fulsing naikward, Near Three Aces gate, Ballapur, Chandrapur (dist), Maharashtra, pin-442901 | BLGPM0693D | ₹ 16,26,384 | Yes-Cheque | Account payee cheque |
| 16 | Mrs.Nimmagadda Prabhavathi | plot no 141,h no 29-1380/6,street no 03, west deen dayal nagar,neredmet,sec-bad t.g 50056 | | ₹ 17,13,939 | Yes-Cheque | Account payee cheque |
| 17 | Mr.Mushke Meenaiah | H No 16-4-97,Lalbahadur Nagar,Godavari Khani Peddapalli Dist - 505209 | AJVPM5746M | ₹ 17,50,793 | Yes-Cheque | Account payee cheque |
| 18 | Mr.Hemanth Kumar | No :-72,Vayu Puri,Road no :- 03,Sanikpuri Post,Sec -bad 500094 | AUUPP5998G | ₹ 18,52,494 | Yes-Cheque | Account payee cheque |
| 19 | Mr.Shiv Kumar | Upkaaar Royal Gardens, Villa no 61, Phase III, 4th cross road, Zuzuwadi, Hosur- 635126 | ATRKZ2217K | ₹ 15,11,722 | Yes-Cheque | Account payee cheque |
| 20 | Mrs.D Uma Yadav | H.No. 10-3-32/97&98/2, Victoria Apts, Flat No. 2, East Marredpally, Sec-bad - 500 056. | AGXPY7256M | ₹ 16,32,155 | Yes-Cheque | Account payee cheque |
| 21 | Mrs.Indira Krishna Das/mr.Dinesh K | 5-1-757,Bank Street Koti,Hyderabad-500095 | AOMPS5914F | ₹ 19,50,000 | Yes-Cheque | Account payee cheque |
| 22 | Mrs.Sravanam Anuradha | Flat no :B-20, Sumitra Apts, Indian Air lines Colony, Tirumalagiri, Sec-bad - | BGIPS1347F | ₹ 25,90,000 | Yes-Cheque | Account payee cheque |

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|---|---|---|---|---|---|---|
| 23 | Mr.Rohith Rajarapu | 34/2, Sappers Lane, Near Balamrai Check post, Opp: Classic Gardens, Sec-bad-500 003 | APXPR0524C | ₹ 28,91,670 | Yes-Cheque | Account payee cheque |
| 24 | Mr.Gope Ramesh | H.No 25-392, Godhavari Colony, Naspur, Mancherial (district) | BDFPR3129E | ₹ 25,35,988 | Yes-Cheque | Account payee cheque |
| 25 | Mrs.V.Lalitha Devi/mr.Swamy Iyyapp | flat no 209,Sri Harsha Sethuram,Unique Aptss.Vijay puri colony,Taranka,sec-bad 500017 | ADUPL1756F | ₹ 33,18,063 | Yes-Cheque | Account payee cheque |
| 26 | Mrs.Swarnalatha/mr.M.S.Bhaskar | flat no 205, Muralidhar apts, west marred(ally, Near old lions hospital , sec-bad -500 026 | ARIPM3111B | ₹ 9,54,078 | Yes-Cheque | Account payee cheque |
| 27 | Mr.Shri Chani Ram | H no 18-10-32-C/1,Ahmad Tower,Near SBI,PO-keshevgiri,Chandrayangutta,Hyderabad-05 | AEPPC8401C | ₹ 22,55,204 | Yes-Cheque | Account payee cheque |
| 28 | Sudhakar Thanugula | Flat no:203 ,S.V.residency,street no :4,satya sai enclave,dairy farm road,Bowenpally,Se-bad. | ADQTP3374F | ₹ 32,563 | Yes-Cheque | Account payee cheque |
| 29 | Mrs.Susmitha/mr.Pramod Kumar | Plot no-07, Hanumanji housing co-society , Kakaguda, Karkhana, Sec-bad-500 015 | APTPS0563P | ₹ 28,05,787 | Yes-Cheque | Account payee cheque |
| 30 | Mr.Janna Sashi Bhushan/mrs.Madhav | Plot no :-36,bajarg Nagar Colony,Burton Road,Boluarum,secunderabad-500010 | AOUPJ9685G | ₹ 15,40,046 | Yes-Cheque | Account payee cheque |
| 31 | Miss.Vanitha Malhotra | H No 13-1-150/B/405, Vamsi Enclave, Snehapuri Colony,motinagar,Hyderabad-500018 | ACIPM0814G | ₹ 18,68,282 | Yes-Cheque | Account payee cheque |
| 32 | Mr.Paidipally Raju | Flat no 201, IInd foor, New high apts. Near Walchand arts & science college opp: Pebble scholl, Solapur , M.H. | CJNOO3890D | ₹ 16,50,234 | Yes-Cheque | Account payee cheque |
| 33 | Mrs.Kamisetty Vijaya Lakshmi | flat no 101,Sri Ranga Apts,Opp Keys high school,sec-bad 500025 | ADOPK6439J | ₹ 15,58,626 | Yes-Cheque | Account payee cheque |
| 34 | Mr.Col Shauoor Anjum/mrs.Juveri F | Flat No-59/1,Noc-1Cp-6,Khasa Cantt Amritsar, Punjab-143001 | ALXPS3214J | ₹ 17,98,454 | Yes-Cheque | Account payee cheque |
| 35 | Mr.Kumcham Kesava Reddy/ Mrs.K Sw | B-326,Jana Priya Arcadia,Kowkoor,Bollaram Sec-500010 | | ₹ 17,52,642 | Yes-Cheque | Account payee cheque |
| 36 | Mr.Suresh Venkatkal | flat no 202, kranti space apts. R.K.H.colony, A.S.Rao Nagar, 500 062 | ANHPD4541R | ₹ 5,34,500 | Yes-Cheque | Account payee cheque |
| | | | | | | |
| 37 | Mrs.Adepu Sandhya Rani | H no 24-331/1,Ranga reddy nagar,near nanda foods,Qutbullapur,hyd-37 | ANYPA9664Z | ₹ 5,50,741 | Yes-Cheque | Account payee cheque |
| 38 | Mrs Praveena Chintala | 1-16-7A,J.S.Residency Flat No-101,saninagar Colony,PO trimulgherry,Alwal,Sec-bad-15 | | ₹ 2,34,698 | Yes-Cheque | Account payee cheque |
| 39 | Mrs.Pragya Komal | QTS No:E4/4,BITS pilani campus,BITS,Hyderabad,500078 | AJCPK7790K | ₹ 28,94,704 | Yes-Cheque | Account payee cheque |
| 40 | Mr.Clinton Reuben & Mrs.Phurpala | 135 INF bn(TA) Eco Assam, Veterinary Hospital Complex, PO Titaguri, Dist Kokrajhar, Assam-783374 | AHZPR4815Q | ₹ 29,22,911 | Yes-Cheque | Account payee cheque |
| 41 | Mr.Abhishek Chakravarthi | H:no:1-5-469/6/2 Ayappa nagar,old Alwal,500010 | AFWPC0073J | ₹ 18,26,524 | Yes-Cheque | Account payee cheque |
| 42 | Mr.Ponnapalli Kasi Viswanatham | Flat No-410,Vijaya Satya Residency Attapur Hyd-500048 | AKGPP5382G | ₹ 26,44,784 | Yes-Cheque | Account payee cheque |

| | | | | | | |
|---|---|---|---|---|---|---|
| 43 | Mrs.Arti Mishra/Mr.Sudhanshu Mish | Flat no 302, Victory Residency, 4th floor, Street No. 08 Habsiguda, Hyderabad- 500 007 | BPTPM8733B | ₹ 12,97,911 | Yes-Cheque | Account payee cheque |
| 44 | Chilupuri Srinivas | H. No:36-42/A ,Devamma Basti ,road no :1 ,Jagathgiri gutta,500037 | ALAPC3579R | ₹ 9,59,000 | Yes-Cheque | Account payee cheque |
| 45 | Mr.Shoban Bandari / Mrs.V Swapna | H No. 5-67/1, Padkal, Jakranpally, Nizamabad-503175 | BHEPB0977R | ₹ 18,61,447 | Yes-Cheque | Account payee cheque |
| 46 | Mr.Nayani Suresh Chowdary | .Asst.Comm Officer, Inter state police wireless station, staff qtrs, qtr no III/2, Minister Road, Sec-bad- 500 003 | AJEPC3714C | ₹ 1,08,354 | Yes-Cheque | Account payee cheque |
| 47 | Mrs.Dasarath Varalakshmi | flat no :304 ,legend Ravi residency ,gagan mahal road ,Domalguda,Hyderabad 500029 | ANPPD4747M | ₹ 43,73,296 | Yes-Cheque | Account payee cheque |
| 48 | Mrshekar Murthy & Mrs.Devi Murthy | flat no :402 Gk's Royal orchid,sainikpuri ,secunderabad.500094 | AAHPM2860K | ₹ 20,41,948 | Yes-Cheque | Account payee cheque |
| 49 | Mr.Madhu Mohan Reddy | Plot no :-24,Ananda nagar colony,New Bowenpally,Sec-bad,T.S.500011 | AHWPC8147K | ₹ 1,28,028 | Yes-Cheque | Account payee cheque |
| 50 | Ms.Sajjita Mohapatra | P-17, DIAT Campus, Girinagar, Pune, 411025, Maharashtra-411025 | BKWPM0857Q | ₹ 21,84,528 | Yes-Cheque | Account payee cheque |
| 51 | Mallika Pata | 1241,water Lily way,San Jose, CA 95129.US | BJAPP1622R | ₹ 5,38,965 | Yes-Cheque | Account payee cheque |
| 52 | Mrs.Deepika Chalasani | Flat no 2400 I B,Lodha Belezza,Kukatpally,Hyderabad | ADTPP2138C | ₹ 21,61,753 | Yes-Cheque | Account payee cheque |
| 53 | Mrs.Sujatha & Ms Suma | H no 14-10-510,Habsikot Guest House Road,New Bethehan Colony,Mangelpet Bidar | AKKPP1610R | ₹ 18,58,000 | Yes-Cheque | Account payee cheque |
| 54 | Mr.Mushke Srinivas & Mrs.Mushke | H No : 16-4-17,Lalbahadur nagar,Godawari Khani,Peddapalli Dist - 505209 | DFGPM8254G | ₹ 10,87,204 | Yes-Cheque | Account payee cheque |
| 55 | Mr.Divakar Thakur | Flat no C-401,Mayflower heights,Opp NOMA,Mallapur,Hyd.50076 | ADDPT1127M | ₹ 29,86,854 | Yes-Cheque | Account payee cheque |
| 56 | Mrs.Maya Rani & Mr.Sandeep Kumar | Flat no 205, Padmavathi Towers, Sai Nagar Colony, Alwal, Sec-bad 500015 | ABOPM8586G | ₹ 14,00,000 | Yes-Cheque | Account payee cheque |
| 57 | Mr.Deepak Kumar & Mrs.Lalitha | Flat no 205, Padmavathi Towers, Sainagar Colony, Alwal, Sec-bad | APWPK9798L | ₹ 27,50,000 | Yes-Cheque | Account payee cheque |
| 58 | Mr.Jaspreet Singh Dhingra | 2nd Floor flat no 207 Surbhi Suradha Apts.Ahuja Estates Abids hyderabad-500001 | ARJPD1894M | ₹ 16,09,694 | Yes-Cheque | Account payee cheque |
| 59 | Mrs.Anasuya Damaraju & Mr.Sarath | Door no 30-268/58,flat no 207,Vignan Arcade,Santoshi Ma temple,old Safilguda-50056 T G | ANCPD5159N | ₹ 9,38,072 | Yes-Cheque | Account payee cheque |
| 60 | Mr.Subash Kumar Kana Pally | Plot no:-112,HMT officers colony,Old Alwal,hyderabad | | ₹ 29,44,499 | Yes-Cheque | Account payee cheque |
| 61 | Mrs.Maria Premalatha | plot no :18,Madhu pala Enclave,Akbar Road ,center point ,Bowenpally sec-bad 500009 | BFMPP1442K | ₹ 23,88,800 | Yes-Cheque | Account payee cheque |
| 62 | Mr.C Amarnath/mrs.C.Narmadha | H.no:35, Radhika colony ,west marredpally,Sec-bad.500026 | AAIPC3434E | ₹ 28,99,000 | Yes-Cheque | Account payee cheque |
| 63 | Mr.Bhamana Rajeswar Rao | H no :-12-10-376,flat no:-101,vinayaka residency,back side of arya samaj [illegible] sec-bad 500061 | | ₹ 28,55,084 | Yes-Cheque | Account payee cheque |

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|---|---|---|---|---|---|---|
| 64 | Mr.Adla Somalingam | flat no B-33, Odbi officers qtrs,Hyderabad. | AEAPA9142F | ₹ 64,591 | Yes-Cheque | Account payee cheque |

Note: 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.

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

| Sl. No. | Name of the payer | Address of the payer | Permanent Account Number (if available with the assessee) of the payer | Aadhaar Number of the payer, if available | Nature of transaction | Amount of receipt | Date of receipt |
|---|---|---|---|---|---|---|---|
| No records added | | | | | | | |

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:-

| Sl. No. | Name of the payer | Address of the payer | Permanent Account Number (if available with the assessee) of the payer | Aadhaar Number of the payer, if available | Amount of receipt |
|---|---|---|---|---|---|
| No records added | | | | | |

b.(c). Particulars of each payment made 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 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

| Sl. No. | Name of the payee | Address of the payee | Permanent Account Number (if available with the assessee) of the payee | Aadhaar Number of the payee, if available | Nature of transaction | Amount of payment | Date of payment |
|---|---|---|---|---|---|---|---|
| No records added | | | | | | | |

b.(d). Particulars of each payment made 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 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

| Sl. No. | Name of the payee | Address of the payee | Permanent Account Number (if available with the assessee) of the payee | Aadhaar Number of the payee, if available | Amount of payment |
|---|---|---|---|---|---|
| No records added | | | | | |

Note: 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.

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:-

| Sl. No. | Name of the payee | Address of the payee | Permanent Account Number (if available with the assessee) of the payee | Aadhaar Number of the payee, if available | Amount of 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 | Paramount Builders | 5-4-187/3&4,2nd floor,Soham mansion,MG Road,Ranigunj,Secundrabad-500003 | AAHFP4040N | | ₹ 16,55,939 | ₹ 16,55,939 | Yes-Cheque | Account payee cheque |
| 2 | Mr.Srikar Tirunahari V.14 | H.No 14-1-90/201, Plot no 201, Gayatri Nagar, Allapur, Borabanda, Near Andhra Bank, Hyderabad- 500 018 | AGGPT6218B | | ₹ 26,506 | ₹ 26,506 | Yes-Cheque | Account payee cheque |
| 3 | Mrs.Sreelatha Gurung V.10 | P.No -89, J.K.Colony, East Kakatiya Nagar,Neredmet, Sec-bad 500 056 | BDQPG0924B | | ₹ 35,741 | ₹ 35,741 | Yes-Cheque | Account payee cheque |
| 4 | Mrs.V.Lalitha Devi/mr.Swamy Iyyapp V.15 | flat no 209,Sri Harsha Sethuram,Unique Aptss.Vijay puri colony,Taranka,sec-bad 500017 | ADUPL1756F | | ₹ 59,633 | ₹ 59,633 | Yes-Cheque | Account payee cheque |
| 5 | Sudhakar Thanugula V.203 | Flat no:203 ,S.V.residency,street no :4,satya sai enclave,dairy farm road,Bowenpally,Se-bad. | ADQTP3374F | | ₹ 28,213 | ₹ 28,213 | Yes-Cheque | Account payee cheque |
| 6 | Miss.Vanitha Malhotra V.218 | H No 13-1-150/B/405, Vamsi Enclave, Snehapuri Colony,motinagar,Hyderabad-500018 | ACIPM0814G | | ₹ 10,834 | ₹ 10,834 | Yes-Cheque | Account payee cheque |
| 7 | Mr.Kumcham Kesava Reddy/ Mrs.K Sw V.224 | B-326,Jana Priya Arcadia,Kowkoor,Bollaram Sec-500010 | | | ₹ 1,11,588 | ₹ 1,11,588 | Yes-Cheque | Account payee cheque |
| 8 | Mr.Suresh Venkatkal V.226 | flat no 202, kranti space apts, R.K.H.colony, A.S.Rao Nagar, 500 062 | ANHPD4541R | | ₹ 2,10,585 | ₹ 2,10,585 | Yes-Cheque | Account payee cheque |
| 9 | Ms.Sajjita Mohapatra V.64 | P-17, DIAT Campus, Girinagar, Pune, 411025, Maharashtra-411025 | BKWPM0857Q | | ₹ 1,10,041 | ₹ 1,10,041 | Yes-Cheque | Account payee cheque |

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:-

| Sl. No. | Name of the payer | Address of the payer | Permanent Account Number (if available with the assessee) of the payer | Aadhaar Number of the payer, if available | 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 |
|---|---|---|---|---|---|
| No records added | | | | | |

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:-

| Sl. No. | Name of the payer | Address of the payer | Permanent Account Number (if available with the assessee) of the payer | Aadhaar Number of the payer, if available | 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 |
|---|---|---|---|---|---|
| No records added | | | | | |

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or 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 the extent available

| Sl. No. | Assessment Year | Nature of loss/allowance | Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed) | All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD | Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD(To be filled in for assessment year 2021-22 only) | Amount as assessed (give reference to relevant order) Amount | Order U/s & Date | Remarks |
|---|---|---|---|---|---|---|---|---|
| No records added | | | | | | | | |

| | |
|---|---|
| b. Whether a change in share holding 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 |
| c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ? | No |
| Please furnish the details of the same. | ₹ 0 |
| d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ? | No |

| | |
|---|---|
| Please furnish the details of the same. | ₹ 0 |
| 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. | |
| Please furnish the details of the same. | ₹ 0 |

| | |
|---|---|
| 33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). | No |

| Sl. No. | Section under which deduction is claimed | Amounts admissible as per the provision of the Income-tax Act,1961 and 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. |
|---|---|---|
| No records added | | |

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|---|---|
| 34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ? | Yes |

| Sl. No. | Tax deduction and collection Account Number (TAN) (1) | Section (2) | Nature of payment (3) | Total amount of payment or receipt of the nature specified in column (3) (4) | Total amount on which tax was required to be deducted or collected out of (4) (5) | Total amount on which tax was deducted or collected at specified rate out of (5) (6) | Amount of tax deducted or collected out of (6) (7) | Total amount on which tax was deducted or collected at less than specified rate out of (7) (8) | Amount of tax deducted or collected on (8) (9) | Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10) |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | HYDV15989B | 194A | Interest other than Interest on securities | ₹ 28,98,315 | ₹ 28,98,315 | ₹ 28,98,315 | ₹ 2,17,374 | ₹ 0 | ₹ 0 | ₹ 0 |
| 2 | HYDV15989B | 194C | Payments to contractors | ₹ 3,78,04,633 | ₹ 3,78,04,633 | ₹ 3,78,04,633 | ₹ 4,55,588 | ₹ 0 | ₹ 0 | ₹ 0 |
| 3 | HYDV15989B | 194H | Commission or brokerage | ₹ 7,32,927 | ₹ 7,32,927 | ₹ 7,32,927 | ₹ 27,498 | ₹ 0 | ₹ 0 | ₹ 0 |
| 4 | HYDV15989B | 194-I | Rent | ₹ 6,81,005 | ₹ 6,81,005 | ₹ 6,81,005 | ₹ 10,233 | ₹ 0 | ₹ 0 | ₹ 0 |
| 5 | HYDV15989B | 194J | Fees for professional or technical services | ₹ 38,39,469 | ₹ 38,39,469 | ₹ 38,39,469 | ₹ 2,88,064 | ₹ 0 | ₹ 0 | ₹ 0 |

| | |
|---|---|
| (b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ? | Yes |
| Please furnish the details: | |

| Sl. 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 | Please furnish list of details/transactions which are not reported. |
|---|---|---|---|---|---|---|
| 1 | HYDV15989B | 26Q | 31-Mar-2021 | 28-Oct-2020 | Yes | |
| 2 | HYDV15989B | 26Q | 31-Mar-2021 | 30-Jan-2021 | Yes | |
| 3 | HYDV15989B | 26Q | 01-Feb-2021 | 30-Jan-2021 | Yes | |
| 4 | HYDV15989B | 26Q | 15-Jul-2021 | 25-May-2021 | Yes | |

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? **Yes**

Please furnish:

| Sl. No. | Tax deduction and collection Account Number (TAN) (1) | Amount of interest under section 201(1A)/206C(7) is payable (2) | Amount paid out of column (2) along with date of payment. (3) | |
|---|---|---|---|---|
| | | | Amount | Date of payment |
| 1 | HYDV15989B | ₹ 3,999 | ₹ 2,685 | 08-Jul-2020 |
| 2 | HYDV15989B | ₹ 0 | ₹ 1,563 | 27-Aug-2020 |
| 3 | HYDV15989B | ₹ 4,062 | ₹ 544 | 08-Dec-2020 |

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

| Sl. No. | Item Name | Unit Name | Opening stock | Purchases during the pervious year | Sales during the pervious year | Closing stock | Shortage/excess, if any |
|---|---|---|---|---|---|---|---|
| 1 | | | 0 | 0 | 0 | 0 | 0 |

(b). In the case of manufacturing concern, give quantitative details of the prinicipal items of raw materials, finished products and by-products.

A. Raw materials:

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

B. Finished products :

| Sl. No. | Item Name | Unit Name | Opening stock | Purchases during the pervious year | Quantity manufactured during the pervious year | Sales during the pervious year | Closing stock | Shortage/excess, if any |
|---|---|---|---|---|---|---|---|---|
| No records added | | | | | | | | |

C. By-products

| Sl. No. | Item Name | Unit Name | Opening stock | Purchases during the pervious year | Consumption during the pervious year | Sales during the pervious year | Closing stock | Shortage/excess, if any |
|---|---|---|---|---|---|---|---|---|
| No records added | | | | | | | | |

36.(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 ?

Please furnish the following details:-

| Sl. No. | Amount received | Date of receipt |
|---|---|---|
| No records added | | |

37. Whether any cost audit was carried out ?

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 ?

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. ?

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:

| Sl. No. | Particulars | Previous Year | | % | Preceding previous Year | | % |
|---|---|---|---|---|---|---|---|
| (a) | Total turnover of the assessee | 89645970 | | | 132634292 | | |
| (b) | Gross profit / Turnover | 29250917 | 89645970 | 32.63 | 34278309 | 132634292 | 25.84 |
| (c) | Net profit / Turnover | 20002132 | 89645970 | 22.31 | 24482040 | 132634292 | 18.46 |
| (d) | Stock-in-Trade / Turnover | 0 | 89645970 | 0 | 0 | 132634292 | 0 |
| (e) | Material consumed / Finished goods produced | 0 | 0 | 0 | 0 | 0 | 0 |

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.

| Sl. 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 |
|---|---|---|---|---|---|---|
| No records added | | | | | | |

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

b. Please furnish

| Sl. 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/ furnished transactions which are required to be reported ? | Please furnish list of the details/transactions which are not reported. |
|---|---|---|---|---|---|---|
| No records added | | | | | | |

43.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

b. Please furnish the following details:

Date of furnishing of report

c.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, 2022)

| Sl. 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 | |
| | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 0 |

Accountant Details

## Accountant Details

| | |
|---|---|
| Name | AJAY CHIRANJILAL MEHTA |
| Membership Number | 035449 |
| FRN (Firm Registration Number) | |
| Address | 5-4-187/3 AND 4, 1ST FLOORSOHAM MANSION, M G ROADRANIGUNJ, Secunderabad H.O, Secunderabad, HYDERABAD, 36- Telangana, 91-India, Pincode - 500003 |
| Place | SECUNDERABAD |
| Date | 06-Jan-2022 |

Additions Details (From Point No.18)

| Description of the Block of Assets/Class of Assets | Sl. No. | Date of Purchase | Date put to Use | Purchase Value (1) | Adjustments on Account of | | | Total Value of Purchases (B) (1+2+3+4) |
|---|---|---|---|---|---|---|---|---|
| | | | | | CENVAT (2) | Change in Rate of Exchange (3) | subsidy or grant or reimbursement, by whatever name called (4) | |
| Furnitures & Fittings @ 10% | No records added | | | | | | | |

| Description of the Block of Assets/Class of Assets | Sl. No. | Date of Purchase | Date put to Use | Purchase Value (1) | Adjustments on Account of | | | Total Value of Purchases (B) (1+2+3+4) |
|---|---|---|---|---|---|---|---|---|
| | | | | | CENVAT (2) | Change in Rate of Exchange (3) | subsidy or grant or reimbursement, by whatever name called (4) | |
| Plant and Machinery @ 15% | No records added | | | | | | | |

| Description of the Block of Assets/Class of Assets | Sl. No. | Date of Purchase | Date put to Use | Purchase Value (1) | Adjustments on Account of | | | Total Value of Purchases (B) (1+2+3+4) |
|---|---|---|---|---|---|---|---|---|
| | | | | | CENVAT (2) | Change in Rate of Exchange (3) | subsidy or grant or reimbursement, by whatever name called (4) | |
| Plant and Machinery @ 40% | No records added | | | | | | | |

Deductions Details (From Point No.18)

| Description of the Block of Assets/Class of Assets | Sl. No. | Date of Sale | Amount | Whether deletions are out of purchases put to use for less than 180 days |
|---|---|---|---|---|
| Furnitures & Fittings @ 10% | No records added | | | |

| Description of the Block of Assets/Class of Assets | Sl. No. | Date of Sale | Amount | Whether deletions are out of purchases put to use for less than 180 days |
|---|---|---|---|---|
| Plant and Machinery @ 15% | No records added | | | |

| Description of the Block of Assets/Class of Assets | Sl. No. | Date of Sale | Amount | Whether deletions are out of purchases put to use for less than 180 days |
|---|---|---|---|---|
| Plant and Machinery @ 40% | No records added | | | |

This form has been digitally signed by **AJAY CHIRANJILAL MEHTA** having PAN **AATPM6413C** from IP Address **SECUNDERABAD** on **07/01/2022 08:59:41 PM** Dsc Sl.No and issuer **,C=IN,O=Capricorn Identity Services Pvt Ltd.,OU=Certifying Authority**