INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year
2021-22

PAN	AADCM5906D		
Name	MODI HOUSING PRIVATE LIMITED		
Address	5-4-187/3 AND 4,3RD FLOOR , SOHAM MANSION , M.G.ROAD , RANIGUNJ , SECUNDERABAD , 36-Telangana , 91-India , 500003		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	156269790100222

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		6,79,23,400
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	1,70,94,962
	Interest and Fee Payable	5	27,08,964
	Total tax, interest and Fee payable	6	1,98,03,926
	Taxes Paid	7	2,02,16,655
	(+)Tax Payable /(-)Refundable (6-7)	8	(-) 4,12,730
Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

This return has been digitally signed by SOHAM MODI in the capacity of Managing Director having PAN ABMPM6725H from IP address 10.1.219.49 on 10-02-2022 19:30:14

DSC Sl. No. & Issuer 3097367 & 51172928CN=Capricorn CA 2014,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

System Generated

Barcode/QR Code

AADCM5906D061562697901002228B4939AAE99C4CB7A25915827B7DD79BD2DECF52

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name Of Assessee	**: Modi Housing Private Limited**		
PAN	**: AADCM5906D**		
Office Address	: 5-4-187/3 And 4,3rd Floor, Soham Mansion, M.g.road, Ranigunj, Secunderabad, Telangana-500003		
Status	: PUB NOT INT	Assessment Year	: 2021 - 2022
Ward No	: WARD 16(4),HYDERABAD	Financial Year	: 2020 - 2021
D.O.I.	: 31/12/2002		
Phone No.	: 0-0	Mobile No.	: 9121282860
Email Address	: it_d@modiproperties.com		
Name Of Bank	: Hdfc Bank Ltd		
Micr Code	: 500240003		
Ifsc Code	: Hdfc0000042		
Address	: Hyderabad - Secunderabad		
Account No.	: 00422000016899		
Opted For Taxation U/s 115BAA	: Yes		
Return	: Original		

COMPUTATION OF TOTAL INCOME

Profits And Gains From Business And Profession			67258063
Modi Housing Pvt Ltd			
Profit Before Tax As Per Profit And Loss Account		78230959	
Add :			
Expenses Related To Exempt Income Disallowed U/s 14a	6858707		
Expenses Related To Exempt Income Other Than Disallowed U/s 14a	4066762		
Disallowed U/s 36	29586		
Disallowed U/s 37	1078180	12033235	
		90264194	
Less :			
Interest On Fd	656445		
Interest On It Refund	8891		
Share Of Income From Firm	21979236		
Any Other Exempt Income	302957		
Allowed Depreciation	58602	-23006131	
		67258063	
Profit From Firm : Green Wood Estates			
Profit		-121827	
Less: Profit Exempt U/s 10(2A)		121827	
Profit From Firm : Summit Sales Llp			
Profit		11266311	
Less: Profit Exempt U/s 10(2A)		-11266311	
Profit From Firm : Modi Farm House Llp			
Profit		-687259	
Less: Profit Exempt U/s 10(2A)		687259	
Profit From Firm : Villa Orchids Llp			
Profit		10001066	
Less: Profit Exempt U/s 10(2A)		-10001066	

Profit From Firm : Serene Constructions Llp

Profit		377163	
Less: Profit Exempt U/s 10(2A)		-377163	
Profit From Firm : Serene Clubs And Resorts Llp			
Profit		37049	
Less: Profit Exempt U/s 10(2A)		-37049	
Profit From Firm : Modi Realty Miryalguda Llp			
Profit		15693	
Less: Profit Exempt U/s 10(2A)		-15693	
Profit From Firm : Modi Realty Siddipet Llp			
Profit		-13413	
Less: Profit Exempt U/s 10(2A)		13413	
Profit From Firm : Silver Oak Villas Llp			
Profit		233133	
Less: Profit Exempt U/s 10(2A)		-233133	
Profit From Firm : Modi Realty Vikarabad Llp			
Profit		-69393	
Less: Profit Exempt U/s 10(2A)		69393	
Income From Other Sources			665336
Interest On It Refund		8891	
Interest From Fd		656445	
Total		665336	
Gross Total Income			67923399
Total Income			67923399
Total Income Rounded Off U/s 288A			67923400

COMPUTATION OF TAX ON TOTAL INCOME

Tax On Rs. 67923400 @ 22%		14943148	
		14943148	
Add: Surcharge @ 10%		1494315	
		16437463	
Add: Health And Education Cess @ 4%		657499	
		17094962	
Less Tax Deducted At Source			
Section 194c: Contractors And Sub-contractors	4828		
Section 194a: Other Interest	42627		
Section 194i(b): Section 194i(b)	19200		
Section 194-ia: Tds On Sale Of Immovable Property	150000	216655	
		16878307	
Add Interest Payable			
Interest U/s 234A	337566		
Interest U/s 234B	1519047		
Interest U/s 234C	852351	2708964	
		19587271	
Less Self Assessment Tax U/s 140A			
6910333 - 12133 - 20-12-2021	15000000		
6910333 - 13374 - 22-12-2021	5000000	20000000	

Refundable (412729)
Tax Rounded Off U/s 288B (412730)

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%	2531746	12%	2025397	-	0	0	2531746	75951
IInd	15-09-2020	45%	7595238	36%	6076191	-	0	0	7595238	227856
IIIrd	15-12-2020	75%	12658730	75%	12658730	-	0	0	12658730	379761
IVth	15-03-2021	100%	16878307	100%	16878307	-	0	0	16878307	168783

SOHAM MODI
(Managing Director)

Details Of Bank Accounts

Name & Address Of The Bank Branch	Ifs Code	Account No.	Type Of Account
Axis Bank Secunderabad	UTIB0000068	UTIB0000068	Current
Hdfc Bank R.p.road	HDFC0002705	50200000221471	Current
Yes Bank Begumpet, Secundrabad	YESB0000097	009763700001773	Current

Information regarding Turnover/Gross Receipt Reported for GST	
GSTIN	**Annual value of outward supplies as per the GST returns filed**
36AADCM5906D1ZP	Nil
36AADCM5906D2ZO	28969082
Total	**28969082**

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.
MACHINERY AND PLANT	15.00%	3,90,680.00	0.00	0.00	0.00	3,90,680.00	58,602.00	3,32,078.00
Total		**3,90,680.00**	**0.00**	**0.00**	**0.00**	**3,90,680.00**	**58,602.00**	**3,32,078.00**

LOSSES TABLE

A.Y.	HEAD	LOSSES		
		BROUGHT FORWARD	SET-OFF	CARRIED FORWARD
2020-21	Ordinary Business	55493	-	-
2020-21	Unabsorbed Depreciation	68943	-	-

As per Form 26AS [File Creation Date: 05-01-2022] last imported on 05-01-2022 11:06 AM

Details of Tax Deducted at Source on Income other than Salary

Sl. No.	Tax Deduction Account Number (TAN) of the Deductor	Name and address of the Deductor	Amount paid /credited	Total tax deducted	B/F Tax	Amount claimed for this year	C/F Tax
194A : Other Interest							

1.	MUMY02084F	YES BANK LIMITED	568362	42627	Nil	42627	Nil
194C : Contractors and sub-contractors							
1.	HYDM19819C	MEHTA & MODI REALTY KOWKUR LLP	321800	4828	Nil	4828	Nil
194I(B) : SECTION 194I(B)							
1.	HYDM17541G	MODI REALTY GENOME VALLEY LLP	256000	19200	Nil	19200	Nil
		Grand Total	**1146162**	**66655**	**Nil**	**66655**	**Nil**

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	XPJOHEA	VITXX XXERAPEUTICS PRIVATE LIMITED	AABCV1543M	AH8137872	20000000	24/02/2021	150000	02/03/2021	24/02/2021	150000
				Grand Total	**20000000**		**150000**			**150000**

ANY OTHER EXEMPT INCOME

Sr. No.	Particulars	Amount
1	SHARE OF IT REFUND-SUMMIT SALES LLP	302957.00
	Total	**302957.00**

DISALLOWED EXPENSES RELATED TO EXEMPT INCOME

Sr. No.	Particulars	Amount
1	Share of Direct Expenditure (Income Tax Paid)	6858707.00
2	Loss from Partnership Firms and LLPs	940713.00
3	Share of Income Tax Paid for Loss from Partnership Firms and LLPs	3126049.00
	Total	**10925469.00**

DISALLOWED U/S 36

Sr. No.	Particulars	Amount
1	Emloyee Contribution of PF	29586.00
	Total	**29586.00**

DISALLOWED U/S 37

Sr. No.	Particulars	Amount
1	Interest on TDS	1221.00
2	Interest on GST	4297.00
3	PRIOR PERIOD ITEMS	1072662.00
	Total	**1078180.00**

Details of Taxpayer Information Summary

S. N.	Information Category (1)	Income Head (2)	Section (3)	Processed Value (4)	Derived Value (5)	As per Computation (6)	Difference (7)=(5)-(6)	As per 26AS (8)	Difference (9)=(8)-(6)
1	Rent received			256000	256000				
2	Interest from deposit	Other Source	194A	568364	568364	656445.00	-88081.00	568362.00	-88083.00
3	Sale of land or building			20000000	20000000				
4	Receipts from transfer of immovable property			20000000	20000000				
5	Business receipts	Business		248600	248600				
6	Purchase of immovable property			59000000	59000000				
7	Purchase of time deposits			50500000	50500000				

Name Of Assessee	: **Modi Housing Private Limited**		
PAN	: **AADCM5906D**		
Office Address	: 5-4-187/3 And 4,3rd Floor, Soham Mansion, M.g.road, Ranigunj, Secunderabad, Telangana-500003		
Status	: PUB NOT INT	Assessment Year	: 2021 - 2022
Ward No	: WARD 16(4),HYDERABAD	Financial Year	: 2020 - 2021
D.O.I.	: 31/12/2002		
Phone No.	: 0-0	Mobile No.	: 9121282860
Email Address	: it_d@modiproperties.com		
Name Of Bank	: Hdfc Bank Ltd		
Micr Code	: 500240003		
Ifsc Code	: Hdfc0000042		
Address	: Hyderabad - Secunderabad		
Account No.	: 00422000016899		
Opted For Taxation U/s 115BAA	: Yes		
Return	: Original		

COMPUTATION OF TOTAL INCOME

67258063

Profits And Gains From Business And Profession

Modi Housing Pvt Ltd		
Profit Before Tax As Per Profit And Loss Account		78230959
Add :		
Expenses Related To Exempt Income Disallowed U/s 14a	6858707	
Expenses Related To Exempt Income Other Than Disallowed U/s 14a	4066762	
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Total Income			67923399
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Tax On Rs. 67923400 @ 22%		14943148	
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Add Interest Payable			
Interest U/s 234A	337566		
Interest U/s 234B	1519047		
Interest U/s 234C	852351	2708964	
		19587271	

SM

Less Self Assessment Tax U/s 140A			
6910333 - 12133 - 20-12-2021	15000000		
6910333 - 13374 - 22-12-2021	5000000	20000000	
Refundable			(412729)
Tax Rounded Off U/s 288B			(412730)

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)
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IIIrd	15-12-2020	75%	12658730	75%	12658730	-	0	0	12658730	379761
IVth	15-03-2021	100%	16878307	100%	16878307	-	0	0	16878307	168783

SOHAM MODI
(Managing Director)

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			More than 180 Days	Less than 180 Days				
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MACHINERY AND PLANT	15.00%	3,90,680.00	0.00	0.00	0.00	3,90,680.00	58,602.00	3,32,078.00
Total		**3,90,680.00**	**0.00**	**0.00**	**0.00**	**3,90,680.00**	**58,602.00**	**3,32,078.00**

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2020-21	Unabsorbed Depreciation	68943	-	-

SM

ANY OTHER EXEMPT INCOME

Sr. No.	Particulars	Amount
1	SHARE OF IT REFUND-SUMMIT SALES LLP	302957.00
	Total	**302957.00**

DISALLOWED EXPENSES RELATED TO EXEMPT INCOME

Sr. No.	Particulars	Amount
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	Total	**10925469.00**

DISALLOWED U/S 36

Sr. No.	Particulars	Amount
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	Total	**29586.00**

DISALLOWED U/S 37

Sr. No.	Particulars	Amount
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2	Interest on GST	4297.00
3	PRIOR PERIOD ITEMS	1072662.00
	Total	**1078180.00**

Details of Taxpayer Information Summary

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5	Business receipts	Business		248600	248600				
6	Purchase of immovable property			59000000	59000000				
7	Purchase of time deposits			50500000	50500000				

Alphabets of Trust

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

INDEPENDENT AUDITOR'S REPORT

TO
THE MEMBERS OF
M/s. MODI HOUSING PRIVATE LIMITED

REPORT ON THE FINANCIAL STATEMENTS

OPINION

I have audited the accompanying Standalone financial statements of **MODI HOUSING PRIVATE LIMITED ("the Company")** which comprise the Balance Sheet as at March 31, 2021, the Statement of Profit and Loss for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In my opinion and to the best of my information and according to the explanations given to me, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021, and profit for the year ended on that date.

BASIS OF OPINION

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

KEY AUDIT MATTERS

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

As per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

AJAY MEHTA
Chartered Accountant
M.No.035449
SECUNDERABAD

5-4-187/3 & 4, Soham Mansion, M. G. Road, SECUNDERABAD - 500 003.
27544517, 27543213 Cell : 98484 50353 E-mail : ajayca_12@yahoo.com

INFORMATION OTHER THAN THE FINANCIAL STATEMENTS AND AUDITORS' REPORT THEREON

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and auditor's report thereon.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained during the course of my audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I are required to report that fact. I have nothing to report in this regard.

RESPONSIBILITY OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

Alphabets of Trust

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

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

• Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

• Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

AJAY MEHTA
Chartered Accountant
M.No.035449
SECUNDERABAD

5-4-187/3 & 4, Soham Mansion, M. G. Road, SECUNDERABAD - 500 003.
27544517, 27543213 Cell : 98484 50353 E-mail : ajayca_12@yahoo.com

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

Alphabets of Trust

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

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

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

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

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

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

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

d) On the basis of the written representations received from the directors as on 31st March, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.

e) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

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

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

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

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

Place: Secunderabad
Date: 29/11/2021
UDIN: 22035449AAAAB01794

ANNEXURE A TO THE INDEPENDENT AUDITORS' REPORT

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

1. In relation to the fixed assets:
   a. The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets;
   b. As explained to me, the fixed assets were physically verified during the year by the Management in accordance with a regular Program of verification which, in my opinion, provides for physical verification of all the fixed assets at reasonable intervals. According to the information and explanations given to me, no material discrepancies were noticed on such verification.
   c. The title deeds of immovable properties are held in the name of the company.
2. As explained to me, inventories were physically verified during the year by the management at reasonable intervals no material discrepancies were noticed.
3. According to the Information given to me the Company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the Register maintained under section 189 of the Companies Act.
4. In my opinion and according to the information and explanations given to me, the Company has complied with the provisions of Sections 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, as applicable.
5. In my opinion and according to the information and explanations given to me, the Company has not accepted any deposits during the year, hence reporting under clause 3(v) of the Order are not applicable to the Company.
6. The Central Government has not prescribed maintenance of cost records by the Company pursuant to the Companies (Cost Records and Audit) Rules, 2014 prescribed by the Central Government under Section 148(1) of the Companies Act, 2013. Hence, reporting under clause 3(vi) of the Order are not applicable to the company.
7. According to the information and explanations given to me, in respect of statutory dues:

   The Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income-tax, Sales-tax, Value Added Tax, Wealth tax, Service tax, Customs duty, Excise duty, Cess, and other material statutory dues applicable to it with the appropriate authorities; But there are undisputed amounts outstanding on the Balance sheet date, details of which are furnished below:

Name of the Statute	Nature of the dues	Amount (Rs.)	Period to which it relates	Due Date	Date of payment
Income Tax,1961	TDS-194J(b)	Rs.8,865/-	March 2021	31-05-2021	

   a) There are no disputed amount payable in respect of Income tax, Provident Fund, Employees' State Insurance, Sales-tax, Value Added Tax, Wealth tax, Service tax, Customs duty, Excise duty, Cess, and other material statutory dues in arrears as at

AJAY MEHTA Chartered Accountant M.No.035449 SECUNDERABAD

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

Alphabets of Trust

b) March 31st 2021 for a period of more than 6 months from the date they become payable.

c) There were no dues of Service Tax, value Added Tax, Service Tax, Wealth Tax, Custom Duty, Excise Duty and Cess which have not been deposited as at March 31, 2021 on account of dispute.

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

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

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

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

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

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

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

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

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

AJAY MEHTA
Chartered Accountant
M.No.035449
SECUNDERABAD

Ajay Mehta
(Chartered Accountant)
Membership No.035449

Place: Secunderabad
Date: 29/11/2021
UDIN: 22035449AAAAB01794

MODI HOUSING PVT. LTD.
CIN: U45200TG2002PTC040192
Balance Sheet as at 31st March, 2021

(in Rs.)

	Particulars	Note No.	As at 31st March, 2021		As at 31st March, 2020	
I.	EQUITY AND LIABILITIES					
1	Shareholders' funds					
	(a) Share capital	2	2,04,000		2,04,000	
	(b) Reserves and Surplus	3	22,51,54,993		16,67,27,960	
				22,53,58,993		16,69,31,960
2	Current Liabilites					
	(a) Short-Term Borrowings	4	1,06,35,654		45,74,207	
	(b) Short-Term Provisions	5	1,98,03,926		-	
	(c) Other Current Liabilities	6	8,49,67,116		11,95,17,215	
				11,54,06,697		12,40,91,422
	TOTAL			34,07,65,690		29,10,23,383
II.	ASSETS					
1	Non-current assets					
	(a) Fixed Assets					
	(i) Tangible Assets	7	38,225		38,225	
	(b) Non-Current Investments	8	14,67,15,720		17,20,76,039	
				14,67,53,945		17,21,14,264
2	Deferred Tax			76,402		76,402
3	Current assets					
	(a) Current Investments	9	3,34,36,585		10,00,000	
	(b) Cash and Bank Balances	10	86,25,550		83,40,526	
	(c) Loans & Advances	11	1,51,51,278		88,02,844	
	(d) Trade Receivables	12	5,34,05,114		80,184	
	(e) Inventory	13	8,30,70,910		10,04,01,622	
	(f) Other Current Assets	14	2,45,905	19,39,35,343	2,07,542	11,88,32,718
	TOTAL			34,07,65,690		29,10,23,383
	Significant Accounting Policies	1				
	Notes to Financial Statements	2-21				

As per my Report of even date

AJAY MEHTA Chartered Accountant M.No.035449 SECUNDERABAD

(Ajay Mehta)
Chartered Accountant
M.No:- 035449
Place : Secunderabad
Date : 29|11|2021
UDIN : 22035449AAAAB01794

For and on behalf of the Board
Modi Housing Private Limited

(Soham Modi)
Director
DIN:00522546

(Tejal Modi)
Director
DIN:06983437

MODI HOUSING PVT. LTD.

CIN: U45200TG2002PTC040192

Statement of Profit and Loss for the year ended 31st March, 2021

(in Rs.)

	Particulars	Note No.	Year ended 31st March,2021		Year ended 31st March,2020	
	INCOME :					
I.	Revenue from Operations	14	15,24,21,085		10,29,660	
II.	Other income	15	2,33,33,519		3,46,00,872	
III.	**Total Revenue(I+II)**			17,57,54,604		3,56,30,532
IV.	**EXPENSES :**					
	Land Purchase/Development Expenses	16	6,01,32,421		10,04,01,622	
	Changes in Inventory	17	1,53,92,712		(10,04,01,622)	
	Financial Costs	18	4,03,222		2,53,624	
	Employee Benefit Expenses	19	35,17,773		-	
	Other Expenses	20	1,71,36,804		86,73,067	
	Depreciation	7	-		-	
	Share of Loss from Partnership Firms/LLP's		9,40,713		7,86,437	
V	**Total expenses**			9,75,23,645		97,13,128
VI.	**Profit/(Loss) before tax (V-III)**			**7,82,30,959**		**2,59,17,404**
VII.	Tax expense:					
	(1) Current tax		1,98,03,926		-	
	(2) Deferred tax		-		53,810	
				1,98,03,926		53,810
VII.	**Net Profit for the period(VI-VII)**			**5,84,27,033**		**2,58,63,594**
VIII.	Earnings per equity share:					
	(1) Basic			2,864		1,268
	Significant Accounting Policies	1				
	Notes to Financial Statements	2-21				

As per my Report of even date

AJAY MEHTA Chartered Accountant M.No.035449 SECUNDERABAD

(Ajay Mehta)
Chartered Accountant
M.No:- 035449
Place : Secunderabad
Date : 29/11/2021
UDIN : 22035449AAAAB01794

For and on behalf of the Board
Modi Housing Private Limited

(Soham Modi)
Director
DIN:00522546

(Tejal Modi)
Director
DIN:06983437

MODI HOUSING PRIVATE LIMITED
CIN: U45200TG2002PTC040192
Notes on Financial Statements for the Year ended 31st March, 2021

Note No 1 Significant Accounting Policies

a) Basis of Preparation

Basis of Accounting

The financial statements have been prepared to comply in all material respects with the accounting standards notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules 2014. The financial statements have been prepared on an accrual basis and under the historical cost convention. The financial statements are presented in Indian rupees rounded off to the nearest rupee.

Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires judgments, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known/materialized.

b) Fixed Assets:

Fixed Assets are stated at cost, less accumulated depreciation and impairment losses, if any. Cost comprises of the purchase price (net of inputs of taxes paid) and any attributable cost of bringing the asset to its working condition for its intended use.

c) Depreciation:

Depreciation in respect of fixed assets is on written down value method as per the useful life prescribed under Schedule II to Companies Act, 2013.

d) Retirement Benefits:

Short Term Employee Benefits:

All employee benefits payable wholly within twelve months of rendering the service are classified as short term employee benefits. Benefits such as salaries, wages, expected cost of bonus etc. are recognized in the period in which the employee renders the related services.

Post-Employment benefits (Defined Contribution Plan):

The state governed provident fund scheme, employee state insurance scheme and employees' pension scheme are defined contribution plans. The contribution paid/payable under the scheme is recognized during the period in which the employee renders the related services.

e) Investments:

Current investments are carried at lower of cost and quoted/fair value, computed category wise. Long term investments are stated at cost. Provision for diminution in the value of long-term investments is made only if such a decline is other than temporary.

AJAY MEHTA Chartered Accountant M.No.035449 SECUNDERABAD

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f) 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 up to the balance sheet date bear to the estimated total cost of each project.

The estimated 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.

g) Taxation

Current Tax is determined as the amount of tax payable in respect of taxable income for the year. The deferred tax for timing difference between the book and tax profit for the year is accounted using tax rates and tax laws that have been enacted or substantially enacted at the balance sheet date. Deferred tax assets arising from the timing difference are recognized to the extent that there is reasonable certainty that sufficient future taxable income will be available.

h) Impairment of Assets:

At the Balance Sheet date, an assessment is done to determine whether there is any indication of impairment in the carrying amount of the Group's fixed assets. If any such indication exists, the asset's recoverable amount is estimated. An impairment loss is recognized whenever the carrying amount of an asset exceeds its recoverable amount. After recognition of impairment loss, the depreciation charge for the asset is adjusted in future periods to allocate the asset's revised carrying amount less its residual value, if any, on straight line basis over its remaining useful life.

i) Cash & Cash Equivalents

Cash & Cash Equivalents stated in the Statement of Affairs/Cash Flow normally comprise of Cash at Bank and in Hand and Short – term Investments with an original maturity period of less than or equal to three months.

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AJAY MEHTA
Chartered Accountant
M.No.035449
SECUNDERABAD

j) Earnings per Share

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

k) Current & Non-Current Assets

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

AJAY MEHTA
Chartered Accountant
M.No.035449
SECUNDERABAD

MODI HOUSING PVT. LTD.
CIN: U45200TG2002PTC040192
Notes on Financial Statements for the Year ended 31st March, 2021

(Amount in Rs)

2	SHARE CAPITAL	As at 31st March, 2021	As at 31st March, 2020
	Authorised Share Capital		
	50,000 Equity Shares of ` 10/- each	5,00,000	5,00,000
	Issued, Subscribed & Paid up Share Capital		
	20,400 Equity Shares of ` 10/- each fully paid	2,04,000	2,04,000
	Total	2,04,000	2,04,000

2.1 The reconciliation of the number of shares outstanding is set out below :

Particulars	As at 31st March, 2021	As at 31st March, 2020
Shares outstanding at the beginning of the year	20,400	20,400
Shares Issued during the year	-	-
Shares bought back during the year	-	-
Shares outstanding at the end of the year	20,400	20,400

2.2 The details of Shareholders holding more than 5% shares :

SR NO	Name of Shareholder	As at 31st March, 2021		As at 31st March, 2020	
		No. of Shares held	% of Holding	No. of Shares held	% of Holding
1	Modi Properties Pvt. Ltd.	10,400	50.98%	10,400	50.98%
2	Soham Modi	9,800	48.04%	9,800	48.04%
	Total	20,200	99.02%	20,200	99.02%

3	RESERVES AND SURPLUS	As at 31st March, 2021	As at 31st March, 2020
	a) General Reserve		
	As per last balance sheet	15,11,27,960	12,52,64,366
	(+) Net Profit/(Net Loss) For the current year	5,84,27,033	2,58,63,594
		20,95,54,993	15,11,27,960
	b) Securities Premium	1,56,00,000	1,56,00,000
	Total	22,51,54,993	16,67,27,960

4	Short Term Borrowings	As at 31st March, 2021	As at 31st March, 2020
	Unsecured		
	(a) Loans and advances from related parties		
	Loans:		
	From Nilgiri Estates	31,26,049	-
	From Soham Modi (Director)	67,55,588	44,48,947
	From Tejal Modi (Director)	7,54,017	1,25,260
	Total	1,06,35,654	45,74,207

5	Short Term Provisions	As at 31st March, 2021	As at 31st March, 2020
	Provision for tax	1,98,03,926	-
	Total	1,98,03,926	-

AJAY MEHTA Chartered Accountant M.No. 35449 SECUNDERABAD

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MODI HOUSING PVT. LTD.
CIN: U45200TG2002PTC040192
Notes on Financial Statements for the Year ended 31st March, 2021

	OTHER CURRENT LIABILITIES	As at 31st March, 2021	As at 31st March, 2020
6	**(a) Statutory Dues**		
	TDS Payable	6,56,422	25,718
	Professional Tax payable	5,000	5,000
	GST payable	68,647	-
	(b) Capital a/c Balance in Partnership Firms/LLP& Other		
	Green Wood Estates 40% (previous year 40%)	15,66,472	14,40,691
	Modi Ventures 0% (Previous year 50%)	-	3,16,439
	Nilgiri Estates 0% (Previous year 36.5%)	-	96,21,564
	Silver Oak Villas LLP Running Capital 10% (Previous year 10%)	1,10,96,691	85,25,033
	Villas Orchid LLP Running Capital 50% (Previous year 50%)	2,49,19,404	2,90,85,493
	Modi Farm House Hyderabad LLP Running Capital 90% (Previous year 52.50%)	1,50,90,941	1,25,23,330
	Summit Sales LLP 48%(Previous year 48%)	1,31,56,011	-
	(c) Others		
	Audit Fees Payable	73,927	15,813
	Trade Payables	57,20,237	-
	Other Creditors	1,40,575	71,485
	Other Payables	29,48,500	10,00,000
	Advances from Customers	25,81,709	5,65,31,650
	Deposits	3,55,000	3,55,000
	Other Advancess	65,87,580	-
	Total	8,49,67,116	11,95,17,215

	Non-current investments	As at 31st March, 2021	As at 31st March, 2020
8	**Investments as Share Capital in Company**		
	1. Modi & Modi Realty Hyderabad Private Limited (49.22% shareholding)	6,81,36,129	50,000
	Investments as Capital in Partnership Firms		
	1. Modi & Modi Constructions 0% (Previous year 50%)	-	1,78,22,758
	2. Green Wood Builders 50% (Previous year 50%)	27,364	23,410
	Investments as Capital in LLP		
	1. Summit Sales LLP. - Fixed Capital 48% (Previous year 48%)	48,000	48,000
	Summit Sales LLP. - Running Capital	1,95,06,116	2,73,44,116
	2. Modi Farm House LLP - Fixed Capital 90% (Previous year 52.50)	90,000	52,500
	3. Villa orchids LLP - Fixed Capital 50% (previous year 50%)	50,000	50,000
	4. Serene Clubs & Resorts LLP - Fixed Capital 90% (previous year 52.50)	90,000	52,500
	Serebe Clubs & Resorts LLP - Running Capital	28,448	28,898
	5. Serene Constructions LLP - Fixed Capital 90% (previous year 52.50)	90,000	52,500
	Serene Constructions LLP - Running Capital	2,73,29,009	2,38,62,309
	6. Modi Realty Miryalguda LLP - Fixed Capital 1% (previous year 5%)	1,000	5,000
	Modi Realty Miryalguda LLP - Running Capital	33,396	2,40,75,501
	7. Modi Realty Siddipet LLP - Fixed Capital 30% (previous year 30%)	30,000	30,000
	Modi Realty Siddipet LLP - Running Capital	49,51,800	29,76,236
	8. Modi Realty Gagilapur LLP - Fixed Capital 0% (Previous year 30)	-	30,000
	Modi Realty Gagilapur LLP - Running Capital	-	1,16,90,343
	9. Modi Realty Genome Valley LLP - Running Capital 0%- (previous Year 30%)	-	5,74,29,115
	Modi Realty Genome Valley LLP - Fxied Capital	-	30,000
	10. Silver Oak Villas LLP 10% - Fixed Capital (Previous year 10%)	10,000	10,000
	Silver Oak Villas LLP 10% - Running Capital - SOV III	2,09,51,000	-
	11. Modi Realty Vikarabad LLP - Fixed Capital	5,000	30,000
	Modi Realty Vikarabad LLP Running Capital 5%- (previous Year 30%)	53,38,459	63,82,852
	Total	14,67,15,720	17,20,76,039

AJAY MEHTA Chartered Accountant M.No.0[illegible]449 SECUNDERABAD

Modi Housing Pvt. Ltd.
CIN: U45200TG2002PTC040192
Notes on Financial Statements for the Year ended 31st March, 2021

7 FIXED ASSETS

Particulars	Gross Block			Accumulated Depreciation				Net Block	
	As on 01-04-2020	Addition	As on 31-03-2021	As at 31-3-2020	For the Year	As at 31-3-2021	Adjustments	As at 31-3-2021	As at 31-3-2020
Khushaiguda Hoarding	53,923	-	53,923	51,227	-	51,227	-	2,696	2,696
Annojiguda Hoarding	39,774	-	39,774	37,785	-	37,785	-	1,989	1,989
Nagaram Hoarding	35,062	-	35,062	33,309	-	33,309	-	1,753	1,753
Kowkur Hoarding	58,940	-	58,940	55,993	-	55,993	-	2,947	2,947
Thurkapally Hoarding	58,940	-	58,940	55,993	-	55,993	-	2,947	2,947
Ammuguda Hoarding	1,48,213	-	1,48,213	1,40,803	-	1,40,803	-	7,410	7,410
Bhongiri Hoarding	1,06,819	-	1,06,819	1,01,478	-	1,01,478	-	5,341	5,341
Karimnagar Hoarding	1,38,620	-	1,38,620	1,31,689	-	1,31,689	-	6,931	6,931
Reddipally Hoarding	1,24,208	-	1,24,208	1,17,998	-	1,17,998	-	6,210	6,210
Total	**7,64,499**	-	**7,64,499**	**7,26,274**	-	**7,26,274**	-	**38,225**	**38,225**

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AJAY MEHTA
Chartered Accountant
M.No. 035449
SECUNDERABAD

MODI HOUSING PVT. LTD.
CIN: U45200TG2002PTC040192
Notes on Financial Statements for the Year ended 31st March, 2021
Details of investments in partnership/LLP firms

Particulars		Capital Balances	Share of partner in Profits (%)	Capital Balances	Share of partner in Profits (%)
Investments in Modi & Modi Constructions					
Sl.No.	**Name of the Partner**	**As at 31st March 2021**	**As at 31st March 2021**	**As at 31st March 2020**	**As at 31st March 2020**
1	Modi Housing Pvt. Ltd.	-	0%	1,78,22,758	50%
2	Modi & Modi Financial Services Pvt.Ltd.	-	0%	96,15,420	15%
3	Ashish Modi	(10,86,579)	1%	10,90,126	5%
4	Nirav Modi	-	0%	39,73,084	30%
5	Modi & Modi Realty Hyderabad Pvt Ltd	43,884	99%	-	0%
Total capital of the firm (Amount in Rs.)		**(10,42,695)**	**100%**	**3,25,01,388**	**100%**
Investments in Green Wood Estates					
1	Modi Housing Pvt. Ltd.	(15,66,475)	40%	(14,40,694)	40%
2	Meeth Metha	1,14,53,679	30%	1,15,45,050	30%
3	K Sridevi	(1,07,84,953)	30%	(1,06,93,582)	30%
Total capital of the firm (Amount in Rs.)		**(8,97,749)**	**100%**	**(5,89,227)**	**100%**
Investments in Nilgiri Estates					
1	Modi Housing Pvt. Ltd.	-	0%	(96,21,564)	37%
2	Modi & Modi Financial Services Pvt. Ltd.	-	0%	50,64,692	18%
4	Ashish Modi	(15,42,111)	1%	62,87,229	20%
5	JMK GEC Realtors Pvt. Ltd.	22,01,696	13%	14,06,738	13%
6	Gaurang Mody	-	0%	6,20,861	1%
7	SDNMKJ Realty Pvt. Ltd.	22,01,697	13%	14,06,739	13%
8	Modi & Modi Realty Hyderabad Pvt Ltd	(1,41,60,477)	74%	-	0%
Total capital of the firm (Amount in Rs.)		(1,12,99,195)	100%	51,64,695	100%
Investments in Modi Ventures					
1	Modi Housing Pvt. Ltd.	-	0%	**(3,16,685)**	50%
2	Ashiis P Modi	(59,484)	1%	(3,48,371)	25%
3	Nirav Modi	-	0%	(3,60,536)	25%
4	Modi & Modi Realty Hyderabad Pvt Ltd	(17,19,467)	99%	-	0%
Total capital of the firm (Amount in Rs.)		**(17,78,951)**	**100%**	**(10,25,593)**	**100%**
Investments in Green Wood Builders					
1	Modi Housing Pvt. Ltd.	27,363	50.00%	23,410	50.00%
2	Anand Mehta	(2,072)	5.00%	(2,072)	5.00%
3	Kusum Mehta	(18,647)	45.00%	(18,647)	45.00%
Total capital of the firm (Amount in Rs.)		**6,644**	**100%**	**2,691**	**100%**
Investments in Modi Farm House (Hyderabad) LLP					
1	Modi Housing Pvt. Ltd.	(1,50,00,941)	90.00%	(1,24,70,830)	52.50%
2	Jaiprakash Kalyan Chakravarthy	-	0.00%	11,61,933	18.75%
3	Abhinay Gajula	-	0.00%	14,61,933	18.75%
4	Balram Reddy	(1,37,329)	10.00%	(60,967)	10.00%
Total capital of the firm (Amount in Rs.)		**(1,51,38,270)**	**100%**	**(99,07,930)**	**100%**
Investments in Villas Orchid LLP					
1	Modi Housing Pvt. Ltd.	(2,48,69,404)	50%	(2,90,35,493)	50%
2	Hari Mehta	-	0%	70,32,747	25%
3	Anand Mehta	(1,21,43,857)	50%	(1,78,36,495)	25%
Total capital of the firm (Amount in Rs.)		**(3,70,13,261)**	**100%**	**(3,98,39,241)**	**100%**
Investments in Serene Construction LLP					
1	Modi Housing Pvt. Ltd.	2,74,19,010	90.00%	2,39,14,810	52.50%
2	Jaiprakash Kalyan Chakravarthy	-	0.00%	2,08,951	18.75%
3	Abhinay Gajula	-	0.00%	2,08,950	18.75%
4	Balram Reddy	1,15,332	10.00%	1,11,440	10.00%
Total capital of the firm (Amount in Rs.)		**2,75,34,342**	**100%**	2,44,44,151	100%

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	Investments in Serene Clubs & Resorts LLP				
1	Modi Housing Pvt. Ltd.	1,18,447	90.00%	81,398	52.50%
2	Jaiprakash Kalyan Chakravarthy	-	0.00%	6,581	18.75%
3	Abhinay Gajula	-	0.00%	6,581	18.75%
4	Balram Reddy	7,627	10.00%	3,510	10.00%
Total capital of the firm (Amount in Rs.)		**1,26,074**	**100%**	**98,070**	**100%**
	Investments in Summit Sales LLP				
1	Modi Housing Pvt. Ltd.	63,98,105	48%	2,73,92,116	48%
2	Modi Properties Pvt. Ltd.	97,21,162	47%	1,92,71,178	47%
3	Tejal Modi	32,27,469	5%	21,62,503	5%
Total capital of the firm (Amount in Rs.)		**1,93,46,737**	**100%**	**4,88,25,798**	**100%**
	Investments in Modi Realty Miryalguda LLP				
1	Modi Housing Pvt. Ltd.	34,396	1%	2,40,80,501	5%
2	Karan S Mehta	-	0%	37,60,307	15%
3	Soham Modi	-	0%	(13,72,141)	18%
4	Purushottam	-	0%	(1,95,550)	22%
5	Uma Rani	-	0%	35,26,369	18%
6	Nirav Modi	-	0%	73,46,480	11%
7	Ashish Modi	-	0%	(6,53,520)	11%
8	Modi & Modi Realty Hyderabad Pvt Ltd	4,12,39,478	99%	-	
Total capital of the firm (Amount in Rs.)		**4,12,73,874**	**100%**	**3,64,92,447**	**100%**
	Investments in Modi Realty Siddipet LLP				
1	Modi Housing Pvt. Ltd.	49,81,799	30%	30,06,236	30%
2	Karan Mehta	(16,211)	20%	(7,269)	20%
3	K Purushottam	(13,413)	30%	19,89,096	30%
4	A Srinivas	(8,942)	20%	(7,269)	20%
Total capital of the firm (Amount in Rs.)		**49,43,233**	**100%**	**49,80,794**	**100%**
	Investments in Modi Genome Vally LLP				
1	Soham Modi	-	0%	(2,74,140)	20%
2	Ashish P Modi	(46,61,389)	99%	32,11,478	50%
3	Modi Housing Pvt. Ltd.	-	0%	5,74,59,115	30%
4	Modi & Modi Realty Hyderabad Pvt Ltd	5,99,03,066	1%	-	0%
Total capital of the firm (Amount in Rs.)		**5,52,41,678**	**100%**	**6,03,96,453**	**100%**
	Investments in Silver Oak Villas LLP				
1	Modi Housing Pvt. Ltd.	98,64,309	10%	(18,52,034)	10%
2	Modi Properties Pvt. Ltd.	5,35,29,656	10%	6,89,80,077	10%
3	Soham Modi	(2,27,92,954)	80%	(1,64,45,534)	80%
Total capital of the firm (Amount in Rs.)		**4,06,01,011**	**100%**	**5,06,82,509**	**100%**
	Investments in Modi Realty Gagilapur LLP				
1	Anand Kumar	(2,65,799)	20.00%	(2,71,340)	20.00%
2	Kiran Kumar	37,34,201	20.00%	38,28,660	20.00%
3	Ashish Modi	-	0.00%	5,92,988	30.00%
4	Modi Housing Pvt. Ltd.	-	0.00%	1,17,20,343	30.00%
5	Modi & Modi Realty Hyderabad Pvt Ltd	1,23,66,406	60.00%	-	0.00%
Total capital of the firm (Amount in Rs.)		**1,58,34,808**	**100%**	**1,58,70,651**	**100%**
	Investments in Modi Realty Vikarabad LLP				
1	Modi Housing Pvt. Ltd.	53,43,459	5.00%	8,75,129	30.00%
2	Ashish Modi	-	0.00%	4,81,272	30.00%
3	Balram Reddy	7,80,122	35.00%	64,12,852	40.00%
4	Modi & Modi Realty Hyderabad Pvt Ltd	17,04,837	60.00%		0.00%
Total capital of the firm (Amount in Rs.)		**78,28,418**	**100%**	**77,69,253**	**100%**

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9	Current Investments	As at 31st March, 2021	As at 31st March, 2020
	Fixed Deposits		
	HDFC Fixed Deposit	34,00,000	10,00,000
	YES Bank Fixed Deposit	2,98,00,000	-
	Accrued Interest-YES Bank	2,36,585	-
	Total	3,34,36,585	10,00,000

10	Cash and Bank balances	As at 31st March, 2021	As at 31st March, 2020
	a. Balances with banks (in scheduled Banks)	83,71,508	81,36,859
	b. Cash on hand	2,54,042	2,03,667
	Total	86,25,550	83,40,526

11	Short-term loans and advances	As at 31st March, 2021	As at 31st March, 2020
	a) Deposits:		
	Hoarding deposits	63,000	63,000
	Deposit Land Owners	60,00,000	74,00,000
	b) Loans & Advances		
	Others	90,04,705	12,48,153
	Related Parties	83,573	91,691
	Total	1,51,51,278	88,02,844

12	Trade Receivables	As at 31st March, 2021	As at 31st March, 2020
	Over six months		
	Unsecured, considered good	-	-
	Others		
	Unsecured, considered good	5,34,05,114	80,184
	Unsecured, considered doubtful	-	-
	Total	5,34,05,114	80,184

13	Inventory	As at 31st March, 2021	As at 31st March, 2020
	Inventory	8,30,70,910	10,04,01,622
	Total	8,30,70,910	10,04,01,622

14	Other Current Assets	As at 31st March, 2021	As at 31st March, 2020
	GST Input	29,250	59,112
	TDS Receivable	2,16,655	1,48,430
	Total	2,45,905	2,07,542

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14	Revenue from Operations	As at 31st March, 2021	As at 31st March, 2020
	Revenue Recognized-Sale of Land	2,00,00,000	-
	Revenue Recognized-Sale of Villa	72,26,512	-
	Revenue Recognized-SOV	12,44,16,573	-
	Hoarding Rent	7,78,000	10,29,660
	Total	**15,24,21,085**	**10,29,660**

15	Other Income	As at 31st March, 2021	As at 31st March, 2020
	a) Interest Income		
	On FDRs	6,56,445	5,78,649
	On IT Refund	8,891	46,880
	b) Others		
	Share of Profit from Partnership Firms	-	91,89,539
	Share of Profit from LLPs	2,19,79,237	2,47,79,712
	Share of Income tax refund	3,02,957	817
	Balances written off	4,087	-
	Miscellaneous	550	5,275
	c) Cancellation/Forfeit Amount	3,81,352	-
	Total	**2,33,33,519**	**3,46,00,872**

16	Land/Flat Purchase/Development Expenses	As at 31st March, 2021	As at 31st March, 2020
	Land/Flat Purchase	5,41,53,953	9,73,00,925
	Development Expenses	59,78,468	31,00,697
	Total	**6,01,32,421**	**10,04,01,622**

17	Changes in Inventory	As at 31st March, 2021	As at 31st March, 2020
	Opening Stock	10,04,01,622	-
	Less: Nala Tax Reumbursement Phase IX	(19,38,000)	-
		9,84,63,622	-
	Closing Stock	8,30,70,910	10,04,01,622
	Total	**1,53,92,712**	**(10,04,01,622)**

18	Financial Cost	As at 31st March, 2021	As at 31st March, 2020
	Interest on Unsecured Loans	3,88,587	2,46,780
	Bank Charges	14,635	6,844
	Total	**4,03,222**	**2,53,624**

19	Employee Benefit Expenses	As at 31st March, 2021	As at 31st March, 2020
	Director's Remuneration	18,00,000	-
	Commission	20,000	
	Gratuity	12,923	
	Incentives	16,84,850	
	Total	**35,17,773**	**-**

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20	Other Expenses	As at 31st March, 2021	As at 31st March, 2020
	Admin & Marketing Services Charges	-	64,853
	Advertisement	-	1,75,834
	Printing & Stationery	-	94,880
	Professional Charges	33,80,523	-
	Business Promotion Expenses	16,92,839	
	Legal Expenses	-	7,060
	Miscellaneous Expenses	-	48,122
	Consultancy	74,531	98,305
	Commission/Brokerage	3,15,000	
	Interest on TDS	1,221	10,715
	Interest on GST	4,297	-
	Round Off	9	-
	Conveyance	300	-
	GST Expenses	70,560	-
	FEXPRD-Fees and Charges	17,700	
	Audit Fees	58,114	19,170
	Income tax	-	2,22,711
	Bad debits / credits written off	-	3,15,577
	Hoarding Expenses	4,01,875	-
	Prior Period Items	10,72,662	-
	ROC Fee	400	-
	Electricity Charges	-	2,130
	Share of Income Tax of Partnership firms	31,26,050	24,80,012
	Share of Income Tax of LLP s	68,58,707	47,27,813
	Rent	-	3,90,582
	Services charges Pos	-	3,977
	TDS Late filing fees	-	2,092
	Tours & Travels	62,016	9,234
	Total	**1,71,36,804**	**86,73,067**

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Note. No.21 Other Disclosures

The Company has undertaken the scheme of development of residential plots on the land (Phase III) belonging to the company. The company and an associate enterprise M/s. Silver Oak Villas LLP (SOV) has come together to construct Villas and develop a gated community of independent villas. The development of the land is to be undertaken by the company at its cost and risk. The construction of villas is to be undertaken by the company at its cost and risk. It is agreed amongst them that the sale consideration of the independent villas will be divided between the company and SOV at a pre-agreed ratio.

The revenue of the project undertaken by the company i.e, development of land into developed residential plots is recognized following percentage completion method(PCOM). The company has reached the stage of completion of 38% upto 31-03-2021. Accordingly, the revenue and cost recognized for the year is as under.

Revenue Recognized	Rs.12,44,16,573/-
Cost Recognized	Rs.4,92,87,960/-

21.1 RELATED PARTY DISCLOSURES

A Key Management Personnel (KMP)
Soham Modi - Director
Tejal Modi - Director

B Holding Company
Modi Properties & Investments Private Limited

C Subsidiary Company/Jointly Controlled Entities/Associates
Green Wood Estates
Green Wood Builders
Summit Sales LLP
Modi Farm House Hyderabad LLP
Villas Orchids LLp
Serene Clubs & Resorts LLP
Serene Constructions LLP
Modi Realty Miryalguda LLP
Modi Realty Siddipet LLP
Silver Oak Villas LLP
Modi Realty Vikarabad LLP
Modi & Modi Realty Hyderabad Private Ltd

D Entities in which Director is a partner/Director
Modi Realty Genome Valley
MC Modi Educational Trust
Modi Consultancy Services
Modi Builders Infrastructure Pvt. Ltd.

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E Subsidary of a holding company to which such company also a subsidary company

East Side Residency Annojiguda LLP
Kadakia & Modi Housing
Matrix Real Estates Consultants LLP
GVSH Manufacturing Facilities Pvt. Ltd.
Aedis Developers LLP
Mehta and Modi Realty Kowkur LLP
Modi Estates/ Modi Realty Mallapur LLP
Paramount Builders
Paramount Estates
Silver Oak Realty
Summit Builders
Summit Sales LLP
Modi Consultancy Services
Vista Homes

D Details of transactions with related parties (KMP)

S.No	Particulars	As at March 31,2021		As at March 31,2020	
		Amount of Transaction	Balance Receivable/(Payable)	Amount of Transaction	Balance Receivable/(Payable)
1	**Soham Modi**				
	- Remuneration paid	18,00,000	-		-
	- Loan Accepted	1,16,22,923	-	2,78,26,350	-
	- Interest paid on above	3,80,051	-	2,39,631	-
	- Loan Repaid	96,67,829	(67,55,588)	2,52,02,300	(44,48,947)
2	**Tejal Modi**				
	- Loan Accepted	6,20,861	(7,54,017)	-	-
	- Interest paid on above	8,536	-	7,149	(1,25,260)
3	**Summit Sales LLP**				
	Admin, Legal and Logistic Expenses	21,24,327	-	75,836	-
4	**Modi Realty Miryalaguda LLP**				
	Purchase of Flats		-	-	-
	Villa No.54	46,84,500	-	-	-
	Villa N0.72	61,26,000	-	-	-
	Villa No.24	60,00,000	-	-	-
	Villa No.73	75,00,000	-	-	-
	Hoarding Rent Received			1,18,720	-
5	**Silver Oak Villas LLP**				
	Purchase of Flats				
	Villa No 31	55,00,000	-	-	-
	Villa No 32	55,00,000	-	-	-
	Hoarding Rent Received	-	-	82,680	1,320

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S.No	Particulars	As at March 31,2021		As at March 31,2020	
		Amount of Transaction	Balance Receivable/(Payable)	Amount of Transaction	Balance Receivable/(Payable)
6	**Vista Homes**				
	Purchase of Flats				
	Villa No E-101	42,70,000	-	-	-
	Villa No E-112	54,42,500	-	-	-
	Hoarding Rent Received	-	-	53,000	-
7	**Aedis Developers LLP**				
	Purchase of Flats				
	Villa No.205	23,73,500	-	-	-
	Hoarding Rent Received			1,69,600	49,608
8	**Modi & Modi Realty Hyderabad Private Ltd**				
	Shares purchased	57,75,000	-	50,000	-
	Shares premium paid	6,21,15,900	-	-	-
9	**GV Research Centers Pvt Ltd**				
	Hoarding Rent Received	-	-	2,20,480	3,816
10	**Mehta & Modi Realty Kowkur LLP**				
	Hoarding Rent Received	2,88,000	27,960	2,03,520	25,440
11	**Modi Consultancy Services**				
	Hoarding Rent Received	-	-	1,01,760	-
12	**Modi Farm House Hyderabad LLP**				
	Hoarding Rent Received	-	-	18,000	-
13	**Modi Properties Pvt Ltd**				
	Advance received for sale of villas			5,65,31,650	5,65,31,650
	Hoarding Rent Received	-	-	21,200	-
14	**Paramount Estates**				
	Hoarding Rent Received	-	-	21,200	(12,601)
15	**Modi Realty Genome valley LLP**				
	Hoarding Rent Received	2,56,000	19,280	-	-

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Note. 21.2 Other Disclosures

Movement in Capital Accounts in Partnership Firms/LLP	31-03-2021	31-03-2020
Amounts invested during the year	19,21,20,702	18,65,03,456
Share of Income tax Refund	3,02,957	817
Amounts withdrawn during the year	(31,39,88,456)	(22,03,40,913)
Share of Income tax	(99,84,756)	(72,07,825)
Share of Profit / Loss	2,10,38,524	3,28,85,803
Capital Account Balance	1,27,50,073	11,05,13,489
Summary		
Modi & Modi Constructions		
Amounts invested during the year	3,83,03,984	3,52,50,000
Share of Income tax Refund	-	-
Amounts withdrawn during the year	(5,61,26,742)	(5,24,97,710)
Share of Income tax	-	(2,97,657)
Share of Profit / Loss	-	15,93,672
Capital Account Balance	-	**1,78,22,758**
Green Wood Estates		
Amounts invested during the year	-	-
Share of Income tax Refund	-	-
Amounts withdrawn during the year	-	-
Share of Income tax	(3,954)	-
Share of Profit / Loss	(1,21,827)	(52,801)
Capital Account Balance	**(15,66,472)**	**(14,40,691)**
Nilgiri Estates		
Amounts invested during the year	1,27,47,613	1,18,19,901
Share of Income tax Refnd	-	-
Amounts withdrawn during the year	-	(54,04,000)
Share of Income tax	(31,26,050)	(21,82,355)
Share of Profit / Loss	-	75,95,867
Capital Account Balance	-	***(96,21,564)***
Green Wood Builders		
Amounts invested during the year	-	-
Share of Income tax Refund	-	-
Amounts withdrawn during the year	-	-
Share of Income tax	3,954	-
Share of Profit / Loss	-	(1,977)
Capital Account Balance	**27,364**	**23,410**
Modi Ventures		
Amounts invested during the year	3,16,685	2,22,000
Share of Income tax Refnd	-	-
Amounts withdrawn during the year	(246)	-
Share of Income tax	-	
Share of Profit / Loss	-	(79,077)
Capital Account Balance	-	**(3,16,439)**

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Summit Sales LLP		
Amounts invested during the year	40,69,500	80,00,000
Share of Income tax Refnd	3,02,957	817
Amounts withdrawn during the year	(3,52,88,150)	-
Share of Income tax	(13,44,629)	(19,37,989)
Share of Profit / Loss	1,12,66,311	1,05,13,597
Capital Account Balance	**63,98,105**	**2,73,92,116**
Modi Farm House Hyderabad LLP		
Amounts invested during the year	2,28,74,975	81,51,060
Share of Income tax Refnd	-	-
Amounts withdrawn during the year	(2,47,17,827)	(2,26,99,200)
Share of Income tax	-	(3,290)
Share of Profit / Loss	(6,87,259)	92,973
Capital Account Balance	**(1,50,00,941)**	**(1,24,70,830)**
Villas Orchids LLP		
Amounts invested during the year	93,40,750	2,50,26,043
Share of Income tax Refnd	-	-
Amounts withdrawn during the year	(1,02,19,323)	(4,18,80,939)
Share of Income tax	*(49,56,404)*	*(13,20,635)*
Share of Profit / Loss	1,00,01,066	1,22,41,020
Capital Account Balance	**(2,48,69,404)**	**(2,90,35,493)**
Serene Clubs & Resorts LLP		
Amounts invested during the year	37,500	1,00,000
Share of Income tax Refnd	-	-
Amounts withdrawn during the year	(37,500)	(1,30,000)
Share of Income tax	-	-
Share of Profit / Loss	37,049	(1,421)
Capital Account Balance	**1,18,448**	**81,398**
Serene Constructions LLP		
Amounts invested during the year	2,81,99,498	1,79,98,081
Share of Income tax Refnd	-	-
Amounts withdrawn during the year	(2,48,72,883)	(1,35,000)
Share of Income tax	(1,99,579)	(7,392)
Share of Profit / Loss	3,77,163	6,31,225
Capital Account Balance	**2,74,19,010**	**2,39,14,809**
Modi Realty Miryalguda LLP		
Amounts invested during the year	28,69,000	1,97,23,880
Share of Income tax Refnd	-	
Amounts withdrawn during the year	(2,69,30,799)	(7,50,427)
Share of Income tax	-	
Share of Profit / Loss	15,693	(1,37,870)
Capital Account Balance	**34,396**	**2,40,80,501**

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Modi Realty Siddipet LLP		
Amounts invested during the year	19,88,977	-
Share of Income tax Refnd	-	-
Amounts withdrawn during the year	-	-
Share of Income tax	-	-
Share of Profit / Loss	(13,413)	(7,384)
Capital Account Balance	49,81,800	30,06,236
Modi Realty Gagilapur LLP		
Amounts invested during the year	84,515	1,64,000
Share of Income tax Refnd	-	-
Amounts withdrawn during the year	(1,18,04,858)	-
Share of Income tax	-	-
Share of Profit / Loss	-	(54,515)
Capital Account Balance	-	**1,17,20,343**
Modi Realty Genome Vally LLP		
Amounts invested during the year	9,38,561	1,10,62,350
Share of Income tax Refnd	-	-
Amounts withdrawn during the year	(5,83,97,676)	(42,46,269)
Share of Income tax	-	-
Share of Profit / Loss	-	(4,41,210)
Capital Account Balance	-	**5,74,59,115**
Silver Oak Villas LLP		
Amounts invested during the year	8,30,71,756	4,89,86,141
Share of Income tax Refnd	-	-
Amounts withdrawn during the year	(6,45,67,452)	(9,20,97,268)
Share of Income tax	(3,58,095)	(14,58,507)
Share of Profit / Loss	2,33,133	10,03,886
Capital Account Balance	**98,64,309**	**(85,15,033)**
Modi Realty Vikarabad LLP		
Amounts invested during the year	25,000	-
Share of Income tax Refnd	-	-
Amounts withdrawn during the year	(10,25,000)	(5,00,100)
Share of Income tax	-	-
Share of Profit / Loss	(69,393)	(10,184)
Capital Account Balance	**53,43,459**	**64,12,852**

As per my Report of even date

AJAY MEHTA
Chartered Accountant
M.No.035449
SECUNDERABAD

(Ajay Mehta)
Chartered Accountant
M.No:- 035449
Place : Secunderabad
Date : 29-11-2021
UDIN : 22035449AAAAB01794

For and on behalf of the Board
Modi Housing Private Limited

(Soham Mo(	**(Tejal Modi)**
Director	**Director**
DIN:005225	**DIN:06983437**

MODI HOUSING PVT. LTD.

CIN: U45200TG2002PTC040192

Sub-Groupings to Financial Statements for the Year ended 31st March, 2021

Closing Stock

Opening Stock	Land at Phase IX & WIP	7,82,96,925
	WIP IX	8,14,320
	Marigold Residency WIP	4,95,704
	Kolthur Project Land & WIP	2,07,94,673
		10,04,01,622
Less	Reimbursemtn of Nala tax Phase IX	(19,38,000)
		9,84,63,622
Purchases	Marigold Residency WIP	13,14,953
	CUST-Flat No-205 MGA	23,73,500
	INV-E-101 Vista Homes	42,70,000
	INV-E-112 Vista Homes	54,42,500
	INV-Villa-54 Modi Realty Miryalaguda LLP	46,84,500
	INV-Villa-72 Modi Realty Miryalaguda LLP	61,26,000
	INV-Villa-24 Modi Realty Miryalaguda LLP	60,00,000
	Villa No.31 at Silver Oak Villas LLP	55,00,000
	Villa No.32 at Silver Oak Villas LLP	55,00,000
	Villa No.73 Modi Realty Miryalaguda LLP	75,00,000
	INV-E-312 Vista Homes	54,42,500
		15,26,17,575
Expenses-SOV	Expenses made by -MHPL SOV	59,78,468
		15,85,96,043
Sale	Kolthur Project Land & wip	(2,00,00,000)
	INV-E-312 Vista Homes	(72,26,512)
		13,13,69,531
Add	Profit on Sale	9,89,339
		13,23,58,870
Less	Cost Recognized-SOV	(4,92,87,960)
		8,30,70,910

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AJAY MEHTA
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MODI HOUSING PVT. LTD.
CIN: U45200TG2002PTC040192
Sub-Groupings to Financial Statements for the Year ended 31st March, 2021

Trade Payables	**As at 31st March, 2021**	**As at 31st March, 2020**
Construction Material Vendors		
GE Traders	31,05,873	-
Print Act	4,530	-
Priyanka Printers	550	-
Sai Lakshmi Enterorises	51,442	-
Contractors On Account		
G Mannem	9,775	-
N Nagaraju	5,801	-
R Raja Chary	1,585	-
T Kurmanna	7,06,858	-
Employee Payable		
G Satish	2,10,292	-
M Nagarjuna-Commission	2,06,928	-
M Nagarjuna-Discount	6,13,149	-
N Anitha	1,31,045	-
V Anita	1,63,805	-
V Swetha	30,384	-
Service Providers		
Modi Housing Pvt Ltd	4,043	-
Modi Properties Pvt Ltd	1,41,688	-
Social DNA	27,844	-
Sri Bhavani Ads	45,435	-
SSLLP Logistics	2,27,242	-
Summit Builders	299	-
Smmit Sales LLP	11,452	-
Leomind Creatives	11,800	-
V Green Media Pvt Ltd	8,416	-
Total	**57,20,237**	**-**

Current Liabilities Deposits	**As at 31st March, 2021**	**As at 31st March, 2020**
Happy Card Deposits	3,05,000	3,05,000
Serene Farms LLP	50,000	50,000
Total	**3,55,000**	**3,55,000**

Other Advances	**As at 31st March, 2021**	**As at 31st March, 2020**
Aradhana Mehta	9,96,000	-
Karan Mehta	3,48,000	-
Tejal D Mehta	50,000	-
Silver Oak Villas LLP	51,93,580	-
Total	**65,87,580**	**-**

MODI HOUSING PVT. LTD.
CIN: U45200TG2002PTC040192
Sub-Groupings to Financial Statements for the Year ended 31st March, 2021

Current Liabilities Other Creditors	As at 31st March, 2021	As at 31st March, 2020
A.Shobha	6,500	5,787
Lenkala Rajender Reddy	2,205	2,205
M.Raju	6,612	6,612
Mutyam Reddy	3,000	
P. Bal Reddy	8,640	8,640
Shaganti Srinu	3,307	3,307
KGM & Co.	10,000	
S Ramulu	3,210	3,000
T Lakshmi	84,500	
MMRHPL Paid Up Capital Receivable	-	25,000
Paramount Estates - Hoarding Rent	12,601	12,601
Sri Bhavani Ads	-	1,254
Sri Bhavani Digitals	-	3,079
Total	**1,40,575**	**71,485**

Loans & Advances Others

Particulars	As at 31st March, 2021	As at 31st March, 2020
Others		
Mody Auto India Private Limited	25,000	-
Accrued Interest	11,62,871	10,89,492
Modi Housing Pvt Ltd - Silver Oak Villas	-	-
Modi Realty Miryalguda LLP	4,35,750	-
Modi Consultancy Services	60,000	-
Gaurang Mody	43,710	43,710
P Praveen Kumar	20,000	20,000
Summit Sales LLP Common Expenses	83,573	91,691
Nilgiri Estates Owners Association	-	94,951
Salary Advance	6,49,600	-
Contractor Advances	52,649	-
Expenses Card Advances	6,000	-
Const. Silver Oak Villas I and II Account	65,49,125	
Total	**90,88,278**	**13,39,844**

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MODI HOUSING PVT. LTD.
CIN: U45200TG2002PTC040192
Sub-Groupings to Financial Statements for the Year ended 31st March, 2021

Sundry Debtors

Particulars	As at 31st March, 2021	As at 31st March, 2020
GV Research Pvt Ltd -Hoarding Rent	-	3,816
Modi Housing Pvt Ltd -SOV III - Hoarding Rent	18,000	-
Modi Realty Genome Valley LLP - Hoarding Rent	19,280	-
Aedis Developers LLP	-	49,608
Mehta & Modi Realty Kowkur LLP	27,960	25,440
Silver Oak Villas LLP -Hoarding Rent	1,320	1,320
Bathula Pramada Rani	9,44,000	-
Govind Chary Tunkoju	25,000	-
Theruthomala Shashidar	2,360	-
Sadanand Bhojak	2,360	-
Shalina Nair	25,000	-
Vishal Bharath	10,90,000	-
Instalments Receivable	5,12,49,834	-
Total	**5,34,05,114**	**80,184**

Share of Loss from partnership Firms/LLP's

Particulars	As at 31st March, 2021	As at 31st March, 2020
Modi Farm House Hyderabad LLP	6,87,259	-
Modi Reality Gagilapur LLP	-	54,515
Modi Reality Genome valley LLP	-	4,41,210
Modi Reality Siddipet LLP	13,413	7,384
Modi Reality Vikarabad LLP	69,393	10,184
Modi Reality Miryalguda LLP	-	1,37,870
Modi Ventures	-	79,077
Serene Clubs & Resort LLP	-	1,421
Summit Sales LLP	48,000	-
Silver Oak Villas LLP	821	-
Green Wood Builders	-	1,977
Green Wood Estates	1,21,827	52,801
Total	**9,40,713**	**7,86,437**

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MODI HOUSING PVT. LTD.
CIN: U45200TG2002PTC040192
Sub-Groupings to Financial Statements for the Year ended 31st March, 2021

Share of Profit from partnership Firms/LLP's

Particulars	As at 31st March, 2021	As at 31st March, 2020
Nilgiri Estates	-	75,95,867
Modi & Modi Constructions	-	15,93,672
Serene Club and Resorts LLP	37,049	-
Modi Realty Miryalaguda LLP	15,693	-
Summit Sales LLP	18,85,648	1,05,13,597
Silver Oak Villas LLP	2,33,954	10,03,886
Serene Constructions LLP	3,77,163	6,31,225
Villas Orchids LLP	1,00,01,066	1,25,38,030
Modi Farm House Hyderabad LLP	-	92,973
Total	**1,25,50,574**	**3,39,69,250**

Bank Balances

Particulars	As at 31st March, 2021	As at 31st March, 2020
Axis Bank	2,68,116	44,78,145
Kotak Mahindra Bank	50,000	-
Yes Bank	22,03,110	36,58,713
YES Bank-Current Account	16,59,827	
YES Bank-RERA Account	66,455	
Kotak Mahindra-SOV	25,000	
YES Bank-SOV	40,99,000	
Total	**83,71,508**	**81,36,859**

Deposits:

Particulars	As at 31st March, 2021	As at 31st March, 2020
Hoarding Rents Deposits:		
Shobha -Hoarding Deposit	15,000	15,000
Balreddy- Hoarding Deposit	12,000	12,000
S Ramulu - hoarding Rent	6,000	6,000
Rajendar Reddy	6,000	6,000
M Raju Hoarding Deposit	15,000	15,000
Shaganti Srinu-Hoarding Deposit	9,000	9,000
	63,000	**63,000**
Marigold Residency Deposit		
Sambeshwar Rao	60,00,000	60,00,000
Total	**60.00,000**	**60,00,000**

AJAY MEHTA
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M.No.035449
SECUNDERABAD

31-03-2021

Deferred Tax Liability/ Deferred Tax Asset calculation:

Effective Rate of Tax	**26%**		
1 **Depreciation Effect:**	**Amount**		
Depreciation as per Companies Act, 2013	-		
Depreciation as per Income Tax Act	58,602		
Difference		58,602	
DTL/(DTA)			15,237 DTA
2 **WDV as on 01/04/2020:**			
Income Tax Act	3,32,078		
Companies Act	38,225		
Difference in Book Value		(2,93,853)	
Deferred Tax Liability as on 31/03/2020			(76,402)
Opening Balance difference			
(390680-332078)			-15236.52
DTL/(DTA) as on 31-03-2021			**(76,402)**
Cross Verification:			
WDV as on 31-03-2021			
Income Tax Act	3,32,078		
Companies Act	38,225		
Difference in Book Value		(2,93,853)	
DTL as on 31-03-2021			**(76,402)**
Difference			-

Depreciation as per Income Tax Act

Particulars	Rate	WDV as on 01-04-2020	Additions		Deletions	Total	Depreciation	WDV as on 31-03-2021
			Before 30-09-2020	After 30-09-2020				
Bhongiri Hoarding	15%	55,760.00	-	-	-	55,760.00	8,364.00	47,396.00
Ammuguda Hoarding	15%	71,564.00	-	-	-	71,564.00	10,734.60	60,829.40
Kowkur Hoarding	15%	28,460.00	-	-	-	28,460.00	4,269.00	24,191.00
Nagaram Hoarding	15%	15,558.00	-	-	-	15,558.00	2,333.70	13,224.30
Thurkapally Hoarding	15%	28,460.00	-	-	-	28,460.00	4,269.00	24,191.00
Annojiguda Hoarding	15%	17,648.00	-	-	-	17,648.00	2,647.20	15,000.80
Khushaiguda Hoarding	15%	23,926.00	-	-	-	23,926.00	3,588.90	20,337.10
Karimnagar Hoarding	15%	78,746.00	-	-	-	78,746.00	11,811.90	66,934.10
Reddipally Hoarding	15%	70,558.00	-	-	-	70,558.00	10,583.70	59,974.30
Total		**3,90,680.00**	-	-	-	**3,90,680.00**	**58,602.00**	**3,32,078.00**

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AJAY MEHTA
Chartered Accountant
M.No.0354
SECUNDERABAD