



# हापुड़-पिलखुवा विकास प्राधिकरण

प्रीत विहार, दिल्ली रोड, हापुड़-245101.

वेबसाइट: [www.hpdaonline.in](http://www.hpdaonline.in), ई-मेल: [hpda\\_1@rediffmail.com](mailto:hpda_1@rediffmail.com)

दिनांक 07/2/26

पत्र संख्या 364 / संपत्ति / एच0पी0डी0ए0 / 26

## संशोधित किश्त पत्र

सेवा में,

**Modulux Elite Build LLP**

**By Authorised Signatory Mr. Sachin Kumar**

**Add-1/55, G.F. Sector-1, Vasundhra, Ghaziabad.**

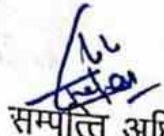
विषय:- आनन्द विहार आवासीय योजना में आवंटित व्यवसायिक भूखण्ड ब्लॉक-एल के अन्तर्गत क्षेत्रफल 10850.00 वर्गमीटर के अन्तर्गत जारी किश्त पत्र में संशोधन किये जाने के सम्बन्ध में।

महोदय

उपरोक्त विषयक अपने पत्र दिनांक 07.02.2026 का सन्दर्भ ग्रहण करने का कष्ट करें, जो आनन्द विहार आवासीय योजना में आवंटित व्यवसायिक भूखण्ड ब्लॉक-एल के अन्तर्गत क्षेत्रफल 10850.00 वर्गमीटर के अनुसार आवंटन/किश्त पत्र में किश्त की धनराशि ठीक कराये जाने के संबंध में है। उक्त आवंटन/किश्त पत्र में निम्नानुसार 08 तिमाही किश्तों में 12 प्रतिशत वार्षिक ब्याज सहित धनराशि जमा की जानी थी, की जानी है, जिसका विवरण निम्नानुसार है:-

कम सं०	किश्तों की मूल धनराशि	किश्तों में ब्याज @12% per year	कुल देय धनराशि	देय तिथि
1	34405350	8257284.00	42662634.00	11-10-2025
2	34405350	7225123.50	41630474.00	11-01-2026
3	34405350	6192963.00	40598313.00	11-04-2026
4	34405350	5160802.50	39566152.00	11-07-2026
5	34405350	4128642.00	38533992.00	11-10-2026
6	34405350	3096481.50	37501832.00	11-01-2027
7	34405350	2064321.00	36469671.00	11-04-2027
8	34405350	1032160.50	35437510.00	11-07-2027

इसके अतिरिक्त सरकार/शासन/प्राधिकरण द्वारा समय-समय पर निर्धारित शुल्क भी देय होंगे। किसी भी वाद-विवाद की दशा में उपाध्यक्ष, हापुड़-पिलखुवा विकास प्राधिकरण, हापुड़ का निर्णय अन्तिम व मान्य होगा।

  
सम्पत्ति अधिकारी  
हापुड़-पिलखुवा विकास प्राधिकरण  
हापुड़।

आयकर विभाग  
INCOME TAX DEPARTMENT



भारत सरकार  
GOVT. OF INDIA

Dec 05, 2024



Ref.No.:883059254409131171/TAN/NEW

TO,  
MODULUX ELITE BUILD LLP  
212, JANHITKARI APARTMENT  
SECTOR-6, VASUNDHRA  
GHAZIABAD  
VASUNDHRA  
GHAZIABAD-201012  
UTTAR PRADESH  
TEL. NO.:011-9310523107

Sir/Madam,  
Sub : Allotment of Tax Deduction Account Number (TAN)  
as per the Income Tax Act,1961.

Kindly refer to your application (Form 49B) dated Dec 04, 2024 for the allotment of Tax Deduction Account Number. In this connection, the following TAN has been issued to you/your organisation:

**MRTM15895F**

Please quote the same in all TDS challans, TDS Certificates, TDS returns, Tax Collection at Source (TCS) returns as well as other documents pertaining to such transactions.

Quoting of TAN on all TDS returns and challans for payment of TDS is necessary to ensure credit of TDS paid by you and faster processing of TDS returns.

The above TAN should also be used as Tax Collections at Source Account Number under section 206CA.

Kindly note that it is mandatory to quote TAN while furnishing TDS returns, including e-TDS returns. e-TDS returns will not be accepted if TAN is not quoted.

This supersedes all the Tax Deduction / Collection Account Number, allotted to you earlier.

Income Tax Department

This is a computer-generated letter. Hence, signature is not required.

Caution : Income Tax Department does not send e-mails regarding refunds and does not seek any taxpayer information like user name, password, details of ATM, bank accounts, credit cards, etc. Taxpayers are advised not to part with such information on the basis of emails.

## प्रारूप-घ (संलग्नक-3) औपबन्धिक (प्रोविजनल) अनापत्ति प्रमाणपत्र

यूआईडी संख्या: **UPFS/2026/184143/HAP/HAPUR/2608/CFO**

दिनांक: **09-01-2026**

प्रमाणित किया जाता है कि मैसर्स **MODULUX ELITE BUILD LLP** (भवन/प्रतिष्ठान का नाम) पता **House No. NIL BLOCK - L HAPUR, BLOCK - L HAPUR, Hapur** तहसील -

**HAPUR** प्लॉट एरिया **10850.00 sq.mt** (वर्गमीटर), कुल कवर्ड एरिया **32627.97** (वर्गमीटर), ब्लॉकों की संख्या **1** जिसमें

ब्लॉक/टावर	प्रत्येक ब्लॉक में तलों की संख्या	सेसमेंट की संख्या	ऊंचाई
L	5	2	14.95 mt.

है। भवन का अधिभोग मैसर्स **MODULUX ELITE BUILD LLP** द्वारा किया जाएगा। इनके द्वारा भवन में अग्नि निवारण एवं अग्नि सुरक्षा व्यवस्थाओं का प्राविधान एनओबीओसीओ एवं तत्संबंधी भारतीय मानक ब्यूरो के आईओएसओ के अनुसार किया गया है। इस भवन को औपबन्धिक अनापत्ति प्रमाणपत्र, एनओबीओसीओ की अधिभोग श्रेणी **Assembly** के अन्तर्गत इस शर्त के साथ निर्गत किया जा रहा है कि प्रस्तावित भवन में अधिभोग श्रेणी के अनुसार सभी अग्निशमन व्यवस्थाओं के मानकों का अनुपालन पूर्ण रूप से किया जाएगा तथा भवन के निर्माण के पश्चात भवन के अधिभोग से पूर्व अग्नि सुरक्षा प्रमाण पत्र प्राप्त किया जाएगा। ऐसा न करने पर निर्गत प्रोविजनल अनापत्ति प्रमाणपत्र स्वतः ही निरस्त मान लिया जाएगा, जिसके लिए मैसर्स **MODULUX ELITE BUILD LLP** अधिभोगी पूर्ण रूप से जिम्मेदार होगा/होंगी।

**Note :** अग्निशमन द्वितीय अधिकारी द्वारा संस्तुति सहित प्रेषित निरीक्षण आख्या व अपलोडिड मानचित्रों के अनुसार सम्बन्धित सक्षम सत्ता प्राधिकारी को यह प्रोवीजनल अनापत्ति प्रमाण पत्र इस शर्त के साथ निर्गत किया जाता है कि उपरोक्त भवन के अध्यासन/प्रयोग से पूर्व सचस्त अग्निशमन व्यवस्थाएँ उओप्रओ अग्निशमन तथा आपात सेवा अधिनियम-2022 तद्वधीन नियमावली-2024/एनबीसी-2016 के अनुसार अधिष्ठापित कराया जाना अनिवार्य है, भवन में सभी तलों पर मानकों के अनुसार वेंटिलेशन/प्रसरण/प्रसरण/प्रसरण कराया जाना अनिवार्य होगा। यदि भवन स्वामी द्वारा बिना व्यवस्थाओं के अध्यासन किया जाता है, तो भवन के असुरक्षित अध्यासन हेतु सत्ता प्राधिकारी निगरानी रखे।

"यह प्रमाण-पत्र आपके द्वारा प्रस्तुत अभिलेखों, दस्तावेजों के आधार पर निर्गत किया जा रहा है। इनके अस्तित्व पर एनए पर निर्गत प्रमाण-पत्र काय नहीं होगा। यह प्रमाण-पत्र भूमि / भवन के स्वामिण / अधिभोग को प्रमाणित नहीं करता है।"

हस्ताक्षर (निर्गमन अधिकारी)

(मुख्य अग्निशमन अधिकारी)



Digitally Signed By

(AJAY KUMAR SHARMA)

{DBEA1A49D028E055:7D2180119D7E36082365486}

16-01-2026

निर्गत किये जाने का दिनांक : **16-01-2026**

स्थान : **HAPUR**



ISO 9001:200

# हापुड़-पिलखुवा विकास प्राधिकरण

प्रीत विहार, दिल्ली रोड, हापुड़-245101.

वेबसाइट: [www.hpdaonline.in](http://www.hpdaonline.in), ई-मेल: [hpda\\_1@rediffmail.com](mailto:hpda_1@rediffmail.com)

पत्र संख्या 787 /संपत्ति/एच0पी0डी0ए0/25

दिनांक 10/10/25

सेवा में,

**Modulux Elite Build LLP**

**By Authorised Signatory Mr. Sachin Kumar,**

**Add-1/55, G.F. Sector-1, Vasundhra, Ghaziabad.**

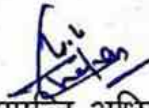
**U.P. Pin Code-201012.**

विषय:-आनन्द विहार योजना में आवंटित व्यवसायिक भूखण्ड ब्लॉक-एल के अन्तर्गत क्षेत्रफल 10850.00 वर्गमीटर में अनापत्ति पत्र दिये जाने के संबंध में।

महोदय,

कृपया उपरोक्त विषयक अपने पत्र दिनांक 10.10.2025 का सन्दर्भ ग्रहण करने का कष्ट करें, जोकि आनन्द विहार योजना में आवंटित व्यवसायिक भूखण्ड ब्लॉक-एल के अन्तर्गत क्षेत्रफल 10850.00 वर्गमीटर के सापेक्ष अनापत्ति पत्र निर्गत किये जाने के संबंध में है।

उक्त के सन्दर्भ में आप अवगत ही है कि आपके द्वारा आनन्द विहार योजना में व्यवसायिक भूखण्ड ब्लॉक-एल के अन्तर्गत क्षेत्रफल 10850.00 वर्गमीटर का एग्रीमेन्ट-टू-सेल दिनांक 10.10.2025 में निष्पादित किया जा चुका है। दिनांक 10.10.2025 तक आवंटी पर किसी भी प्रकार की देयता नहीं बनती है। कृपया उक्त से अवगत होने का कष्ट करें।

  
संपत्ति अधिकारी

हापुड़-पिलखुवा विकास प्राधिकरण  
हापुड़।

## Annexure-I

## Electrical Load Calculation The Hive Commercial Block-L At Anand Vihar Scheme,Hapur.

S.No.	Description	Connected Load (KW)	Diversity Factor (%)	IMD (KW)
1)	Lighting and Power Load for Basement-1(7458.33 Sqmtr.@)150w/sqmtr.)	559.37	0.75	419.53
2)	Lighting and Power Load for LGr. Floor(5578.56 Sqmtr.@)150w/sqmtr.)	836.78	0.75	627.59
3)	Lighting and Power Load for Gr. Floor(4916.81 Sqmtr.@)150w/sqmtr.)	737.52	0.75	553.14
4)	Lighting and Power Load for 1st. Floor(4916.81 Sqmtr.@)150w/sqmtr.)	737.52	0.75	553.14
5)	Lighting and Power Load for 2nd. Floor(3489.83 Sqmtr.@)150w/sqmtr.)	523.47	0.75	392.61
6)	Lighting and Power Load for 3rd. Floor(1034.78Sqmtr.@)150w/sqmtr.)	155.22	0.75	116.41
7)	HVAC Load	1200.00	0.70	840.00
8)	Lift Load (6 No. @15 KW)	90.00	1.00	90.00
9)	Plumbing Load+ETP	120.00	0.70	84.00
10)	Fire Fighting Load			
a)	Working Load	30.00	1.00	30.00
b)	Dead Load	250.00	----	
11)	Basement Ventilation Load			----
a)	Working Load	100.00	1.00	100.00
b)	Dead Load	50.00	----	
12)	STP & STP Exhaust Load	100.00	0.70	70.00
13)	External Lighting Load	20.00	0.80	16.00
14)	EV Vehical Charging 40@10KW	400.00	0.40	160.00
	<b>Total</b>			4052.42 KW



**SAY** 4052.00

**Selection of Size of Transformers**

Total IMD 4052.00 KW  
Overall diversity @65% of IMD ( maximum demand )

Power factor @0.90 PF  $4052 \times 0.65$  2633.80 KVA  
Capacity with loading of 90%  $2633.80 / 0.90$  2926.44 KVA  
 $2926.44 / 0.90$  3251.60 KVA

**SAY** 3252.00 KVA

**Proposed capacity of Transformers**

**Proposed 2nos 1600 KVA of Tranfomer**

**Selection of Size of D.G. Set Power back-up**

Total IMD 4052.00 KW  
Overall diversity @65% of IMD ( maximum demand )

Power factor @0.80 PF  $4052.00 \times 0.65$  2633.80 KVA  
Capacity with loading of 85%  $2633.80 / 0.80$  3292.25 KVA  
 $3292.25 / 0.85$  3873.24 KVA

**SAY** 3873.00 KVA

**Proposed 2nos 1010 KVA+ 1no 2000KVA of DG Sets**



**(COPY OF COMPANY INCORPORATION ISSUED BY  
MCA ATTACHED HEREWITH)**

**FOR ADDRESS PROOF**

# Ministry Of Corporate Affairs

Date : 07-02-2026 1:35:35 pm

## LLP Information

<b>LLPIN</b>	ACK-6869
<b>LLP Name</b>	MODULUX ELITE BUILD LLP
<b>ROC Name</b>	ROC Kanpur
<b>Date of Incorporation</b>	04/12/2024
<b>Email Id</b>	manish[dot]forward[at]gmail[dot]com
<b>Number of Partners</b>	0
<b>Number of Designated Partners</b>	2
<b>Registered Address</b>	1/55 GF SEC-1, VASUNDHRA, Ghaziabad, Ghaziabad, Ghaziabad, Uttar Pradesh, India, 201001
<b>Total Obligation of Contribution</b>	1,00,000
<b>LLP Status</b>	Active
<b>Strike off/amalgamated/transferred date</b>	-
<b>Status under CIRP</b>	No
<b>Small LLP</b>	Yes

## Accounts and Solvency Filing Information

Date of filing	Financial Year
09/29/2025	03/31/2025

## Annual Returns Filing Information

Date of filing	Financial Year
05/29/2025	03/31/2025

**Jurisdiction**

<b>ROC (name and office)</b>	ROC Kanpur
<b>RD (name and Region)</b>	RD, Northern Region

**Interim Resolution Professional (IRP)**

Sr. No	Name of IRP/ RP/ Liquidator	Address of IRP/ RP/ Liquidator
--------	-----------------------------	--------------------------------

**Index of Charges**

No Records Found

**Director/Signatory Details**

Sr. No	DIN/PAN	Name	Designation	Date of Appointment	Cessation Date	Signatory
1	02276444	SUNEET KUMAR	Designated Partner	26/05/2025	-	Yes
2	05300501	SANDEEP KUMAR	Designated Partner	09/06/2025	-	Yes



INDIA NON JUDICIAL



IN-UP05095541358006Y

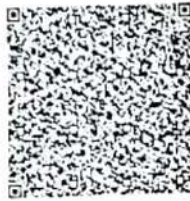
Government of Uttar Pradesh

e-Stamp

Certificate No.	: IN-UP05095541358006Y
Certificate Issued Date	: 12-Feb-2026 01:22 PM
Account Reference	: NEWIMPACC (SV)/ up14013804/ GAUTAMBUDDH NAGAR 1/ UP-GBN
Unique Doc. Reference	: SUBIN-UPUP1401380406061979995036Y
Purchased by	: MODULUX ELITE BUILD LLP
Description of Document	: Article 4 Affidavit
Property Description	: Not Applicable
Consideration Price (Rs.)	:
First Party	: MODULUX ELITE BUILD LLP
Second Party	: Not Applicable
Stamp Duty Paid By	: MODULUX ELITE BUILD LLP
Stamp Duty Amount(Rs.)	: 10 (Ten only)

₹10

210210210210



Signature: *Kanika*  
 ACC Name: Kanika Aggarwal ACC Code - UP14013804  
 ACC Add. - Noida - Mobile - 9650236878  
 Case No - 180/2020, Tehsil & Distnc-G B Nagar

IN-UP05095541358006Y

Type below this line

**UNDERTAKING CUM AFFIDAVIT**  
 (Regarding Fire NOC for Project "THE HIVE" – Block-L)

I, Suneet Kumar, S/o Sh. Sarvajeet Ram, aged about 41 years, Designated Partner of M/s Modulux Elite Build LLP, having its registered office at 1/55, GF, Sector-1, Vasundhara, Ghaziabad, Uttar Pradesh, do hereby solemnly affirm and state as under:

1. That I am the Designated Partner of the Promoter of the project namely "THE HIVE", proposed to be developed on Commercial Plot Block-L, and am fully competent to swear this Undertaking-cum-Affidavit.



12 FEB 2026

Statutory Alert:

1. The authenticity of this Stamp can be verified by scanning the QR code using the Mobile App of Stock Holding Corporation of India. If the QR code is not scanned or the QR code is not valid, the Stamp is invalid.
2. The user of this Stamp should ensure that the QR code is not damaged or obscured.
3. The user of this Stamp should ensure that the QR code is not used for any other purpose.

2. That the said commercial plot bearing Block-L was originally allotted by the concerned Development Authority prior to application for registration of the project under UPRERA. At the time of such allotment and initial approvals, the project name "THE HIVE" had not been finalized/declared.
3. That subsequently, after finalization of the project concept, the project is proposed to be registered under UPRERA in the name of "THE HIVE", strictly in accordance with the sanctioned layout plan and building map.
4. That the Fire NOC was issued by the concerned Fire Department for Block-L, as per the sanctioned map and layout submitted at that time.
5. That it is respectfully submitted that the Fire NOC issued in favour of Block-L directly pertains to and covers the project now registered and known as "THE HIVE", since both relate to the same parcel of land, same sanctioned plans, and same proposed construction.
6. That there is no change in location, boundaries, land use, or sanctioned building plans, and the project "THE HIVE" is being constructed strictly in accordance with the sanctioned map under the applicable UPRERA norms.
7. That we hereby undertake and affirm that the Fire NOC issued for Block-L shall be deemed to be the Fire NOC for the project "THE HIVE", and the same shall be complied with in letter and spirit during execution and completion of the project.
8. That this Undertaking-cum-Affidavit is being submitted for clarification purposes before the Hon'ble Authority, and we undertake to obtain any further approvals, if so directed.
9. That the contents of this affidavit are true and correct to the best of my knowledge and belief and nothing material has been concealed therefrom.



*[Handwritten Signature]*



12 FEB 2026

10. That the content of the FIRE NOC is clearly reflecting the name of the Registered Promoter Named as M/S Modulux Elite Build LLP, under which umbrella the project will be constructed on the land parcel of Block -L as commercial Project, which is also mentioned on Layout/Sanctioned Map.

### UNDERTAKING

We hereby undertake that the Fire NOC issued for Block-L shall be treated as applicable to the project "THE HIVE", and we shall comply with all fire safety norms, conditions, and statutory requirements as prescribed by the concerned department and UPRERA.

### VERIFICATION

12 FEB 2026

Verified at Noida on this \_\_\_ day of February, 2026 that the contents of the above affidavit are true and correct to the best of my knowledge and belief.



**DEPONENT**  
Name: Suneeet Kumar  
Designation: Designated Partner  
For M/s Modulux Elite Build LLP



*Renu*  
**ATTESTED**  
**RENU BALA**  
Regd. No. 16727  
Notary Public  
Govt. of India

12 FEB 2026

# A H S G & Co. LLP

## Chartered Accountants

To,  
Designated Partners,  
**Modulux Elite Build LLP**  
Reg Office: 212, Janhitkari Apartment, Sector-6,  
Vasundhra, Ghaziabad, 201012, Uttar Pradesh

**Subject: Certificate regarding Non-Applicability of Audit for Modulux Elite Build LLP**

Based on the books of accounts, records and information produced before us for the Financial Year 2024-25, We certify that **Modulux Elite Build LLP**, having **LLPIN: ACK-6869**, is a Limited Liability Partnership registered under the Limited Liability Partnership Act, 2008 having registered office at 212, Janhitkari Apartment, Sector-6, Vasundhra, Ghaziabad, Uttar Pradesh-201012 is not required to get its accounts audited for the said financial year in accordance with the provisions of Section 34(4) of the Limited Liability Partnership Act, 2008 read with Rule 24 of the LLP Rules, 2009.

This certificate is issued on the request of the LLP for submission to statutory authorities / banks / other stakeholders, wherever required.

for **A H S G & Co LLP**  
Chartered Accountants  
Firm Regn. no: 017188C/C400304



**Amlt Goel**  
Partner

Membership no. 409858  
UDIN: 26409858MPWUGQ3422



Place: Noida  
Date: 10<sup>th</sup> February 2026

# Modulux Elite Build LLP

LLPIN: ACK-6869

Notes to the financial statements for the year ended 31 March 2025

## 1. Background and nature of operations

Modulux Elite Build LLP (the 'Firm'), got incorporated as a Limited Liability Partnership Firm on 04 December 2024. The firm has its objective and currently operating into Real Estate. The Firm's registered office is situated at Ghaziabad.

## 2. Basis of preparation

These financial statements have been prepared to comply in all material aspects with applicable accounting principles in India, the applicable Accounting Standards prescribed by Institute of Chartered Accountants of India and Generally Accepted Accounting Principles prevalent in India, to the extent applicable.

All assets and liabilities have been classified as current or non-current as per the Firm's normal operating. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

## 3. Significant accounting policies

### 3.1 Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities on the date of financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Any revision to accounting estimates is recognized prospectively in the current and future periods.

Significant estimates and assumptions are used for, but not limited to income taxes, the useful lives of tangible and intangible assets, impairment of tangible and intangible assets and realization of deferred tax assets. Actual results could differ from those estimates. Appropriate changes in estimates are made as management becomes aware of changes in circumstances surrounding the estimates.

### 3.2 Revenue recognition

Revenue from sale of constructed properties is recognized on the "Percentage of Completion method" of accounting. Contract revenues represent the aggregate amounts of sale price for agreements entered into and are accrued based on the percentage that the actual construction costs incurred until the reporting date bears to the total estimated construction costs to completion. Land costs are not included for the purpose of computing the percentage of completion.

Sale consideration receivable as per the allotment letters/ agreements to sell entered into for constructed properties is recognized as revenue on the basis of percentage of actual construction costs incurred thereon to total estimated construction cost, subject to such actual construction cost incurred being 25 per cent or more of the total estimated construction cost. Revenue is recorded in respect of customers for whom booking amount is confirmed and the amount received is more than ten percent of total agreement value of the unit.

### 3.3 Interest income

Interest income on fixed deposits is recognized on a time proportion basis taking into account the amount outstanding and the rates applicable. Interest from customers is accounted for on actual receipt basis on account of uncertainty of realization.

### 3.4 Fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation and impairment losses, if any. Cost comprises of the purchase price and any attributable cost of bringing the asset to its working condition for its intended use. Expenditure on account of modification to /alteration in fixed assets, which increases the future benefit from the existing asset beyond its previously assessed standard of performance, is capitalized.

Depreciation on fixed assets is provided on written down value method, as per rates prescribed under Income Tax Act, 1961. Depreciation is charged for full year on the assets added during the period except for the asset put to use for period of 180 days or lesser wherein depreciation is charged for half year.

*[Handwritten signature]*

# Modulux Elite Build LLP

LLPIN: ACK-6869

Notes to the financial statements for the year ended 31 March 2025

## 3.5 Inventory

Inventory comprises of raw material, land, construction work in progress and completed properties and is valued as under:

Raw material is valued at lower of cost or net realizable value with the cost being determined on 'First in First out basis'. Land and Construction work in progress is valued at estimated cost or net realizable value, whichever is less. Costs include land acquisition cost, estimated internal development costs, government charges towards conversion of land use/ licenses including external development charges, interest on project specific loans in accordance with policy on borrowing costs and other related government charges and cost of development/ construction materials.

Completed properties includes the cost of land, internal development costs, government charges towards conversion of land use/ licenses including external development charges, other related government charges, construction costs, development expenses, interest on project specific loans in accordance with policy on borrowing costs and is valued at cost/estimated cost or Net realizable value, whichever is less.

## 3.6 Employee benefits

Employee costs are accrued in the year in which the associated services are rendered by employees of the Firm. Expenses and liabilities in respect of employee benefits are recorded in accordance with Accounting Standard 15 - Employee Benefits (Revised 2005) "Revised AS 15".

## 3.7 Cost of construction

Cost of construction includes cost of land, estimated internal development costs, external development charges, other related government charges, construction costs, establishment cost, development/ construction materials and interest cost incurred for the project, which is charged to the Statement of profit and loss proportionate to the revenue recognized as per accounting policy for revenue recognition, in consonance with the concept of matching cost and revenue. Final adjustment is made on completion of the applicable project.

## 3.8 Borrowing costs

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are considered as part of the cost of such assets, in accordance with Accounting Standard 16, "Borrowing Costs". A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to the Statement of profit and loss as incurred.

## 3.9 Tax expense

Tax expense comprises current income tax and deferred tax.

Provision for tax includes current tax and deferred tax. Provision for current income tax is made on the assessable income at the tax rate applicable to the relevant assessment year. Deferred income taxes are recognized for the future tax consequences attributable to timing differences between the financial statement determination of income and their recognition for tax purposes. The effect on deferred tax assets and liabilities of change in tax rates is recognized in income using the tax rates and tax laws that have been enacted or substantively enacted by the Balance Sheet date.

Deferred tax assets are recognized and carried forward only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

## 3.10 Impairment of assets

The Firm assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the Firm estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the profit and loss account. If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost.



# Modulux Elite Build LLP


LLPIN: ACK-6869

Notes to the financial statements for the year ended 31 March 2025

## 3.11 Provisions and contingent liabilities

The Firm makes a provision when there is a present obligation as a result of a past event where the outflow of economic resources is probable and a reliable estimate of the amount of the obligation can be made. A disclosure is made for a contingent liability when there is a

- possible obligation, the existence of which will be confirmed by the occurrence/non-occurrence of one or more uncertain events, not fully within the control of the Firm;
- present obligation, where it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation;
- present obligation, where a reliable estimate cannot be made.



**MODULUX ELITE BUILD LLP**  
**LLPIN : ACK6869**  
**Balance Sheet as at March 31, 2025**

(Amount in Rs.)

Particulars	Notes	As at 31st March,2025
<b>EQUITY AND LIABILITIES</b>		
<b>Partners' Funds</b>		
Partners' Capital Account		
(i) Partners' Contribution	2a	1,00,000
(ii) Partners' Current Account	2b	-15,000
Reserves and surplus	3	-
		85,000
<b>Non-current liabilities</b>		
Long-term borrowings		-
Other long-term liabilities		-
		-
<b>Current liabilities</b>		
Trade payables		-
Other current liabilities	4	15,000.00
		15,000.00
<b>Total</b>		<b>1,00,000.00</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Other non-current assets		-
		-
<b>Current assets</b>		
Cash and bank balances	5	1,00,000.00
		1,00,000.00
<b>Total</b>		<b>1,00,000.00</b>
Summary of significant accounting policies	1	

The accompanying notes are an integral part of the financial statements

**For and on behalf of  
MODULUX ELITE BUILD LLP**



**Suneet Kumar**  
**Partner**  
**DIN-02276444**



**Sandeep Kumar**  
**Partner**  
**DIN-05300501**

Place : Noida  
Date : 26.08.2025

**MODULUX ELITE BUILD LLP**  
**LLPIN : ACK6869**

**Profit and Loss Account during the year ending 31 March 2025**

(Amount in Rs.)

	Notes	From 4th Dec, 2024 to 31st March, 2025
<b>Income</b>		
Revenue from Operations (net)		-
Other Income		-
<b>Total Revenue (I)</b>		-
<b>Expenses</b>		
Other Expense	6	15,000
<b>Total Expenses (II)</b>		<b>15,000</b>
<b>Profit/(Loss) before tax</b>		<b>(15,000)</b>
Tax expense		
Previous Year Tax		-
Current Tax		-
Deferred Tax credit		-
<b>Total tax expense</b>		-
<b>Profit / (loss) for the year/period</b>		<b>(15,000)</b>
<b>Summary of significant accounting policies</b>	<b>1</b>	

The accompanying notes are an integral part of the financial statements.

**For and on behalf of  
MODULUX ELITE BUILD LLP**



**Suneeet Kumar**  
Partner  
DIN-02276444



**Sandeep Kumar**  
Partner  
DIN-05300501

Place : Noida  
Date : 26.08.2025

**MODULUX ELITE BUILD LLP**

LLPIN : ACK6869

Notes to financial statements for the period ending 31 March 2025

**2 Capital Account****2a Partners Contribution**

	As at 31st March,2025 (Amt. in Rs)
<b>Dolly Kumar</b>	
Opening Balance	-
Add: Introduced/contributed during the year	50,000
Less: Withdrawals during the year	-
<b>Closing Balance</b>	<b>50,000</b>
<b>Manish Kumar</b>	
Opening Balance	-
Add: Introduced/contributed during the year	50,000
Less: Withdrawals during the year	-
<b>Closing Balance</b>	<b>50,000</b>
	<b>1,00,000</b>

**2b Partner's Current Account**

	As at 31st March,2025 (Amt. in Rs)
<b>Dolly Kumar</b>	
Opening balance	-
Add: Addition during the year	-
Less: Drawing during the year	-
Less: Remuneration for the year	-
Less: Interest for the year	-
Add: Profit Share for current year	(7,500)
<b>Closing Balance</b>	<b>(7,500)</b>
<b>Manish Kumar</b>	
Opening balance	-
Add: Addition during the year	-
Less: Drawing during the year	-
Less: Remuneration for the year	-
Less: Interest for the year	-
Add: Profit Share for current year	(7,500)
<b>Closing Balance</b>	<b>(7,500)</b>
<b>Total</b>	<b>(15,000)</b>

**Profit Sharing Ratio**

	As at 31st March,2025 (Amt. in Rs)
Dolly Kumar	50.00%
Manish Kumar	50.00%
	<b>100.00%</b>

*[Handwritten signatures and initials]*

### 3 Reserve & Surplus

	As at 31st March,2025 (Amt. in Rs)
Net surplus/deficit in the statement of profit and loss	-
Balance at the beginning of the year	-
Add : transferred from statement of profit and loss	(15,000)
Balance at the end of the year	<b>(15,000)</b>
Less : transferred to partners current account	
Dolly Kumar	(7,500)
Manish Kumar	(7,500)
<b>Balance reserves and surplus at the end of the year</b>	<b>-</b>

### 4 Other Current Liabilities

	As at 31st March,2025 (Amt. in Rs)
Expenses Payable	15,000
<b>Total</b>	<b>15,000</b>

### 5 Cash and Bank Balances

	As at 31st March,2025 (Amt. in Rs)
Cash and cash equivalents	
Balances with banks:	
- in current accounts	1,00,000
Cash on hand	-
<b>Total</b>	<b>1,00,000</b>

### 6 Other expenses

	From 4th Dec, 2024 to 31st March,2025 (Amt. in Rs)
Legal and professional	15,000
<b>Total</b>	<b>15,000</b>

### 7 Related parties

#### a) Names of related parties

Relationship	Name
Key management personnel (KMP)	Suneet Kumar Sandeep Kumar

#### b) There are no transactions with related parties during the period

### 8 Previous year figures

The Limited Liability Partnership has been incorporated during the year, hence numbers are presented till 31 March 2025 from the date of incorporation.

*Handwritten signature and date:*  
S. Suneet Kumar  
31.03.2025