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BHASIN INFRASTRUCTURE DEVELOPERS PVT. LTD, LUDHIANA.
CIN NO : U45202PB2008PTC031680
Village Gobindgarh Adjoining Phase-VII, Focal Point, Ludhiana
BALANCE SHEET AS AT 31st MARCH' 2022

(Amount in Lakhs)			
PARTICULARS	NOTES NO	AS ON 31.03.2022	AS ON 31.03.2021
I. EQUITY AND LIABILITIES			
(1) SHARE HOLDER'S FUND			
(a) Share Capital	1	1.00	1.00
(b) Reserves and Surplus	2	0.48	(110.08)
(2) NON CURRENT LIABILITIES			
(a) Long Term Borrowings	3	299.37	250.43
(b) Deferred Tax Liabilities (Net)	4	12.82	12.82
(3) CURRENT LIABILITIES			
(a) Trade Payables (ageing schedule)	4	5.96	20.44
(b) Other Current Liabilities	5	10,442.99	9,679.65
(c) Short Term Provision		-	10.43
TOTAL		10,762.62	9,864.69
II. ASSETS			
1. NON CURRENT ASSETS			
(a) Property, plant and equipment and Intangible Assets			
(i) Property, plant and equipment	6	320.09	282.35
(ii) Capital Work in Progress	7	117.05	64.54
2. CURRENT ASSETS			
a) Inventories (Pre-development A/c)	8		
RAJGADH ESTATES PROJECT PH-1	8.1	416.54	377.42
RAJGADH ESTATES PROJECT PH-2	8.2	1,384.13	1,304.22
RAJGADH ESTATES PROJECT PH-2 (EXTN)	8.3	1,667.93	1,601.30
RAJGADH ESTATES PROJECT APPARTMENT	8.4	2,252.54	2,251.78
PROJECT GREENS	8.5	627.80	664.17
AGGRICULTURAL LAND		360.06	213.80
PLOT AT PROJECT PHASE-2		15.19	-
b) Cash and cash equivalents	9	190.69	34.21
c) Other Current Assets	10	3,410.60	3,070.90
NOTES ON ACCOUNT	17		
TOTAL		10,762.62	9,864.69

PLACE LUDHIANA DATED 05.09.2022 UDIN : 22082988BAGLIQ4387		AUDITOR'S REPORT SUBJECT TO OUR SEPARATE REPORT OF EVEN DATE FOR VINAY & ASSOCIATES CHARTERED ACCOUNTANTS FRN : 004462N LUDHIANA FRN : 004462N (VINAY K. SHRIYASTAVA)	(0.00) FOR & ON BEHALF OF BOARD OF DIRECTORS  DAVINDER K. BHASIN (DIRECTOR) DIN:00780268	 BALRAJ K. BHASIN (DIRECTOR) DIN:00775039
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BHASIN INFRASTRUCTURE DEVELOPERS PVT. LTD, LUDHIANA.
CIN NO : U45202PB2008PTC031680
Village Gobindgarh Adjoining Phase-VII, Focal Point, Ludhiana
PROFIT & LOSS A/C. FOR THE YEAR ENDED 31.03.2022

(Amount in Lakhs)

PARTICULARS	NOTES NO	CURRENT YEAR	PREVIOUS YEAR
INCOME			
II. OTHER INCOME	11	82.94	50.40
III. PROFIT TRFD FROM DEVELOPMENT A/C GREEN PROJECT	8.5	108.26	245.55
IV. TOTAL REVENUE (I+II+III)		191.21	295.95
V. EXPENSES			
- EMPLOYEES BENEFIT EXP.	12	27.27	21.87
- FINANCE COST	13	1.54	3.05
- OTHER EXPENSES	14	31.83	27.37
- DEPRECIATION	6	19.72	15.37
TOTAL EXPENSES		80.36	67.66
VI. PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (IV-V)		110.84	228.28
VII. EXCEPTIONAL ITEMS		-	-
VIII. PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (VI-VII)		110.84	228.28
IX. EXTRAORDINARY ITEMS			
Net Loss Against Sale of Assets		-	-
X. PROFIT BEFORE TAX(VIII-IX)		110.84	228.28
TAX EXPENSE:			
- PROVISION FOR TAXATION		-	-
-DEFERRED TAX ASSETS		-	-
- DEFERRED TAX CHARGE		-	1.22
PROFIT FOR THE YEAR AFTER TAX		110.84	227.07
Earnings per Equity Share-Basic & Diluted (in Rs.) (Face Value of Rs.10/- each)	15	1,107.56	2,268.87
SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNT	17		

AUDITOR'S REPORT
SUBJECT TO OUR SEPARATE REPORT
OF EVEN DATE
FOR VINAY & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 004462N
LUDHIANA
FRN : 004462N
MAN 82988
(VINAY K SHRMASTAV)

FOR & ON BEHALF OF BOARD OF DIRECTORS,

DAVINDER K. BHASIN
(DIRECTOR)
DIN:00780268

BALRAJ K. BHASIN
(DIRECTOR)
DIN:00775039

PLACE LUDHIANA
DATED: 05.09.2022
UDIN : 22082988BAGLIQ4387

BHASIN INFRASTRUCTURE DEVELOPERS PVT. LTD, LUDHIANA.

SHARE CAPITAL

NOTE NO :1

(Amount in Lakhs)

PARTICULARS	AS ON 31.03.2022	AS ON 31.03.2021
AUTHORISED CAPITAL		
100000 (100000) EQUITY SHARES OF Rs. 10/- EACH.	10.00	10.00
TOTAL	10.00	10.00
ISSUED, SUBSCRIBED & PAID CAPITAL		
10008(10008) EQUITY SHARES Rs. 10/- EACH FULLY PAID UP	1.00	1.00
TOTAL	1.00	1.00

**1.1 RECONCILIATION OF THE SHARES OUTSTANDING AT THE BEGINNING
AND AT THE END OF THE YEAR**

PARTICULARS	AS ON 31.03.2022	AS ON 31.03.2021
Equity Shares of Rs.10 each fully paid	Number	Number
Shares outstanding at the beginning of the year	10,008.00	10,008.00
Shares issued during the year	-	-
Shares bought back during the year	-	-
Shares outstanding at the end of the year	10,008.00	10,008.00

1.2 TERMS / RIGHTS ATTACHED TO SHARES

- i) Company has only Equity Share Capital as such no Preference Shares are subscribed and Paid up.
- ii) There is no partly paid up Equity Share
- iii) Issued Capital has equal right of all shareholders including distribution of dividend and repayment of capital.
- iv) No part of the share of the company has held by any holding company or its ultimate holding company including subsidiaries or associates thereof.

1.3 Details of shareholders having more than 5% share of total capital

S.No.	Name of the Shareholder	% of the share
1	SH DAVINDER KUMAR BHASIN	50
2	SH BALRAJ KUMAR BHASIN	50

**1.4 Company has not reserved any share for issue under any options and contracts/commitments for the
sale of shares/disinvestments.**

- 1.5 Detail of shares allotted as fully paid up pursuant to contract(s) without payment being received in cash , bonus shares and details of bought back share during the last five years

S.No.	Aggregating No. and Class of share	Nature of Share
	NIL	

- 1.6 Details of convertible securities into equity/ preference share

S.No.	Date of Issue of Securities	Earliest Date of conversion
	NIL	

- 1.7 Unpaid Calls Of Issued Shares Including Such Shares Held By Directors And

NIL

- 1.8 Details Of Forfeited Shares With Original Paid Up Amount

NIL

- 1.9 Shareholding of Promoters

Shares held by promoters at the end of the year				% Change during the year
S. no.	Promoter Name	No. of total shares	% of total shares	
1	SH DAVINDER KUMAR BHASIN	5,004	50.00	-
2	SH BALRAJ KUMAR BHASIN	5,004	50.00	-
TOTAL		10,008	100.00	

BHASIN INFRASTRUCTURE DEVELOPERS PVT. LTD, LUDHIANA.

RESERVES AND SURPLUS

NOTE NO : 2
(Amount in Lakhs)

PARTICULARS		AS ON 31.03.2022	AS ON 31.03.2021
1	SURPLUS AS PER PROFIT & LOSS A/C		
	Balance at the beginning of the year	(110.08)	(334.76)
Add:	Net profit for the current year	110.84	227.07
	Income Tax W/off	-	2.39
	Surplus/Deficit Depreciation	(0.28)	-
	Balance at the closing of the year	0.48	(110.08)
TOTAL		0.48	(110.08)

BHASIN INFRASTRUCTURE DEVELOPERS PVT. LTD, LUDHIANA.

NOTE NO : 3

LONG TERM BORROWINGS

(Amount in Lakhs)

PARTICULARS	AS ON 31.03.2022	AS ON 31.03.2021
1 UNSECURED LOANS		
a) Loans and Advances From Related Parties (Unsecured not guarnted by Directors or Others)	299.37	250.43
TOTAL	299.37	250.43

3.1 LOAN AND ADVANCES FROM RELATED PARTIES

SR NO.	PARTICULARS	AS ON 31.03.2022	AS ON 31.03.2020
	LOAN FROM DIRECTORS		
	SH.BALRAJ KUMAR BHASIN	179.41	149.98
	SH.DAVINDER KUMAR BHASIN	37.09	57.09
	LOAN FROM RELATED PARTIES		
	BHASIN & COMPANY	-	34.65
	SMT MINAKSHI BHASIN	82.87	8.71
	TOTAL	299.37	250.43

3.2 Particular of default of loan installment and interest :-

No Default

BHASIN INFRASTRUCTURE DEVELOPERS PVT. LTD, LUDHIANA.

DEFERRED TAX LIABILITIES (NET)

ANNEXURE-4

PARTICULARS	AS ON 31.03.2022	AS ON 31.03.2021
Deferred Tax Liability C/T	12.82	11.60
Add : Deferred Tax Charge During The Year	-	1.22
Less: Deferred Tax Credit During The Year	-	-
TOTAL	12.82	12.82

During the year, the company has implemented Accounting Standard -22 "Accounting for Taxes on

ITEM OF TIMING DIFFERENCE	Deferred Tax Assets/ (Liabilities) as on 01.04.2021	(Charge) / Credit during the year.	Balance Assets/ (Liabilities) as on 31.03.2022
DEPRECIATION	12.82	-	12.82

BHASIN INFRASTRUCTURE DEVELOPERS PVT. LTD, LUDHIANA.

TRADE PAYABLES			NOTE NO :5	
			(Amount in Lakhs)	
PARTICULARS	AS ON 31.03.2022	AS ON 31.03.2020		
- Trade Payable Due For Payment				
- Due to Micro, Small & Medium Enterprises	-	-		
- Others	4.79	11.44		
- Sundry Payables				
Cheque Issued But Not Cleared	1.17	9.00		
TOTAL	5.96	20.44		

- Trade Payable Ageing Schedule(Current Year)

Particulars	Outstanding for following periods from			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
(i)MSME	-	-	-	-
(ii)Others	1.63	2.98	-	0.18

- Trade Payable Ageing Schedule(Previous Year)

Particulars	Outstanding for following periods from			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
(i)MSME	-	-	-	-
(ii)Others	8.40	2.73	-	0.31

M/s Bhasha Infrastructure & Developer Pvt. Ltd.															NOTE-6
FIXED ASSETS AS ON 31.03.2022															
Date of Purchase / Put to use	Original Cost (Rs)	Additions	SALE AMOUNT	SUB TOTAL	Dep charged upto 31.03.2021	WDV as on 01.04.2021	Life as per Co. Act, 2013	Life Used till 31/03/21	Remaining g Life	Salvaged value (5%)	Depreciable amount over whole life (95%)	Dep W/Back	Dep for the Year 2021-22	WDV as on 31st Mar 2022	
(A) AIR CONDITIONER															
30-Sep-14	1.07	-	0.00	1.07	1.01	0.05	5.00	5.00	-	0.05	1.01	-	-	0.05	
13/12/2021	0.00	0.43	0.00	0.43	0.00	-	5.00	-	5	0.02	0.11	-	0.02	0.11	
(B) COMPUTER															
30-Sep-08	0.89	0.00	0.00	0.89	0.84	0.04	3.00	3.00	-	0.04	0.84	-	-	0.04	
30-Sep-09	0.28	0.00	0.00	0.28	0.27	0.01	3.00	3.00	-	0.01	0.27	-	-	0.01	
30-Sep-10	0.53	0.00	0.00	0.53	0.50	0.03	3.00	3.00	-	0.03	0.50	-	-	0.03	
30-Sep-11	1.01	0.00	0.00	1.01	0.96	0.05	3.00	3.00	-	0.05	0.96	-	-	0.05	
30-Sep-13	1.35	0.00	0.00	1.35	1.29	0.07	3.00	3.00	-	0.07	1.29	-	-	0.07	
30-Sep-14	0.46	0.00	0.00	0.46	0.44	0.02	3.00	3.00	-	0.02	0.44	-	-	0.02	
30-Sep-15	0.06	0.00	0.00	0.06	0.00	0.00	3.00	3.00	-	0.00	0.06	-	-	0.00	
22-Aug-18	0.08	0.00	0.00	0.08	0.08	0.00	3.00	3.00	-	0.00	0.08	-	-	0.00	
31.3.21	0.68	0.00	0.00	0.68	0.22	0.47	3.00	1.00	2.00	0.03	0.65	-	0.22	0.25	
(C) Furniture & Fixture															
30-Sep-08	0.55	-	0.00	0.55	0.52	0.03	10.00	10	-	0.03	0.52	-	-	0.03	
30-Sep-09	0.20	-	0.00	0.20	0.19	0.01	10.00	10	-	0.01	0.19	-	-	0.01	
30-Sep-10	0.27	-	0.00	0.27	0.26	0.01	10.00	10	-	0.01	0.25	-	-	0.01	
30-Sep-11	0.75	-	0.00	0.75	0.71	0.04	10.00	10	-	0.04	0.71	-	-	0.04	
30-Sep-12	0.13	-	0.00	0.13	0.11	0.02	10.00	8	2.00	0.01	0.12	-	0.01	0.12	
18.09.2018	0.20	-	0.00	0.20	0.08	0.14	10.00	2	8.00	0.01	0.19	-	0.02	0.12	
31.03.2020	0.79	-	0.00	0.79	0.15	0.64	10.00	1	9.00	0.04	0.75	-	0.08	0.57	
(C) Office Equipment															
30-Sep-08	0.96	-	0.00	0.96	0.93	0.05	5.00	5	-	0.05	0.93	-	-	0.05	
30-Sep-09	1.12	-	0.00	1.12	1.06	0.06	5.00	5	-	0.06	1.06	-	-	0.06	
30-Sep-10	0.68	-	0.00	0.68	0.64	0.03	5.00	5	-	0.03	0.64	-	-	0.03	
30-Sep-11	0.79	-	0.00	0.79	0.76	0.04	5.00	5	-	0.04	0.75	-	-	0.04	
30-Sep-12	0.44	-	0.00	0.44	0.42	0.02	5.00	5	-	0.02	0.42	-	-	0.02	
30-Sep-13	1.49	-	0.00	1.49	1.42	0.07	5.00	5	-	0.07	1.42	-	-	0.07	
30-Sep-14	1.13	-	0.00	1.13	1.07	0.06	5.00	5	-	0.06	1.07	-	-	0.06	
30-Sep-15	0.26	-	0.00	0.26	0.24	0.01	5.00	5	-	0.01	0.24	-	-	0.01	
30-Sep-16	0.50	-	0.00	0.50	0.24	0.26	10.00	4	6.00	0.03	0.48	-	0.05	0.22	
31.03.2019	0.51	0	0.00	0.51	0.29	0.22	5.00	2	3.00	0.03	0.49	-	0.10	0.12	
31.03.2020	0.06	0	0.00	0.06	0.02	0.04	5.00	1	4.00	0.00	0.06	-	0.01	0.03	
31.3.2021	0.42	0	0.00	0.42	0.08	0.34	5.00	1	4.00	0.02	0.40	-	0.08	0.26	
(D) FAN															
30-Sep-08	0.16	-	0.00	0.16	0.15	0.01	5.00	5	-	0.01	0.15	-	-	0.01	
30-Sep-11	0.04	-	0.00	0.04	0.04	0.00	5.00	5	-	0.00	0.04	-	-	0.00	
30-Sep-12	0.08	-	0.00	0.08	0.07	0.00	5.00	5	-	0.00	0.07	-	-	0.00	
30-Sep-13	0.15	-	0.00	0.15	0.14	0.01	5.00	5	-	0.01	0.14	-	-	0.01	
30-Sep-14	0.06	-	0.00	0.06	0.06	0.00	5.00	5	-	0.00	0.06	-	-	0.00	
30-Sep-15	0.22	-	0.00	0.22	0.21	0.01	5.00	5	-	0.01	0.21	-	-	0.01	
(E) Display Board															
30-Sep-08	0.47	-	0.00	0.47	0.44	0.02	10.00	10	-	0.02	0.44	-	-	0.02	
(F) Shuttering Equipme															
30-Sep-08	1.70	-	0.00	1.70	1.61	0.08	10.00	10	-	0.08	1.61	-	-	0.08	
(G) Photocopy Machine															
30-Sep-08	0.17	-	0.00	0.17	0.16	0.01	10.00	10	-	0.01	0.16	-	-	0.01	
30-Sep-10	0.40	-	0.00	0.40	0.39	0.02	10.00	10	-	0.02	0.38	-	-	0.02	
6-Dec-18	0.12	-	0.00	0.12	0.03	0.08	10.00	2	8.00	0.01	0.11	-	0.01	0.07	
31.3.21	0.57	-	0.00	0.57	0.05	0.51	10.00	1	9.00	0.03	0.54	-	0.05	0.46	
(H) Vehicle															
	0.00	-	-	-	0.00	-	-	-	-	-	-	-	-	-	

30-Sep-15	0.00	-	0.00	9.78	5.57	0.00	-	8.00	5	3.00	0.49	-	9.29	-	1.16	3.04
23-Oct-2021	0.00	33.50	0.00	33.50	-	-	-	8.00	0	8.00	1.68	-	31.83	-	3.06	30.44
3-Apr-21	0.00	3.41	0.00	3.41	-	-	-	8.00	0	8.00	0.17	-	3.34	-	0.40	0.38
1-Apr-21	0.00	1.80	-	-	-	-	-	8.00	0	8.00	0.09	-	1.71	-	0.21	1.99
(I) Generator	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30-Sep-08	0.25	-	0.00	0.25	0.20	0.04	0.04	15.00	12	3.00	0.01	-	0.23	-	0.02	0.03
31.3.2020	4.14	-	-	4.14	0.52	3.62	3.62	15.00	1	14.00	0.21	-	3.93	-	0.26	3.35
(J) Tube Well	0.00	-	-	-	0.00	-	-	-	-	-	-	-	-	-	-	-
30-Sep-08	0.98	-	0.00	0.98	0.94	0.05	0.05	5.00	5	-	0.05	-	0.94	-	-	0.05
(K) Scooter	0.00	-	-	-	0.00	-	-	10.00	9	1.00	0.03	-	0.49	-	-	0.03
30-Sep-09	0.51	-	0.00	0.51	0.49	0.03	0.03	10.00	9	1.00	0.03	-	0.49	-	-	0.03
(L) Other Assets	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30-Sep-09	0.71	-	0.00	0.71	0.67	0.04	0.04	10.00	10	-	0.04	-	0.67	-	-	0.04
30-Sep-10	0.56	-	0.00	0.56	0.54	0.03	0.03	10.00	10	-	0.03	-	0.54	-	-	0.03
30-Sep-11	2.40	-	0.00	2.40	2.28	0.12	0.12	10.00	10	-	0.12	-	2.28	-	-	0.12
30-Sep-12	0.39	-	0.00	0.39	0.34	0.06	0.06	10.00	8	2.00	0.02	-	0.37	-	0.04	0.02
30-Sep-13	0.04	-	0.00	0.04	0.03	0.01	0.01	10.00	7	3.00	0.00	-	0.04	-	0.01	0.01
30-Sep-15	0.09	-	0.00	0.09	0.05	0.04	0.04	10.00	5	5.00	0.00	-	0.09	-	0.01	0.03
30-Sep-16	0.14	-	0.00	0.14	0.14	0.01	0.01	5.00	5	-	0.01	-	0.14	-	0.01	0.01
31.3.2021	1.50	0	0.00	1.50	1.21	0.29	0.29	5.00	1	4.00	0.07	-	1.42	-	0.28	0.53
(M) Cycle	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30-Sep-10	0.02	-	0.00	0.02	0.02	0.00	0.00	10.00	9	1.00	0.00	-	0.02	-	-	0.00
30-Sep-12	0.03	-	0.00	0.03	0.03	0.00	0.00	10.00	7	3.00	0.00	-	0.03	-	0.00	0.00
(N) Building	0.00	-	-	-	0.00	-	-	-	-	-	-	-	-	-	-	-
30-Sep-12	393.10	-	0.00	393.10	100.63	292.47	292.47	30.00	8	22.00	17.66	-	335.45	-	11.18	241.29
30-Sep-13	0.49	-	0.00	0.49	0.12	0.37	0.37	30.00	7	23.00	0.02	-	0.47	-	0.02	0.35
2016-17	5.28	-	0.00	5.28	0.84	4.44	4.44	30.00	4	26.00	0.26	-	5.01	-	0.17	4.28
(O) DG Set	0.00	-	-	-	0.00	-	-	-	-	-	-	-	-	-	-	-
30-Sep-14	10.23	-	0.00	10.23	4.54	5.69	5.69	15.00	0	9.00	0.51	-	9.72	-	0.65	5.05
(P) MOBILE SET	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30-Sep-14	0.01	-	0.00	0.01	0.01	0.00	0.00	5.00	5	-	0.00	-	0.01	-	-	0.00
(Q) Fire Fighting	0.00	-	-	-	0.00	-	-	-	-	-	-	-	-	-	-	-
30-Sep-15	2.30	-	0.00	2.30	2.19	0.12	0.12	5.00	5	-	0.12	-	2.19	-	-	0.12
31.3.2021	0.64	-	0.00	0.64	0.12	0.52	0.52	5.00	1	4.00	0.03	-	0.61	-	0.12	0.40
25/12/2021	0.00	0.31	0.00	0.31	-	-	-	5.00	0	5.00	0.02	-	0.29	-	0.02	0.29
Garbage Chute System	0.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31.01.2016	4.43	-	-	4.43	1.88	2.55	2.55	8.00	2	6.00	0.22	-	4.20	-	0.55	2.32
BLOCK BARRIERS	0.00	-	0.00	-	0.00	-	-	-	-	-	-	-	-	-	-	-
31.3.2021	3.01	-	-	3.01	0.19	2.82	2.82	15.00	1	14.00	0.15	-	2.86	-	0.19	2.63
Gym Equipment	0.00	12.22	-	12.22	-	-	-	15.00	-	15.00	0.61	-	11.61	-	0.46	11.82
Snooker Table	0.00	0.39	-	0.39	-	-	-	15.00	-	15.00	0.02	-	0.37	-	0.01	0.38
Solid Waste composter	0.00	5.20	-	5.20	-	-	-	15.00	0	15.00	0.26	-	4.94	-	0.34	4.86
Spent Goods	0.21	-	-	0.21	-	-	-	15.00	0	15.00	0.01	-	0.20	-	0.01	0.20
Total Assets	422.86	57.47	0.00	480.33	140.51	282.35	607.00	247.00	24.02	456.31	0.00	-	19.72	-	320.09	-

6.2 SUNDRY PAYABLES AS ON 31.03.2022		
PARTICULARS	AS ON 31.03.2022	AS ON 31.03.2021
- AUDIT FEE PAYABLE	0.36	1.00
- E.S.I PAYABLE	0.11	-
- P S BATHLA & ASSOCIATES	0.05	0.10
- PROVIDENT FUND- 1	0.23	0.19
- PROVIDENT FUND- 10	0.01	0.10
- PROVIDENT FUND- 2	0.10	0.02
- PROVIDENT FUND- 21	0.01	0.01
- PROVIDENT FUND- 22	-	0.00
- PROVISION FOR EXPENSES	381.31	381.31
- SALARY PAYABLE	6.69	8.51
- UNPAID	1.46	1.71
- TDS PAYABLE	1.09	0.88
- 194 C Payble	-	0.03
- INTEREST ON TDS PAYABLE	-	0.09
- TELEPHONE EXP. PAYABLE	0.03	0.12
- TRAVELLING EXPENSES PAYABLE	0.06	-
- SECURITY DEPOSIT (CONTRACTOR)	0.41	0.41
- ELECTRICITY BILL PAYABLE	3.58	5.96
- COLONY REGULARISATION FEE PAYABLE AS NEW POLICY	69.04	69.04
- CONVEYANCE PAYABLE	0.13	0.73
- CLEANING EXPENSES PAYABLE	0.13	0.20
- LABOUR WELFARE FUND PAYABLE	0.19	0.17
- GILL PROPERTY CONSULTANT	-	4.95
- PROFESSIONAL TAX PAYABLE	0.02	0.17
- CGST PAYABLE	1.92	-
- BIKRAM BHUYAN CONTRACTOR	-	0.04
- BINDIA CHOPRA	-	0.04
- SGST PAYABLE	1.92	-
- IGST PAYABLE	-	0.38
TOTAL	468.86	476.16

6.3 SECURITY PAYABLES AS ON 31.03.2021		
PARTICULARS	AS ON 31.03.2022	AS ON 31.03.2021
INTEREST FREE MAINTENANCE SECURITY PAYABLE	140.74	105.50
ELECTRICITY SECURITY PAYABLE	0.10	0.10
RENTAL SECURITY PAYABLE	2.23	2.09
ADVANCE CONSUMPTION DEPOSIT	22.44	19.69
KISOK CK3 (INTEREST FREE SECURITY)	0.21	0.21
TOTAL	165.72	127.60

BHASIN INFRASTRUCTURE DEVELOPERS PVT. LTD, LUDHIANA.				
CAPITAL WORK IN PROGRESS				NOTES-7 (Amount in Lakhs)
Capital-work-in progress Ageing schedule:				
(Amount in Lakhs.)				
CWIP	Amount in CWIP for a period of			Total
	Less than 1 year	1-2 years	2-3 years	
Projects in progress	52.50	64.54	-	117.05

BHASIN INFRASTRUCTURE DEVELOPERS PVT. LTD, LUDHIANA.		
CASH AND CASH EQUIVALENTS		NOTE NO :9 (Amount in Lakhs)
PARTICULARS	AS ON 31.03.2022	AS ON 31.03.2021
A) Balances With Banks STATE BANK OF INDIA	11.86	25.85
B) Cash In Hand	6.75	7.29
C) Others - MARGIN MONEY DEPOSIT with SBI.	1.20	1.07
-FDR WITH STATE BANK OF INDIA	170.88	-
TOTAL	190.69	34.21

BHASIN INFRASTRUCTURE DEVELOPERS PVT. LTD, LUDHIANA.				NOTES NO. *1		
PRE- DEVELOPMENT A/C OF PROJECT PHASE-I FOR THE YEAR ENDED 31st MARCH 2022						
PARTICULARS	CURRENT YEAR	PREVIOUS YEAR	PARTICULARS	Annex	CURRENT YEAR	PREVIOUS YEAR
TO OPENING STOCK			BY CLOSING STOCK			
- DEVELOPMENT COST CAPITALIZED	377.42	310.03				
TO PURCHASE	-	36.78				
TO DEVELOPMENT EXPENSES	4.40	0.68	- PROJECT UNDER CONSTRUCTION		416.54	377.42
TO EMPLOYEE BENEFIT EXPE	16.62	12.52				
TO FINANCE COST	0.88	1.75				
TO ADMINISTRATIVE EXPENSES	18.22	15.66				
TOTAL	416.54	377.42	TOTAL		416.54	377.42
BHASIN INFRASTRUCTURE DEVELOPERS PVT. LTD, LUDHIANA.						
PRE- DEVELOPMENT A/C OF PROJECT PHASE-II FOR THE YEAR ENDED 31st MARCH 2022						
PARTICULARS	CURRENT YEAR	PREVIOUS YEAR	PARTICULARS	Annex	CURRENT YEAR	PREVIOUS YEAR
TO OPENING STOCK			BY CLOSING STOCK			
- CONSTRUCTION & DEVELOPMENT COST	1,304.22	1,255.58				
- REVERSAL OF GST	-	-	- PROJECT UNDER CONSTRUCTION		1,384.13	1,304.22
TO DEVELOPMENT EXPENSES	30.38	5.90				
TO EMPLOYEE BENEFIT EXPE	22.27	17.86				
TO FINANCE COST	1.28	2.49				
TO ADMINISTRATIVE EXPENSES	25.00	22.34				
TOTAL	1,384.13	1,304.22	TOTAL		1,384.13	1,304.22

BHASIN INFRASTRUCTURE DEVELOPERS PVT. LTD., LUDHIANA

PRE-DEVELOPMENT A/C OF PROJECT PHASE-II (EXTN. FOR THE YEAR ENDED 31st MARCH 2022)

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
TO OPENING STOCK			BY AMOUNT TRFD TO DEVELOPMENT A/C		
- CONSTRUCTION & DEVELOPMENT COST	1,601.30	1,530.83	BY CLOSING STOCK		
TO DEVELOPMENT EXPENSES	-	-	- PROJECT UNDER CONSTRUCTION		
TO COMPENSATION PAID	17.49	33.18		1,667.93	1,601.30
TO EMPLOYEE BENEFIT EXPE	5.86	-			
TO FINANCE COST	19.46	15.80			
TO ADMINISTRATIVE EXPENSES	1.10	2.18			
TO PROFIT AND LOSS ACCOUNT	22.71	18.51			
	-				
TOTAL	1,667.93	1,601.30	TOTAL	1,667.93	1,601.30

PRE-DEVELOPMENT A/C OF PROJECT APPARTMENT FOR THE YEAR ENDED 31st MARCH 2022

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
TO OPENING STOCK			BY AMOUNT TRFD TO DEVELOPMENT A/C		
- DEVELOPMENT COST CAPITALIZED	2,251.78	2,249.08	BY CLOSING STOCK		
	0.76	2.88	- PROJECT UNDER CONSTRUCTION		
				2,252.54	2,251.77,903.73
TOTAL	2,252.54	2,251.78	TOTAL	2,252.54	2,251,77,903.73

BHASIN INFRASTRUCTURE DEVELOPERS PVT. LTD. LUDHIANA

NOTES NO. 7.3

PRE-DEVELOPMENT A/C OF PROJECT GREEN FOR THE YEAR ENDED 31 MARCH 2022

PARTICULARS	Annex	CURRENT YEAR	PREVIOUS YEAR	PARTICULARS	Annex	CURRENT YEAR	PREVIOUS YEAR
TO OPENING STOCK				BY SALE		0.00	485.35937
- PROJECT GREENS		884.1669349	788.3383705			0.00	0
- DEVELOPMENT CHARGES		1.26748	2.56608	BY CLOSING STOCK		627.80	884.1669349
- PURCHASE		-	0.00				
TO Gross Profit		(37.84)	338.6218484				
TOTAL		627.80	1,129.53	TOTAL		627.80	1,129.53
TO OWNER LAND SHARE		0.00	85.07187	BY GROSS PROFIT BID		(37.84)	338.6218484
TO NET PROFIT TRFD TO PROFIT & LOSS A/C		(37.84)	246.5400784				-
TOTAL		(37.84)	338.62	TOTAL		-37.84	338.62

BHASIN INFRASTRUCTURE DEVELOPERS PVT. LTD, LUDHIANA.

OTHER CURRENT ASSETS

NOTE NO : 10

(Amount in Lakhs)

PARTICULARS	AS ON 31.03.2022	AS ON 31.03.2021
MR ATINDER PAL SINGH	0.04	0
ADVANCE TAX (A Y 2020-21)	-	12.00
GST RECEIVABLE	-	1.09
GST RECOVERABLE ON AUDIT FEES	-	0.09
ELECTRICITY SECURITY	5.46	4.28
ADVANCE TO SUPPLIERS	9.31	25.22
ADVANCES TO EMPLOYEES	3.07	2.58
TRADE RECEIVABLE	77.65	75.47
TDS (A Y 2020-21)	-	1.88
INTEREST ACCRUED	-	0.08
RAM LAL BHASIN CHARITABLE TRUST	36.09	35.58
SH.HARJIT SINGH PLOT NO.D-17	6.21	6.21
SH.VISHESH MEHRA PLOT NO.D-19	1.66	1.66
SH BALRAJ BHASIN (AGST PLOT)	-	5.23
TDS RECEIVABLE (A.Y.2017-2018)	-	0.29
TDS RECEIVABLE (A.Y.2022-2023)	0.72	-
TCS (A Y 2022-23)	0.31	-
TCS (A Y 2021-22)	0.01	0.01
TDS RECOVERABLE FOR ADJUSTMENT	0.36	-
TDS (A Y 2021-22)	0.27	0.27
ELECTRICITY BILL RECEIVABLE	-	1.81
SCHOOL APPROVAL FEES (SECURITY)	1.50	1.50
PREPAID EXP	6.16	2.43
DEV ARJUNA PROMOTERS & DEVELOPERS PVT. LIMITED	1,982.57	1,982.57
MUNISH INTERNATIONAL PVT LTD	27.13	27.13
MR MUNISH BHASIN	9.11	9.11
MUNISH PROMOTERS & DEVELOPERS PVT. LIMITED	1,173.38	874.42
ADVANCE AGAINST LAND	67.00	-
INCOME TAX REFUND RECEIABLES	0.59	-
LEASE RENT RECEIABLES	2.00	-
	3,410.60	3,070.90

BHASIN INFRASTRUCTURE DEVELOPERS PVT. LTD, LUDHIANA.		
OTHER INCOME FOR THE YEAR ENDED 31.03.2022		
		NOTE NO : 11 (Amount in Lakhs)
PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
ADJUSTMENT A/C		
FILING FEES	0.42	10.12
MAINTENANCE COLLECTION	0.32	0.14
TRANSFER FEE	38.82	14.30
RFID TAG	8.10	6.03
INFRASTRUCTURE CHARGES	0.03	0.12
INTEREST ON FDR	2.40	2.55
RENTAL INCOME	6.59	2.94
ROUND OFF	16.92	14.20
GYM (monthly) SUBSCRIPTION	-	0.00
Ordinary Members Gym and Pool	0.09	-
CLUB MEMBERSHIP CHARGES	0.26	-
MISC INCOME	7.00	-
LEASE RENT	0.00	-
TOTAL	2.00	-
	82.94	50.40

BHASIN INFRASTRUCTURE DEVELOPERS PVT. LTD, LUDHIANA.		
EMPLOYEES BENEFIT EXPENSES FOR THE YEAR ENDED 31.03.2022		
		NOTE NO : 12 (Amount in Lakhs)
PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
SALARIES, WAGES & OTHER ALLOW.		
PROVIDENT & OTHER FUNDS	25.75	20.41
STAFF & LABOUR WELFARE EXP.	0.69	0.73
MEDICAL EXPENSES	0.47	0.61
EX-GRETA	0.01	0.07
ESI	0.04	0.05
TOTAL	0.30	-
	27.27	21.87

12.1 DEFINED CONTRIBUTION PLANS

Contribution to defined contribution plans Charged off for the year are as under:-

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
Company's Contribution to Provident Fund & Others	0.69	0.73

12.2 SALARIES, WAGES & OTHER ALLOWANCES FOR THE YEAR ENDED 31.03.2022			
PARTICULARS		CURRENT YEAR	PREVIOUS YEAR
SALARY		25.77	20.41
TOTAL :		25.77	20.41
12.3 CONTRIBUTION TO PROVIDENT & OTHER FUNDS FOR THE YEAR ENDED 31.03.2022			
PARTICULARS		CURRENT YEAR	PREVIOUS YEAR
P.F A/C NO.1		0.22	0.19
P.F A/C NO.2		0.03	0.06
P.F A/C NO.10		0.42	0.44
P.F A/C NO.21		0.03	0.03
P.F A/C NO.22		0.00	0.01
TOTAL :		0.69	0.73
BHASIN INFRASTRUCTURE DEVELOPERS PVT. LTD, LUDHIANA.			
FINANCE COST FOR THE YEAR ENDED 31.03.2022		NOTE NO :13 (Amount in Lakhs)	
PARTICULARS		CURRENT YEAR	PREVIOUS YEAR
B. - OTHER BORROWING COST			
-INTEREST ON CAR LOAN		0.00	0.00
-INTEREST ON UNSECURED LOANS		1.49	3.02
- BANK CHARGES		0.05	0.03
TOTAL		1.54	3.05

BHASIN INFRASTRUCTURE DEVELOPERS PVT. LTD, LUDHIANA.

**OTHER EXPENSES
FOR THE YEAR ENDED 31.03.2022**

**NOTE NO : 14
(Amount in Lakhs)**

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
A) ADMINISTRATIVE EXPENSES		
AGGRICULTURE EXPENSES	0.18	0.25
ADJUSTMENT A/C	2.24	2.93
ANNUAL MAINT. CONTRACT	1.47	0.49
AUDITORS REMUNERATION	0.16	0.16
CHARITY & DONATION	0.64	0.73
CONSULTANCY CHARGES	0.29	0.24
CLEANING EXPENSES	0.50	0.39
CONVEYANCE	1.00	1.15
DIESEL A/C	1.01	0.78
DIWALI EXPS.	0.19	0.11
ELECTRICITY EXPS.	14.77	9.68
FEES & TAXES	0.56	0.33
PROJECT INSURANCE	1.16	1.25
MONEY INSURANCE	0.01	-
COMMISSION	0.04	0.17
INTEREST ON TDS	0.00	0.05
ISO 9001 2008	0.19	0.05
LOADING & UNLOADING CHARGES	0.06	0.03
LAND SCAPPING	-	0.12
MISC EXPS	0.08	0.26
PHOTOCOPY EXPS.	0.02	0.02
POSTAGE & FORWARDING	0.01	0.01
PRINTING & STATIONERY	0.20	0.67
REPAIR & MAINTENANCE EXPS.	0.92	0.75
TELEPHONE CHARGES	0.53	0.43
TRAVELLING & CONVEYANCE (OTHERS)	0.08	0.05
SOFTWARE CHARGES	0.21	0.03
ROUND OFF	0.00	-
Total (A)	26.52	21.12
(B) SELLING & DISTRIBUTION EXP.		
- ADVERTISEMENT	5.07	5.22
- COMMISSION ON SALE	0.00	0.89
- FREIGHT & CARTAGE	0.24	0.14
Total (B)	5.31	6.25
TOTAL (a) + (b)	31.83	27.37

BHASIN INFRASTRUCTURE DEVELOPERS PVT. LTD, LUDHIANA.

**EARNING PER SHARE
FOR THE YEAR ENDED 31.03.2022**

NOTE NO :15
(Amount in Lakhs)

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
Net Profit after tax as per Statement of Profit and Loss attributable to Equity Shareholders	110.84	227.07
Weighted Average Number of Equity Shares used as denominator for calculating EPS	10,008.00	10,008.00
Basic and Diluted Earnings per Share	1107.56	2,268.87

**CONTINGENT LIABILITIES AND COMMITMENTS
(TO THE EXTENT NOT PROVIDED FOR)**

NOTE NO -16
(Amount in Lakhs)

i) In respect of claims against the company not acknowledged as debts	--- Nil---	(Previous year Rs.Nil)
ii) For Guarantees	--- Nil---	(Previous year Rs.Nil)
iii) Other money for which the company is contingently liable Rs	--- Nil---	(Previous year Rs.Nil)
iv) Estimated amount of contracts remaining to be executed on capital account and not provided for Rs	--- Nil---	(Previous year Rs.Nil)
v) For letter of Credit Rs.	--- Nil---	(Previous year Rs.Nil)
vi) Capital expenditure commitments net of advances is Rs	--- Nil---	(Previous year Rs.Nil)
vii) Provision for accrued gratuity is not made as it is not applicable being new company.	--- Nil---	(Previous year Rs.Nil)

14.1 VEHICLE EXPENSES FOR THE YEAR ENDED 31.03.2022

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
VEHICLE REPAIR AND MAINTENANCE	0.49	-
TOTAL	0.49	-
14.2 REPAIR & MAINTENANCE FOR THE YEAR ENDED 31.03.2021		
PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
REPAIR & MAINT	0.43	
TOTAL	0.43	73,196.14