



INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF BASIC REAL ESTATE PRIVATE LIMITED

Report on the audit of the Financial Statements

Opinion

1. I have audited the accompanying financial statements of **BASIC REAL ESTATE PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March, 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.
2. In my opinion and to the best of my information and according to the explanations given to me, the aforesaid financial statements give the information required by the Companies Act, 2013 ('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 31st March, 2021, its profit, for the year ended on that date.

Basis for Opinion

3. I conducted my audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. 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 (ICAI) together with the ethical requirements that are relevant to my audit of the financial statements under the provisions of the Act and the Rules made thereunder, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion on the financial statements.

Other Information

4. The Company's Board of Directors is responsible for preparation and presentation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, but does not include the financial statements and auditors' report thereon.
5. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.



6. 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 appear to be materially misstated.
7. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Management's Responsibilities for the Financial Statements

8. The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. 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.
9. 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.
10. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

11. My objectives are 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.
12. As part of an audit in accordance with SAs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:
 - i. 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 my 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.

- ii. obtain an understanding of internal financial controls with reference to financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- iii. evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- iv. 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 I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- v. 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 I identify during my 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 my independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

13. 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 Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
14. As required by Section 143(3) of the Act, I report that:
 - a. 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 my audit.
 - b. 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.
 - c. The Balance Sheet and the Statement of Profit and Loss, dealt with by this Report are in agreement with the books of account.



- d. In my opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e. 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.
- f. Report on internal financial control is not applicable to the Company.
- g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in my opinion and to the best of my information and according to the explanations given to me:
- i. The Company does not have any pending litigation which would impact its financial position in its financial statements.
- ii. The Company did not have any long-term contracts, including derivative contract, for which there were any material foreseeable losses.
- iii. There has not been an occasion in case of the Company during the year under report to transfer any sums to the Investor Education & Protection Fund and, therefore, the question of delay in transferring such sums does not arise.

**For S. M. BHAT & ASSOCIATES
CHARTERED ACCOUNTANTS
(FIRM REGN. NO.0131347W)**



**S. M. Bhat
Proprietor
M.No. 030696**



Place : Mumbai

Dated : 25th November, 2021

UDIN : 22030696AFBR9J2851

ANNEXURE "A" TO THE AUDITORS' REPORT

(Referred to in paragraph 1 under Report on Other Legal and Regulatory

Requirements section of our Report of even date)

1. The Company does not have any fixed assets and hence the question of maintaining record, physical verification & disposal of the same does not arise.
2. The Company has no inventories and hence, the question of physical verification and valuation thereof does not arise.
3. As informed to us, 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, 2013. Therefore, the provisions of Clause 3(iii)(a) and (iii)(b) of the said Order are not applicable to the Company.
4. In our opinion and according to the information and explanations given to us, the Company has not granted any loans or provided any guarantees or security to the parties covered under Section 185. Further, the Company has complied with the provisions of section 186 of the Companies Act, 2013 in respect of the loans and investments made. The Company has not provided any guarantees or security.
5. The Company has not accepted any deposits from the public within the meaning of Sections 73 to 76 of the Act and Rules framed there under to the extent notified.
6. Reporting under clause 3(vi) of the Order is not applicable as the Company's business activities are not covered by the Companies (Cost Records and Audit) Rules, 2014.
7. (a) According to the information and explanations given to us and the records of the company examined by us, in our opinion, the Company has been regular in depositing undisputed statutory dues applicable to it.

(b) According to the information and explanations given to us no undisputed amounts payable in respect of statutory dues applicable to the Company were in arrears as at 31st March, 2021 for period of more than six months from the date they became payable.

(c) According to the information and explanations given to us and the records of the Company examined by us, there are no dues of income tax, sales tax, wealth tax, service tax, customs duty, excise duty, value added tax, cess and any other statutory dues that have not been deposited with the appropriate authorities on account of any dispute.
8. The Company has not taken any loans or borrowings from any financial institution or bank or Government nor has it issued any debentures as at the balance sheet date. Accordingly, the provisions of clause 3(viii) of the Order are not applicable to the Company.
9. The Company has not raised any moneys by way of initial public offer, further public offer (including debt instruments) and term loans. Accordingly, the provisions of clause 3(ix) of the Order are not applicable to the Company.



10. During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of material fraud by the Company or on the Company by its officers or employees, noticed or reported during the year, nor have we been informed of any such case by the Management.
11. The Company has neither paid nor provided for any managerial remuneration. Accordingly, the provisions of clause 3(xi) of the Order are not applicable to the Company.
12. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, the provisions of clause 3(xii) of the Order are not applicable to the Company.
13. To the best of our knowledge and belief and according to the information and explanations given to us, all transactions with the related parties are in compliance with section 188 of the Act where applicable and the details have been disclosed in the Financial Statements etc. as required by the applicable accounting standards. The provisions of section 177 are not applicable to the Company.
14. According to the information and explanations given to us, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, the provisions of clause 3(xiv) of the Order are not applicable to the Company.
15. According to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected with him. Accordingly, the provisions of clause 3(xv) of the Order are not applicable to the Company.
16. The Company is not required to be registered under section 45 -IA of the Reserve Bank of India Act, 1934. Accordingly, the provisions of clause 3(xvi) of the Order are not applicable to the Company.

**For S. M. BHAT & ASSOCIATES
CHARTERED ACCOUNTANTS
(FIRM REGN. NO.0131347W)**



**S. M. Bhat
Proprietor
M.No. 030696**



Place : Mumbai
Dated : 25th November, 2021

UDIN : 22030696 AF BRSJ 2851

BASIC REAL ESTATE PVT. LTD.

BALANCE SHEET AS AT 31st MARCH, 2021

	Note	As At 31.03.2021 Amt (Rs.)	As At 31.03.2020 Amt (Rs.)
EQUITY AND LIABILITIES			
Shareholders' Funds			
Share Capital	2	10,600,000	10,600,000
Reserves and Surplus	3	36,263,121	31,139,515
		46,863,121	41,739,515
Current Liabilities			
Short-term Borrowing	4	NIL	19,425,981
Other Current Liabilities	5	3,380,700	2,557,404
		3,380,700	21,983,385
TOTAL		50,243,821	63,722,900
ASSETS			
Non-current Assets			
Long-term Loans & Advances	6	14,990,000	31,640,000
Non-current Investments	7	11,003,761	27,410,272
		25,993,761	59,050,272
Current Assets			
Trade Receivable	8	514,000	NIL
Cash and Bank Balances	9	16,872,226	306,294
Short-term Loans and Advances	10	6,863,835	4,366,335
		24,250,061	4,672,629
TOTAL		50,243,821	63,722,900

Summary of Significant Accounting Policies 1

The accompanying notes form an integral part of the Financial Statements.

As per our Report of even date

For and on behalf of the board

For S. M. BHAT & ASSOCIATES

Chartered Accountants

FRN : 0131347W

S. M. Bhat
Proprietor
M.No. 030696



Bishan Singh Shekawat
Director
DIN: 01064597

Anuj Kulshrestha
Director
DIN: 00967787

Place: Mumbai
Dated : 25th November, 2021

UDIN: 22030696AFBR5J2851

BASIC REAL ESTATE PVT. LTD.

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2021

	Note	Year ended 31.03.2021 Amt (Rs.)	Year ended 31.03.2020 Amt (Rs.)
Revenue			
Other Income	11	5,308,789	NIL
Total Revenue		5,308,789	NIL
Expenses			
Employee Benefits Expenses	12	114,966	NIL
Finance Costs	13	NIL	1,288,095
Other Expenses	14	69,217	52,206
Total Expenses		184,183	1,340,301
Profit before tax		5,124,606	(1,340,301)
Tax expense:			
- Tax for earlier year		1,000	NIL
Profit for the year		5,123,606	(1,340,301)
Earnings per equity share			
Basic and Diluted (Rs.)	16	NIL	(1.26)
Nominal value per share		10/-	10/-
Earnings per equity share			
Basic and Diluted (Rs.)		4.83	(12.64)
Nominal value per share		100/-	100/-

Summary of Significant Accounting Policies 1

The accompanying notes form an integral part of the Financial Statements.

As per our Report of even date

For S. M. BHAT & ASSOCIATES
Chartered Accountants
FRN : 0131347W

S. M. Bhat
Proprietor
M.No. 030696



For and on behalf of the board

Bishan Singh Shekawat
Director
DIN: 01555071

Anuj Kulshrestha
Director
DIN: 00967787

Place: Mumbai

Dated : 25th November, 2021

UDIN: 22030696AF-BRST2851

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED, 31ST MARCH, 2021

1 Significant Accounting Policies

- a) These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India under the historical cost convention under accrual basis. Pursuant to Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014, till the standards of accounting or an addendum thereto are prescribed by Central Government in consultation and recommendation of the National Financial Reporting Authority, the existing Accounting Standards notified under the Companies Act, 1956 shall continue to apply. Till the NFRA is constituted, the Central Government in consultation with the National Advisory Committee on Accounting Standards has notified the Companies (Indian Accounting Standards) Rules, 2015 vide MCA's notification dated 16.02.15 as amended vide notification dated 30.03.16 which Accounting Standards are still not made applicable to the Company. Consequently, these financial statements have been prepared to comply in all material aspects with the accounting standards notified under Section 211 (3C) of Companies Act, 1956 (Companies (Accounting Standards) Rules, 2006, as amended) and other relevant provisions of the Companies Act, 2013.
- b) Income-tax expense comprises current tax and deferred tax charge or credit. The deferred tax asset and deferred tax liability is calculated by applying tax rate and tax laws that have been enacted or substantively enacted by the Balance Sheet date. Deferred tax asset arising mainly on account of brought forward losses and unabsorbed depreciation under tax laws, are recognised, only if there is a virtual certainty of its realisation, supported by convincing evidence. Deferred tax asset on account of other timing differences are recognised only to the extent there is a reasonable certainty of its realisation. At each Balance Sheet date, the carrying amount of deferred tax asset is reviewed to reassess realisation.
- c) Long term investments are stated at cost after deducting provision made for permanent diminution in the value, if any. Current investments are stated at lower of cost and fair market value.

2 Share Capital

Authorised :

NIL (4,60,000) Equity Shares of Rs. 10/- each - "Class A"

131000 (85,000) Equity Shares of Rs. 100/- each - "Class B"

Issued, Subscribed and Paid-up:

NIL (2,10,000) Equity Shares of Rs. 10/- each - "Class A"

106000 (85,000) Equity Shares of Rs. 100/- each - "Class B"

	As At 31.03.2021	As At 31.03.2020
Amt (Rs.)	Amt (Rs.)	
	NIL	4,600,000
	13,100,000	8,500,000
	13,100,000	13,100,000
	NIL	2,100,000
	10,600,000	8,500,000
	10,600,000	10,600,000

- a. The number of shares and amount outstanding at the beginning and at the end of the reporting year is same.
- b. The Company has one class of equity shares having a par value of Rs. 100/- per share. Each holder of equity share is entitled to same right based on the number of shares held.
- c. Shares in the Company held by each shareholders holding more than 5% shares:

No. of Shareholders each holding more than 5% of the share capital	No. of Shares Held Percentage of holding	No. of Shares Held Percentage of holding
Equity Shares of Rs. 10/- each fully paid-up -Class 'A'		
NIL shareholders (P.Y. One shareholders)	NIL	200000
	NIL	95.24%
Equity Shares of Rs. 100/- each fully paid-up -Class 'B'		
Seven shareholders (P.Y. Seven shareholders)	90000	82000
	84.91%	96.47%

3 Reserves & Surplus

Securities Premium (A)
(Opening & Closing Balance)

Surplus/(Deficit) in Statement of Profit and Loss

Opening Balance

Add: Net Profit/(Loss) for the current year

Closing Balance

(A)	34,000,000	34,000,000
	(2,860,485)	(1,520,184)
	5,123,606	(1,340,301)
(B)	2,263,121	(2,860,485)
(A+B)	36,263,121	31,139,515



BASIC REAL ESTATE PVT. LTD.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED, 31ST MARCH, 2021

	As At 31.03.2021 Amt (Rs.)	As At 31.03.2020 Amt (Rs.)
4 Short-term Borrowings		
Unsecured		
Other Loans		
--Loans from Director	NIL	5,102,500
--Loans from Others	NIL	14,323,481
	<u>NIL</u>	<u>19,425,981</u>
5 Other Current Liabilities		
Advance Received from Customer	3,300,000	2,346,000
Statutory Dues	NIL	128,164
Other Payables	80,700	83,240
	<u>3,380,700</u>	<u>2,557,404</u>
6 Long - term Loans & Advances		
Capital Advance	14,990,000	31,640,000
	<u>14,990,000</u>	<u>31,640,000</u>
7 Non-Current Investments		
A. In Immovable Properties		
Cost		
- Agricultural Land	7,703,761	24,110,272
B. Investment in Equity Instruments		
Quoted		
330000 (330000) Eq. Sh of Re. 10/- each of Baldev Alloyes Pvt. Ltd.	3,300,000	3,300,000
	<u>11,003,761</u>	<u>27,410,272</u>
Total Non-current Investments		
Aggregate book value of unquoted investments	<u>3,300,000</u>	<u>3,300,000</u>
Aggregate amount of Investment Property	<u>7,703,761</u>	<u>24,110,272</u>
8 Trade Receivables		
(Unsecured, considered good)		
Other Debts	514,000	NIL
	<u>514,000</u>	<u>NIL</u>
9 Cash & Bank balances		
Cash & Cash Equivalents		
--Cash on Hand	291,835	188,321
--Balance with Bank		
- in Current Account	16,580,391	117,973
	<u>16,872,226</u>	<u>306,294</u>
10 Short-term Loans & Advances		
(Unsecured)		
Loans to Related Party	2,497,500	NIL
Loans to Others	4,366,335	4,366,335
	<u>6,863,835</u>	<u>4,366,335</u>



	For the Year Ended 31.03.2021 Amt (Rs.)	For the Year Ended 31.03.2020 Amt (Rs.)
11 Other Income		
Gain/(Loss) on sale of Non- current investments	5,308,789	NIL
	<u>5,308,789</u>	<u>NIL</u>
12 Employee Benefits Expenses		
Salary	90,000	NIL
Staff Welfare	24,966	NIL
	<u>114,966</u>	<u>NIL</u>
13 Finance Costs		
Interest on Unsecured Loan	NIL	1,281,645
Interest on Late Payment of TDS	NIL	6,450
	<u>NIL</u>	<u>1,288,095</u>
14 Other Expenses		
Auditors' Remuneration		
- For Audit	3,000	3,540
Bank Charges	2,201	7,906
Sundry Balance W/Off	96	NIL
Professional Fees	38,940	37,260
Conveyance Expenses	24,980	NIL
Filing Fees	NIL	3,500
	<u>69,217</u>	<u>52,206</u>



BASIC REAL ESTATE PVT. LTD.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2021

15 Related Party Disclosures

i. List of Related Parties with whom transaction have taken place & Relationship:

Name of the Related Parties	Relationship
Anuj Kukshrestha	Key Management Personnel

ii. Transactions with related parties during the period :

	2020-21	2019-20
<u>Nature of Transactions:</u>		
Key Management Personnel		
Advance given	5,497,500	NIL
Advance given received back	3,000,000	1,900,000
Loan taken	NIL	12,102,500
Loan repaid	5,102,500	7,000,000

iii. Balance outstanding at the year end is as under :

Key Management Personnel		
Short-term Borrowings	NIL	5,102,500
Long-term Loans & Advances	2,497,500	NIL

16 Earnings Per Share (EPS)

	2020-21	2019-20
i) Weighted Average Number of Equity Shares outstanding during the year		
-Face Value Rs 10/-	NIL	210,000
-Face Value Rs 100/-	106,000	85,000
ii) Net Profit/(Loss) after tax available for Equity Shareholders (Rs.)	5,123,606	(1,340,301)
iii) Basic and Diluted Earnings Per Share (Rs.)		
-Face Value Rs 10/-	NIL	(1.26)
-Face Value Rs 100/-	4.83	(12.64)

The Company does not have any outstanding dilutive potential equity shares.

17 Previous year figures

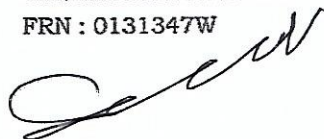
Previous Year's figures have been regrouped/reclassified wherever necessary to correspond with the current year's classification/disclosures.

As per our Report of even date

For S. M. BHAT & ASSOCIATES

Chartered Accountants

FRN : 0131347W



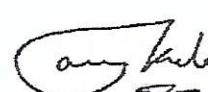
S. M. Bhat
Proprietor
M.No. 030696



For and on behalf of the board



Bishan Singh Shekawat
Director
DIN: 01064597



Anuj Kulshrestha
Director
DIN: 00967787

Place: Mumbai
Dated : 25th November, 2021

BASIC REAL ESTATE PVT. LTD.

GROUPINGS TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2021

	As At 31.03.2021 Amt (Rs.)	As At 31.03.2020 Amt (Rs.)
<u>GROUPING - 1</u>		
<u>SHORT-TERM BORROWING</u>		
Rati Diamonds Pvt. Ltd.	NIL	9,323,481
Evaio Diamond Pvt. Ltd.	NIL	5,000,000
	<u>NIL</u>	<u>14,323,481</u>
<u>LOAN FROM DIRECTOR</u>		
Anju Kukshrestha	NIL	5,102,500
	<u>NIL</u>	<u>5,102,500</u>
<u>GROUPING - 2</u>		
<u>OTHER CURRENT LIABILITIES</u>		
<u>Statutory Dues</u>		
TDS Payable	NIL	128,164
	<u>NIL</u>	<u>128,164</u>
<u>Other Payables</u>		
Arvind Baid & Associates	77,700	76,700
Pearl Arcade Consiltants Pvt. Ltd.	NIL	3,000
SM Bhat	3,000	3,540
	<u>80,700</u>	<u>83,240</u>
<u>Advance Received From Customer</u>		
Babulal Choudhary	NIL	1,570,000
Ram Chandra Choudhary	NIL	776,000
Rakesh Kumar Prajapati	3,300,000	NIL
	<u>3,300,000</u>	<u>2,346,000</u>
<u>GROUPING - 3</u>		
<u>LONG TERM LOANS & ADVANCES</u>		
<u>Capital Advance</u>		
Bhoora	6,640,000	7,440,000
Trilok Chand Properties Pvt. Ltd.	2,500,000	2,500,000
Sara Buildhome Pvt. Ltd.	5,000,000	5,000,000
Rakesh Kumar Prajapati	NIL	16,700,000
Lal Chand	850,000	NIL
	<u>14,990,000</u>	<u>31,640,000</u>



BASIC REAL ESTATE PVT. LTD.

GROUPINGS TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2021

	As At 31.03.2021 Amt (Rs.)	As At 31.03.2020 Amt (Rs.)
<u>GROUPING - 4</u>		
<u>INVESTMENTS</u>		
<u>AGRICULTURE LAND</u>		
Land at Kishanpura, Rajasthan (K.No. 250/1.34)	4,717,059	4,717,059
<u>Land at Chatarpura, Rajasthan</u>		
Khasara No. 81/331	NIL	5,453,072
Khasara No. 76/247	NIL	709,126
Khasara No. 77/242	1,173,918	1,173,918
Khasara No. 24/258	NIL	1,347,377
Khasara No. 76/252	858,235	858,235
	<u>2,032,153</u>	<u>9,541,728</u>
<u>Land at Devipura, Rajasthan</u>		
Khasara No. 33/121	NIL	271,293
Khasara No. 57/119	NIL	319,021
Khasara No. 53/140	NIL	435,487
Khasara No. 62/119	NIL	784,532
Khasara No. 44/129	NIL	2,157,590
Khasara No. 40/140	NIL	324,816
Khasara No. 43/145	NIL	112,463
Khasara No. 53/149 & 53/326	174,683	174,683
Khasara No. 6/208	779,866	779,866
Khasara No. 7/273 & 7/335	NIL	689,878
Khasara No. 3/274	NIL	608,221
Khasara No. 43/275 & 43/320	NIL	759,895
Khasara No. 60/275	NIL	266,025
Khasara No. 53/140/141	NIL	1,140,931
	<u>954,549</u>	<u>8,824,701</u>
	<u><u>7,703,761</u></u>	<u><u>24,110,272</u></u>
<u>GROUPING- 5</u>		
<u>Short-term Loans & Advances</u>		
<u>Loans to related party</u>		
Anju Kukshrestha	2,497,500	NIL
<u>Loans to others</u>		
Mukesh Trading Company	4,366,335	4,366,335
	<u><u>4,366,335</u></u>	<u><u>4,366,335</u></u>

