SAMSARA BUILDTECH PRIVATE LIMITED
CIN : U70102GJ2015PTC083260

Balance Sheet as at March 31, 2020

In ₹ (Rupees)

	Particulars	Note No.	As at March 31, 2020		As at March 31, 2019	
I.	EQUITY AND LIABILITIES					
1	Shareholders' Funds			106,550,621		103,154,679
	(a) Share Capital	2	100,000,000		100,000,000	
	(b) Reserves and Surplus	3	6,550,621		3,154,679	
2	Share Application money pending allotment		-	-	-	-
3	Non-Current Liabilities			140,327,966		137,374,190
	(a) Long-Term Borrowings	4	140,158,439		137,310,867	
	(b) Deferred Tax Liabilities (Net)	5	-		2,711	
	(c) Long-Term Provisions	6	169,527		60,612	
4	Current Liabilities			141,877,929		73,963,863
	(a) Short-Term Borrowings	7	71,297,480		44,655,499	
	(b) Trade Payables	8	20,203,182		25,187,538	
	(c) Other Current Liabilities	9	47,544,484		1,769,981	
	(d) Short-Term Provisions	10	2,832,783		2,350,845	
	Total			388,756,516		314,492,732
II.	ASSETS					
1	Non-Current Assets			35,996,214		32,489,877
	(a) Fixed Assets	11				
	(i) Tangible Assets		15,994,632		15,939,231	
	(ii) Intangible Assets		309,418		509,749	
	(b) Non-Current Investments	12	10,000		-	
	(c) Deferred Tax Assets (Net)	13	4,709		-	
	(d) Long-Term Loans and Advances	14	19,677,456		16,040,897	
	(e) Other Non-Current Assets	15	-		-	
2	Current Assets			352,760,303		282,002,855
	(a) Current Investments					
	(b) Inventories	16	182,948,615		194,949,935	
	(c) Trade receivables	17	30,033,080		19,609,786	
	(d) Cash and Cash Equivalents	18	11,986,557		18,085,493	
	(e) Short-Term Loans and Advances	19	48,372,917		49,357,641	
	(f) Other Current Assets	20	79,419,133		-	
	Total			388,756,516		314,492,732
	Significant Accounting Policies	1				

The Notes referred to above form an integral part of the Balance Sheet.
As Per Attached Report Of Even Date

For SURANA MALOO & CO
Chartered Accountants
FRN : 112171W

CA Vidhan Surana
PARTNER
Membership No. : 041841

For and On behalf of the Board

PRATEEK S SINGHI
DIRECTOR
DIN 0007041031

SIDDHARTH S SINGHI
DIRECTOR
DIN 0006972074

Khyati P.

KHYATI K. PATEL
Company Secretary
Membership No A53258

Place: Ahmedabad
Date: September 19, 2020

Place: Ahmedabad
Date: September 19, 2020

For, Samsara Buildtech Pvt. Ltd.

Authorised Signatory

SAMSARA BUILDTECH PVT LTD
CIN : U70102GJ2015PTC083260

Notes to and forming part of Balance Sheet as at 31-Mar-2020

2 Share Capital

2.1 Authorized, Issued, Subscribed and Paidup share capital

In ₹ (Rupees)

Particulars	As at March 31, 2020		As at March 31, 2019	
	Number of Shares	Amount	Number of Shares	Amount
Authorised Share Capital				
Equity Shares of ₹ 10.00 each	10,000,000	100,000,000	10,000,000	100,000,000
Total	10,000,000	100,000,000	10,000,000	100,000,000
Issued Share Capital				
Equity Shares of ₹ 10.00 each	10,000,000	100,000,000	10,000,000	100,000,000
Total	10,000,000	100,000,000	10,000,000	100,000,000
Subscribed and fully paid				
Equity Shares of ₹ 10.00 each	10,000,000	100,000,000	10,000,000	100,000,000
Total	10,000,000	100,000,000	10,000,000	100,000,000
Total	10,000,000	100,000,000	10,000,000	100,000,000

2.2 Reconciliation of share capital

Particulars	As at March 31, 2020		As at March 31, 2019	
	Number of Shares	Amount	Number of Shares	Amount
Equity Shares (Face Value ₹ 10.00)				
Shares outstanding at the beginning of the year - 01/04/2018	10,000,000	100,000,000	10,000	100,000
Shares Issued during the year		-	9,990,000	99,900,000
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year - 31/03/2019	10,000,000	100,000,000	10,000,000	100,000,000

2.3 Shareholders holding more than 5% of Share

Particulars	As at March 31, 2020		As at March 31, 2019	
	Number of Shares	% of Holding	Number of Shares	% of Holding
Prateek Sandeep Singhi	1,512,000	15.12 %	1,512,000	15.12
Siddharth Sandeep Singhi	1,512,000	15.12 %	1,512,000	15.12
Preeti S Singhi	1,976,000	19.76 %	1,976,000	19.76
Sandeep M Singhi	5,000,000	50.00 %	5,000,000	50.00

2.4 The company has issued only one classes of equity shares referred to as equity shares having a par value of Rs. 10. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders. The Company has not declared any dividend during the year.

3 Reserves and Surplus

In ₹ (Rupees)

Particulars	March 31, 2020	March 31, 2019
Opening balance	3,154,679	17,617
(+) Net profit/(Net loss) for the Current Year	3,395,943	3,137,062
(-)/+ RESERVE & SURPLUS	-	-
Total	6,550,621	3,154,679

4 Long-Term Borrowings

In ₹ (Rupees)

Particulars	March 31, 2020	March 31, 2019
Secured -Term Loan from Bank*	35,802,037.00	32,774,829
Unsecured - Loan from Directors	5,218,294.84	5,397,931
Unsecured - Loan from Relatives of Directors	99,138,107.00	99,138,107
Total	140,158,438.84	137,310,867

For, Samsara Buildtech Pvt. Ltd

Authorised Signatory

SAMSARA BUILDTECH PVT LTD
CIN : U70102GJ2015PTC083260

Notes to and forming part of Balance Sheet as at 31-Mar-2020

*Term loans from State Bank of India

Nature of security
Term loan from State Bank of India of Rs.10 Crores, (As at March 2018 - Nil) comprising one term loan facility is secured against the following:

a) Equitable Mortgage of commercial building "LINK" admeasuring 3,870 Sq. metreswhich has been alloted plot no 83/1 admeasuring 2331 sq mtr of town planning scheme no. 32, Village Gota, Ahmedabad.
b) Collateral Security -(i) Land for residential Purpose survey no.522 admeasuring 13993 sq mts at village garodia, Sanad
(ii) Land for residential Purpose survey no.400 admeasuring 2832 sq mts at village garodia, Sanad
(iii) Land for residential Purpose survey no.465 admeasuring 8475 sq mts at village garodia, Sanad
(iv) Land for residential Purpose survey no.462 admeasuring 14940 sq mts at village garodia, Sanad
(v) Land for residential Purpose survey no.411 admeasuring 1404 sq mts at village garodia, Sanad
c) Personal Gurrantee given by all Directors Prateek Singhi, Siddharth Singhi, Preeti Singhi
d) Third Party Gurrantee given by Sandeep Mohanraj Singhi

Terms of repayment

Repayable in 42 monthly installments (incl. Moratorium period of 24 months) commencing from September 2020. Monthly Installement of 56 lakh each till January 2022 & 48 Lakh in Feb 2022. Monthly interest is 2.25% above 1 year MCLR which is presently @ 8.45%.

5 Deferred Tax Liabilities (Net)

In ₹ (Rupees)

Particulars	March 31, 2020	March 31, 2019
Deferred Tax Liability	-	2,711
Total	-	2,711

6 Long Term Provisions

In ₹ (Rupees)

Particulars	March 31, 2020	March 31, 2019
Provision for Gratuity	169,527	60,612
Total	169,527	60,612

7 Short Term Borrowing

In ₹ (Rupees)

Particulars	March 31, 2020	March 31, 2019
Secured - Cash Credit Working Capital Loan*	71,297,480	44,655,499
-		
Total	71,297,480	44,655,499

*Cash Credit Working Capital Loan

Nature of security
Cash Credit from State Bank of India amounting Rs.15 Crores for EPC Contracts is secured against the following :-

a) Hypothication of all current asset (Incl. stock & Book Debts) of the business for EPC contract all over the various location
b) Collateral Security -(i) Land for residential Purpose survey no.522 admeasuring 13993 sq mts at village garodia, Sanad
(ii) Land for residential Purpose survey no.400 admeasuring 2832 sq mts at village garodia, Sanad
(iii) Land for residential Purpose survey no.465 admeasuring 8475 sq mts at village garodia, Sanad
(iv) Land for residential Purpose survey no.462 admeasuring 14940 sq mts at village garodia, Sanad
(v) Land for residential Purpose survey no.411 admeasuring 1404 sq mts at village garodia, Sanad
c) Both Cash Credit & Bank Guarantee are secured by Primary & Collateral
d) Personal Gurrantee given by all Directors Prateek Singhi, Siddharth Singhi, Preeti Singhi
e) Third Party Gurrantee given by Sandeep Mohanraj Singhi

Terms of repayment

a) To be repayble on demand.
b) Monthly interest is 2.25% above 1 year MCLR which is presently @ 8.45%.

For, Samsara Buildtech Pvt. Ltd.

Authorised Signatory

SAMSARA BUILDTECH PVT LTD
CIN : U70102GJ2015PTC083260

Notes to and forming part of Balance Sheet as at 31-Mar-2020

8 Trade Payable

Particulars	March 31, 2020	March 31, 2019
Total outstanding dues of micro and small enterprises*	615,377	98,575
Total outstanding dues of creditor other than micro and small enterprises	19,587,806	25,088,963
Others		-
Total	20,203,182	25,187,538

*Note 8.1 : Trade Payable are payable on account of goods purchased and services availed in the normal course of business.

*Note 8.2 : Under the Micro, Small and Medium Enterprises Development Act, 2006, (MSMED) which came into force from 2 October 2006, certain disclosures are required to be made relating to Micro, Small and Medium enterprises. On the basis of the information and records available with the Management, there are no Micro, Small and Medium Enterprises, to whom the Company owes dues (including interest on outstanding dues) which are outstanding as at balance sheet date except shown below.

In ₹ (Rupees)

Particulars	March 31, 2020	March 31, 2019
Principal remaining unpaid to any supplier as the period end	615,377	98,575
Interest due thereon	-	-
Amount of interest paid by company in terms of section 16 of the MSMED, along with the amount of the payment made to the supplier beyond the appointed day during the accounting period.	-	-
Amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding the interest specified under the MSMED	-	-
Amount of interest accrued and remaining unpaid at the end of the accounting period.	-	-
Amount of further interest remaining due and payable even in succeeding years.	-	-

9 Other Current Liabilities

In ₹ (Rupees)

Particulars	March 31, 2020	March 31, 2019
Advances from Customers	46,979,663	1,000,000
Balance Payable to Statutory Authorities	564,822	707,881
Other Current Liability	-	62,100
Total	47,544,485	1,769,981

10 Short Term Provisions

In ₹ (Rupees)

Particulars	March 31, 2020	March 31, 2019
Provision for Employee Benefits	1,333,144	1,250,845
Provision for Income Tax (Net of Advance Tax, TDS)	1,049,820	1,100,000
Provision For Expense	449,819	
Total	2,832,783	2,350,845

12 Non Current Investments

In ₹ (Rupees)

Particulars	March 31, 2020	March 31, 2019
Sardar Sarovar Narmada Nigam Ltd Bond	10,000	-
Total	10,000	-

13 Deferred Tax Asset (Net)

In ₹ (Rupees)

Particulars	March 31, 2020	March 31, 2019
Deferred Tax Asset	4,709	-
Total	4,709	-

For, Samsara Buildtech Pvt. Ltd.

Authorised Signatory

SAMSARA BUILDTECH PVT LTD
CIN : U70102GJ2015PTC083260

Notes to and forming part of Balance Sheet as at 31-Mar-2020

14 Long term Loans and Advances

In ₹ (Rupees)

Particulars	March 31, 2020	March 31, 2019
Security Deposits	19,677,456	16,040,897
Total	19,677,456	16,040,897

16 Inventories

In ₹ (Rupees)

Particulars	March 31, 2020	March 31, 2019
Inventory of Cost of land, development rights & construction exp :-		
Raw Material	13,350,433	4,422,032
Work In Progress	169,598,182	190,527,903
Total	182,948,615	194,949,935

17 Trade Receivables

In ₹ (Rupees)

Particulars	March 31, 2020	March 31, 2019
Unsecured, Considered good		
Trade receivables outstanding for a period less than six months from the date they are due for payment	13,410,129	19,355,281
Trade receivables outstanding for a period more than six months from the date they are due for payment	16,622,952	254,505
Total	30,033,080	19,609,786

18 Cash & Cah Equivalent

In ₹ (Rupees)

Particulars	March 31, 2020	March 31, 2019
Balance with Banks		
In Current Account	2,427,376	8,993,747
Cash on Hand	34,294	118,892
Bank deposits with original maturity less than 12 months*	9,524,886	8,972,854
Total	11,986,557	18,085,493
*Lien Marked against Bank Guarantees		

19 Short Term Loans Advance

In ₹ (Rupees)

Particulars	March 31, 2020	March 31, 2019
Unsecured, Considered good		
Loans and Advances	24,756,323	25,764,746
Prepaid Expense	306,141	716,000
Advances to Employee	500	17,000
Advances to Vendors	1,449,984	845,131
Balance with Revenue Authorities	21,859,970	22,014,764
Total	48,372,917	49,357,641

20 Other Current Asset

In ₹ (Rupees)

Particulars	March 31, 2020	March 31, 2019
Unbilled Revenue	79,419,133	-
Total	79,419,133	-

For, Samsara Buildtech Pvt. Ltd.

Authorised Signatory

SAMSARA BUILDTECH PRIVATE LIMITED
CIN : U70102GJ2015PTC083260

Note 11 : FIXED ASSETS

Particulars	Gross Block				Accumulated Depreciation				Net Block	
	Balance as at April 01, 2019	Additions During the Year ended March 31, 2020	Deletion/ Disposals/Transfer During the Year	Balance as at 31st March, 2020	Balance as at April 01, 2019	Additions During the Year ended March 31, 2020	Deletion/ Disposals/Transfer During the Year	Balance as at 31st March, 2020	Balance as at 31st March, 2020	As at 31st March, 2019
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Tangible Assets										
Office Equipment	776,453	38,100	-	814,553	434,257	206,381	-	640,638	173,915	342,196
Building	9,600	-	-	9,600	498	5,749	-	6,247	3,353	9,102
Land	13,216,900	-	-	13,216,900	-	-	-	-	13,216,900	13,216,900
Vehicles	50,000	-	-	50,000	7,699	10,952	-	18,651	31,349	42,301
Plant And Machinery	1,360,558	948,200	-	2,308,758	121,156	353,550	-	474,706	1,834,052	1,239,401
Computer And Printer	969,368	-	-	969,368	327,253	408,552	-	735,805	233,563	642,115
Furniture And Fixture	489,422	213,350	-	702,772	42,206	159,065	-	201,271	501,501	447,216
Total (A)	16,872,300	1,199,650	-	18,071,950	933,070	1,144,249	-	2,077,319	15,994,632	15,939,231
Intangible Assets										
Computer Software	803,000	-	-	803,000	293,251	200,331	-	493,582	309,418	509,749
Total (B)	803,000	-	-	803,000	293,251	200,331	-	493,582	309,418	509,749
Total (A+B)	17,675,300	1,199,650	-	18,874,950	1,226,321	1,344,580	-	2,570,901	16,304,049	16,448,979
Previous Year	14,260,954	3,414,346	-	17,675,300	350,617	875,704	-	1,226,321	16,448,979	13,910,337

For, Samsara Buildtech Pvt. Ltd

Authorised Signatory