

SAMSARA BUILDTECH PRIVATE LIMITED
CIN : U70102GJ2015PTC083260

Balance Sheet as at March 31, 2021

in ₹ (Rupees)

	Particulars	Note No.	As at March 31, 2021	As at March 31, 2020
I.	EQUITY AND LIABILITIES			
1	Shareholders' Funds		10,87,52,972	10,65,50,621
	(a) Share Capital	2	10,00,00,000	10,00,00,000
	(b) Reserves and Surplus	3	87,52,972	65,50,621
2	Share Application money pending allotment		-	-
3	Non-Current Liabilities		12,92,40,574	13,52,50,704
	(a) Long-Term Borrowings	4	12,86,23,284	13,50,81,177
	(b) Deferred Tax Liabilities (Net)		-	-
	(c) Long-Term Provisions	5	6,17,290	1,69,527
4	Current Liabilities		9,79,77,991	14,69,55,191
	(a) Short-Term Borrowings	6	41,33,866	7,12,97,480
	(b) Trade Payables	7	1,85,97,125	2,02,03,182
	(c) Other Current Liabilities	8	7,48,92,512	5,39,54,890
	(d) Short-Term Provisions	9	3,54,487	14,99,639
	Total		33,59,71,537	38,87,56,516
II.	ASSETS			
1	Non-Current Assets		3,16,39,529	3,59,96,214
	(a) Fixed Assets			
	(i) Tangible Assets	10	1,52,92,616	1,59,94,632
	(ii) Intangible Assets	10	1,87,817	3,09,418
	(b) Non-Current Investments	11	10,000	10,000
	(c) Deferred Tax Assets (Net)	12	3,17,255	4,709
	(d) Long-Term Loans and Advances	13	1,58,31,841	1,96,77,456
2	Current Assets		30,43,32,008	35,27,60,303
	(a) Current Investments			
	(a) Inventories	14	13,70,80,046	18,29,46,615
	(b) Trade receivables	15	4,65,61,797	3,00,33,080
	(c) Cash and Cash Equivalents	16	30,79,803	1,19,86,557
	(d) Short-Term Loans and Advances	17	5,18,37,838	4,83,72,917
	(e) Other Current Assets	18	6,57,72,524	7,94,19,133
	Total		33,59,71,537	38,87,56,516
	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 Nidhi Surana
PARTNER
Membership No. 158319

For and On behalf of the Board


PRATEEK S SINGHI
DIRECTOR
DIN : 0007041031


SIDDHARTH S SINGHI
DIRECTOR
DIN : 0006972074


RITIKA PODDAR
Company Secretary
Membership No. A65615

Place: Ahmedabad
Date: November 29, 2021

Place: Ahmedabad
Date: November 29, 2021

For, Samsara Buildtech Pvt. Ltd.


Authorised Signatory

Note 2: Share Capital

Authorized, Issued, Subscribed and Paidup share capital

In ₹ (Rupees)

Particulars	As at March 31, 2021		As at March 31, 2020	
	Number of Shares	Amount	Number of Shares	Amount
Authorised Share Capital				
Equity Shares of ₹ 10.00 each	1,00,00,000	10,00,00,000	1,00,00,000	10,00,00,000
Total	1,00,00,000	10,00,00,000	1,00,00,000	10,00,00,000
Issued Share Capital				
Equity Shares of ₹ 10.00 each	1,00,00,000	10,00,00,000	1,00,00,000	10,00,00,000
Total	1,00,00,000	10,00,00,000	1,00,00,000	10,00,00,000
Subscribed and fully paid				
Equity Shares of ₹ 10.00 each	1,00,00,000	10,00,00,000	1,00,00,000	10,00,00,000
Total	1,00,00,000	10,00,00,000	1,00,00,000	10,00,00,000
Total	1,00,00,000	10,00,00,000	1,00,00,000	10,00,00,000

Reconciliation of share capital

Particulars	As at March 31, 2021		As at March 31, 2020	
	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	1,00,00,000	10,00,00,000	1,00,00,000	10,00,00,000
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year - 31/03/2019	1,00,00,000	10,00,00,000	1,00,00,000	10,00,00,000

Shareholders holding more than 5% of Share

Particulars	As at March 31, 2021		As at March 31, 2020	
	Number of Shares	% of Holding	Number of Shares	% of Holding
Sandeep M Singhi	50,00,000	50.00 %	50,00,000	50.00 %
Preeti S Singhi	19,76,000	19.76 %	19,76,000	19.76 %
Prateek Sandeep Singhi	15,12,000	15.12 %	15,12,000	15.12 %
Siddharth Sandeep Singhi	15,12,000	15.12 %	15,12,000	15.12 %

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.



For, Samsara Bulldtech Pvt. Ltd.

(Signature)
Authorised Signatory

Notes to and forming part of Balance Sheet as at 31-Mar-2021

3 Reserves and Surplus

In ₹ (Rupees)

Particulars	March 31, 2021	March 31, 2020
Opening balance	65,50,621	31,54,679
(+) Net profit/(Net loss) for the Current Year	22,02,350	33,95,943
Total	87,52,972	65,50,621

4 Long-Term Borrowings

In ₹ (Rupees)

Particulars	March 31, 2021	March 31, 2020
Secured -Term Loan from Bank*	1,52,83,330	3,07,24,775
Unsecured - Loan from Directors	3,75,01,847	52,18,295
Unsecured - Loan from Relatives of Directors	7,58,38,107	9,91,38,107
Total	12,86,23,284	13,50,81,177

*Refer Note 4.1

5 Long Term Provisions

In ₹ (Rupees)

Particulars	March 31, 2021	March 31, 2020
Provision for Gratuity	6,17,290	1,69,527
Total	6,17,290	1,69,527

6 Short Term Borrowings

In ₹ (Rupees)

Particulars	March 31, 2021	March 31, 2020
Secured - Cash Credit Working Capital Loan*	41,33,866	7,12,97,480
Total	41,33,866	7,12,97,480

*Cash Credit Working Capital Loan

Nature of security

Cash Credit from State Bank of India amounting Rs.4 Crores for EPC Contracts is secured against the following :-

- Hypothecation of all current asset (Incl. stock & Book Debts) of the business for EPC contract all over the various location
- 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
- Both Cash Credit & Bank Guarantee are secured by Primary & Collateral security mentioned above.
- Personal Guarantee given by all Directors Prateek Singhi, Siddharth Singhi and Preeti Singhi.
- Third Party Guarantee given by Sandeep Mohanraj Singhi.

Terms of repayment

- To be repayable on demand.
- Monthly interest is 1.5 % above 1 year EBLR

For, Samsara Buildtech Pvt. Ltd.

ali
Authorised Signatory

Notes to and forming part of Balance Sheet as at 31-Mar-2021

7 Trade Payable

Particulars	March 31, 2021	March 31, 2020
Total outstanding dues of micro and small enterprises*	8,28,652	6,15,377
Total outstanding dues of creditor other than micro and small enterprises	1,77,68,473	1,95,87,806
Total	1,85,97,125	2,02,03,182

*Note 7.1 : Trade Payable are payable on account of goods purchased and services availed in the normal course of business.

*Note 7.2 : 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, 2021	March 31, 2020
Principal remaining unpaid to any supplier as the period end	8,28,652	6,15,377
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.	-	-

8 Other Current Liabilities

In ₹ (Rupees)

Particulars	March 31, 2021	March 31, 2020
Current maturities of long term debt	6,26,41,445	50,77,262
Advances from Customers	1,07,53,016	4,69,79,663
Balance Payable to Statutory Authorities	2,32,438	5,64,822
Interest Accrued but not due	1,33,461	-
Employee related dues	11,32,152	13,33,144
Total	7,48,92,512	5,39,54,891

9 Short Term Provisions

In ₹ (Rupees)

Particulars	March 31, 2021	March 31, 2020
Provision for Income Tax (Net of TDS & Advance Tax)	-	10,49,820
Provision For Expense	3,54,487	4,49,819
Total	3,54,487	14,99,639



For, Samsara Buildtech Pvt. Ltd.

Signature
Authorised Signatory

Notes to and forming part of Balance Sheet as at 31-Mar-2021

11 Non Current Investments

In ₹ (Rupees)

Particulars	March 31, 2021	March 31, 2020
Sardar Sarovar Narmada Nigam Ltd Bond	10,000	10,000
Total	10,000	10,000

12 Deferred Tax Asset (Net)

In ₹ (Rupees)

Particulars	March 31, 2021	March 31, 2020
Deferred Tax Asset	3,17,255	4,709
Total	3,17,255	4,709

13 Long term Loans and Advances

In ₹ (Rupees)

Particulars	March 31, 2021	March 31, 2020
Security Deposit & Retention Money	1,58,31,841	1,96,77,456
Total	1,58,31,841	1,96,77,456

14 Inventories

In ₹ (Rupees)

Particulars	March 31, 2021	March 31, 2020
Construction Material	1,36,68,194	1,33,50,433
Work In Progress - Real Estate Business (Includes Cost of land, Development rights & Construction Expense)	12,34,11,852	16,95,98,182
Total	13,70,80,046	18,29,48,615

15 Trade Receivables

In ₹ (Rupees)

Particulars	March 31, 2021	March 31, 2020
Unsecured, Considered good		
Trade receivables outstanding for a period less than six months from the date they are due for payment	3,72,78,243	1,34,10,129
Trade receivables outstanding for a period more than six months from the date they are due for payment	92,83,554	1,66,22,952
Total	4,65,61,797	3,00,33,080

16 Cash & Cash Equivalents

In ₹ (Rupees)

Particulars	March 31, 2021	March 31, 2020
Balance with Banks		
In Current Account	30,48,237	24,27,376
Cash on Hand	31,566	34,294
Bank deposits with original maturity less than 12 months*	-	95,24,886
Total	30,79,803	1,19,86,557
*Lien Marked against Bank Guarantees		



For, Samsara Buildtech Pvt. Ltd.

Signature
Authorized Signatory

SAMSARA BUILDTECH PVT LTD
CIN : U70102GJ2015PTC083260

Notes to and forming part of Balance Sheet as at 31-Mar-2021

17 Short Term Loans & Advances

In ₹ (Rupees)

Particulars	March 31, 2021	March 31, 2020
Unsecured, Considered good		
Loans and Advances	2,48,52,587	2,47,56,323
Prepaid Expense	2,02,402	3,06,141
Advances to Employee	3,000	500
Advances to Vendors	73,72,949	14,49,984
Balance with Revenue Authorities	1,94,06,900	2,18,59,970
Total	5,18,37,838	4,83,72,917

18 Other Current Assets

In ₹ (Rupees)

Particulars	March 31, 2021	March 31, 2020
Unbilled Revenue	6,57,72,524	7,94,19,133
Total	6,57,72,524	7,94,19,133



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-2021
Note 4.1: Long-Term Borrowings

Sr. No.	Lender	Nature of Facility	Sanction Amount	Amount Outstanding as on 31st March,	Rate of Interest (p.a)	Repayment / Modification of Terms	Nature of security
1	State Bank of India	Term loan	10 Cr.	5,67,24,775	1 Year MCLR + 1.5%	Repayable in 42 monthly installments (incl. Moratorium period of 24 months) commencing from September 2020. Monthly instalment of 56 lakh each till January 2022 & 48 Lakh in Feb 2022.	a) Equitable Mortgage of commercial building "LINK" admeasuring 3,870 Sq. metres which has been allotted 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 Guarantee given by all Directors Prateek Singhi, Siddharth Singhi, Preeti Singhi d) Third Party Guarantee given by Sandeep Mohanraj Singhi
2	State Bank of India	Working Capital Term Loan(GECL)	2.12 Cr.	2,12,00,000	1 Year EBLR + 0.75%	Repayable in 48 monthly installments (incl. Moratorium period of 12 months) commencing from June 2021. Monthly Instalment of Rs. 591667 each till May, 2024.	

For, Samsara Buildtech Pvt. Ltd.

Authorised Signatory

Note 10 : Property, Plant & Equipment

Particulars	Gross Block				Accumulated Depreciation				Net Block	
	Balance as at April 01, 2020	Additions During the Year ended March 31, 2021	Deletion/ Disposals/Transfer During the Year	Balance as at 31st March, 2021	Balance as at April 01, 2020	Additions During the Year ended March 31, 2021	Deletion/ Disposals/Transfer During the Year	Balance as at 31st March, 2021	As at 31st March, 2021	As at 31st March, 2020
Tangible Assets										
Office Equipment	8,14,553		-	8,14,553	6,40,638	90,850	-	7,31,488	83,065	1,73,915
Building	9,600		-	9,600	6,247	2,118	-	8,365	1,235	3,353
Land	1,32,16,900		-	1,32,16,900	-	-	-	-	1,32,16,900	1,32,16,900
Vehicles	50,000		-	50,000	18,651	8,116	-	26,767	23,233	31,349
Plant And Machinery	23,08,758	8,810	-	23,17,568	4,74,706	3,32,385	-	8,07,091	15,10,477	18,34,052
Computer And Printer	9,69,368		-	9,69,368	7,35,805	1,47,518	-	8,83,323	86,045	2,33,563
Furniture And Fixture	7,02,772		-	7,02,772	2,01,271	1,29,839	-	3,31,110	3,71,662	5,01,501
Total (A)	1,80,71,950	8,810	-	1,80,80,761	20,77,318	7,10,826	-	27,88,144	1,52,92,616	1,59,94,632
Intangible Assets										
Computer Software	8,03,000	-	-	8,03,000	4,93,582	1,21,601	-	6,15,183	1,87,817	3,09,418
Total (B)	8,03,000	-	-	8,03,000	4,93,582	1,21,601	-	6,15,183	1,87,817	3,09,418
Total (A+B)	1,88,74,950	8,810	-	1,88,83,761	25,70,901	8,32,427	-	34,03,328	1,54,80,433	1,63,04,050
Previous Year	1,76,75,300	11,99,650	-	1,88,74,950	12,26,321	13,44,580	-	25,70,901	1,63,04,049	1,64,48,979

Authorised Signator