# SAISAMPAN GRIHSHOBHA PRIVATE LIMITED

**[CIN** – U45309BR2017PTC034475]

**Regd. Off. :** Infront Of Hi Tech Hospital Khagaul Road, Saguna More, Danapur Patna, Bihar - 801503

Email: ajaykumarastik@gmail.com Tel. No. 7707000023


# *The Board Of Director's Report*

***(Abridged)***

*To,*

*The Member of*

SAISAMPAN GRIHSHOBHA PRIVATE LIMITED

**[Corporate Identity Number : U45309BR2017PTC034475]**

Regd. Office: Infront Of Hi Tech Hospital Khagaul Road, Saguna More, Danapur Patna, Bihar - 801503

Dear Sir/Madam,

*Your Directors have pleasure in submitting their 5TH* ***Annual Report*** *of the Company together with the Audited Statements of Accounts for the financial year ended 31st March, 2023*

## 1. State of the COMPANY'S AFFAIRS

The Company is engaged in the business of Developer & Builder. There has been no change in the business of the Company during the financial year under review.

## 2. FINANCIAL SUMMARY OR HIGHLIGHTS

The Company's financial performance for the Financial Year ended 31st March' 2023 is given hereunder:-

**(Amount in Lacs)**

| Particulars | 2022-2023 |
|---|---|
| Turnover (including other income) | 2065.07 |
| Expenses including Depreciation | 2032.37 |
| Profit before Tax | 32.70 |
| Less: Tax Expenses-current | 5.10 |
| Less: Tax Expenses – Deferred | --- |
| **Profit after Tax** | **27.60** |

**- OPERATIONAL REVIEW**

During the period under review, the company has achieved profit of Rs. 32.70 Lacs before tax. The directors are exploring business opportunities and are hopeful to secure some contracts in the current year.

## 3. MATERIAL CHANGES from the date of closure of the financial year in the nature of business and their effect on the financial position of the company :

No material changes in the nature of business affecting the financial position of the Company

occurred between the end of the financial year to which this financial statements relate and the date of this report.

4. **THE WEB ADDRESS, if any, where annual return referred to in sub-section (3) of section 92 has been placed:** NONE

5. **NUMBER OF MEETINGS OF THE BOARD**

The Company had Six (6) Board meetings during the financial year under review.

6. **DIRECTORS RESPONSIBILITY STATEMENT**

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board of directors hereby submits its responsibility Statement:

a) the directors had, in the preparation of the annual accounts, followed the applicable accounting standards along with proper explanation relating to material departures;

b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;

c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

d) the directors had prepared the annual accounts on a going concern basis; and

e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

7. **DETAILS IN RESPECT OF FRAUDS reported by auditors under sub-section (12) of section 143 other than those which are reportable to the central government:**

There was no reporting of fraud by the Auditors

8. **EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS IN THEIR REPORTS:-**

There were no qualifications, reservations or adverse remarks made by the Auditors in their report.

9. **THE DETAILS OF DIRECTORS who were appointed or have resigned during the year:**

There is no change in directorship of the company.

10. **DETAILS OF SIGNIFICANT AND MATERIAL ORDERS passed by the regulators, courts, tribunals impacting the going concern status and company's operations in future** – NIL

11. **THE PARTICULARS OF CONTRACTS OR ARRANGEMENTS with related parties referred to in sub-section (1) of section 188 in the Form AOC-2 –** No Such Contracts or Arrangement.

12. **ACKNOWLEDGEMENTS**

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

***FOR AND ON BEHALF OF THE BOARD OF DIRECTORS OF***

***SAISAMPAN GRIHSHOBHA PVT LTD***

| DIRECTOR | DIRECTOR |
|---|---|
| (ROHIT KUMAR) | (VIKASH KUMAR) |
| (DIN 08010156) | (DIN 07686879) |

Date: 03/09/2023

Place: Patna

**FORM NO. AOC.2**

**Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arms length transactions under third proviso thereto**

*(Pursuant to clause (h) of sub-section (3)of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)*

1. Details of contracts or arrangements or transactions not at arm's length basis : NONE
   (a) Name(s) of the related party and nature of relationship
   (b) Nature of contracts/arrangements/transactions
   (c) Duration of the contracts/arrangements/transactions
   (d) Salient terms of the contracts or arrangements or transactions including the value, if any
   (e) Justification for entering into such contracts or arrangements or transactions
   (f) date(s) of approval by the Board
   (g) Amount paid as advances, if any:
   (h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188
2. Details of material contracts or arrangement or transactions at arm's length basis: NONE
   (a) Name(s) of the related party and nature of relationship
   (b) Nature of contracts/arrangements/transactions
   (c) Duration of the contracts/arrangements/transactions
   (d) Salient terms of the contracts or arrangements or transactions including the value, if any:
   (e) Date(s) of approval by the Board, if any:
   (f) Amount paid as advances, if any:

***FOR AND ON BEHALF OF THE BOARD OF DIRECTORS OF***

***SAISAMPAN GRIHSHOBHA PVT LTD***

Rohit Kumar

DIRECTOR
(ROHIT KUMAR)
(DIN 08010156)

DIRECTOR
(VIKASH KUMAR)
(DIN 07686879)

Date:

Place: Patna

KIRAN AGARWAL
Chartered Accountants

# AUDITORS' REPORT

TO THE MEMBERS SAISAMPAN GRIHSHOBHA PRIVATE LIMITED

**Report on the Financial Statements**

**Opinion**

1. We have audited the accompanying financial statements of SAISAMPAN GRIHSHOBHA PRIVATE LIMITED ("the company"), which comprise the Balance Sheet as at 31 March 2023, the Statement of Profit and Loss, for the year then ended, and notes to financial statements, including a summary of significant accounting policies and other explanatory information.

   In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by 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 March 31, 2023, and its profit, for the year ended on that date.

**Basis for Opinion**

2. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are 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 out audit of the financial statements under the provisions of the Act and the Rules there under and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Key Audit Matters**

3. We have determined that there are no key audit matters to communicate in our report.

**Information other than the Financial Statements and Auditor's Report thereon**

4. The Company's Board of Directors is responsible for the other information. The other information comprises the Director's Report including Annexure to Director's Report and Report on Corporate Governance, but does not include the financial statements and our auditor's report thereon.

   Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

   In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information in materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work

KIRAN AGARWAL 069482 Chartered Accountants

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we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Management Responsibilities and those charged with Governance for the Financial Statements**

5. The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements to give a true and fair view of the financial position, financial performance, of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.

   This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 control, 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.

   In preparing the financial statements, the Board of Directors are also 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 the Board of directors either intend to liquidate the company or to cease operations or has no realistic alternative but to do so.

   The Board of directors are also responsible for overseeing the Company's financial reporting process.

**Auditor's Responsibility**

6. Our 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 our 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these.

   As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

a. Identify and assess the risks of material misstatement of the Ind AS 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 our 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.

b. Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

d. 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 we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Ind AS financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

e. Evaluate the overall presentation, structure and content of the Ind AS financial statements, including the disclosures, and whether the Ind AS financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We 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 we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicated with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Ind AS financial statements of the current period and are therefore he key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

**Report on other Legal and Regulatory Requirements**

1. This report does not include any disclosure on matters as required by the Companies (Auditor's Report) Order, 2020 issued by the Central Government of India in terms of sub section (11) of the section 143 of the Act (hereinafter referred to as the "Order") as on the basis of such checks of the books and records of the Company as we considered appropriate



and according to the information & explanations given to us, we find that the "Order" is not applicable in this case.

2. As required by section 143(3) of the Act, we report that:

   a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

   b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

   c. The Balance Sheet, the Statement of Profit and Loss, dealt with by this Report are in agreement with the books of account

   d. In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act. read with Rule 7 of the Companies (Accounts) Rules, 2014.

   e. On the basis of written representations received from the directors as on 31 March, 2023, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2023, from being appointed as a director in terms of Section 164(2) of the Act.

   f. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit & Auditors) Rules, 2014, in our opinion and to our best of our information and according to the explanations given to us :

      i. The Company does not have any pending litigations which would impact its financial position.

      ii. The Company did not have any long-term contracts including derivatives contracts as at March 2023.

      iii. There were no amounts which are required to be transferred, to the Investor Education and Protection Fund by the Company during the year ended March 31, 2023.

**Place: PATNA**

**Date: 03.09.2023**




K Agarwal

**(KIRAN AGARWAL)**
**Chartered Accountants**
**Membership No.069482**
**UDIN** 23069482BGXCGV8894

# SAISAMPAN GRIHSHOBHA PRIVATE LIMITED
## (CIN U45309BR2017PTC034475)

## Statement of Profit and Loss for the year ended 31st March, 2023

(All Amount in ₹ Lakhs except earnings per share)

| | | Notes | Year ended 31.03.2023 | Year ended 31.03.2022 |
|---|---|---|---|---|
| 1 | Revenue from operations | 11 | 2,064.41 | 26.00 |
| 2 | Other income | 12 | 0.67 | 4.38 |
| 3 | **Total revenue (1+2)** | | **2,065.07** | **30.38** |
| 4 | **Expenses** | | | |
| | (a) Cost of Sales | 13 | 1,947.27 | 19.86 |
| | (b) Employee benefits expenses | 14 | 49.08 | 55.26 |
| | (c) Finance costs | | - | - |
| | (d) Depreciation and amortisation expenses | 7 | 1.43 | 1.84 |
| | (e) Other expenses | 15 | 34.59 | 34.62 |
| | **Total Expenses** | | **2,032.37** | **111.58** |
| 5 | **Profit / (Loss) before tax (3 - 4)** | | 32.70 | -81.20 |
| 6 | **Tax Expenses** | | | |
| | (1) Current tax | | 5.10 | - |
| | (2) Tax Liability for Earlier Years | | - | -0.05 |
| | (3) Excess Provision Written Back | | - | |
| | (4) Deferred tax | | - | - |
| 7 | **Profit / (Loss) after tax for the year (5 - 6)** | | 27.60 | -81.15 |
| 8 | **Earning per equity share** | | | |
| | Basic and Diluted | | 276.02 | -811.50 |

**See accompanying notes forming part of the financial statements**

**For and on behalf of the Board of Directors**
**SAISAMPAN GRIHSHOBHA PRIVATE LIMITED**

(VIKASH KUMAR)
**DIRECTOR**
(DIN 07686879 )

(ROHIT KUMAR)
**DIRECTOR**
(DIN 08010156)

Place : PATNA
Date : 03.09.2023

In terms of report attached.

**(KIRAN AGARWAL)**
Chartered Accountants
Membership No. 69482

KIRAN AGARWAL 069482 Chartered Accountants

# SAISAMPAN GRIHSHOBHA PRIVATE LIMITED

(CIN U45309BR2017PTC034475)

## Balance Sheet as at 31st March 2023

(Amount in ₹ Lakhs)

| | Notes | As at 31.03.2023 | As at 31.03.2023 |
|---|---|---|---|
| **(I) EQUITY AND LIABILITIES** | | | |
| **1 Shareholders' funds** | | | |
| (a) Share capital | 2 | 10.00 | 10.00 |
| (b) Reserves and surplus | 3 | -213.70 | -241.31 |
| **2 Share application money pending allotments** | | - | - |
| *(To the extent not refundable)* | | | |
| **3 Non-current liabilities** | | | |
| (a) Long-term Borrowings | 4 | 266.01 | 266.01 |
| (b) Deferred tax liabilities (net) | | - | - |
| (c) Long-term liabilities | | - | - |
| (d) Long-term provisions | | - | - |
| **4 Current liabilities** | | | |
| (a) Short term borrowings | | - | - |
| (b) Trade Payables | | - | - |
| *(A) total outstanding dues of micro enterprises and small enterprises; and (B) total outstanding dues of creditors other than micro enterprises and small enterprises* | | | - |
| (d) Other current liabilities | 5 | 1,178.96 | 2,831.69 |
| (c) Short-term provisions | 6 | 5.10 | - |
| **TOTAL EQUITY AND LIBILITIES** | | **1,246.37** | **2,866.39** |
| **(II) ASSETS** | | | |
| **1 Non-current assets** | | | |
| (a) (i) Property, Plant and Equipment | 7 | 7.39 | 8.83 |
| (ii) Intangible assets | | - | - |
| (iii) Capital work-in-progress | | - | - |
| (iv) Intangible Assets under Development | | - | - |
| (b) Non-current investments | | - | - |
| (c) Long-term loans and advances | | - | - |
| (d) Other non-current assets | | - | - |
| (e) Deferred tax Assets (net) | | | |
| **2 Current assets** | | | |
| (a) Current Investments | | | |
| (b) Inventories | 8 | 593.00 | 2,008.56 |
| (c) Trade receivables | | - | - |
| (d) Cash and cash equivalents | 9 | 14.98 | 665.78 |
| (e) Short-term loans and advances | 10 | 630.99 | 183.23 |
| (f) Other Current Assets | | - | - |
| **TOTAL ASSETS** | | **1,246.37** | **2,866.39** |

See accompanying notes forming part of the financial statements

**For and on behalf of the Board of Directors** In terms of report attached.

**SAISAMPAN GRIHSHOBHA PRIVATE LIMITED**

(VIKASH KUMAR)
**DIRECTOR**
(DIN 07686879 )
Place : PATNA
Date : 03.09.2023

(ROHIT KUMAR)
**DIRECTOR**
(DIN 08010156)

KIRAN AGARWAL 069482 Chartered Accountants

**(KIRAN AGARWAL)**
Chartered Accountants
Membership No. 69482

# SAISAMPAN GRIHSHOBHA PRIVATE LIMITED
## (CIN U45309BR2017PTC034475)
## Cash Flow Statement for the year ended 31 March, 2023

| | | Particulars | As on 31.03.2023 | As on 31.03.2022 |
|---|---|---|---|---|
| I. | | **Net Profit Before Tax and Extraordinary items** | **32.70** | **(81.20)** |
| | | Adjustments for non-cash and non-operating items: | | |
| | | Depreciation | 1.43 | 1.84 |
| | | | 1.43 | 1.84 |
| | | **Operating Profit/(Loss) Before Working Capital Changes:** | **34.14** | **(79.36)** |
| | | Adjustments for working capital changes: | | |
| | | Increase/(Decrease) in Other Current Liabilities & Provisions | (1,652.73) | 1,615.16 |
| | | (Increase)/Decrease in Inventories | 1,415.55 | (797.20) |
| | | (Increase)/Decrease in Short Term Loans & Advances | (447.75) | (173.12) |
| | | | (684.93) | 644.84 |
| | | **Cash Flow from Operating activities before tax and Extra-ordinary Items:** | **(650.79)** | **565.49** |
| | | Extra ordinary Items | - | - |
| | | **Cash Flow from Operating activities before tax :** | **(650.79)** | **565.49** |
| | | Income Tax paid | | (0.05) |
| | A | **Cash Flow from Operating Activities:** | **(650.79)** | **565.53** |
| II. | | **Cash Flow from Investing Activities:** | | |
| | B | **Net Cash Flow from Investing activities** | - | - |
| III. | | **Cash Flow from Financing Activities:** | | |
| | | Increase/(Decrease) in Long Term Borrowings | - | (129.44) |
| | C | **Net Cash Flow from Financing Activities** | - | **(129.44)** |
| | | **Net Cash Flow during the year (A+B+C)** | **(650.79)** | **436.09** |
| | | **Opening Cash and Cash equivalents** | **665.78** | **229.69** |
| | | **Closing Cash and Cash Equivalents** | **14.98** | **665.78** |

**Notes**

1) The above cash flow statement has been prepared under the Indiret Method as set out in AS-3 on Cash Flow
2) Figures in bracket represent cash outflow.
3) Previous year comparatives have been reclassfied to conform with current year's presentation, wherever applicat
4) **Cash and Cash Equivalents Comprise:**

| | 2022-23 | 2021-22 |
|---|---|---|
| Balance with Scheduled Banks In Current Account | **12.54** | **664.14** |
| GST Cash Ledger | **2.26** | **0.88** |
| Cash in hand (As certified by the management) | **0.19** | **0.77** |
| | **14.98** | **665.78** |

**For and on behalf of the Board of Directors**

**(VIKASH KUMAR)**
**DIRECTOR**
(DIN 07686879 )

**(ROHIT KUMAR)**
**DIRECTOR**
(DIN 08010156)

**n terms of our report attached.**

**(KIRAN AGARWAL)**
Chartered Accountants
**Membership No.069482**

**Place : Patna**
**Date : 03.09.2023**

KIRAN AGARWAL 069482 Chartered Accountants

# SAISAMPAN GRIHSHOBHA PRIVATE LIMITED

**CIN NO.- U45309BR2017PTC034475**

**Notes Annexed to and Forming Part of the Balance Sheet as at 31st March, 2023 and Statement of Profit and Loss for the year ended on that date :**

## Note 1- SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Preparation

The financial statements have been prepared on the accrual basis under the historical cost convention with the Generally Accepted Accounting Principles ('GAAP') in India. 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 any addendum thereto are prescribed by the Central Government in consultation and recommendation of the National Financial Reporting Authority, the existing Accounting Standards notified under Companies Act, 1956 shall continue to apply. Consequently these financial statements have been prepared to comply in all material aspects with accounting standards notified under Section 211(3C) {Companies (Accounting Standards) Rules, 2006 as amended}, and other relevant provisions of the Companies Act, 2013.

All the assets & liabilities have been classified as current or non – current as per the Company's operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature or products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company had ascertained its operating cycle as 12 months for the purpose of current, non-current classification of assets and liabilities.

b) Revenue Recognition

The company derives substantial part of its revenue from Sale of Flats.

c) Property, Plant & Equipment and Depreciation

i) Property, Plant & Equipment are shown at historical cost less accumulated depreciation. Cost comprises the purchase price and any attributable cost of bringing the assets to its working condition for its intended use.

ii) Depreciation is provided on a pro-rata basis on the straight line method based on useful life as estimated by the management and aligned to Schedule II to the Companies Act, 2013 in order to reflect the actual usage of assets.



d) Current and Deferred Tax

i) Tax expenses for the period, comprising Current Tax and Deferred tax are included in the determination of the net profit or loss for the period. Current Tax is measured at the amount expected to be paid to the tax authorities in accordance with the provisions of the Income Tax Act, 1961.

ii) Deferred tax assets and liabilities are recognized by computing the tax effect on timing differences which arises during year and reverse in the subsequent periods. Deferred tax assets are recognized only to the extent that there is a reasonable certainly that sufficient future taxable income will be available against which such deferred tax assets can be realized.

ii) Deferred Tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or subsequently enacted by the Balance Sheet date. At each Balance Sheet date , he company re-assesses unrecognized deferred tax assets, if any.

i) Provisions and Contingent Liabilities

i) Provisions are recognized when there is a present obligation as a result of past events and it is probable that an outflow of benefits will be required to settle the obligation and there is a reliable estimate of the amount of the obligation.

ii) Contingent Liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only on the occurrence or non occurrence of one or more uncertain future events now wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.



# SAISAMPAN GRIHSHOBHA PRIVATE LIMITED
## (CIN U45309BR2017PTC034475)

| Note 2 - SHARE CAPITAL | As at 31st March 2023 | As at 31st March 2022 |
|---|---|---|
| **2(a) AUTHORISED , ISSUED, SUBSCRIBED & PAID UP SHARE CAPITAL** | | |
| Authorised: | 10.00 | 10.00 |
| 100000 Equity shares of Rs.10/- each | | |
| Issued: | 10.00 | 10.00 |
| 100000 Equity shares of Rs.10/- each | | |
| Subscribed & Paid up: | 10.00 | 10.00 |
| 100000 Equity shares of Rs.10/- each | | |
| **Total** | **10.00** | **10.00** |

The company has only one class of equity shares having a par value of Rs.100 /- per share. Each shareholder is eligible for one vote per share.

**2(b) RECONCILIATION OF NUMBER OF SHARES OUTSTANDING**

| | As at 31st March 2023 | | As at 31st March 2022 | |
|---|---|---|---|---|
| | (Nos) | Amount | (Nos) | Amount |
| Shares Outstanding at the beginning of the Year | 100,000 | 10.00 | 100,000 | 10.00 |
| Shares Issued during the Year | | | | |
| Shares Bought back during the Year | - | - | - | - |
| Shares Outstanding at the end of the Year | **100,000** | **10.00** | **100,000** | **10.00** |

**2(c) LIST OF SHAREHOLDERS HOLDING MORE THAN 5% SHARES**

| NAME OF SHAREHOLDERS | As at 31st March 2023 | | As at 31st March 2022 | |
|---|---|---|---|---|
| | No.of | % of | No.of | % of |
| VIKASH KUMAR | 20000 | 20.00% | 20000 | 20.00% |
| ROHIT KUMAR | 10000 | 10.00% | 10000 | 10.00% |
| ABHIJAY KUMAR | 15000 | 15.00% | 15000 | 15.00% |
| USHA DEVI | 40000 | 40.00% | 40000 | 40.00% |
| ANKIT KUMAR | 15000 | 15.00% | 15000 | 15.00% |

**2(d ) DETAIL OF SHARES HELD BY HOLDING COMPANY**

Not Applicable

**2(e) EQUITY SHARES WERE ALLOTED *(preceeding 5 years)* AS FULLY PAID UP OTHER THAN CASH**

| PARTICULARS | Years *(Aggregate No. of Shares)* | | | | |
|---|---|---|---|---|---|
| | 2022-23 | 2021-22 | 2020-21 | 2019-20 | 2018-19 |
| **Equity Shares :** | | | | | |
| Fully paid up pursuant to | NIL | NIL | NIL | NIL | NIL |
| Fully paid up by way of bonus | NIL | NIL | NIL | NIL | NIL |
| Shares bought back | NIL | NIL | NIL | NIL | NIL |

**2(f) UNPAID CALLS**

| Unpaid Calls | Amount | Amount |
|---|---|---|
| By Directors | NIL | NIL |
| By Others | NIL | NIL |

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# SAISAMPAN GRIHSHOBHA PRIVATE LIMITED
# (CIN U45309BR2017PTC034475)

## 2(g) DISCLOSURES

Appropriate disclosures to comply with this point to be made by the Management

i) As per the meeting of the management there are no shares reserved for issue under option and contracts/commitments for the sale of shares/disinvestment, including the terms and amounts,

ii) There is no securities held for conversion into equity/preference shares issued along with the earliest date of conversion in descending order starting from the farthest such date.

iii) No forfeiture of shares has been taken place during the period which was originally paid up.

## 2(h) SHAREHOLDING OF PROMOTERS

| Shares held by promoters at the year end | 100000 | | 100,000 | |
|---|---|---|---|---|
| | No of Shares | % of Total Shares | No of Shares | % of Total Shares |
| VIKASH KUMAR | 20000 | 20.00% | 20000 | 20.00% |
| ROHIT KUMAR | 10000 | 10.00% | 10000 | 10.00% |
| ABHIJAY KUMAR | 15000 | 15.00% | 15000 | 15.00% |
| USHA DEVI | 40000 | 40.00% | 40000 | 40.00% |
| ANKIT KUMAR | 15000 | 15.00% | 15000 | 15.00% |

| | As at 31st March 2023 | As at 31st March 2022 |
|---|---|---|
| **Note 3 - RESERVES AND SURPLUS** | | |
| Balance at the beginning of the year | -241.31 | -160.16 |
| Add: Current Year Transfer | 27.60 | -81.15 |
| Balance at the end of the year | **-213.70** | **-241.31** |
| **Note 4 - LONG TERM BORROWINGS** | | |
| Unsecured Loan from Directors | 266.01 | 266.01 |
| | **266.01** | **266.01** |
| **Note 5 - OTHER CURRENT LIABILITEIS** | | |
| Advances from Customer | 1,039.61 | 2,761.04 |
| Sundry Payables | 124.68 | 53.14 |
| Salary Payables | 10.78 | 7.05 |
| Audit Fees Payable | 0.15 | 0.20 |
| Rakesh Ranjan | - | 0.18 |
| GST Payable | 3.11 | 9.14 |
| TDS | 0.64 | 0.96 |
| | **1,178.96** | **2,831.69** |
| **Note 6 - SHORT TERM PROVISION** | | |
| Provision for Income Tax | 5.10 | - |
| | **5.10** | **-** |

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# SAISAMPAN GRIHSHOBHA PRIVATE LIMITED
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**Note 7- PROPERTY, PLANT & EQUIPMENT & DEPRECIATION AS ON 31.03.2023**

| | GROSS BLOCK | | | DEPRECIATION | | | NET BLOCK | |
|---|---|---|---|---|---|---|---|---|
| ASSETS | Cost as on 01.04.2022 | Addition | Total | Upto 31.03.22 | For the Year | Total | As on 31.03.23 | As on 31.03.22 |
| Air Conditioner | 6.24 | - | 6.24 | 2.56 | 0.55 | 3.11 | 3.13 | 3.68 |
| CC TV Camera | 1.18 | - | 1.18 | 0.48 | 0.10 | 0.59 | 0.59 | 0.70 |
| Office Equipment | 1.36 | - | 1.36 | 0.60 | 0.13 | 0.73 | 0.63 | 0.76 |
| Furniture & Fixture | 4.74 | - | 4.74 | 2.55 | 0.42 | 2.97 | 1.78 | 2.19 |
| Inverter | 0.46 | - | 0.46 | 0.21 | 0.04 | 0.25 | 0.21 | 0.25 |
| Printer | 0.16 | - | 0.16 | 0.07 | 0.02 | 0.09 | 0.07 | 0.09 |
| Refridgerator | 0.37 | - | 0.37 | 0.15 | 0.03 | 0.18 | 0.19 | 0.22 |
| Television | 1.60 | - | 1.60 | 0.66 | 0.14 | 0.80 | 0.80 | 0.94 |
| | **16.11** | **-** | **16.11** | **7.29** | **1.43** | **8.72** | **7.74** | **8.83** |

| | As at 31st March 2023 | As at 31st March 2022 |
|---|---|---|
| **Note 8 - INVENTORIES** | | |
| Work in Progress | 593.00 | 2,008.56 |
| | **593.00** | **2,008.56** |
| **Note 9 - CASH AND CASH EQUIVALENTS** | | |
| Cash in hand | 0.19 | 0.77 |
| GST Cash Ledger | 2.26 | 0.88 |
| In Curent Account with | | |
| Federal Bank (A/c No.19230200001677) | 3.78 | 313.97 |
| Federal Bank Rera A/c | - | 9.00 |
| Federal Bank Rera A/c | 8.04 | 325.06 |
| State Bank Of India (A/c No.37477349411) | 0.72 | 16.11 |
| | **14.98** | **665.78** |
| **Note 10 - SHORT TERM LOANS & ADVANCES** | | |
| GST input tax credit | 0.36 | 0.36 |
| TDS/TCS at Sources | 3.26 | 0.00 |
| Sai Sampan Infra LLP | 548.07 | 34.79 |
| SSG Galaxy LLP | 71.00 | - |
| Other Advances | 8.30 | 148.08 |
| | **630.99** | **183.23** |
| **Note 11 - REVENUE FROM OPERATIONS** | | |
| Flat Sales | 2,064.41 | 26.00 |
| | **2,064.41** | **26.00** |
| **Note 12- OTHER INCOME** | | |
| Discounts/ Rounding off | 0.63 | 4.38 |
| Intt. on IT REFUND | 0.04 | 0.00 |
| | **0.67** | **4.38** |

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# SAISAMPAN GRIHSHOBHA PRIVATE LIMITED
## (CIN U45309BR2017PTC034475)

| | As at 31st March 2023 | As at 31st March 2022 |
|---|---|---|
| **Note 13 - COST OF SALES** | | |
| Work in Progress | 2,008.56 | 1,211.35 |
| Add : Expenses incurred during the year | 531.72 | 817.06 |
| | 2,540.28 | 2,028.42 |
| Less : Closing Work in Progress | 593.00 | 2,008.56 |
| | **1,947.27** | **19.86** |
| **Note 14 - EMPLOYEES BENEFIT EXPENSES** | | |
| Directors' Salary | 36.00 | 36.00 |
| Staff Salary | 12.31 | 17.64 |
| Bonus | 0.77 | 1.62 |
| | **49.08** | **55.26** |
| **Note 15 - OTHER EXPENSES** | | |
| Rent | 7.99 | 7.80 |
| Electric Expenses | 2.01 | 1.61 |
| Fuel Expenses | 0.71 | 0.44 |
| Bank Charges | 0.01 | 0.02 |
| Donation | 0.36 | 0.53 |
| Sales Promotion& Publicity | 3.14 | 4.24 |
| ROC Fee | 0.04 | 0.01 |
| Audit Fees | 0.15 | 0.10 |
| Security Expenses | 1.26 | 2.46 |
| Printing & Stationery | 3.10 | 0.48 |
| Advertisement Expenses | 0.20 | 8.54 |
| Telephone & Internet Expenses | 0.00 | 0.09 |
| Office Maintenance | 2.64 | 1.07 |
| Repair Expenses | 3.54 | 0.63 |
| Professional fee | 0.23 | 2.70 |
| Misc Expenses | 9.24 | 3.88 |
| | **34.59** | **34.62** |

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## SAISAMPAN GRIHSHOBHA PRIVATE LIMITED

**CIN NO.- U45309BR2017PTC034475**

**Note 16 -**

I. Auditors Remuneration consists of Audit fees of Rs 15000/- only.

II. The company has no other known liabilities/contingent liabilities to be provided in the books of account.

III. The credit balances in the accounts of sundry creditors, advance from customers and others are subject to confirmation & reconciliation.

IV. For such items of expenditure for which original vouchers/bills/invoices are not available, necessary internal vouchers have been drawn up duly and signed & passed by the directors of the company to the effect that all the expenses are made for the purpose of the company.

V. The reconciliation of Goods and Service Tax (GST) as per financial books with GST returns filed with the authorities is under preparation. The adjustment, if any, arising out of the reconciliation shall be carried out in the subsequent period, which in the opinion of the management will not have a material impact

VI. In the opinion of the board, the current assets including loan & advances are approximately of the value stated, if realised in the normal course of business.

**For and on behalf of the Board of Directors**

**VIKASH KUMAR**
**DIRECTOR**
**DIN 07686879**

**ROHIT KUMAR**
**DIRECTOR**
**DIN 08010156**

**Place : Patna**
**Date : 03.09.2023**

KIRAN AGARWAL 069482 Chartered Accountants

**(KIRAN AGARWAL)**
**Chartered Accountants**
**Membership No.69482**