

SAVERA DIGITAL INDIA PVT LTD

BALANCE SHEET AS AT 31ST MARCH, 2021

PARTICULARS	Note No.	Current Year 31.03.2021	Previous Year 31.03.2020
EQUITY AND LIABILITIES			
Shareholders' Funds			
(a) Share Capital	2.1	36,67,500	36,67,500
(b) Reserve & Surplus	2.2	(12,38,36,576)	9,25,96,755
Non-Current Liabilities			
(a) Long-Term Borrowings	2.3	3,76,74,958	-
Current Liabilities			
(a) Short-Term Borrowings	2.4	19,58,72,558	22,74,95,489
(b) Trade Payables	2.5	2,13,35,421	3,06,07,043
(c) Other Current Liabilities	2.6	7,66,47,973	28,22,831
(d) Short-Term Provisions	2.7	-	2,21,421
TOTAL		21,13,61,834	35,74,11,040
ASSETS			
Non-Current Assets			
(a) Fixed Assets			
Tangible Assets	2.8	14,74,278	21,34,170
(b) Non-Current Investments	2.9	5,09,639	40,000
(c) Deferred Tax Asset		10,94,552	11,11,799
(d) Long Term Loans & Advances	2.10	14,15,901	14,48,901
(e) Other Non Current Assets		-	-
Current assets			
(a) Inventories	2.11	10,96,73,438	26,47,70,033
(b) Trade Receivables	2.12	7,74,44,415	6,04,41,473
(c) Cash & Cash Equivalents	2.13	12,42,296	13,49,792
(d) Short Term Loans & Advances	2.14	1,85,07,314	2,61,14,872
TOTAL		21,13,61,834	35,74,11,040

Schedules referred to above from an integral part of the Profit & Loss Account. **SAVERA DIGITAL INDIA PVT.LTD.**
This is the Profit & Loss Account referred to in our Report of even date.

K K Poddar & Associates

Chartered Accountants

Firm Regn No 314258E

K. K. Poddar

K K Poddar

Partner

M. No.-051999

135A BRB Basu Road

Kolkata - 700 001



[Signature]
Director

GOPAL PANSARI
SAVERA DIGITAL INDIA PVT.LTD.
(DIN: 01382646)

125
Shahid Khan

SHAHID KHAN

(DIN: 08563462)

Director

27 NOV 2021

SAVERA DIGITAL INDIA PVT LTD

Statement of Profit and Loss for the year ended 31st March, 2021

PARTICULARS	NOTE NO.	Current Year 31.03.2021	Previous Year 31.03.2020
Income:			
Revenue From Operations	2.15	96,08,66,581	1,13,41,56,745
Other Income	2.16	7,28,404	23,05,408
Total Revenue		96,15,94,985	1,13,64,62,153
Expenses:			
Cost of Material Purchased	2.17	97,07,53,323	90,19,77,498
(Increase)/Decrease in Inventory	2.18	15,50,96,595	(2,71,65,240)
Direct Expenses	2.19	46,477	3,12,426
Employees Benefit Expense	2.20	1,57,31,207	2,50,72,350
Finance Costs	2.21	2,19,44,737	3,11,14,620
Depreciation and Amortization Expense	2.22	9,52,876	16,42,413
Selling & Administrative Expenses	2.23	1,34,85,854	20,28,57,286
Total Expenses		1,17,80,11,069	1,13,58,11,353
Profit/ (Loss) Before Tax		(21,64,16,084)	6,50,800
Tax Expense:			
Current Tax			2,21,421
Deferred Tax		17,247	37,437
Profit / (Loss) for the period		(21,64,33,331)	3,91,942
Earnings per equity share:	2.24	(590.14)	1.07

Schedules referred to above from an integral part of the Profit & Loss Account.
This is the Profit & Loss Account referred to in our Report of even date.

K K Poddar & Associates
Chartered Accountants
Firm Regn No 314258E
K.K. Poddar
K K Poddar
Partner
M. No.-051999
135A BRB Basu Road
Kolkata - 700 001



27 NOV 2021

SAVERA DIGITAL INDIA PVT.LTD.
Gopal Pansari
Director

GOPAL PANSARI
(DIN: 01382646)
SAVERA DIGITAL INDIA PVT.LTD.
Shahid Khan
Director
SHAHID KHAN
(DIN: 08563462)

NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2021

Particulars	Current Year 31.03.2021	Previous Year 31.03.2020
NOTE: 2.3: LONG TERM BORROWINGS:		
SECURED LOANS :		
HDFC ECLGS Loan A/c	3,76,74,958	-
	3,76,74,958	-
NOTE: 2.4: SHORT TERM BORROWINGS:		
Cash Credit from HDFC Bank	19,58,72,558	19,96,17,586
Trade Finance from FI	-	2,32,96,749
From Directors	-	11,09,595
From Share Holders	-	14,76,769
From Inter Corporate	-	19,94,790
	19,58,72,558	22,74,95,489
NOTE: 2.5: TRADE PAYABLE:		
Sundry Creditors for Goods	1,71,28,663	2,64,30,204
Sundry Creditors for Expenses	42,06,758	41,76,838
	2,13,35,421	3,06,07,043
NOTE: 2.6: OTHER CURRENT LIABILITIES:		
Liabilities for Duties & Taxes	7,25,817	5,27,060
Advance from Customer	7,51,75,000	1,86,832
Other Current Liabilities	7,47,156	21,08,940
	7,66,47,973	28,22,831
NOTE: 2.7: SHORT TERM PROVISIONS:		
Income Tax	-	2,21,421
	-	2,21,421
NOTE: 2.9: NON-CURRENT INVESTMENTS:		
Fixed Deposit (Pledged with Sales tax Department)	4,89,639	20,000
National Savings Certificate (Pledged with Sales Tax Department)	20,000	20,000
	5,09,639	40,000
NOTE: 2.10: LONG TERM LOANS AND ADVANCES:		
Deposit Against Rent	11,52,322	11,85,322
Security Deposits	2,63,579	2,63,579
	14,15,901	14,48,901
NOTE: 2.11: INVENTORIES:		
(As taken, valued at the lower of Cost or Net Realisable Value and Certified by the Stock In Trade	10,96,73,438	26,47,70,033
	10,96,73,438	26,47,70,033
NOTE: 2.12: TRADE RECEIVABLE:		
Debt Outstanding for a period exceeding six months Unsecured, considered good	-	-
Other Debts Unsecured, considered good	7,74,44,415	6,04,41,473*
	7,74,44,415	6,04,41,473
NOTE: 2.13: CASH AND CASH EQUIVALENTS:		
Cash in hand (As per Cash Book and Certified by the Management)	10,93,338	3,01,276
Balances with Scheduled Banks: In Current Accounts	1,48,958	10,48,515
	12,42,296	13,49,792
NOTE: 2.14: SHORT-TERM LOANS AND ADVANCES:		
Unsecured and considered good		
Staff Advances	4,57,499	9,66,752
Advance to Party	9,04,022	1,15,22,788
Balance with Revenue Authorities	1,56,54,908	1,25,58,558
TDS Receivable	9,36,197	7,71,774
TCS Receivable	4,04,689	-
Advance Taxes Paid	1,50,000	2,95,000
	1,85,07,314	2,61,14,872

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For Savera Digital India Private Limited

Insipon

Director

For Savera Digital India Private Limited

Shahid Khan

Director

SAVERA DIGITAL INDIA PRIVATE LIMITED
1, GANESH CHANDRA AVENUE, GROUND FLOOR,
KOLKATA - 700 013
(31.03.2021)

NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2021

Particulars	Current Year 31.03.2021	Previous Year 31.03.2020
NOTE : 2.1 : SHARE CAPITAL :		
SCHEDULE 'A'		
DETAILS OF SHARE HOLDERS FUND		
Authorised Shares		
5,00,000 Equity Shares of Rs. 10/- each	50,00,000	50,00,000
	50,00,000	50,00,000
ISSUED, SUBSCRIBED AND PAID UP :		
3,66,750 Equity Shares of Rs. 10/- each fully paid up	36,67,500	36,67,500
	36,67,500	36,67,500

a) Reconciliation of the Equity shares outstanding at the beginning and at the end of reporting period	2020-21		2020-20	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	3,66,750	36,67,500	3,66,750	36,67,500
Add: Shares issued during the year	-	-	-	-
Outstanding at the end of reporting date	3,66,750	36,67,500	3,66,750	36,67,500

b) Terms attached to equity shares

The company has only one class of shares having par value of Rs:10/-per share.Each holder of equity shares is entitled to one vote per share.

c) Details of shareholders holding more than 5% of Equity shares

Equity Shares of Rs10/- fully paid up

Name of Shareholders	Equity Shares			
	2020-21		2020-20	
	No. of Shares	% of Holding	No. of Shares	% of Holding
MR. GOPAL PANSARI	66100	18%	41100	11%
MRS. SARITA PANSARI	52500	14%	34500	9%
MR. VIJAY KUMAR PANSARI	65100	18%	26000	7%
MRS. PARVATI DEVI PANSARI	49900	14%	39800	11%
VIJAY KUMAR PANSARI HUF	73500	20%	25100	7%
GOPAL PANSARI HUF	59650	16%	28850	8%
AASHI PANSARI BENEFICIARY TRUST	0	0%	2100	1%
KASHISH PANSARI BENEFICIARY TRUST	0	0%	2100	1%
REYANSH PANSARI BENEFICIARY TRUST	0	0%	2600	1%
LIFESTYLE TECHNOLOGIES PVT LTD	0	0%	78500	21%
SAVERA NIKETAN PVT LTD	0	0%	86100	23%

Particulars	Current Year 31.03.2021	Previous Year 31.03.2020
NOTE: 2.2: RESERVES & SURPLUS:		
SHARE PREMIUM:		
As per last Balance Sheet	5,19,60,500	5,19,60,500
Add : Addition during the year	-	-
	5,19,60,500	5,19,60,500
SURPLUS		
As per last Balance Sheet	4,06,36,255	4,02,44,313
Net Profit transferred from Statement of Profit and Loss	(21,64,33,331)	3,91,942
Closing Balance	(17,57,97,076)	4,06,36,255
Total (A) + (B)	° (12,38,36,576)	9,25,96,755

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For Savera Digital India Private Limited

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Director

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For Savera Digital India Private Limited

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Director

SAVERA DIGITAL INDIA PRIVATE LIMITED
1, GANESH CHANDRA AVENUE, GROUND FLOOR,
KOLKATA - 700 013
(31.03.2021)

Particulars	Current Year 31.03.2021	Previous Year 31.03.2020
NOTE: 2.15: REVENUE FROM OPERATIONS:		
Sales	96,08,66,581	1,13,41,56,745
NOTE: 2.16: OTHER INCOME:		
Interest Income	7,00,212	15,68,252
Liability Written Back	-	2,07,349
Miscellaneous Income	28,193	5,29,808
	7,28,404	23,05,408
NOTE: 2.17: COST OF MATERIAL PURCHASED		
Purchases (less returns)	97,07,53,323	90,19,77,498
	97,07,53,323	90,19,77,498
NOTE: 2.18: CHANGES IN INVENTORY		
Opening Stock	26,47,70,033	23,76,04,793
Closing Stock	10,96,73,438	26,47,70,033
	15,50,96,595	(2,71,65,240)
NOTE: 2.19: DIRECT EXPENSES:		
Direct Expenses	46,477	3,12,426
	46,477	3,12,426
NOTE: 2.20: EMPLOYEES BENEFIT EXPENSE:		
Salaries and Wages	1,55,40,485	2,42,08,297
Contribution to Provident and Other Funds	1,42,480	7,25,772
E.S.I Contribution	48,242	1,38,281
	1,57,31,207	2,50,72,350
NOTE: 2.21: FINANCE COSTS		
Interest to Bank	2,13,49,516	1,95,47,091
Interest to Others	42,567	1,06,71,055
Bank Charges	5,52,654	8,96,474
	2,19,44,737	3,11,14,620
NOTE: 2.22: DEPRECIATION AND AMORTISATION EXPENSE:		
Depreciation and Amortisation	9,52,876	16,42,413
	9,52,876	16,42,413
NOTE: 2.23: SELLING & ADMINISTRATIVE EXPENSES:		
Audit Fees	2,93,151	3,02,001
Advertisement & Sales Promotion Expenses	19,213	13,26,193
Brokerage & Commission	10,53,259	63,43,850
Carriage Outward	4,33,134	15,20,676
Communication Expenses	-	18,73,473
Foreign Exchange Gain/Loss	-	-
Insurance premium	-	5,59,491
Legal & Professional Expenses	14,84,606	9,21,639
Other Expenses	92,99,375	99,94,691
Rent,Rates & Taxes	-	42,87,719
Repairs & Maintenance Expenses	1,23,215	2,18,454
Travelling,Conveyance & Motorcar Expenses	7,44,069	19,83,446
GST & Other Taxes Paid	35,830	17,35,25,653
TOTAL	1,34,85,854	20,28,57,286

For Savera Digital India Private Limited

(Signature)

Director

For Savera Digital India Private Limited

(Signature)

Director

SAVERA DIGITAL INDIA PVT LTD

Calculation of DTL/DTA for the Year ended 31.03.2021

PARTICULARS	Total
Closing WDV as per Books of Account (Net) (A)	14,74,278
Closing WDV as per Income Tax Act (B)	56,84,095
Difference In WDV (A-B)	(42,09,817)
Tax Effect DTL/(DTA) @ 26%	(10,94,552)
Opening Provision For DTL/(DTA) if any	(11,11,799)
DTL/(DTA) to be written back in Profit & Loss A/c	17,247

R/S
For Savera Digital India Private Limited
[Signature]
Director

R/S
For Savera Digital India Private Limited
Shahid Khan
Director