

SAVERA DIGITAL INDIA P LTD**BALANCE SHEET AS AT 31ST MARCH, 2022**

PARTICULARS	Note No.	Current Year 31.03.2022	Previous Year 31.03.2021
EQUITY AND LIABILITIES			
Shareholders' Funds			
(a) Share Capital	2.1	36,67,500	36,67,500
(b) Reserve & Surplus	2.2	(20,40,01,124)	(12,38,36,576)
Non-Current Liabilities			
(a) Long-Term Borrowings	2.3	3,71,56,928	3,76,74,958
Current Liabilities			
(a) Short-Term Borrowings	2.4	22,74,78,177	19,58,72,558
(b) Trade Payables	2.5	21,24,780	2,13,35,421
(c) Other Current Liabilities	2.6	4,33,05,797	7,66,47,973
(d) Short-Term Provisions	2.7	-	-
TOTAL		10,97,32,057	21,13,61,834
ASSETS			
Non-Current Assets			
(a) Property Plant and Equipments			
Tangible Assets	2.8	10,00,388	14,74,278
(b) Non-Current Investments	2.9	5,09,639	5,09,639
(c) Deferred Tax Asset		9,96,686	10,94,552
(d) Long Term Loans & Advances	2.10	2,47,875	14,15,901
(e) Other Non Current Assets		-	-
Current assets			
(a) Inventories	2.11	-	10,96,73,438
(b) Trade Receivables	2.12	8,42,33,898	7,74,44,415
(c) Cash & Cash Equivalents	2.13	1,24,498	12,42,296
(d) Short Term Loans & Advances	2.14	2,26,19,073	1,85,07,314
TOTAL		10,97,32,057	21,13,61,834

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

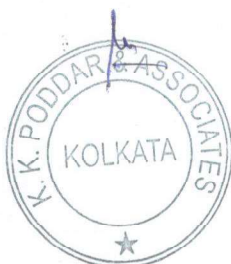
K K Poddar

Partner

M. No.-051999

135A BRB Basu Road

Kolkata - 700 001



SAVERA DIGITAL INDIA PVT.LTD.

Director

GOPAL PANSARI

(DIN: 01382646)

SAVERA DIGITAL INDIA PVT.LTD.

Santanu Chakraborty

Director

SANTANU CHAKRABORTY

(DIN: 09728925)

08 SEP 2022

SAVERA DIGITAL INDIA P LTD**Statement of Profit and Loss for the year ended 31st March, 2022**

PARTICULARS	NOTE NO.	Current Year 31.03.2022	Previous Year 31.03.2021
Income:			
Revenue From Operations	2.15	19,61,17,929	96,08,66,581
Other Income	2.16	3,54,593	7,28,404
Total Revenue		19,64,72,522	96,15,94,985
Expenses:			
Cost of Material Purchased	2.17	12,21,63,744	97,07,53,323
(Increase)/Decrease in Inventory	2.18	10,96,73,438	15,50,96,595
Direct Expenses	2.19	1,031	46,477
Employees Benefit Expense	2.20	56,55,094	1,57,31,207
Finance Costs	2.21	3,35,69,580	2,19,44,737
Depreciation and Amortization Expense	2.22	4,73,890	9,52,876
Selling & Administrative Expenses	2.23	50,02,427	1,34,85,854
Total Expenses		27,65,39,204	1,17,80,11,069
Profit/ (Loss) Before Tax		(8,00,66,682)	(21,64,16,084)
Tax Expense:			
Current Tax		97,866	17,247
Deferred Tax			
Profit / (Loss) for the period		(8,01,64,548)	(21,64,33,331)
Earnings per equity share:	2.24	(218.58)	(590.14)

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

Partner

M. No.-051999

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Kolkata - 700 001

**SAVERA DIGITAL INDIA PVT.LTD.**

GOPAL PANSARI

(DIN: 01382646)

Director**SAVERA DIGITAL INDIA PVT. LTD**

RIS Santanu Chakraborty

Director

SANTANU CHAKRABORTY

(DIN: 09728925)

08 SEP 2022

SAVERA DIGITAL INDIA P LTD
1, GANESH CHANDRA AVENUE, GROUND FLOOR,
KOLKATA - 700 013

Date of Incorporation : 07.09.1995
Accounting Year : 2021-2022

PAN No. : AAGCS2217N
Assessment Year : 2022-2023

COMPUTATION OF INCOME

Profit as per Profit & Loss Account		-80066682
Add : Loss on sale of Fixed Assets (Taken Separately)		0
Add : Depreciation as per Books		473890
		<hr/> -79592792
		850299
Less : Depreciation as per I.T. Act		<hr/> -80443091
Taxable Income		
		-80443091
Rounded off u/s 288A		0
Tax on Normal Rate.	Rs	-80443091
Add : E.Cess @ 4%		<hr/> 0
		0
Less: Advance tax		
TDS & TCS		1,42,980
		<hr/> 142980
Hence Refundable		<hr/> <hr/> (142980)

Bank Particulars

Bank Name- HDFC Bank
Branch- Stephen House
Account No.- 00082320009361
MICR No.-700240002

R/S
SAVERA DIGITAL INDIA PVT.LTD.



Director

R/S
SAVERA DIGITAL INDIA PVT. LTD



Director

NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2022

NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2022				
Particulars		Current Year 31.03.2022	Previous Year 31.03.2021	
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		2021-22		
		No. of Shares	Amount	No. of Shares
				Amount
At the beginning of the period		3,66,750	36,67,500	3,66,750
Add: Shares issued during the year		-	-	-
Outstanding at the end of reporting date		3,66,750	36,67,500	3,66,750
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		

RIS
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Director

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SAVERA DIGITAL INDIA PVT. LTD

Santanu Chakraborty
Director

NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2022

Particulars	Current Year 31.03.2022	Previous Year 31.03.2021
NOTE: 2.3: LONG TERM BORROWINGS:		
SECURED LOANS :		
HDFC ECLGS Loan A/c	3,71,56,928	3,76,74,958
	3,71,56,928	3,76,74,958
NOTE: 2.4: SHORT TERM BORROWINGS:		
Cash Credit from HDFC Bank	21,88,11,438	19,58,72,558
From Directors	27,000	-
From Share Holders	78,06,474	-
From Inter Corporate	8,33,265	-
	22,74,78,177	19,58,72,558
NOTE: 2.5: TRADE PAYABLE:		
Sundry Creditors for Goods	-	1,71,28,663
Sundry Creditors for Expenses	21,24,780	42,06,758
	21,24,780	2,13,35,421
NOTE: 2.6: OTHER CURRENT LIABILITIES:		
Liabilities for Duties & Taxes	18,62,943	7,25,817
Advance from Customer	4,09,00,063	7,51,75,000
Other Current Liabilities	5,42,790	7,47,156
	4,33,05,797	7,66,47,973
NOTE: 2.7: SHORT TERM PROVISIONS:		
Income Tax	-	-
	-	-
NOTE: 2.9: NON-CURRENT INVESTMENTS:		
Fixed Deposit (Pledged with Sales tax Department)	4,89,639	4,89,639
National Savings Certificate (Pledged with Sales Tax Department)	20,000	20,000
	5,09,639	5,09,639
NOTE: 2.10: LONG TERM LOANS AND ADVANCES:		
Deposit Against Rent	26,000	11,52,322
Security Deposits	2,21,875	2,63,579
	2,47,875	14,15,901
NOTE: 2.11: INVENTORIES:		
(As taken, valued at the lower of Cost or Net Realisable Value and Stock In Trade	-	10,96,73,438
	-	10,96,73,438
NOTE: 2.12: TRADE RECEIVABLE:		
Debt Outstanding for a period exceeding six months		
Unsecured, considered good	-	-
Other Debts		
Unsecured, considered good	8,42,33,898	7,74,44,415
	8,42,33,898	7,74,44,415
NOTE: 2.13: CASH AND CASH EQUIVALENTS:		
Cash in hand (As per Cash Book and Certified by the Management)	4,656	10,93,338
Balances with Scheduled Banks:		
In Current Accounts	1,19,842	1,48,958
	1,24,498	12,42,296
NOTE: 2.14: SHORT-TERM LOANS AND ADVANCES:		
Unsecured and considered good		
Staff Advances	35,373	4,57,499
Advance to Party	1,87,62,237	9,04,022
Balance with Revenue Authorities	36,92,061	1,56,54,908
TDS Receivable	1,29,402	9,36,197
TCS Receivable	-	4,04,689
Advance Taxes Paid	-	1,50,000
	2,26,19,073	1,85,07,314

RIS
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[Signature]
Director

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Director

SAVERA DIGITAL INDIA P LTD
1, GANESH CHANDRA AVENUE, GROUND FLOOR,
KOLKATA - 700 013
(31.03.2022)

Particulars	Current Year 31.03.2022	Current Year 31.03.2021
NOTE: 2.15: REVENUE FROM OPERATIONS:		
Sales	19,61,17,929	96,08,66,581
NOTE: 2.16: OTHER INCOME:		
Interest Income	63,098	7,00,212
Liability Written Back	1,389	-
Miscellaneous Income	2,90,105	28,193
	3,54,593	7,28,404
NOTE: 2.17: COST OF MATERIAL PURCHASED		
Purchases (less returns)	12,21,63,744	97,07,53,323
	12,21,63,744	97,07,53,323
NOTE: 2.18: CHANGES IN INVENTORY		
Opening Stock	10,96,73,438	26,47,70,033
Closing Stock	-	10,96,73,438
	10,96,73,438	15,50,96,595
NOTE: 2.19: DIRECT EXPENSES:		
Direct Expenses	1,031	46,477
	1,031	46,477
NOTE: 2.20: EMPLOYEES BENEFIT EXPENSE:		
Salaries and Wages	56,14,284	1,55,40,485
Contribution to Provident and Other Funds	32,033	1,42,480
E.S.I Contribution	8,777	48,242
	56,55,094	1,57,31,207
NOTE: 2.21: FINANCE COSTS		
Interest to Bank	3,34,90,367	2,13,49,516
Interest to Others	28,446	42,567
Bank Charges	50,767	5,52,654
	3,35,69,580	2,19,44,737
NOTE: 2.22: DEPRECIATION AND AMORTISATION EXPENSE:		
Depreciation and Amortisation	4,73,890	4,73,890
	4,73,890	4,73,890
NOTE: 2.23: SELLING & ADMINISTRATIVE EXPENSES:		
Audit Fees	1,25,370	2,93,151
Advertisement & Sales Promotion Expenses	15,122	19,213
Brokerage & Commission	9,09,817	10,53,259
Carriage Outward	1,21,956	4,33,134
Legal & Professional Expenses	96,750	14,84,606
Other Expenses	34,25,478	92,99,375
Repairs & Maintenance Expenses	-	1,23,215
Travelling, Conveyance & Motorcar Expenses	3,07,933	7,44,069
GST & Other Taxes Paid	-	35,830
TOTAL	50,02,427	1,34,85,854

SAVERA DIGITAL INDIA PVT.LTD.

Sanjiv Kumar

Director

SAVERA DIGITAL INDIA PVT. LTD

Sanjiv Chakraborty

Director