

SAVERA DIGITAL INDIA P LTD

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BALANCE SHEET AS AT 31ST MARCH, 2023

PARTICULARS	Note No.	Current Year 31.03.2023	Previous Year 31.03.2022
EQUITY AND LIABILITIES			
Shareholders' Funds			
(a) Share Capital	2.1	36,67,500	36,67,500
(b) Reserve & Surplus	2.2	(24,72,49,181)	(20,40,01,124)
Non-Current Liabilities			
(a) Long-Term Borrowings	2.3	3,71,56,928	3,71,56,928
Current Liabilities			
(a) Short-Term Borrowings	2.4	26,84,85,961	22,74,78,177
(b) Trade Payables	2.5	1,27,27,725	21,24,780
(c) Other Current Liabilities	2.6	4,49,80,698	4,33,05,797
(d) Short-Term Provisions	2.7	-	-
TOTAL		11,97,69,631	10,97,32,057
ASSETS			
Non-Current Assets			
(a) Property Plant and Equipments Tangible Assets	2.8	7,29,812	10,00,388
(b) Non-Current Investments	2.9	5,09,639	5,09,639
(c) Deferred Tax Asset		8,60,383	9,96,686
(d) Long Term Loans & Advances	2.10	1,48,470	2,47,875
(e) Other Non Current Assets		-	-
Current assets			
(a) Inventories	2.11	-	-
(b) Trade Receivables	2.12	8,40,69,859	8,42,33,898
(c) Cash & Cash Equivalent	2.13	1,22,597	1,24,498
(d) Short Term Loans & Advances	2.14	3,33,28,872	2,26,19,073
TOTAL		11,97,69,631	10,97,32,057

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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



14 AUG 2023

L-R/S SAVERA DIGITAL INDIA PVT. LTD
Gopal Pansari
Director

L-R/S SAVERA DIGITAL INDIA PVT. LTD
Santanu Chakraborty
Director

SANTANU CHAKRABORTY
(DIN: 09728925)

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SAVERA DIGITAL INDIA P LTD
Statement of Profit and Loss for the year ended 31st March,2023

PARTICULARS	NOTE NO.	Current Year 31.03.2023	Previous Year 31.03.2022
Income:			
Revenue From Operations	2.15	-	19,61,17,929
Other Income	2.16	2,77,940	3,54,593
Total Revenue		2,77,940	19,64,72,522
Expenses:			
Cost of Material Purchased	2.17	-	12,21,63,744
(Increase)/Decrease in Inventory	2.18	-	10,96,73,438
Direct Expenses	2.19	-	1,031
Employees Benefit Expense	2.20	-	56,55,094
Finance Costs	2.21	4,28,90,573	3,35,69,580
Depreciation and Amortization Expense	2.22	2,70,576	4,73,890
Selling & Administrative Expenses	2.23	2,28,546	50,02,427
Total Expenses		4,33,89,694	27,65,39,204
Profit/ (Loss) Before Tax		(4,31,11,754)	(8,00,66,682)
Tax Expense:			
Current Tax			
Deferred Tax		1,36,303	97,866
Profit / (Loss) for the period		(4,32,48,057)	(8,01,64,548)
Earnings per equity share:	2.24	(117.92)	(218.58)

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



14 AUG 2023

SAVERA DIGITAL INDIA PVT. LTD

LRIS *ewaspan*

Director

GOPAL PANSARI

(DIN: 01382646)

SAVERA DIGITAL INDIA PVT. LTD

LRIS *Santanu Chakraborty*

Director

SANTANU CHAKRABORTY

(DIN: 09728925)

SAVERA DIGITAL INDIA P LTD
1, GANESH CHANDRA AVENUE, GROUND FLOOR,
KOLKATA - 700 013
(31.03.2023)

NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2023

Particulars	Current Year 31.03.2023	Previous Year 31.03.2022
NOTE : 2.1 : SHARE CAPITAL :		
SCHEDULE 'A'		
DETAILS OF SHARE HOLDERS FUND		
Authorised Shares		
5,00,000 Equity Shares of Rs. 10/- each	5,000,000	5,000,000
	5,000,000	5,000,000
ISSUED, SUBSCRIBED AND PAID UP :		
3,66,750 Equity Shares of Rs. 10/- each fully paid up	3,667,500	3,667,500
	3,667,500	3,667,500

a) Reconciliation of the Equity shares outstanding at the beginning and at the end of reporting period	2022-23		2021-22	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	366,750	3,667,500	366,750	3,667,500
Add: Shares issued during the year	-	-	-	-
Outstanding at the end of reporting date	366,750	3,667,500	366,750	3,667,500

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			
	2022-23		2021-22	
	No. of Shares	% of Holding	No. of Shares	% of Holding
MR. GOPAL PANSARI	66100	18%	66100	18%
MRS. SARITA PANSARI	52500	14%	52500	14%
MR. VIJAY KUMAR PANSARI	65100	18%	65100	18%
MRS. PARVATI DEVI PANSARI	49900	14%	49900	14%
VIJAY KUMAR PANSARI HUF	73500	20%	73500	20%
GOPAL PANSARI HUF	59650	16%	59650	16%

Particulars	Current Year 31.03.2023	Previous Year 31.03.2022
NOTE: 2.2: RESERVES & SURPLUS:		
SHARE PREMIUM:		
As per last Balance Sheet	51,960,500	51,960,500
Add : Addition during the year	-	-
(A)	51,960,500	51,960,500
SURPLUS		
As per last Balance Sheet	(255,961,624)	(175,797,076)
Net Profit transferred from Statement of Profit and Loss	(43,248,057)	(80,164,548)
Closing Balance	(299,209,681)	(255,961,624)
Total (A) + (B)	(247,249,181)	(204,001,124)

SAVERA DIGITAL INDIA PVT. LTD

Santama Chakraborty

Director

SAVERA DIGITAL INDIA PVT. LTD

Anurag Panigrahy

Director

SAVERA DIGITAL INDIA P LTD
1, GANESH CHANDRA AVENUE, GROUND FLOOR,
KOLKATA - 700 013
(31.03.2023)

NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2023

Particulars	Current Year 31.03.2023	Previous Year 31.03.2022
NOTE: 2.3: LONG TERM BORROWINGS:		
SECURED LOANS :		
HDFC ECLGS Loan A/c	37,156,928	37,156,928
	37,156,928	37,156,928
NOTE: 2.4: SHORT TERM BORROWINGS:		
Cash Credit from HDFC Bank	259,788,701	218,811,438
From Directors	57,422	27,000
From Share Holders	7,806,474	7,806,474
From Inter Corporate	833,365	833,265
	268,485,961	227,478,177
NOTE: 2.5: TRADE PAYABLE:		
Sundry Creditors for Goods	10,452,633	-
Sundry Creditors for Expenses	2,275,093	2,124,780
	12,727,725	2,124,780
NOTE: 2.6: OTHER CURRENT LIABILITIES:		
Liabilities for Duties & Taxes	3,637,250	1,862,943
Advance from Customer	40,900,063	40,900,063
Other Current Liabilities	443,385	542,790
	44,980,698	43,305,797
NOTE: 2.7: SHORT TERM PROVISIONS:		
Income Tax	-	-
	-	-
NOTE: 2.9: NON-CURRENT INVESTMENTS:		
Fixed Deposit (Pledged with Sales tax Department)	489,639	489,639
National Savings Certificate (Pledged with Sales Tax Department)	20,000	20,000
	509,639	509,639
NOTE: 2.10: LONG TERM LOANS AND ADVANCES:		
Deposit Against Rent	26,000	26,000
Security Deposits	122,470	221,875
	148,470	247,875
NOTE: 2.11: INVENTORIES:		
(the management)		
Stock In Trade	-	-
	-	-
NOTE: 2.12: TRADE RECEIVABLE:		
Debt Outstanding for a period exceeding six months		
Unsecured, considered good	84,069,859	-
Other Debts		
Unsecured, considered good	-	84,233,898
	84,069,859	84,233,898
NOTE: 2.13: CASH AND CASH EQUIVALENTS:		
Cash in hand (As per Cash Book and Certified by the Management)	2,655	4,656
Balances with Scheduled Banks:		
In Current Accounts	119,942	119,842
	122,597	124,498
NOTE: 2.14: SHORT-TERM LOANS AND ADVANCES:		
Unsecured and considered good		
Staff Advances	35,373	35,373
Advance to Party	27,802,379	18,762,237
Balance with Revenue Authorities	5,491,120	3,692,061
TDS Receivable	-	129,402
TCS Receivable	-	-
Advance Taxes Paid	-	-
	33,328,872	22,619,073

RIS
SAVERA DIGITAL INDIA PVT. LTD

Santanu Chakraborty

Director

RIS
SAVERA DIGITAL INDIA PVT. LTD

Anupam

Director

Date: 31-03-2023 - Savera
Admin
gopal 1210

SAVERA DIGITAL INDIA P LTD
1, GANESH CHANDRA AVENUE, GROUND FLOOR,
KOLKATA - 700 013
(31.03.2023)

Particulars	Current Year 31.03.2023	Current Year 31.03.2022
NOTE: 2.15: REVENUE FROM OPERATIONS:		
Sales	-	19,61,17,929
NOTE: 2.16: OTHER INCOME:		
Interest Income	3,07,990	63,098
Liability Written Back	-	1,389
Miscellaneous Income	(30,050)	2,90,105
	2,77,940	3,54,593
NOTE: 2.17: COST OF MATERIAL PURCHASED		
Purchases (less returns)	-	12,21,63,744
	-	12,21,63,744
NOTE: 2.18: CHANGES IN INVENTORY		
Opening Stock	-	10,96,73,438
Closing Stock	-	-
	-	10,96,73,438
NOTE: 2.19: DIRECT EXPENSES:		
Direct Expenses	-	1,031
	-	1,031
NOTE: 2.20: EMPLOYEES BENEFIT EXPENSE:		
Salaries and Wages	-	56,14,284
Contribution to Provident and Other Funds	-	32,033
E.S.I Contribution	-	8,777
	-	56,55,094
NOTE: 2.21: FINANCE COSTS		
Interest to Bank	4,28,87,337	3,34,90,367
Interest to Others	3,114	28,446
Bank Charges	122	50,767
	4,28,90,573	3,35,69,580
NOTE: 2.22: DEPRECIATION AND AMORTISATION EXPENSE:		
Depreciation and Amortisation	2,70,576	4,73,890
	2,70,576	4,73,890
NOTE: 2.23: SELLING & ADMINISTRATIVE EXPENSES:		
Audit Fees	26,002	1,25,370
Advertisement & Sales Promotion Expenses	-	15,122
Brokerage & Commission	-	9,09,817
Carriage Outward	-	1,21,956
Legal & Professional Expenses	1,24,311	96,750
Other Expenses	78,233	34,25,478
Travelling, Conveyance & Motorcar Expenses	-	3,07,933
TOTAL	2,28,546	50,02,427

R/S
SAVERA DIGITAL INDIA PVT. LTD
Santana Chakraborty
Director

R/S
SAVERA DIGITAL INDIA PVT. LTD
[Signature]
Director