

SUGAMYA DIGITAL SOLUTIONS PRIVATE LIMITED (CIN U72900PN2018PTC176067)
SR NO. 86/87/2 TREASURE PARK KASHID NAGAR PIMPLE GURAV PUNE Pune MH 411061 IN
BALANCE SHEET AS ON 31ST MARCH 2024

Rs In Thousand

Sr. No.	Particulars	Note No.	As on 31/03/2024	As on 31/03/2023
A	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	1	100.00	100.00
	(b) Reserves & Surplus	2	-685.41	1,667.69
			-585.41	1,767.69
2	Non-current liabilities			
	(a) Long Term Loan		444.59	444.59
	(b) Deferred Tax Liabilities		3.93	2.97
			448.52	447.56
3	Current liabilities			
	(a) Sundry creditors		371.76	208.24
	(b) Other current liabilities	3	1,914.40	176.97
			2,286.15	385.21
			2,149.26	2,600.46
B	ASSETS			
1	Non-current assets			
	(a) Fixed assets	10	304.43	168.69
	(b) Other Assets		-	-
			304.43	168.69
2	Current assets			
	(a) Cash and cash equivalents	4	1,249.45	1,507.80
	(b) Short Term Loan Advances		-	-
	(b) Other Current assets	5	595.37	923.97
			1,844.83	2,431.77
			2,149.26	2,600.46
	See accompanying notes forming part of the financial statements			

In terms of our report attached.

FOR DCRK & ASSOCIATES
Chartered Accountants

CA Saideep DhoblePatil
Partner

M.No.: 125061
FRN : 127831W

Place : Pune
Date: 31/08/2024
UDIN:- 24125061BKCMNF9428

SUGAMYA DIGITAL SOLUTIONS PRIVATE LIMITED

Dhananjay Ramesh Bhole **Ramesh Puna Bhole**
Director Director

DIN .No. 0007996220 DIN .No. 0007996522

SUGAMYA DIGITAL SOLUTIONS PRIVATE LIMITED (CIN U72900PN2018PTC176067)
SR NO. 86/87/2 TREASURE PARK KASHID NAGAR PIMPLE GURAV PUNE Pune MH 411061 IN
STATEMENT OF PROFIT OR LOSS FOR THE YEAR ENDED ON 31 MARCH 2024

Rs In Thousand

Sr. No.	Particulars	Note No.	As on 31/03/2024	As on 31/03/2023
			₹	₹
	CONTINUING OPERATIONS			
1	Revenue from operations	6	7,300.91	4,577.28
	Other Indirect Income	6	12.27	4,150
			7,313.18	4,581.43
2	Expenses			
	(a) Employee benefits expense	7	6,304.50	5,026.51
	(b) Cost Of Material Consumed	8	233.61	113.41
	(c) Other expenses	9	458.92	211.51
	(d) Depreciation	10	115.00	27.31
			7,112.03	5,378.74
3	Profit / (Loss) before exceptional and extraordinary items and tax (2 - 3)		201.15	-797.30
4	Profit / (Loss) before tax		201.15	-797.30
5	Tax expense:			
	(a) Provision for Taxation		-	-
6	Profit / (Loss) for the year		201.15	-797.30
7	Earnings per share (of ₹ 10/- each):			
	(a) Basic			
	(i) Continuing operations		20.11	(79.73)
	See accompanying notes forming part of the financial statements			

In terms of our report attached.

FOR DCRK & ASSOCIATES
Chartered Accountants

Saip

CA Saideep DhoblePatil
Partner



SUGAMYA DIGITAL SOLUTIONS PRIVATE LIMITED

Dhananjay Ramesh Bhole
Director

Ramesh Puna Bhole
Director

M.No.: 125061
FRN : 127831W

DIN .No. 0007996220

DIN .No. 0007996522

Place : Pune

Date: 31/08/2024

UDIN:- 24125061BKCMNF9428

SUGAMYA DIGITAL SOLUTIONS PRIVATE LIMITED (CIN U72900PN2018PTC176067)

SR NO. 86/87/2 TREASURE PARK KASHID NAGAR PIMPLE GURAV PUNE Pune MH 411061 IN

Notes forming part of the financial statements

Note 1: Share capital

Rs In Thousand

Particulars	As on 31/03/2024		As on 31/03/2023	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised				
Equity shares of Rs 10/- each with voting rights	10,000	100.00	10,000	100.00
	10,000	100.00	10,000	100.00
(b) Issued				
Equity shares of Rs 10/- each with voting rights	10,000	100.00	10,000	100.00
	10,000	100.00	10,000	100.00
(c) Subscribed and fully paid up				
Equity shares of Rs10/- each with voting rights	10,000	100.00	10,000	100.00
	10,000	100.00	10,000	100.00
Total	10,000	100.00	10,000	100.00

SUGAMYA DIGITAL SOLUTIONS PRIVATE LIMITED (CIN U72900PN2018PTC176067)
SR NO. 86/87/2 TREASURE PARK KASHID NAGAR PIMPLE GURAV PUNE Pune MH 411061 IN

Notes forming part of the financial statements Rs In Thousand

Note 1: Share capital

Particulars	Opening Balance	Fresh issue	Bonus	ESOP	Conversion	Buy back	Other changes	Closing Balance
Equity shares with voting rights	-	-	-	-	-	-	-	-
Year ended 31/03/2023								
- Number of shares	10,000		-	-	-	-	-	10,000
- Amount (Rs)	100.00		-	-	-	-	-	100.00

SUGAMYA DIGITAL SOLUTIONS PRIVATE LIMITED (CIN U72900PN2018PTC176067)

SR NO. 86/87/2 TREASURE PARK KASHID NAGAR PIMPLE GURAV PUNE Pune MH 411061 IN

Notes forming part of the financial statements

Note 1: Share capital

Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As on 31/03/2024		As on 31/03/2023	
	Number Of Shares Held	% holding in that class of shares	Number Of Shares Held	% Holding In That class Of Shares
Equity shares with voting rights :				
Ramesh Puna Bhole	4,000	40%	4,000	40%
Vijaya Harshal Bharambe	4,000	40%	4,000	40%
Sandeep Sudam Morajkar	500	5%	500	5%
Ravindra Yashwant Nandedkar	1,000	10%	1,000	10%
Gaurav Rajendra Kadam	500	5%	500	5%
TOTAL	10,000	100%	10,000	100%

SUGAMYA DIGITAL SOLUTIONS PRIVATE LIMITED (CIN U72900PN2018PTC176067)

SR NO. 86/87/2 TREASURE PARK KASHID NAGAR PIMPLE GURAV PUNE Pune MH 411061 IN

Notes forming part of the financial statements

Note 2: Reserves and surplus /Preliminary Exp To be W/off

Rs In Thousand

Particulars	As on 31/03/2024	As on 31/03/2023
Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	1,667.69	2,467.97
Add: Profit / (Loss) for the year	201.15	-797.30
balance	1,868.84	1,670.66
Less: Provision for Income Tax	-	-
Less: Balance Written Off	2,553.30	-
Less: Deffered Tax	-0.95	-2.97
Total	-685.41	1,667.69

SUGAMYA DIGITAL SOLUTIONS PRIVATE LIMITED (CIN U72900PN2018PTC176067)		
SR NO. 86/87/2 TREASURE PARK KASHID NAGAR PIMPLE GURAV PUNE Pune MH 411061 IN		
Notes forming part of the financial stonements		
Note 3: Other current liabilities		
		Rs In Thousand
Particulars	As on 31/03/2024	As on 31/03/2023
Salary Payable	522.00	208.24
Audit Fees Payable	25.00	25.00
GST Payable	225.77	-
Other Payables	1,141.63	151.97
Total	1,914.40	385.21

SUGAMYA DIGITAL SOLUTIONS PRIVATE LIMITED (CIN U72900PN2018PTC176067)

SR NO. 86/87/2 TREASURE PARK KASHID NAGAR PIMPLE GURAV PUNE Pune MH 411061 IN

Notes forming part of the financial statements

Note 4: Cash and cash equivalents

Rs In Thousand

Particulars	As on	As on
	31/03/2024	31/03/2023
(a) Cash on hand	5.00	5.00
(b) Bank Balance with:	1,244.45	1,502.80
Total	1,249.45	1,507.80

SUGAMYA DIGITAL SOLUTIONS PRIVATE LIMITED (CIN U72900PN2018PTC176067)

SR NO. 86/87/2 TREASURE PARK KASHID NAGAR PIMPLE GURAV PUNE Pune MH 411061
IN

Notes forming part of the financial statements

Note 5: Other Current Assets

Rs In Thousand

Particulars	As on 31/03/2024	As on 31/03/2023
Trade Receivables	198.85	617.31
Income Tax Refund AY 2024-25	396.53	306.66
Total	595.37	923.97

Note : Trade Receivables

Particulars	As on 31/03/2024	As on 31/03/2023
Trade receivables outstanding for a period exceeding six months from the date they were due for payment		
Secured, considered good		
Unsecured, considered good	198.85	923.97
Doubtful		
Less: Provision for doubtful trade receivables		
	198.85	923.97
Other Trade receivables		
Secured, considered good		
Unsecured, considered good	-	-
Doubtful		
Less: Provision for doubtful trade receivables		
	198.85	923.97

SUGAMYA DIGITAL SOLUTIONS PRIVATE LIMITED (CIN U72900PN2018PTC176067)

SR NO. 86/87/2 TREASURE PARK KASHID NAGAR PIMPLE GURAV PUNE Pune MH 411061 IN

Notes forming part of the financial statements

Note 8: Employee Benefit Expense

Rs In Thousand

Particulars	As on 31/03/2024	As on 31/03/2023
Salary To Employee	6,304.50	5,026.51
Total	6,304.50	5,026.51

Notes forming part of the financial statements

Note 9: Other Expenses

Rs In Thousand

Particulars	As on 31/03/2024	As on 31/03/2023
Directots Remuneration	240.00	-
Professional Fees	59.43	83.20
Tender Expenses	0.00	87.02
Audit Fees	15.00	25.00
Office Expenses	48.25	16.29
Miscellaneous Expenses	39.06	-
Printing & Stationery	6.51	-
Donations	5.00	-
Bank Charges	1.61	-
Repairs & Maintenance	6.18	-
Travelling Expenses	37.88	-
Total	458.92	211.51

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IN

Notes forming part of the financial statements

Note 6: Revenue from operation

Rs In Thousand

Particulars	As on 31/03/2024	As on 31/03/2023
Revenue From Operation		
Sale of Services	7,300.91	4,577.28
	7,300.91	4,577.28
Other Indirect Income	-	-
Interest on IT Refund	12.27	4.15
Total	12.27	4.15

Notes 7 : Cost Of Material Consumed

Particulars	As on 31/03/2024	As on 31/03/2023
Opening Stock	-	-
Add: Purchases	233.61	113.41
	233.61	113.41
Less: Closing Stock	-	-
Cost Of Material Consumed	233.61	113.41

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Note 14 :Depreciation on Fixed Assets as per Company Act, 2013

ASSETS	Opening Balance	Addition more than 180 days	Addition less than 180 days	Total	Rate of Dep %	Depreciation for 2023-24	WDV As on 31/03/2024	WDV As on 31/03/2023
LAPTOP	1,68,692.05	1,71,500.00	-	3,40,192.05	40%	107764.00	232428.05	168692.05
FAN	-	12,034.50	-	12,034.50	40%	1,310.00	10724.50	-
REFRIGIRATOR	-	28,487.72	38,711.02	67,198.74	40%	5,921.00	61277.74	-
	1,68,692.05	2,12,022.22	38,711.02	4,19,425.29		1,14,995.00	3,04,430.29	1,68,692.05

Note 14 :Depreciation on Fixed Assets as per Income Tax Act, 1956

ASSETS	Opening Balance	Addition more than 180 days	Addition less than 180 days	Total	Rate of Dep	Depreciation for 2023-24				WDV As on 31/03/2024	WDV As on 31/03/2023
						Opening Bal	>180 days	<180 days	Total		
LAPTOP											
Laptop-1	43,200.00	-	-	43,200.00	40%	17,280.00	-	-	17,280.00	25,920.00	43,200.00
Laptop-2	28,800.00	-	-	28,800.00	40%	11,520.00	-	-	11,520.00	17,280.00	28,800.00
Laptop-3	60,800.00	-	-	60,800.00	40%	24,320.00	-	-	24,320.00	36,480.00	60,800.00
Laptop-4	-	30,000.00	-	30,000.00	40%	-	12,000.00	-	12,000.00	18,000.00	-
Laptop-5	-	92,000.00	-	92,000.00	40%	-	36,800.00	-	36,800.00	55,200.00	-
Laptop-6	-	49,500.00	-	49,500.00	40%	-	19,800.00	-	19,800.00	29,700.00	-
FAN	-	12,034.50	-	12,034.50	15%	-	1,805.18	-	1,805.18	10,229.33	-
REFRIGIRATOR	-	28,487.72	38,711.02	67,198.74	15%	-	4,273.16	2,903.33	7,176.48	60,022.26	-
Total	1,32,800.00	2,12,022.22	38,711.02	3,83,533.24		53,120.00	74,678.33	2,903.33	1,30,701.66	2,52,831.58	1,32,800.00