

## SUGAMYA DIGITAL SOLUTIONS PRIVATE LIMITED ( CIN U72900PN2018PTC176067)

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

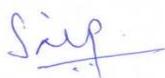
## BALANCE SHEET AS ON 31ST MARCH 2024

Rs In Thousand

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

In terms of our report attached.

**FOR DCRK & ASSOCIATES**  
**Chartered Accountants**



**CA Saideep DhoblePatil**  
**Partner**



**SUGAMYA DIGITAL SOLUTIONS PRIVATE**  
**LIMITED**

**Dhananjay Ramesh Bhole Ramesh Puna Bhole**

Director

Director

DIN .No. 0007996220

DIN .No. 0007996522

M.No.: 125061

FRN : 127831W

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 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 |
|---------|---|----------|------------------|------------------|
|         |   |          | ₹                | ₹                |
|         | <b>CONTINUING OPERATIONS</b>  |          |                  |                  |
| 1       | <b>Revenue from operations</b>  | 6        | 7,300.91         | 4,577.28         |
|         | <b>Other Indirect Income</b>  | 6        | 12.27            | 4,150            |
|         |   |          | <b>7,313.18</b>  | <b>4,581.43</b>  |
| 2       | <b>Expenses</b>   |          |                  |                  |
|         | (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            |
|         |   |          | <b>7,112.03</b>  | <b>5,378.74</b>  |
| 3       | <b>Profit / (Loss) before exceptional and extraordinary items and tax (2 - 3)</b> |          | 201.15           | -797.30          |
| 4       | <b>Profit / (Loss) before tax</b>   |          | <b>201.15</b>    | <b>-797.30</b>   |
| 5       | <b>Tax expense:</b>   |          | -                | -                |
|         | (a) Provision for Taxation  |          |                  |                  |
| 6       | <b>Profit / (Loss) for the year</b>   |          | <b>201.15</b>    | <b>-797.30</b>   |
| 7       | <b>Earnings per share (of ₹ 10/- each):</b>                                       |          |                  |                  |
|         | (a) Basic   |          |                  |                  |
|         | (i) Continuing operations   |          | 20.11            | (79.73)          |
|         | <b>See accompanying notes forming part of the financial statements</b>            |          |                  |                  |

In terms of our report attached.

**FOR DCRK & ASSOCIATES**  
**Chartered Accountants**

*Sai*

**CA Saideep DhoblePatil**  
**Partner**



M.No.: 125061

FRN : 127831W

**SUGAMYA DIGITAL SOLUTIONS PRIVATE LIMITED**

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

DIN .No. 0007996220

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

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**

| <b>Particulars</b>   | <b>As on 31/03/2024</b> |               | <b>As on 31/03/2023</b> |               | <b>Rs In Thousand</b> |
|--|-------------------------|---------------|-------------------------|---------------|-----------------------|
|  | <b>Number of shares</b> | <b>Rs.</b>    | <b>Number of shares</b> | <b>Rs.</b>    |                       |
| (a) Authorised<br>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<br>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<br>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>Total</b>   | <b>10,000</b>           | <b>100.00</b> | <b>10,000</b>           | <b>100.00</b> |                       |

SUGAMYA DIGITAL SOLUTIONS PRIVATE LIMITED ( CIN U72900PN2018PTC176067)  
SR NO. 86/87/2 TREASURE PARK KASHID NAGAR PIMPLE GURAV 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:

| <b>Class of shares / Name of shareholder</b> | <b>As on 31/03/2024</b>      |  | <b>As on 31/03/2023</b>      |  |
|--|------------------------------|--|------------------------------|--|
|  | <b>Number Of Shares Held</b> | <b>% holding in that class of shares</b> | <b>Number Of Shares Held</b> | <b>% Holding In That class Of Shares</b> |
| 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%                                       |
| <b>TOTAL</b>                                 | <b>10,000</b>                | <b>100%</b>                              | <b>10,000</b>                | <b>100%</b>                              |

**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**

| <b>Particulars</b>                                  | <b>Rs In Thousand</b>       |                         |
|---|-----------------------------|-------------------------|
|   | <b>As on<br/>31/03/2024</b> | <b>As on 31/03/2023</b> |
| 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   | <b>1,868.84</b>             | <b>1,670.66</b>         |
| Less: Provision for Income Tax                      | -                           | -                       |
| Less: Balance Written Off                           | 2,553.30                    | -                       |
| Less: Deferred Tax                                  | -0.95                       | -2.97                   |
| <b>Total</b>  | <b>-685.41</b>              | <b>1,667.69</b>         |

**SUGAMYA DIGITAL SOLUTIONS PRIVATE LIMITED ( CIN U72900PN2018PTC176067)**

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

**Notes forming part of the financial statements**

**Note 3: Other current liabilities**

| <b>Particulars</b> | <b>Rs In Thousand</b>   |                         |
|--------------------|-------------------------|-------------------------|
|                    | <b>As on 31/03/2024</b> | <b>As on 31/03/2023</b> |
| Salary Payable     | 522.00                  | 208.24                  |
| Audit Fees Payable | 25.00                   | 25.00                   |
| GST Payable        | 225.77                  | -                       |
| Other Payables     | 1,141.63                | 151.97                  |
| <b>Total</b>       | <b>1,914.40</b>         | <b>385.21</b>           |

**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**

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

**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<br>31/03/2024 | As on<br>31/03/2023 |
|------------------------------|---------------------|---------------------|
| Trade Receivables            | 198.85              | 617.31              |
| Income Tax Refund AY 2024-25 | 396.53              | 306.66              |
| <b>Total</b>                 | <b>595.37</b>       | <b>923.97</b>       |

**Note : Trade Receivables**

| Particulars   | As on<br>31/03/2024 | As on<br>31/03/2023 |
|---|---------------------|---------------------|
| Trade receivables outstanding for a period exceeding six months from the date they were due for payment |                     |                     |
| Secured, considered good  | 198.85              | 923.97              |
| Unsecured, considered good  |                     |                     |
| 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<br>31/03/2024 | As on<br>31/03/2023 |
|--------------------|---------------------|---------------------|
| Salary To Employee | 6,304.50            | 5,026.51            |
| <b>Total</b>       | <b>6,304.50</b>     | <b>5,026.51</b>     |

**Notes forming part of the financial statements**

**Note 9: Other Expenses**

Rs In Thousand

| Particulars            | As on<br>31/03/2024 | As on<br>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               | -                   |
| <b>Total</b>           | <b>458.92</b>       | <b>211.51</b>       |

**SUGAMYA DIGITAL SOLUTIONS PRIVATE LIMITED ( CIN U72900PN2018PTC176067)**  
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**IN**

**Notes forming part of the financial statements**

**Note 6: Revenue from operation**

| Rs In Thousand         |                     |                  |
|------------------------|---------------------|------------------|
| Particulars            | As on<br>31/03/2024 | As on 31/03/2023 |
| Revenue From Operation |                     |                  |
| Sale of Services       | 7,300.91            | 4,577.28         |
|                        | <b>7,300.91</b>     | <b>4,577.28</b>  |
| Other Indirect Income  | -                   | -                |
| Interest on IT Refund  | 12.27               | 4.15             |
| <b>Total</b>           | <b>12.27</b>        | <b>4.15</b>      |

**Notes 7 : Cost Of Material Consumed**

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

**SUGAMYA DIGITAL SOLUTIONS PRIVATE LIMITED ( CIN U72900PN2018PTC176067)**  
 SR NO. 86/87/2 TREASURE PARK KASHID NAGAR PIMPLE GURAV PUNE Pune MH 411061 IN  
 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 |
|---------------------|-----------------|-----------------------------|-----------------------------|-------------|---------------|--------------------------|----------------------|----------------------|
| <b>LAPTOP</b>       | 1,68,692.05     | 1,71,500.00                 | -                           | 3,40,192.05 | 40%           | 107764.00                | 232428.05            | 168692.05            |
| <b>FAN</b>          | -               | 12,034.50                   | -                           | 12,034.50   | 40%           | 1,310.00                 | 10724.50             | -                    |
| <b>REFRIGIRATOR</b> | -               | 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              |                      |                      |
|                     |                    |                             |                             |                    |             |                          |                  |                 |                    |                      |                      |
| <b>LAPTOP</b>       |                    |                             |                             |                    |             |                          |                  |                 |                    |                      |                      |
| 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            | -                    |
| <b>FAN</b>          | -                  | 12,034.50                   | -                           | 12,034.50          | 15%         | -                        | 1,805.18         | -               | 1,805.18           | 10,229.33            | -                    |
| <b>REFRIGIRATOR</b> | -                  | 28,487.72                   | 38,711.02                   | 67,198.74          | 15%         | -                        | 4,273.16         | 2,903.33        | 7,176.48           | 60,022.26            | -                    |
| <b>Total</b>        | <b>1,32,800.00</b> | <b>2,12,022.22</b>          | <b>38,711.02</b>            | <b>3,83,533.24</b> |             | <b>53,120.00</b>         | <b>74,678.33</b> | <b>2,903.33</b> | <b>1,30,701.66</b> | <b>2,52,831.58</b>   | <b>1,32,800.00</b>   |