

INDEPENDENT AUDITOR'S REPORT

To the Members of

M/S DATASOFT COMPUTER SERVICES LIMITED

(Formerly Known as Datasoft Computer Services Pvt Ltd)

Report on the Audit of the Financial Statements

Opinion

We have audited the standalone financial statements of **M/S DATASOFT COMPUTER SERVICES LIMITED** (Formerly Known as Datasoft Computer Services Pvt Ltd) ("the Company"), which comprises of the Balance Sheet as at 31st March 2025, and the statement of Profit and Loss, and Cash Flow Statement for the year ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31st, 2025, and profit and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



KEY AUDIT MATTERS

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

- 1) *The company plans to raise funds by book building process through getting its shares listed on the National Stock Exchange Emerge; which is a dedicated platform for small and medium enterprises (SMEs). Accordingly, the company had filed Draft Red Hearing Prospectus with National stock exchange on dated November 7, 2024 and the approval for the same received vide letter reference no. NSE/LIST/4832 dated Feb 19, 2025.*

Emphasis of Matter

- 1) *Balance of Debtors & Creditors as on March 31, 2025 are subject to confirmation and reconciliation consequential effect (if any) on the financial statement remains unascertained.*
- 2) *The total outstanding debtors for the year ended March 31, 2025 amounting to Rs.2654.06 lakhs which include Rs.1477.88 lakhs which are due for more than six months.*

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Annual Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

When we read the Annual Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.



Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in "**Annexure-A**", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. Further to our comments in Annexure A, as required by Section 143(3) of the Act we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - (c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.



- (e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) We have also audited the internal financial controls over financial reporting of the Company as on 31 March 2025 with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls. Refer to our separate Report in "**Annexure B**".
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us.
- i. The Company has disclosed the pending litigations on its financial position in its financial statements- Refer Note 33 (A) to the financial statement.
 - ii. The Company has made provision, as required under the applicable law or accounting standards for material foreseeable losses, if any.
 - iii. There were no amounts required by the Company to be transferred to the Investor Education and Protection Fund.
 - iv. a) The Management has represented that, to the best of its knowledge and belief, to the Financial Statements, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;



- c)Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations as provided under (a) and (b) above, contain any material misstatement.
- v. Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

For Aggarwal & Rampal
Chartered Accountants
F.R. No. 003072N



Vinay Aggarwal
(Partner)

Membership No: 082045
UDIN: 25082045BNFUER5120

Place: New Delhi
Date: July 02, 2025

Vinay Aggarwal
2/7/25

"ANNEXURE A" TO THE INDEPENDENT AUDITORS' REPORT

With reference to the Annexure A referred to in the Independent Auditor's Report to the members of the **M/S DATASOFT COMPUTER SERVICES LIMITED** (Formerly Known as Datasoft Computer Services Pvt Ltd) on the financial statements for the year ended March 31, 2025, we report the following:

- i. a) The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant & Equipment.
- b) According to the information and explanations given to us, the Property, Plant & Equipment's are physically verified by the management on annual basis, which in our opinion is reasonable, having regard to the size of the company and nature of its assets. As per information and explanations given to us, no material discrepancies were noticed on such verification.
- c) According to the information and explanation given to us and on the basis of our examination of the records, the title deeds of the immovable properties are held in the name of the Company.
- d) The company has not revalued its Property, Plant and Equipment's or intangible assets during the year.
- e) According to the information and explanation given to us, no proceedings have been initiated or are pending against the company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.
- ii. a) According to the information and explanations given to us, the inventory has been physically verified during the year by the management. Since it being a technical matter we are unable to comment upon the quantity, pricing and method being used for valuation of the inventory and have relied upon the value and quantity certified by the management.
- b) *During the year, the Company has been sanctioned working capital limits in excess of 05 crores, in aggregate, from banks on the basis of security of current assets. In our opinion, the quarterly returns or statements filed by the Company including revised returns or statements filed with such banks are in agreement with the Books of Accounts and no material discrepancies have been observed.*



- iii. As explained to us, the Company has not made any investments in or provided any guarantee or security or granted any loan, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties or to promoters or related parties.
- iv. In our opinion and according to the information and explanations given to us, the Company has not granted any loans or made any investments, guarantees or security to which the provisions of section 185 and 186 of the Companies Act 2013 apply.
- v. According to the information and explanation given to us, the company has not accepted any deposits or any amounts that are deemed to be deposits under the directives issued by the Reserve Bank of India to which the provisions of Section 73 to 76 of Companies Act, 2013 apply.
- vi. The Company has not required to prepared and maintained cost records as prescribed by Central Government under sub section (1) of section 148 of the Companies Act 2013.
- vii. a) The company is generally regular in depositing undisputed statutory dues including applicable duty of excise, value added tax, goods and service tax, cess and any other statutory dues to the extent applicable to it. Further there are no undisputed amounts payable in respect thereof were outstanding at the year-end for a period more than six months from the date they became payable.
- b) According to the information and explanations given to us, there are no dues of Sales Tax, Service Tax, duty of Customs, duty of Excise, Value Added Tax and Income Tax which have not been deposited on account of any dispute except that.

Name of the Statute	Nature of the Dues	Amount in lakhs	Period to which relate	Forums where the dispute is pending
Goods and Services Tax Act, 2017	GST	40.03	2017-18	Company has filed appeal before appellate authority
Total		40.03		



- viii. There are no amounts that are in the nature of undisclosed transactions or amounts surrendered as income in assessments under the Income Tax Act, 1961.
- ix. According to the information and explanations given to us and based on our examination of the records of the company, the company has not defaulted in repayment of loan or borrowing from any financial institution or bank or dues to debenture holders.
- x. a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) and term loans raised during the year were applied for the purpose for which those were raised and further please refer to our Key Audit Matters for the detailed explanations.
- b) According to the information and explanation given to us and based on our examination of the records of the company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year
- xi. Based upon the audit procedures performed and information and explanations given to us, no fraud by the Company or on the Company by its officers or employees has been noticed or reported during the year under audit.
- xii. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi company, hence clause (xii) of paragraph 3 of the Order is not applicable to the Company.
- xiii. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with the provisions of section 177 and 188 of the Act where applicable and the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- xiv. a) In our opinion and according to the information and explanation given to us, the Company has an adequate internal audit system which commensurate with the size and nature of its business.
- xv. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with



directors or persons connected with him. Therefore, provisions of clause (xv) of paragraph 3 of the Order are not applicable to the Company.

- xvi. The Company is not required to be registered under section 45-1a of the Reserve Bank of India Act 1934.
- xvii. According to the information and explanations given to us, the Company has not incurred cash losses in the current and immediately preceding financial year.
- xviii. There has been no instance of any resignation of Statutory Auditors occurred during the year.
- xix. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, and our knowledge of the Board of Directors and management plans, we are of opinion that no material uncertainty exists as on the date of our audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.
- xx. According to the information and explanations given to us, Rs 14,84,761 is pending amount which is required to be transferred to a fund specified in Schedule VII of the companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act;
- xxi. The company does not have any subsidiaries, associate, or joint ventures the accounts of which are to be consolidated and as such there are no consolidated financial statements.

For Aggarwal & Rampal
Chartered Accountants
F.R. No. 003072N



Vinay Aggarwal
(Partner)

Membership No: 082045
UDIN: 25082045BNFUER5120

Place: New Delhi
Date: July 02, 2025

ANNEXURE-B" TO THE INDEPENDENT AUDITORS' REPORT**Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act ")**

We have audited the internal financial controls over financial reporting of **M/S DATASOFT COMPUTER SERVICES LIMITED** (Formerly Known as Datasoft Computer Services Pvt Ltd) ("the Company") as of March 31, 2025 in conjunction with our audit of the financial statements of the Company for the year ended as at that date.

Responsibility of Management and Those Charged With Governance for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility for the Audit of the Internal Financial Controls

Our responsibility is to express an opinion on the Company's internal financial controls over the financial reporting based on our audit. We conducted our audit in accordance with the Guidance Notes on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under Section 143(10) of the Companies Act, 2013 to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.



Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:

- (1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorities of management and directors of the company; and
- (3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of the internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material



misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of the changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion and according to the information and explanations given to us, the Company has, in all material aspects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Aggarwal & Rampal
Chartered Accountants
F.R. No. 008072N



Vinay Aggarwal
(Partner)

Membership No: 082045
UDIN: 25082045BNFUER5120

Place: New Delhi
Date: July 02, 2025

DATASOFT COMPUTER SERVICES LIMITED
(FORMERLY KNOWN AS DATASOFT COMPUTER SERVICES PVT.LTD.)
CIN NO. U72300DL1997PLC088908

BALANCE SHEET AS AT MARCH 31, 2025

("Rupees in Lakh")

S. NO.	PARTICULARS	NOTE	As at 31.03.2025	As at 31.03.2024
I EQUITY AND LIABILITIES				
1 SHAREHOLDERS FUNDS				
	(a) SHARE CAPITAL	3	720.00	720.00
	(b) RESERVES AND SURPLUS	4	3752.25	3143.61
			4472.25	3863.61
2 NON-CURRENT LIABILITIES				
	(a) LONG TERM BORROWINGS	5	3.48	13.30
	(b) DEFERRED TAX LIABILITIES (NET)		0.00	0.00
	(c) LONG-TERM PROVISIONS	6	81.76	70.82
			85.24	84.12
3 CURRENT LIABILITIES				
	(a) SHORT TERM BORROWINGS	7	9.83	8.99
	(b) TRADE PAYABLES	8	103.46	112.48
	(c) OTHER CURRENT LIABILITIES	9	230.56	81.82
	(d) SHORT TERM PROVISIONS	10	409.45	411.73
			753.30	615.02
TOTAL			5310.79	4562.75
II ASSETS				
1 NON-CURRENT ASSETS				
	(a) PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS			
	(i) TANGIBLE ASSETS	11	331.23	217.54
	(ii) INTANGIBLE ASSETS		0.00	0.00
	(iii) CAPITAL WORK-IN-PROGRESS		46.88	46.88
	(iv) INTANGIBLE ASSETS UNDER DEVELOPMENT		0.00	0.00
	(b) DEFERRED TAX ASSET (NET)	12	35.41	25.34
	(c) NON CURRENT INVESTMENTS	13	34.46	155.38
	(d) LONG-TERM LOANS AND ADVANCES	14	0.00	0.00
	(e) OTHER NON CURRENT ASSETS	15	218.19	147.28
			666.17	592.42
2 CURRENT ASSETS				
	(a) INVENTORIES	16	9.74	0.26
	(b) TRADE RECEIVABLES	17	2654.06	1987.43
	(c) CASH AND BANK BALANCES	18	1564.04	1547.05
	(d) SHORT-TERM LOANS AND ADVANCES	19	5.00	0.21
	(g) OTHER CURRENT ASSETS	20	411.78	435.38
			4644.62	3970.33
TOTAL(1+2)			5310.79	4562.75
NOTES FROMING PART OF THE FINANCIAL STATEMENTS		1 TO 33		

FOR AGGARWAL & RAMPAL
CHARTERED ACCOUNTANTS
F. R NO. 003072N

FRN: 003072N

New Delhi

VINAY AGGARWAL

PARTNER

M.NO. 082045

UDIN-25082045BNFUER5120

PLACE: NEW DELHI

DATE: 02/07/2025

DEEPTI GOEL
DIRECTOR
DIN-00050944

PREETI SAXENA
COMPANY SECRETARY
FCS NO.3615

SANDEEP GOEL
MANAGING DIRECTOR
DIN-00050926

MAMTA GARG
CHIEF FINANCIAL OFFICER
M.No.501031

DATASOFT COMPUTER SERVICES LIMITED
(FORMERLY KNOWN AS DATASOFT COMPUTER SERVICES PVT.LTD.)
CIN NO. U72300DL1997PLC088908

PROFIT & LOSS FOR THE YEAR ENDED MARCH 31, 2025

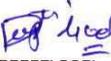
("Rupees in Lakh")

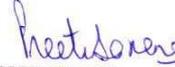
S. NO.	PARTICULARS	NOTE NO.	For the Year ended 31.03.2025	For the Year ended 31.03.2024
I	REVENUE FROM OPERATIONS			
	REVENUE FROM OPERATIONS	21	3482.39	3188.28
	OTHER INCOME	22	177.23	98.81
	TOTAL INCOME		3659.62	3287.08
II	EXPENSES:			
	COST OF CONSUMABLES	23	114.73	160.22
	PURCHASES OF STOCK IN TRADE	24	199.54	167.87
	CHANGES IN INVENTORIES	25	(9.49)	7.38
	JOB WORK EXPENSES	26	1016.95	908.35
	EMPLOYEE BENEFITS EXPENSES	27	772.62	627.39
	FINANCE COSTS	28	15.83	2.92
	DEPRECIATION AND AMORTIZATION EXPENSE	29	153.91	76.00
	OTHER EXPENSES	30	486.58	376.81
	TOTAL EXPENSES		2750.68	2326.94
III	PROFIT BEFORE PRIOR PERIOD ITEMS (I-II)		908.94	960.15
IV	PROFIT BEFORE PRIOR PERIOD ITEMS	31	0.11	0.00
V	PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (III-IV)		908.83	960.15
VI	PROFIT BEFORE EXCEPTIONAL ITEMS	32	0.00	0.00
VII	PROFIT BEFORE TAX (V-VI)		908.83	960.15
VIII	TAX EXPENSE			
	CURRENT TAX		232.60	249.00
	LESS: MAT CREDIT ENTITLEMENT		0.00	0.00
	EARLIAR YEARS TAX		0.00	0.00
	DEFERRED TAX (ASSETS) /LIABILITY		(10.07)	(4.72)
			222.53	244.28
IX	PROFIT(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (VII-VIII)		686.30	715.86
X	EARNING PER EQUITY SHARE			
	BASIC		9.53	9.94
	DILUTED		9.53	9.94
	WEIGHTED AVERAGE NUMBER OF SHARES USED FOR:in '00s			
	BASIC		72.00	72.00
	DILUTED		72.00	72.00
	NOTES FORMING PART OF THE FINANCIAL STATEMENTS	1 TO 33		

FOR AGGARWAL & RAMPAL
CHARTERED ACCOUNTANTS
F. R. NO. 003072N

FRN: 003072N
New Delhi
VINAY AGGARWAL
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M. NO. 082045
UDIN 25082045BNFUER5120

PLACE: NEW DELHI
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SANDEEP GOEL
MANAGING DIRECTOR
DIN-00050926


MAMTA GARG
CHIEF FINANCIAL OFFICER
M.No.501031

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2025 ("Rupees in Lakh")

Particulars	For the Year ended 31.03.2025		For the Year ended 31.03.2024	
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		908.83		960.15
<i>Adjustments for:</i>				
Depreciation and amortization	153.91		76.00	
(Profit) / loss on sale / write off of assets	(4.66)		(0.30)	
Finance costs	15.83		2.92	
Interest income	(79.00)		(75.28)	
Interest on Gratuity Fund	(2.08)		(2.16)	
Income from Mutual Funds	(79.67)		(7.18)	
Net (gain) / loss on sale of investments		4.34		-6.01
Operating profit/(loss) before working capital changes		913.17		954.14
<i>Changes in working capital:</i>				
<i>Adjustments for (increase) / decrease in operating assets:</i>				
Inventories	(9.49)		7.38	
Trade receivables	(666.63)		(283.37)	
Short-term loans and advances	(4.79)		0.35	
Long-term loans and advances	-		-	
Other Non current assets	(70.91)		(47.57)	
Other current assets	23.60		(56.29)	
<i>Adjustments for increase / (decrease) in operating liabilities:</i>				
Trade payables	(9.02)		(187.07)	
Other current liabilities	148.74		15.28	
Short-term provisions	14.12		71.33	
Long-term provisions	10.95	(563.43)	0.76	(479.19)
Cash flow from extraordinary items		0.00		0.00
Cash generated from operations		349.74		474.95
Net income tax (paid) / refunds		254.66		175.94
Net cash flow from/(used in) operating activities(A)		95.08		299.01
B. Cash flow from investing activities				
Capital expenditure on fixed assets, including capital advances	(269.58)		(163.27)	
Proceeds from sale of fixed assets	6.64		0.94	
Bank balances not considered as Cash and cash			(399.71)	
- Placed	207.80			
- Matured	0.00		0.00	
Current investments not considered as Cash and cash equivalents:				
- Purchased	0.00		0.00	
- Proceeds from sale	0.00		0.00	
Interest received				
- Others	81.07		77.44	
Sale/(Purchase) of investments	120.92		84.51	
Income from Mutual funds	79.67		7.18	
		226.52		(392.90)
Net cash flow from / (used in) investing activities (B)		226.52		(392.90)
C. Cash flow from financing activities				
Proceeds from issue of equity shares				
Share application money received			13.30	
Proceeds from long-term borrowings	(9.83)		8.99	
Net increase/(decrease) in working capital borrowings	0.64			
Net proceed from long-term borrowing			(2.92)	
Finance cost	(15.83)		(72.00)	
Provision for Dividend	(72.00)			(52.62)
		(96.81)		(52.62)
Net cash flow from / (used in) financing activities (C)		(96.81)		(52.62)
Net increase / (decrease) in Cash and cash equivalents		224.79		(146.51)
Cash and cash equivalents at the beginning of the year		239.40		385.92
Cash and cash equivalents at the end of the year		464.19		239.40
* Comprises:				
(a) Cash on hand		5.35		4.92
(b) Cheques, drafts on hand				
(c) Balances with banks:				
(i) In current accounts		458.84		234.48
(d) Current investments considered as part of Cash and cash equivalents				
Total		464.19		239.40

Notes:

(i) The Cash Flow Statement reflects the combined cash flows pertaining to continuing and discounting operations.

IN TERMS OF OUR REPORT ATTACHED

FOR AGGARWAL & RAMPAL
CHARTERED ACCOUNTANTS

F.R.NO. 000727/2024

New Delhi

27/7/25

ANIL AGGARWAL

PARTNER

M.No. 082045

UDIN-25062045BNFUER5120

PLACE: NEW DELHI

DATE: 02/07/2025

DEEPTI GOEL
DIRECTOR
DIN-00050944

PREETI SAXENA
COMPANY SECRETARY
FCS NO.3615

SANDEEP GOEL
MANAGING DIRECTOR
DIN-00050926

KAMTA GARG
CHIEF FINANCIAL OFFICER
M.No.501031

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

("Rupees in Lakh")

NOTE NO.	PARTICULARS	As at 31.03.2025	As at 31.03.2024
3	SHARE CAPITAL:		
3.1	(1)AUTHORISED:		
	1,20,00,000 EQUITY SHARES OF Rs. 10/- EACH	1200.00	1200.00
	(2)ISSUED, SUBSCRIBED & FULLY PAID UP:		
	72,00,000 EQUITY SHARES OF Rs. 10/- EACH	720.00	720.00
	TOTAL	720.00	720.00

3.2 (a) The reconciliation of number of shares outstanding is as follows:

Particulars	As at 31 March 2025		As at 31 March 2024	
	No of Shares	Amount	No of Shares	Amount
At the beginning of the year	72,00,000	720	2400000.00	240.00
Add: Bonus Shares issued	0	0	4800000.00	480.00
Less: Shares bought back during the year	-	-	0.00	0.00
At the closing of the year	72,00,000	720	7200000.00	720.00

(b) Rights, Preferences & restrictions attached to Shares :

The equity shares of the Company have voting rights and are subject to the preferential rights as prescribed under law or those of the preference shareholders, if any. The equity shares are also subject to restriction as prescribed under the Companies Act.

3.3 The detail of shareholders holding 5 percent or more shares in the company are as under :-

S.No.	Particulars	As at 31 March 2025		As at 31 March 2024	
		No of Shares	Percentage	No of Shares	Percentage
1	Mr. Sandeep Goel	44,99,970	62.50	4499970.00	62.50
2	Mrs. Deepti Goel	13,31,730	18.50	1331730.00	18.50
3	Mr. Kunal Goel	12,95,970	18.00	1295970.00	18.00

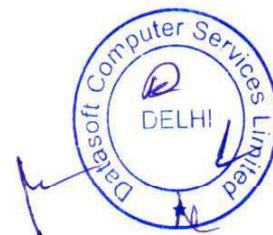
3.4 Shares held by Promoters

S.No.	Particulars	As at 31 March 2025		As at 31 March 2024	
		No of Shares	Percentage	No of Shares	Percentage
1	Mr. Sandeep Goel	44,99,970	62.50	4499970.00	62.50
2	Mrs. Deepti Goel	13,31,730	18.50	1331730.00	18.50
3	Mr. Kunal Goel	12,95,970	18.00	1295970.00	18.00
4	Ms.Arushi Goel	72,240	1.00	72240.00	1.00
5	Mrs. Malka Goel	30	0.00	30.00	0.00
6	Sandeep Goel HUF	30	0.00	30.00	0.00
7	Mrs. Asha Gupta	30	0.00	30.00	0.00

4 RESERVE & SURPLUS:

(1)SURPLUS

AT THE BEGINNING OF THE ACCOUNTING PERIOD	3143.61	2980.68
ADDITIONS DURING THE YEAR	686.30	715.86
(BALANCE IN STATEMENT OF PROFIT & LOSS A/C)		
ALLOCATIONS AND APPROPRIATIONS		
LESS: PROVISION FOR DIVIDEND	72.00	72.00
LESS: BONUS SHARES ISSUED	0.00	480.00
LESS: EARLIER YEAR TAX	5.66	0.94
AT THE END OF THE ACCOUNTING PERIOD	3752.25	3143.61
TOTAL	3752.25	3143.61



DATASOFT COMPUTER SERVICES LIMITED
(FORMERLY KNOWN AS DATASOFT COMPUTER SERVICES PVT.LTD.)
CIN NO. U72300DL1997PLC088908

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

("Rupees in Lakh")

NOTE NO.	PARTICULARS	As at 31.03.2025	As at 31.03.2024
5	LONG TERM BORROWINGS		
	VEHICLE LOAN (SECURED)	13.30	22.29
	LESS :CURRENT MATURITY	9.83	8.99
	TOTAL	3.48	13.30
6	LONG-TERM PROVISIONS:		
	PROVISION FOR GRATUITY	75.92	65.41
	PROVISION FOR LEAVE ENCASHMENT	5.84	5.41
	TOTAL	81.76	70.82
7	SHORT-TERM BORROWINGS:		
	FROM BANKS(SECURED):		
	VEHICLE LOAN (SECURED)	9.83	8.99
	TOTAL	9.83	8.99

(A) Nature of Security and terms of Borrowings

From AXIS Bank Hargovind Enclave Delhi 110092

Facility - CC AND BG Limit

Purpose- Working Capital Requirement and Bank Guarantee Limit

Cash Credit under CGTMSE Rs.400 Lakhs -Margin :25% OF STOCK AND 40% ON Book Debts for 120 days

Performance Guarantee of Rs. 1300 lakhs -Margin :10% cash margin

Security : Hypothecation on current assets ,collateral security of immovable property, guarantee as per CGTMSE SCHEME and personal guarantee of Directors.

Interest & Repayment -9.50% p a (repo+3%)for CC Limit, Repayment running account repayable on demand subject to Annual Renewal.

And BG Margin is 10% Cash Margin and 50% concession on BG commission as Bank prescribed rates.

Guarantee fee as levied by CGTMSE shall be paid upfront and shall be applicable as annual interval.



DATASOFT COMPUTER SERVICES LIMITED
(FORMERLY KNOWN AS DATASOFT COMPUTER SERVICES PVT.LTD.)
CIN NO. U72300DL1997PLC088908

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note No : 8 Trade Payables

("Rupees in Lakh")

Sr. No	Particulars	Outstanding for following periods from due date of payment				
		Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
	CURRENT YEAR					
	MSME	79.76	1.20	0.00	1.78	82.74
	Disputed - MSME	0.00	0.00	0.00	0.00	0.00
	MSME Total	79.76	1.20	0.00	1.78	82.74
	Others	8.24	0.32	0.00	12.16	20.72
	Disputed - Others	0.00	0.00	0.00	0.00	0.00
	Others Total	8.24	0.32	0.00	12.16	20.72
	Total in Rupees	88.00	1.52	0.00	13.93	103.46
	PREVIOUS YEAR					
	MSME	53.87	0.00	0.00	1.78	55.65
	Disputed - MSME	0.00	0.00	0.00	0.00	0.00
	MSME Total	53.87	0.00	0.00	1.78	55.65
	Others	23.70	0.14	5.67	27.33	56.83
	Disputed - Others	0.00	0.00	0.00	0.00	0.00
	Others Total	23.70	0.14	5.67	27.33	56.83
	Total in Rupees	77.57	0.14	5.67	29.10	112.48



NOTES FORMING PART OF THE FINANCIAL STATEMENTS

("Rupees in Lakh")

NOTE NO.	PARTICULARS	As at 31.03.2025	As at 31.03.2024
9	OTHER CURRENT LIABILITIES		
	(A) OTHER PAYABLES		
	SALARY PAYABLE	42.71	37.47
	CREDIT CARD	1.51	0.69
	SECURITY DEPOSIT RECEIVED	10.88	10.88
	(B) STATUTORY REMITTANCES:		
	GST PAYABLE	9.04	0.27
	TDS PAYABLE	54.00	26.24
	ESI PAYABLE	0.65	0.65
	PROVIDENT FUND PAYABLE	5.90	5.61
	(C) ADVANCES FROM COUSTOMERS		
	ADVANCE FROM COUSTOMERS	105.87	0.00
	TOTAL	230.56	81.82
10	SHORT-TERM PROVISIONS:		
	PROVISION FOR INCOME TAX	232.60	249.00
	PROVISION FOR DIVIDEND	72.00	72.00
	PROVISION FOR GRATUITY	45.75	30.42
	PROVISION FOR BONUS	20.64	18.41
	PROVISION FOR CSR	14.85	11.82
	PROVISION FOR LEAVE ENCASHMENT	3.44	1.35
	PROVISION FOR EXPENSES PAYABLE	20.18	28.74
	TOTAL	409.45	411.73



DATASOFT COMPUTER SERVICES LIMITED
(FORMERLY KNOWN AS DATASOFT COMPUTER SERVICES PVT.LTD.)
CIN NO. U72300DL1997PLC088908

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
As Per Schedule II of Company Act, 2013
Note No. 11 : Property, Plant and Equipment

("Rupees in Lakh")

S. No.	PARTICULARS	USEFUL LIFE	GROSS BLOCK				DEPRECIATION				NET BLOCK	
			AS AT 01.04.2024	ADDITION DURING THE YEAR	SALE / ADJUSTMENT DURING THE YEAR	AS AT 31.03.2025	AS AT 01.04.2024	FOR THE YEAR	DEDUCTION / ADJUSTMENT	AS AT 31.03.2025	AS AT 31.03.2025	AS AT 01.04.2024
TANGIBLE ASSETS												
1	COMPUTER	3	142.71	182.95		325.66	108.77	80.86		189.63	136.02	33.94
2	COMPUTER SOFTWARE	3	39.16	8.83		47.98	37.14	2.78		39.92	8.06	2.01
3	SCANNER	5	356.48	43.06		399.54	272.89	43.35		316.25	83.29	83.58
4	BUILDING	20	54.82			54.82	42.63	1.52		44.14	10.67	12.19
5	GENERATOR	15	14.86		3.38	11.48	9.11	0.95	3.21	6.85	4.63	5.75
6	AIR CONDITIONER	10	17.34	1.31		18.65	13.85	1.08		14.93	3.72	3.40
7	HEATER		0.01			0.01	0.01			0.01	0.00	0.00
8	FAX MACHINES		0.18			0.18	0.18			0.18	0.00	0.00
9	CAR	8	83.71	20.60	29.12	75.10	46.21	14.20	27.48	34.94	40.24	35.49
10	ELECTRIC INSTALLATION	10	35.13	3.46		38.59	27.69	1.91		29.60	8.99	7.44
10	TV	5	4.92	0.16		5.08	4.10	0.38		4.49	0.59	0.82
11	FURNITURE & FIXTURE	10	24.87	2.92		27.79	14.16	3.05		17.21	10.58	10.71
12	OFFICE EQUIPMENT	5	18.73	1.21	0.00	19.94	16.69	0.89		17.58	2.36	2.04
13	CYCLE		0.01			0.01	0.01			0.01	0.00	0.00
14	PRINTER	5	49.85	3.87		53.73	45.04	2.09		47.13	6.60	4.82
15	MOBILE PHONE	5	6.91	1.21		8.12	5.33	0.81		6.14	1.98	1.58
16	REFRIGRATOR	10	0.97			0.97	0.77	0.04		0.81	0.16	0.20
17	UID KIT	5	266.42			266.42	253.10	0.00		253.10	13.32	13.32
18	METAL BOX	5	3.30		3.30	0.00	3.13	0.00	3.13	0.00	0.00	0.16
19	WATER COOLER	10	0.29			0.29	0.28	0.00		0.28	0.01	0.01
	TOTAL		1120.66	269.58	35.80	1354.44	903.11	163.91	33.82	1023.21	331.23	217.54
	PREVIOUS YEAR		970.12	163.27	12.74	1120.66	839.21	76.00	12.10	903.11	217.54	130.91
	CAPITAL WORK IN PROGRESS											
1	Industrial Plot at YEIDA	0	46.88	0.00	0.00	46.88	0.00	0.00	0.00	0.00	46.88	46.88



NOTES FORMING PART OF THE FINANCIAL STATEMENTS

("Rupees in Lakh")

12	DEFERRED TAX ASSETS (NET)			
	DEFERRED TAX ASSETS		35.41	25.34
	TOTAL		35.41	25.34
	Note:			
	Item wise detail of the Deferred Tax Assets			
	Related to Fixed Assets	DTL	2.45	-0.47
	Provision for Gratuity	DTA	30.62	24.12
	Provision for Leave Encashment	DTA	2.34	1.70
	NET DEFERRED TAX ASSETS		35.41	25.34
13	NON-CURRENT INVESTMENTS			
	INVESTMENT IN MUTUAL FUNDS			
	AXIS BANK MUTUAL FUND		21.96	120.04
	IIFL SPECIAL OPPORTUNITIES FUND		12.49	35.34
	TOTAL		34.46	155.38
14	LONG TERM LOANS AND ADVANCES:			
	TOTAL		0.00	0.00
15	OTHER NON CURRENT ASSETS:			
	SECURITY DEPOSITS-RELATED PARTY		3.00	3.00
	SECURITY DEPOSITS- OTHERS		186.77	114.71
	GRATUITY FUND		28.42	29.56
	TOTAL		218.19	147.28
16	INVENTORIES:			
	GOODS FOR TRADING		9.74	0.26
	TOTAL		9.74	0.26



DATASOFT COMPUTER SERVICES LIMITED
(FORMERLY KNOWN AS DATASOFT COMPUTER SERVICES PVT.LTD.)
CIN NO. U72300DL1997PLC088908

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note No : 17 Trade Receivables

("Rupees in Lakh")

S.N.	Particulars	Outstanding for following periods from due date of Transaction					
		Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	Total
CURRENT YEAR							
1	Undisputed Trade Receivables - Considered Good						
	Secured - Considered Good	0.00	0.00	0.00	0.00	0.00	0.00
	Unsecured - Considered Good	1176.18	424.53	307.18	55.76	398.54	2362.20
	Total	1176.18	424.53	307.18	55.76	398.54	2362.20
2	Undisputed Trade Receivables - Considered Doubtful						
	Secured - Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00
	Unsecured - Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00	0.00
3	Disputed Trade Receivables - Considered Good						
	Secured - Considered Good	0.00	0.00	0.00	0.00	0.00	0.00
	Unsecured - Considered Good	0.00	0.00	40.24	0.00	251.62	291.86
	Total	0.00	0.00	40.24	0.00	251.62	291.86
4	Disputed Trade Receivables - Considered Doubtful						
	Secured - Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00
	Unsecured - Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00	0.00
	Total in Rupees	1176.18	424.53	347.43	55.76	650.16	2654.06
PREVIOUS YEAR							
1	Undisputed Trade Receivables - Considered Good						
	Secured - Considered Good	0.00	0.00	0.00	0.00	0.00	0.00
	Unsecured - Considered Good	897.83	222.72	108.29	196.43	249.98	1675.24
	Total	897.83	222.72	108.29	196.43	249.98	1675.24
2	Undisputed Trade Receivables - Considered Doubtful						
	Secured - Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00
	Unsecured - Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00	0.00
3	Disputed Trade Receivables - Considered Good						
	Secured - Considered Good	0.00	40.24	0.00	20.53	251.41	312.19
	Unsecured - Considered Good	0.00	0.00	0.00	0.00	0.00	0.00
	Total	0.00	40.24	0.00	20.53	251.41	312.19
4	Disputed Trade Receivables - Considered Doubtful						
	Secured - Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00
	Unsecured - Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00	0.00
	Total in Rupees	897.83	262.96	108.29	216.97	501.39	1987.43



NOTES FORMING PART OF THE FINANCIAL STATEMENTS

("Rupees in Lakh")

NOTE NO.	PARTICULARS	As at 31.03.2025	As at 31.03.2024
18	CASH & BANK BALANCES :		
	CASH & CASH EQUIVALENTS (AS PER AS-3)		
	CASH IN HAND	5.35	4.92
	IN CURRENT ACCOUNTS WITH SCHEDULE BANKS	170.79	121.88
	CREDIT BALANCE IN OD & CC ACCOUNTS		
	UNION BANK OF INDIA	23.32	21.02
	AXIS BANK	264.73	91.59
	OTHER BANK BALANCES		
	FIXED DEPOSITS WITH BANKS	1099.85	1307.65
	TOTAL	1564.04	1547.05
19	SHORT TERM LOANS & ADVANCES		
	(A) UNSECURED, CONSIDERED GOOD		
	ADVANCE TO STAFF	0.54	0.21
	ADVANCE SALARY	4.46	0.00
	TOTAL	5.00	0.21
20	OTHER CURRENT ASSETS:		
	(A) BALANCES WITH GOVT AUTHORITIES		
	GST AVAILABLE	12.47	8.52
	GST STAY AMOUNT	1.84	1.84
	GEM CAUTION MONEY	0.25	0.25
	ADVANCE INCOME TAX	150.00	155.00
	TDS RECEIVABLE	69.53	88.81
	INCOME TAX REFUND	73.80	93.57
	BANK GUARANTEE IN DD FORMS	5.48	16.40
	EXCESS TDS PAID	0.10	0.65
	(B) OTHERS		
	EARNEST MONEY DEPOSIT	59.42	61.30
	IPO EXPENSES	26.85	5.75
	PREPAID EXPENSES	12.05	3.30
	TOTAL	411.78	435.38



DATASOFT COMPUTER SERVICES LIMITED
(FORMERLY KNOWN AS DATASOFT COMPUTER SERVICES PVT.LTD.)
CIN NO. U72300DL1997PLC088908

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

("Rupees in Lakh")

NOTE NO.	PARTICULARS	For the Year ended 31.03.2025	For the Year ended 31.03.2024
21	REVENUE FROM OPERATIONS		
	SALE OF GOODS	281.95	245.08
	SALE OF SERVICES	3200.44	2943.20
	TOTAL	3482.39	3188.28
22	OTHER INCOME:		
	INTEREST ON GRATUITY FUND	2.08	2.16
	INCOME FROM MUTUAL FUND	79.67	7.18
	PROFIT/LOSS ON SALE OF FIXED ASSET	4.83	0.30
	INTEREST INCOME-BANK DEPOSIT	79.00	75.28
	CREDITORS W/OFF	11.66	13.88
	TOTAL	177.23	98.81
23	COST OF CONSUMABLES		
	COMPUTER STATIONARY	71.46	91.02
	PRINTING & STATIONARY	5.99	15.37
	OTHER CONSUMABLES	37.29	53.83
	TOTAL	114.73	160.22
24	PURCHASE OF GOODS FOR TRADING		
	PAPER & MISCELLANEOUS	199.54	167.87
	TOTAL	199.54	167.87
25	CHANGES IN INVENTORIES		
	STOCK-IN-TRADE		
	AT THE BEGINNING OF THE ACCOUNTING YEAR	0.26	7.63
	AT THE END OF THE ACCOUNTING YEAR	9.74	0.26
	TOTAL	(9.49)	7.38
26	JOB WORK EXPENSES		
	DATA ENTRY EXPENSES	828.51	688.41
	MANPOWER EXPENSES	140.52	140.69
	FRIEGHT & CARTAGE	10.04	17.27
	PACKING EXPENSES	3.24	4.23
	SOFTWARE EXPENSES	30.20	53.15
	CLOUD SERVER EXPENSES	4.44	4.60
	TOTAL	1016.95	908.35
27	EMPLOYEE BENEFITS EXPENSE		
	SALARY	566.39	474.43
	BONUS	20.64	18.41
	STAFF WELFARE	9.79	6.28
	GRATUITY EXPENSES	29.04	14.33
	LEAVE ENCASHMENT EXPENSES	2.53	5.02
	TRAINING EXPENSES	30.28	1.50
	EMPLOYEE INCENTIVE	72.07	67.99
	REIMBURSEMENT OF EXPENSES	1.73	1.57
	MEDICAL EXPENSES	0.09	0.17
	CONTRIBUTION TO PROVIDENT FUND	33.76	31.52
	CONTRIBUTION TO EMPLOYEES STATE INSURANCE FUND	6.31	6.18
	TOTAL	772.62	627.39



DATASOFT COMPUTER SERVICES LIMITED
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NOTES FORMING PART OF THE FINANCIAL STATEMENTS

("Rupees in Lakh")

NOTE NO.	PARTICULARS	For the Year ended 31.03.2025	For the Year ended 31.03.2024
28	FINANCE COSTS:		
	INTEREST ON WORKING CAPITAL LIMITS	0.00	0.01
	INTEREST ON CAR LOAN	1.63	2.03
	BANK CHARGES-PROCESSING FEE	14.19	0.88
	TOTAL	15.83	2.92
29	DEPRECIATION AND AMORTIZATION EXPENSE:		
	DEPRECIATION ON TANGIBLE ASSETS	153.91	76.00
	TOTAL	153.91	76.00
30	OTHER EXPENSES:		
	ADVERTISEMENT	0.37	0.80
	ANNUAL MAINTENANCE CHARGES	6.94	8.96
	PAYMENT TO AUDITOR (REFER NOTE (i) BELOW)	5.34	2.04
	BANK CHARGES	1.19	3.02
	BANK CHARGES-BANK GUARANTEE	12.94	11.27
	BOARD MEETING EXPENSES	0.57	0.00
	BUSINESS PROMOTION	3.49	3.67
	CAR RUNNING & MAINTENANCE EXPENSES	6.61	4.76
	COMPUTER REPAIR & MAINTENANCE	78.91	71.87
	CONSULTANCY FEE & PROFESSIONAL EXPENSES	6.99	3.30
	CONVEYANCE CHARGES	4.31	5.35
	DIRECTORS SITTING FEES	3.15	0.00
	FESTIVAL EXPENSES	5.81	7.52
	GENERATOR EXPENSES	0.00	0.50
	INSURANCE EXPENSES	134.31	35.03
	MISCELLANEOUS EXPENSES	3.17	0.95
	RENT RATE & TAX	2.60	2.02
	NEWSPAPER, BOOKS AND PERIODICALS	0.03	0.03
	OFFICE RENT	45.28	34.51
	POSTAGE CHARGES	10.66	11.29
	REPAIR AND MAINTENANCE	20.51	11.47
	SECURITY CHARGES	7.47	7.57
	SWEEPING EXPENSES	1.93	1.77
	TELEPHONE/INTERNET CHARGES	7.89	15.67
	TRAVELING EXPENSES	42.78	37.67
	WATER/ELECTRICITY CHARGES	12.15	18.01
	TENDER EXPENSES	2.98	0.79
	AMOUNT W/OFF	2.51	6.18
	SHORT & EXCESS	0.63	0.84
	ITC NOT PERMISSIBLE	39.78	46.94
	INTEREST ON LATE PAYMENT OF GOVT.DUES	0.01	0.10
	GST DEMAND UNDER 9C	0.13	1.43
	ASSET W/OFF	0.16	0.23
	FILLING FEE	0.17	9.42
	CSR EXPENSES	14.85	11.82
	TOTAL	486.58	376.81
	NOTES:		
	(i) PAYMENTS TO THE AUDITORS COMPRISES:		
	AS AUDITORS-STATUTORY AUDIT	5.00	2.00
	REIMBURSEMENT OF EXPENSES	0.34	0.04
	TOTAL	5.34	2.04
31	PRIOR PERIOD ITEMS	0.11	0.00
	TOTAL	0.11	0.00
32	EXCEPTIONAL ITEM	0.00	0.00
	TOTAL	0.00	0.00



DATASOFT COMPUTER SERVICES LIMITED
(FORMERLY KNOWN AS DATASOFT COMPUTER SERVICES PVT.LTD.)
CIN NO. U72300DL1997PLC088908

Notes forming part of the Financial Statements

A Background of the Company

Our Company was originally incorporated as a private limited under the name "Datasoft Computer Services Private Limited" under the provisions of Companies Act 1956 and Certificate of Incorporation was issued by the Registrar of Companies, Delhi on August 05, 1997. Subsequently, the name of our Company was changed to "Datasoft Computer Services Limited" vide Special Resolution passed by the shareholders as on March 11, 2024 with Certificate of Incorporation pursuant to change of status of our company from private limited to public limited by Registrar of Companies, Delhi dated June 27, 2024. The Corporate Identification Number of our Company is U72300DL1997PLC088908.

Our Company is engaged in the business of Data Processing, Data Management Solution and Software development for School Boards, Universities, High courts and Various Government Organizations.

1 SIGNIFICANT ACCOUNTING POLICIES

A Basis for preparation

The financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles ("GAAP") under the historical cost convention on accrual basis. GAAP comprises mandatory accounting standards as specified in the provisions of the Companies Act, 2013. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hereto in use.

The Management evaluates all recently issued or revised accounting standards on an on-going basis.

B Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities at the date of financial statements and the reported amounts of revenues and expenses during the reporting period. Examples of such estimates include estimates of carrying value of work in progress, provision of doubtful debts and useful life of fixed assets. Actual results could differ from estimates.

C FIXED ASSETS AND DEPRECIATION

(a) Expenditure of capital nature are capitalized at cost comprising of purchase price (net of rebate and discounts) and any other cost which is directly attributed to bringing the asset to working condition for the intended use .

(b) Intangible assets that are acquired by the company are measured initially at cost. After initial recognition, an intangible asset is carried at its cost less accumulate amortization and any accumulated impairment loss. Subsequent expenditure is capitalized only when it increase the future economic benefit from the specific asset to which it relates

(c) Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013

D INCOME

The services charges earned by the company is accounted for as and when accrued.

E INVENTORY

(a) The stock of goods are valued at lower of Cost or Net realizable value, Cost for the purpose is determined on the basis cost plus other incidental charges incurred to bring the goods to the place of location.

(b) The quantity and valuation of finished goods is taken as physically verified, valued and certified by the management at the end of the year.

F INVESTMENT

Investments are in the nature of Long Term and valued at cost.



G PROVISION FOR CURRENT & DEFERRED TAX

Tax expenses comprises current, deferred and fringe benefit tax. Current tax and fringe benefit tax is measured at the amount expected to be paid to the tax authorities in accordance with the Indian Income Tax Act. Deferred Taxes reflect the impact of current year timing difference between taxable income and accounting income for the year and reversal of timing differences of earlier years. Deferred tax is measured based on the tax rates and laws enacted at the balance sheet date.

H RETIREMENT BENEFIT

- a. Provident Fund - Employees receive benefits from a Provident Fund, which is a defined Contribution plan. Both the Employee and the Company make monthly contributions to the regional Provident Fund equal to a specified percentage of the covered employee's salary. The Company has no further obligations under the plan beyond its monthly contributions.
- b. Gratuity :- In accordance with the payment of Gratuity Act, 1972, the Company provides for gratuity a non funded defined benefit retirement plan covering all employees. The plan, subject to the provisions of the Act, provides a Lum sum payment to vested employees at retirement or termination of employment of an amount based on the respective employees salary and the years of employment with the Company. The Company estimates its liability on an actuarial valuation basis as at the end of the year carried out by an independent actuary, and is charged to Profit and Loss Account in accordance with AS- 15(revised)
- c. Leave Encashment :- Leave encashment obligations, the company estimates its liability on an actuarial valuation basis as on year-end balance sheet date carried out by an independent actuary, and is charged to Profit & Loss account.

I PROVISIONS & CONTINGENT LIABILITIES

Provisions are recognised when there is a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a reliable estimate of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date and are not discounted to its present value.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made and all the liabilities have been provided for in the accounts excepts liabilities of contingent nature which have been provided for in the accounts excepts liabilities of contingent nature which have been disclosed at their estimated value in the notes on account.

J Current and Deferred Tax

Tax expense for the period, comprising current tax and deferred tax are included in the determination of the net profit or loss for the period. Current tax is measured at the amount expected to be paid to the tax authorities in accordance with the tax rates and tax laws as per the Income Tax Act, 1961.

Deferred tax is recognised for all the timing differences, subject to the consideration of prudence in respect of deferred tax assets. Deferred tax assets are recognised and carried forward only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the Balance Sheet date. At each Balance Sheet date, the Company reassesses unrecognised deferred tax assets, if any.

2 CASH FLOW STATEMENT

Cash flows are reported using the indirect method, whereby profit/(loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

CASH AND CASH EQUIVALENTS

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid time deposits that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.



Notes forming part of the Financial Statements

33 Other Notes

A Contingent liabilities not provided for in respect of :

- (a) Bank Guarantees issued and outstanding in favor of Clients as on 31st March 2025 amounting to Rs. 10,21,08,610 and on (31 st March 2024 amounting to Rs. 4,20,20,417.00)
- (b) No Provision has been made for following debtors as the company filed suit with MSME against the following Debtors:

Particular	Amount (Rupees in Lakhs)
Intelligent Communication Systems India Limited	₹ 9.32
Delhi Subordinate services Selection Board	₹ 43.73
Oriental bank of commerce	₹ 48.33
District Collector Jhunjhunu	₹ 0.69
Bank of India	₹ 13.33
M.P Board	₹ 8.23
RRB Patna	₹ 4.04
MPSEDC Project Coordinator	₹ 4.00
Magadh University	₹ 114.93
HARTRON	₹ 45.27

Further No Provision has been made for the debtors of Rs 3,98,54,425, which are for more than 3 years, As the management is continuously following up for recovering and is confident of recovering the same.

- (c) (i)The Company had received an order under DRC-07 dt 28/12/2023 from Goods and Service Tax Department, Delhi Zone for FY 2017-18 where in a demand of Rs. 40,03,198.00 (including Interest and penalty) thereon. Subsequent to which the company has filed appeal before appellate authority and has deposited amounting Rs 1,83,798.00 against the said demand, the company is confident of obtaining the favourable order from the appellate authority accordingly no provision has been made in books of accounts.

B In the opinion of Directors , current asset , loan and advances are of the value stated if realized in the ordinary course of business except otherwise stated. The provision for all the known liabilities is adequate and is not in excess of the amount.

C Additional Information pursuant to the Companies Act 2013.

(i) Opening Stock, Closing Stock, Purchases, Sales of each class of goods dealt in by the Company

Particulars	Current period		Previous Year	
	Quantity	Value	Quantity	Value
	In Nos.	(Rupees in Lakhs)	In Nos.	(Rupees in Lakhs)
ICR/OMR/FOIL SHEET				
Opening Stock	5,190	0.14	7,91,232	7.51
Purchases	9329140	130.52	11659635	167.87
Sales	9139519	203.82	12445677	245.08
Waste	10752	0.00	0	
Closing Stock	1,84,059	8.04	5,190	0.14
HARDWARE				
Opening Stock	-			
Purchases	125	69.02		
Sales	120	78.13		
Waste				
Closing Stock	5	1.58		
HAND MADE PAPER				
Opening Stock	9,000	0.12	9,000	0.12
Purchases	0	0.00		
Sales				
Waste				
Closing Stock	9,000	0.12	9,000	0.12

D The deferred tax Assets as at 31st March 2025 is Rs 35,41,179.00(as at 31st March 2024 is Rs 25,34,283.00).

E As ascertained by the management of the Company, there is Rs 82,74,290 due to micro, small & medium enterprises as on 31st March 2025.

F Compensation of Key Management personnel

Remuneration paid to the Director

Particulars	Current Period	Previous Year
	(Rupees in Lakhs)	(Rupees in Lakhs)
Short Term Benefits	181.32	91.84
Post Employment benefits	-	-
Other Long term benefits	-	-
Share Based Payments	-	-
Termination Benefits	-	-



G Related Party Disclosure

(a) List of the related parties with whom transactions have taken place and the relationships:

S.No.	Names of related parties	Description of relationship
1	Mr Sandeep Goel	Key Management Personnel (KMP)
2	Mrs. Deepti Goel	Director
3	Mr. Kunal Goel	Director
4	Ms. Arushi Goel	Daughter of Sandeep Goel
5	Mrs. Mamta Garg	Chief Financial Officer (KMP)
6	Mrs. Preeti Saxena	Company Secretary and Compliance Officer(KMP)
7	Mrs. Asha Gupta	Sister of Deepti Goel
8	M/s Gemini Consultancy Services	Mr. Sandeep Goel proprietorship firm
9	Sandeep Goel HUF	Mr. Sandeep Goel is Karta of HUF
10	Ratan Kishore Bajaj	Independent Director
11	Manoj Kumar	Independent Director
12	Satya Prakash Mehta	Independent Director
13	Sandepti Scandata Solutions Pvt. Ltd.	Mr. Sandeep Goel and Mrs. Deepti Goel are the Director of company

(b) Transaction during the year with the related parties

S. No.	Nature of transaction	(Rupees in lakhs)	
		Current Period	Previous Year
1	Salary & Incentive		
	Sandeep Goel	178.71	80.54
	Kunal Goel	2.61	11.30
	ASHA GUPTA	10.60	9.60
	Mamta Garg	10.08	12.03
	Preeti Saxena	8.98	0.35
2	Dividend		
	Sandeep Goel	45.00	30.00
	Kunal Goel	12.96	8.64
	Deepti Goel	13.32	8.88
	Arushi Goel	0.72	0.48
	Maika Goel	0.00	0.00
	Asha Gupta	0.00	0.00
	Sandeep Goel HUF	0.00	0.00
3	Rent		
	Sandeep Goel	35.40	25.80
	Deepti Goel	0.00	2.40
4	Services		
	Gemini Consultancy Services	212.17	214.11
	Sandepti Scandata Solutions Pvt.Ltd	78.36	86.87
5	Computer Rent		
	Sandeep Goel HUF	5.28	5.28
6	Sitting Fees		
	Ratan Kishore Bajaj	1.05	0.00
	Manoj Kumar	1.05	0.00
	Satya Prakash Mehta	1.05	0.00



H RETIREMENT BENEFITS (AS 15 REVISED)

The Principal assumptions used in actuarial are as below

(Rupees in Lakhs)

For Gratuity

Period	From: 01/04/2024 To: 31/03/2025	Period	From: 1/4/2023 To: 31/3/2024
Discount rate	6.75% per annum	Discount rate	7.25
Salary Growth Rate	5.00 % p.a.	Salary Growth Rate	5.00 % p.a.
Mortality	IALM 2012-14 ULTIMATE	Mortality	IALM 2012-14 ULTIMATE
Expected rate of return	6.75% per annum	Expected rate of return	7.25
Withdrawal rate 18 to 60 Years	10.00% per annum	Withdrawal rate 18 to 60 Years	5.00% per annum
Period	From: 01/04/2024 To: 31/03/2025	Period	From: 1/4/2023 To: 31/3/2024
Present value of the obligation at the beginning of the period	95.83	Present value of the obligation at the beginning of the period	83.36
Interest Cost	6.95	Interest Cost	6.25
Current Service Cost	10.63	Current Service Cost	9.42
Benefits paid (if any)	(3.20)	Benefits paid (if any)	(1.86)
Actuarial (gain)\loss	11.46	Actuarial (gain)\loss	(1.35)
Present value of the obligation at the end of the period	121.67	Present value of the obligation at the end of the period	95.83
Period	From: 01/04/2024 To: 31/03/2025	Period	From: 1/4/2023 To: 31/3/2024
Present value of the obligation at the end of the period	121.67	Present value of the obligation at the end of the period	95.83
Fair Value of Plan assets at end of period	26.37	Fair Value of Plan assets at end of period	29.56
Net Liability assets recognized in Balance sheet and related analysis	95.31	Net Liability assets recognized in Balance sheet and related analysis	66.26
Funded status	(95.31)	Funded status	(66.26)
Period	From: 01/04/2024 To: 31/03/2025	Period	From: 1/4/2023 To: 31/3/2024
Interest Cost	6.95	Interest Cost	6.25
Current Service Cost	10.63	Current Service Cost	9.42
Expected Return on plan assets	(2.00)	Expected Return on plan assets	(2.10)
Net Actuarial (gain)\loss recognized in the period	13.46	Net Actuarial (gain)\loss recognized in the period	(1.41)
Expenses recognized in the statement of Profit and loss accounts	29.04	Expenses recognized in the statement of Profit and loss accounts	12.16
Obligation	11.46	Obligation	(1.35)
Actuarial (gain)\loss-plan assets	2.00	Actuarial (gain)\loss-plan assets	(0.06)
Total Actuarial (gain)\loss	13.46	Total Actuarial (gain)\loss	(1.41)
Actuarial (gain)\loss-recognized	13.46	Actuarial (gain)\loss-recognized	(1.41)
outstanding actuarial (gain)\loss at the end of the period	0	outstanding actuarial (gain)\loss at the end of the period	0



For Leave Encashment

Period	From: 01/04/2024 To: 31/03/2025	Period	From: 1/4/2023 To: 31/3/2024
Discount rate	6.75% per annum	Discount rate	7.25
Salary Growth Rate	5.00 % p.a.	Salary Growth Rate	5.00 % p.a.
Mortality	IALM 2012-14	Mortality	IALM 2012-14
Expected rate of return	0	Expected rate of return	0
Withdrawal rate 18 to 60 Years	10.00% per annum	Withdrawal rate 18 to 60 Years	5.00% per annum
Period	From: 01/04/2024 To: 31/03/2025	Period	From: 1/4/2023 To: 31/3/2024
Present value of the obligation at the end of the period	9.28	Present value of the obligation at the end of the period	6.75
Fair Value of Plan assets at end of period	0	Fair Value of Plan assets at end of period	0
Net Liability assets recognized in Balance sheet and related analysis	9.28	Net Liability assets recognized in Balance sheet and related analysis	6.75
Funded status	(9.28)	Funded status	(6.75)

I CSR

For the year end 2024-25, the amount required to be spent on corporate social responsibility activities amounted to Rs. 14,84,761 and correspondence in previous year (31 March 2024: 11,82,000 /-) in accordance with Section 135 of the Act.

(Rupees in Lakhs)

Particular	In Cash	Other than Cash	Total
a) Construction/Acquisition of any assets	Nil	Nil	Nil
b) On purpose other than (a) above	Nil	11.82	11.82

J EARNING PER SHARE

(Rupees in Lakhs)

PARTICULARS	Current Period	Previous Year
NET PROFIT AFTER TAXATION	686.30	715.86
NO OF EQUITY SHARES (IN LAKHS)	72.00	72.00
EARNING PER SHARE (IN RS.)		
BASIC	9.53	9.94
DILUTED	9.53	9.94

K The personal accounts of the parties are subjected to their respective confirmation .

L M. Balances of Debtors & Creditors are subject to confirmation and reconciliation consequential effect (if any) on the account remained unascertained.

M Notes 1 to 33 form an integral part of the Financial Statements for the year ended 31, March , 2025.

N Previous year's figures have been regrouped and reclassified wherever necessary to make them comparable to those of current year.

O The company plans to raise funds by book building process through getting its shares listed on the National Stock Exchange Emerge which is a dedicated platform for small and medium enterprises (SMEs). Accordingly the company had filed Draft Red Hearing Prospectus with National stock exchange on dated November 7, 2024 and the approval for the same received vide letter reference NSE/LIST/4832 dated Feb 19, 2025. However due to prevailing geopolitical and economic conditions the company is with holding the filing of Red Hearing Prospectus.

In view of the aforesaid business plan during the year the company has broadbased its Board of Directors by appointed three Independent Directors of repute.

P Additional Regulatory Information

(i) Additional Regulatory Information pursuant to clause 6L of General Instructions for preparation of balance Sheet as given in Part I of Division II of Schedule III to the Companies Act, 2013 are given hereunder to the extent relevant and other than those given elsewhere in any other notes to the Financial Statements.



(ii) Ratios

Sr. No	Particulars	Basis of Calculation	Current Period	Previous Year	changes in %	Reason for Changes
1	Current Ratio	Current Assets/Current Liabilities	6.17	6.46	- 28.99	Current liabilities has been increased due to advance
2	Debt-Equity Ratio	Loan taken/Shareholder fund	0.00	0.01	- 0.28	NA
3	Debt Service Coverage Ratio	Profit Before Interest, Dep and Tax/ Debt EMI paid (including Interest)	81.07	46.61	3,446.26	Finance cost has been increased due to processing fees
4	Return on Equity Ratio,	Profit After Tax/ Shareholder Equity	0.16	0.20	- 3.74	NA
5	Inventory turnover ratio,	Average Inventory /Cost of Goods Sold	0.004	0.003	0.06	NA
6	Trade Receivables turnover ratio,	Average Receivables Balance / Sales	0.63	0.56	7.25	NA
7	Trade payables turnover ratio,	Average Accounts Payable /Total purchase	0.08	0.17	- 8.55	NA
8	Net capital turnover ratio,	Total Sales/ Net Working Capital	0.94	0.98	- 3.92	NA
9	Net profit ratio,	Net Profit / Total revenue	0.19	0.22	- 3.02	NA
10	Return on Capital employed,	Earnings Before Interest and Tax/Shareholders' Funds and Long term Liabilities	0.21	0.25	- 4.18	NA
11	Return on investment.	Net Profit/Investment	2.31	0.05	226.59	Return has been increased during the current year

(iii) The Company has no transaction during the financial year with the stuck off companies under Companies Act, 2013 or Companies Act ,1956

(iv) There is no income surrendered or disclosed by company as income during the current or previous year in the tax Assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.

(v) No proceedings have been initiated on or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

(vi) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(vii) The Company has not advanced or loaned or invested funds to any other persons or entities, including foreign entities (intermediaries) with the understanding that the Intermediary shall a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or b. provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries;

(viii) The Company has not received any fund from any persons or entities, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or b. provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(ix) The Company has not traded or invested in Crypto currency or Virtual Currency during the current or Previous financial year.

(x) Valuation of Property, plant and equipment and intangible asset the company has not revalued its property, plant and equipment (including right of use assets) or intangible assets or both during the current or Previous financial year.

(xi) Compliance with approved schemes of arrangements The Company has not entered into any scheme of arrangement which has an according impact on current or Previous financial year.

(xii) Registration of charges or satisfaction with Registrar of Companies There are no charges or satisfaction which are yet to be registered with the Registrar of Company beyond the statutory period.



P. B. Aggarwal
27/7/25

Deepti Goel
DEEPTI GOEL
DIRECTOR
DIN-00050944

Preeti Saxena
PREETI SAXENA
COMPANY SECRETARY
FCS NO.3615

Sandeep Goel
SANDEEP GOEL
MANAGING DIRECTOR
DIN-00050926

Mamta Garg
MAMTA GARG
CHIEF FINANCIAL OFFICER
M.No.501031

PLACE: NEW DELHI
DATE: 02/07/2025