

**INDEPENDENT AUDITOR'S REPORT**

To the Members of

**M/S DATASOFT COMPUTER SERVICES PRIVATE LIMITED**

**Report on the Audit of the Financial Statements**

**Opinion**

We have audited the standalone financial statements of **M/S DATASOFT COMPUTER SERVICES PRIVATE LIMITED** ("the Company"), which comprises of the Balance Sheet as at 31<sup>st</sup> March 2022, 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 31<sup>st</sup>, 2022, 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.



**Emphasis of Matter**

- 1) *During the year company has pending balance amounting to Rs. 9,96,000 on account of unspent CSR fund which has to be transferred to specified fund within a period of Six months from the end of the financial year as per Schedule VII of Companies Act ,2013.*
- 2) *Balance of Debtors & Creditors as on March 31, 2022 are subject to confirmation and reconciliation consequential effect (if any) on the financial statement remains unascertained.*

**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 31<sup>st</sup> March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31<sup>st</sup> March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
  - (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, (Not applicable to the company vide MCA notification dated June 13, 2017); and
  - (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 impact of pending litigations on its financial position in its financial statements- Refer Note 31 (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.

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



Praveen Kumar Rampal  
(Partner)  
Membership No: 082226  
UDIN.

Place: New Delhi

Date: September 5, 2022

**"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 PRIVATE LIMITED** on the financial statements for the year ended March 31, 2022, 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 except minor differences due to TDS.*



- 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 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.
- 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.



- 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, there is to ₹9,96,000 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



Praveen Kumar Rampal  
(Partner)  
Membership No: 082226  
UDIN.

Place: New Delhi  
Date: September 5, 2022

DATASOFT COMPUTER SERVICES PVT.LTD.

CIN NO. U72300DL1997PTC088908

BALANCE SHEET AS AT MARCH 31, 2022

(Rupees in '00s)

S. NO.	PARTICULARS	NOTE	AMOUNT (Rs.)	
			31.03.2022	31.03.2021
<b>I</b>	<b><u>EQUITY AND LIABILITIES</u></b>			
<b>1</b>	<b><u>SHAREHOLDERS FUNDS</u></b>			
	(a) SHARE CAPITAL	3	240,000	30,000
	(b) RESERVES AND SURPLUS	4	2,515,301	2,373,611
			2,755,301	2,403,611
<b>2</b>	<b><u>NON-CURRENT LIABILITIES</u></b>			
	(a) LONG TERM BORROWINGS	5	-	3,908
	(c) LONG-TERM PROVISIONS	6	71,913	63,254
			71,913	67,162
<b>3</b>	<b><u>CURRENT LIABILITIES</u></b>			
	(a) SHORT TERM BORROWINGS	7	(6,809)	(12,490)
	(b) TRADE PAYABLES	8	324,298	450,463
	(c) OTHER CURRENT LIABILITIES	9	51,024	52,187
	(d) SHORT TERM PROVISIONS	10	112,084	66,591
			480,597	556,751
	<b>TOTAL</b>		<b>3,307,811</b>	<b>3,027,524</b>
<b>II</b>	<b><u>ASSETS</u></b>			
<b>1</b>	<b><u>NON-CURRENT ASSETS</u></b>			
	(a) PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS			
	(i) TANGIBLE ASSTS	11	95,648	101,257
	(ii) INTANGIBLE ASSETS		-	-
	(iii) CAPITAL WORK-IN-PROGRESS		-	-
	(ii) INTANGIBLE ASSETS UNDER DEVELOPMENT		-	-
	(b) DEFERRED TAX ASSET (NET)	12	20,644	17,828
	(c) NON CURRENT INVESTMENTS	13	256,995	254,019
	(d) LONG-TERM LOANS AND ADVANCES	14	74,723	70,080
			448,009	443,185
<b>2</b>	<b><u>CURRENT ASSETS</u></b>			
	(a) INVENTORIES	15	6,880	2,412
	(b) TRADE RECEIVABLES	16	1,521,456	1,356,152
	(c) CASH AND BANK BALANCES	17	1,081,997	969,757
	(d) SHORT-TERM LOANS AND ADVANCES	18	200,592	215,381
	(e) OTHER CURRENT ASSETS	19	48,876	40,637
			2,859,802	2,584,339
	<b>TOTAL(1+2)</b>		<b>3,307,811</b>	<b>3,027,524</b>
	<b>NOTES FROMING PART OF THE FINANCIAL</b>	<b>1 TO 31</b>		

IN TERMS OF OUR REPORT ATTACHED

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

RN: 003072

New Delhi

PRAVEEN KUMAR RAMPAL  
PARTNER

M.NO. 082226

UDIN-22082226ARGRVI1478

PLACE: NEW DELHI

DATE : 05/09/2022

FOR AND ON BEHALF OF BOARD OF DIRECTORS

SANDEEP GOEL  
DIRECTOR  
DIN-00050926

DEEPTI GOEL  
DIRECTOR  
DIN-00050944

MAMTA GARG  
VP FINANCE  
M.NO.501031

DATASOFT COMPUTER SERVICES PVT.LTD.  
CIN NO. U72300DL1997PTC088908  
PROFIT & LOSS FOR THE YEAR ENDED MARCH 31, 2022

(Rupees in '00s)

S. NO.	PARTICULARS	NOTE NO.	AMOUNT (Rs.) 31.03.2022	AMOUNT (Rs.) 31.03.2021
I	<b>REVENUE FROM OPERATIONS</b>			
	REVENUE FROM OPERATIONS	20	2,024,173	2,023,741
	OTHER INCOME	21	139,889	59,374
	<b>TOTAL INCOME</b>		<b>2,164,062</b>	<b>2,083,115</b>
II	<b>EXPENSES:</b>			
	COST OF CONSUMABLES	22	110,710	123,404
	PURCHASES OF STOCK IN TRADE	23	115,905	33,550
	CHANGES IN INVENTORIES	24	(4,468)	(2,292)
	EMPLOYEE BENEFITS EXPENSES	25	462,909	392,922
	FINANCE COSTS	26	7,285	13,856
	DEPRECIATION AND AMORTIZATION EXPENSE	27	30,090	36,541
	OTHER EXPENSES	28	905,631	960,372
	<b>TOTAL EXPENSES</b>		<b>1,628,062</b>	<b>1,558,352</b>
III	<b>PROFIT BEFORE PRIOR PERIOD ITEMS (I-II)</b>		<b>536,000</b>	<b>524,763</b>
IV	<b>PRIOR PERIOD ITEMS</b>	29	-	734
V	<b>PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (III-IV)</b>		<b>536,000</b>	<b>524,029</b>
VI	<b>EXCEPTIONAL ITEMS</b>	30	-	-
VII	<b>PROFIT BEFORE TAX (V-VI)</b>		<b>536,000</b>	<b>524,029</b>
VIII	<b>TAX EXPENSE</b>			
	CURRENT TAX		131,000	135,000
	LESS: MAT CREDIT ENTITLEMENT		-	-
	EARLIAR YEARS TAX		(1,006)	(12,664)
	DEFERRED TAX (ASSETS) /LIABILITY		(2,816)	(595)
			<b>127,179</b>	<b>121,741</b>
IX	<b>PROFIT(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (VII-VIII)</b>		<b>408,821</b>	<b>402,288</b>
X	<b>EARNING PER EQUITY SHARE</b>			
	BASIC		17	134
	DILUTED		17	134
	WEIGHTED AVERAGE NUMBER OF SHARES USED FOR:in '00s			
	BASIC		24,000	3,000
	DILUTED		24,000	3,000
	<b>NOTES FORMING PART OF THE FINANCIAL STATEMENTS</b>	<b>1 TO 31</b>		

IN TERMS OF OUR REPORT ATTACHED

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

FOR AND ON BEHALF OF BOARD OF DIRECTORS

FFN: 003072N  
New Delhi

PRAVEEN KUMAR RAMPAL  
PARTNER

M.NO. 082226

UDIN-22082226AR4RVI1478  
05/09/2022

SRI  
SANDEEP GOEL  
DIRECTOR  
DIN-00050926

Deepti Goel  
DEEPTI GOEL  
DIRECTOR  
DIN-00050944

Mamta Garg  
MAMTA GARG  
VP FINANCE  
M.NO.501031

PLACE: NEW DELHI

DATE : 05/09/2022

Notes forming part of the Financial Statements

**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 hitherto 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) Depreciation on fixed asset is provided on the basis and manner perscribed as per schedule II of 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.



Datasoft Computer Services Pvt. Ltd.

*S.R.*  
Director

Datasoft Computer Services Pvt. Ltd.

*Deep J. Hood*  
Director



## 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 employees'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 & Los account.

## I CONTINGENT LIABILITIES

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.

## 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.



Datasoft Computer Services Pvt. Ltd

*SRI*  
Director

Datasoft Computer Services Pvt. Ltd

*Deepal*  
Director



DATASOFT COMPUTER SERVICES PVT.LTD.				
CIN NO. U72300DL1997PTC088908				
CASH FLOW STATEMENT FOR THE YEAR ENDED ON MARCH 31, 2022				
( Rupees in '00s)				
Particulars	AMOUNT		AMOUNT	
	31.03.2022		31.03.2021	
<b>A. Cash flow from operating activities</b>				
Net Profit / (Loss) before extraordinary items and tax		536,000		524,029
<u>Adjustments for:</u>				
Depreciation and amortization	30,090		36,541	
(Profit) / loss on sale / write off of assets	-		(1,040)	
Finance costs	7,285		13,856	
Interest income	(64,879)		(46,718)	
Interest on Gratuity Fund	(2,025)		(2,009)	
Net (gain) / loss on sale of investments		(29,529)		630
Operating profit/(loss) before working capital changes		506,471		524,659
<u>Changes in working capital:</u>				
<u>Adjustments for (increase) / decrease in operating assets:</u>				
Inventories	(4,468)		(2,292)	
Trade receivables	(165,305)		(414,982)	
Short-term loans and advances	14,789		58,171	
Long-term loans and advances	(4,642)		(23,806)	
Other current assets	(8,239)		(740)	
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Trade payables	(126,164)		(54,879)	
Other current liabilities	(1,163)		10,103	
Short-term provisions	49,493		(45,573)	
Long-term provisions	8,659	(237,041)	1,789	(472,210)
Cash flow from extraordinary items		-		-
Cash generated from operations		269,430		52,449
Net income tax (paid) / refunds		134,626		107,336
<b>Net cash flow from/(used in) operating activities(A)</b>		<b>134,805</b>		<b>(54,887)</b>
<b>B. Cash flow from investing activities</b>				
Capital expenditure on fixed assets, including capital advances	(24,480)		(17,424)	
Proceeds from sale of fixed assets			3,549	
Bank balances not considered as Cash and cash equivalents:				
- Placed	(26,168)		(114,424)	
- Matured	-		-	
Current investments not considered as Cash and cash				
- Purchased	-		-	
- Proceeds from sale	-		-	
Interest received				
- Others	66,904		48,727	
Sale/(Purchase) of investments	(2,976)		(20,394)	
		13,280		(99,965)
<b>Net cash flow from / (used in) investing activities (B)</b>		<b>13,280</b>		<b>(99,965)</b>
<b>C. Cash flow from financing activities</b>				
Proceeds from issue of equity shares				
Share application money received				
Proceeds from long-term borrowings	(3,908)		(5,612)	
Net increase/(decrease) in working capital borrowings	5,680		48,615	
Net proceed from long-term borrowing	-		-	
Finance cost	(7,285)		(13,856)	
Provision for Dividend	(48,000)		(9,000)	
Provision for CSR	(8,500)	(62,013)	-	20,147
<b>Net cash flow from / (used in) financing activities (C)</b>		<b>(62,013)</b>		<b>20,147</b>



Datasoft Computer Services Pvt. Ltd Datasoft Computer Services Pvt. Ltd

*[Signature]*

Director

*[Signature]*

Director



Net increase / (decrease) in Cash and cash equivalents (A+B+C)		86,072	(134,706)
Cash and cash equivalents at the beginning of the year		117,285	251,991
Cash and cash equivalents at the end of the year		203,357	117,285
* Comprises:			
(a) Cash on hand		1,051	1,203
(b) Cheques, drafts on hand			
(c) Balances with banks:			
(i) In current accounts		202,307	116,082
(d) Current investments considered as part of Cash and cash equivalents			
Total		203,357	117,285

**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. 003072N

FRN : 003072N

New Delhi

PRAVEEN KUMAR RAMPAL

PARTNER

M. NO. 082226

UDIN-22082226AR4RVI1478

FOR AND ON BEHALF OF BOARD OF DIRECTORS

SANDEEP GOEL  
DIRECTOR  
DIN-00050926

DEEPTI GOEL  
DIRECTOR  
DIN-00050944

MAMTA GARG  
VP FINANCE  
M. NO. 501031

PLACE : NEW DELHI  
DATE : 05/09/2022

DATASOFT COMPUTER SERVICES PVT.LTD.

CIN NO. U72300DL1997PTC088908

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

(Rupees in '00s)

NOTE NO.	PARTICULARS	AMOUNT (Rs.) 31.03.2022	AMOUNT (Rs.) 31.03.2021			
3	<b>SHARE CAPITAL:</b>					
3.1	<b>(1)AUTHORISED:</b> 24,00,000 EQUITY SHARES OF Rs. 10/- EACH	240,000	30,000			
	<b>(2)ISSUED, SUBSCRIBED &amp; FULLY PAID UP:</b> 24,00,000 EQUITY SHARES OF Rs. 10/- EACH	240,000	30,000			
	<b>TOTAL</b>	<b>240,000</b>	<b>30,000</b>			
3.2	The company has only one class of equity shares having a par value of Rs.10.per share. Each Holder of equity share is entitled to one Vote per share.					
3.3	(a) The reconciliation of number of shares outstanding is as follows:					
	Particulars	As at 31 March 2022		As at 31 March 2021		
		No of Shares	Amount	No of Shares	AMOUNT	
	At the beginning of the year	300,000	3,000,000	300,000	3,000,000	
	Add: Bonus Shares issued	2,100,000	21,000,000	-	-	
	Less: Shares bought back during the year	-	-	-	-	
	At the closing of the year	2,400,000	24,000,000	300,000	3,000,000	
	(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.					
3.4	The detail of shareholders holding 5 percent or more shares in the company are as under :-					
	S.No.	Particulars	As at 31 March 2022		As at 31 March 2021	
			No of Shares	Percentage	No of Shares	Percentage
	1	Mr. Sandeep Goel	1,500,000	62.50%	242990	81.00%
	2	Mrs. Deepti Goel	443,920	18.50%	-	-
	3	Mr. Kunal Goel	432,000	18.00%	54000	18.00%
3.5	Shares held by Promoter					
	S.No.	Particulars	As at 31 March 2022		As at 31 March 2021	
			No of Shares	Percentage	No of Shares	Percentage
	1	Mr. Sandeep Goel	1,500,000	62.50%	242,990	81.00%
	2	Mrs. Deepti Goel	443,920	18.50%	-	-
	3	Mr. Kunal Goel	432,000	18.00%	54,000	18.00%
	4	Ms.Arushi Goel	24,080	1.00%	3,010	1.00%
4	<b>RESERVE &amp; SURPLUS:</b>					
	<b>(1)SURPLUS</b>					
	AT THE BEGINNING OF THE ACCOUNTING PERIOD			2,373,611		1,980,323
	ADDITIONS DURING THE YEAR (BALANCE IN STATEMENT OF PROFIT & LOSS A/C)			408,821		402,288
	ALLOCATIONS AND APPROPRIATIONS					
	LESS: PROVISION FOR DIVIDEND			48,000		9,000
	LESS: BONUS SHARES ISSUED			210,000		-
	LESS: PROVISION FOR CSR FOR EARLIER YEAR			8,500		-
	EARLIER YEAR TAX			631		-
	AT THE END OF THE ACCOUNTING PERIOD			2,515,301		2,373,611
	<b>TOTAL</b>			<b>2,515,301</b>		<b>2,373,611</b>

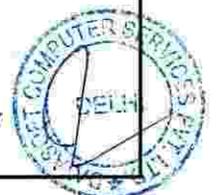


Datasoft Computer Services Pvt. Ltd

*SRI*  
Director

Datasoft Computer Services Pvt. Ltd

*Deepti Goel*  
Director



DATASOFT COMPUTER SERVICES PVT.LTD.

CIN NO. U72300DL1997PTC088908

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

( Rupees in '00s)

NOTE NO.	PARTICULARS	AMOUNT (Rs.)	
		31.03.2022	31.03.2021
5	<b>LONG TERM BORROWINGS</b>		
	<b>TERM LOAN FROM BANK (SECURED)</b>		
	CAR LOAN - ICICI BANK	-	3,908
	<b>TOTAL</b>	-	<b>3,908</b>
6	<b>LONG-TERM PROVISIONS:</b>		
	PROVISION FOR GRATUITY	70,849	63,111
	PROVISION FOR LEAVE ENCASHMENT	1,064	143
	<b>TOTAL</b>	<b>71,913</b>	<b>63,254</b>
7	<b>SHORT-TERM BORROWINGS:</b>		
	<b>FROM BANKS(SECURED):</b>		
	CORPORATION BANK	(6,672)	(12,261)
	AXIS BANK	(137)	(229)
	<b>TOTAL</b>	<b>(6,809)</b>	<b>(12,490)</b>

**(A) Nature of Security and terms of Borrowings**

<b>From Union Bank of India Preet Vihar, Delhi 110092</b>	
<b>Facility - CC Limit</b>	<b>Purpose- Working Capital Requirement</b>
Rs.150.00 Lakhs as CC limit and Rs.320.00 Lakhs as BG Limit	<b>Margin - Book Debts 40%</b>
<b>Security : Current Assets of the Company</b>	
<p><b>Interest &amp; Repayment</b> -(EBLR+3.50% p.a).i.e.10.3% for CC Limitsubject to revision according to EBLR from time to time. Repayment running account repayable on demand subject to Annual Renewal. And BG Margin is 25% (15% Cash Margin+10% collateral Margin and BG commission is Bank perscribed rates. <b>Security Template</b>-1.Primary Security are Bood Debts of the Company. 2.Unconditional and irrevocable personal guarantee of Sandeep Goel, Deepti Goel &amp; Kunal Goel Directors of the Company. 3. Collateral Security -Plot No. 13 Basement Unit 1 &amp; 2 B167 Parmesh Corporate Tower, Community Centre, Karkardooma, Delhi 92 in the name of Sandeep Goel and Unit 3 IInd floor, Parmesh Corporate Tower, Karkardooma Commnuity Centre, Delhi 92 in the name of Company. Hypothecation of P &amp; M and other movable assets.</p>	
<b>From AXIS Bank Hargovind Enclave Delhi 110092</b>	
<b>Facility - OD Limit</b>	<b>Purpose- Working Capital Requirement</b>
Rs.130 Lakhs (with interchangeable sub limit of Rs.130.00 as BG Limit)	<b>cash Margin on BG -15%</b>
<p><b>Interest &amp; Repayment</b> -Repo Rate+4.70% p.a. i.e.8.7% p.a. The Bank reserves the right to revise the rate of interest based on gradation or other reasons at the sole discretion of the Bank at any point of time. Repayment running account repayable on demand subject to Annual Renewal. Repayment : CC - running account repayable on demand subject to Annual renewal. <b>Security Template</b>- 1.Counter Guarantee of Directors 2. Collateral Security -Shop No. 103,1st Floor, DDA Market, Hargovind Enclave, Karkardooma Delhi 92 in the name of Sandeep Goel and Shop No. 104 &amp; 105,1st Floor, DDA Market, Hargovind Enclave, Karkardooma Delhi 92 in the name of Company. Hypothecation of P &amp; M and other movable assets.</p>	



Datasoft Computer Services Pvt. Ltd.

*S.R.*  
Director

Datasoft Computer Services Pvt. Ltd.

*Deepi Goel*  
Director



Note No : 8 Trade Payables

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
<b>CURRENT YEAR</b>						
	MSME	58,537	-	1,005	48,207.69	107,749
	Disputed - MSME	-	-	-	-	-
	<b>MSME Total</b>	58,537	-	1,005	48,208	107,749
	Others	90,088	35,801	5,752	84,908	216,549
	Disputed - Others	-	-	-	-	-
	<b>Others Total</b>	90,088	35,801	5,752	84,908	216,549
	<b>Total in Rupees</b>	<b>148,625</b>	<b>35,801</b>	<b>6,757</b>	<b>133,116</b>	<b>324,298</b>
<b>PREVIOUS YEAR</b>						
	MSME	33,643	179	3,081.74	44,765	81,669
	Disputed - MSME	-	-	-	-	-
	<b>MSME Total</b>	33,643	179	3,082	44,765	81,669
	Others	172,166	14,121	6,718	175,789	368,794
	Disputed - Others	-	-	-	-	-
	<b>Others Total</b>	172,166	14,121	6,718	175,789	368,794
	<b>Total in Rupees</b>	<b>205,809</b>	<b>14,300</b>	<b>9,799</b>	<b>220,554</b>	<b>450,463</b>

Datasoft Computer Services Pvt. Ltd

Datasoft Computer Services Pvt. Ltd



*S.R.*  
Director

*[Signature]*  
Director



DATASOFT COMPUTER SERVICES PVT.LTD.

CIN NO. U72300DL1997PTC088908

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

( Rupees in '00s)

NOTE NO.	PARTICULARS	AMOUNT (Rs.)	
		31.03.2022	31.03.2021
9	<b>OTHER CURRENT LIABILITIES</b>		
	(A) OTHER PAYABLES		
	SALARY PAYABLE	27,375	25,962
	CREDIT CARD	3,226	384
	<b>STATUTORY REMITTANCES:</b>		
	GST PAYABLE	344	5,016
	TDS PAYABLE	16,410	17,409
	ESI PAYABLE	479	412
	PROVIDENT FUND PAYABLE	3,190	3,004
	<b>TOTAL</b>	<b>51,024</b>	<b>52,187</b>
10	<b>SHORT-TERM PROVISIONS:</b>		
	PROVISION FOR INCOME TAX (NET OF ADVANCE TAX)	31,000	37,000
	PROVISION FOR DIVIDEND	48,000	9,000
	PROVISION FOR GRATUITY	8,176	8,034
	PROVISION FOR BONUS	14,331	12,016
	PROVISION FOR CSR	9,960	-
	PROVISION FOR LEAVE ENCASHMENT	109	10
	PROVISION FOR EXPENSES PAYABLE	508	531
	<b>TOTAL</b>	<b>112,084</b>	<b>66,591</b>
12	<b>DEFERRED TAX ASSETS (NET)</b>		
	DEFERRED TAX ASSETS	20,644	17,828
	<b>TOTAL</b>	<b>20,644</b>	<b>17,828</b>
	<b>Note:</b>		
	<b>Item wise detail of the Deferred Tax Assets</b>		
	Related to Fixed Assets	DTL	460
	Provision for Gratuity	DTA	19,889
	Provision for Leave Encashment	DTA	295
	<b>NET DEFERRED TAX LIABILITY</b>		<b>20,644</b>
13	<b>NON-CURRENT INVESTMENTS</b>		
	<b>INVESTMENT IN MUTUAL FUNDS</b>		
	AXIS BANK MUTUAL FUND	150,428	172,670
	IIFL SPECIAL OPPORTUNITIES FUND	57,097	81,349
	WHITE OK MUTUAL FUND	49,470	-
	<b>TOTAL</b>	<b>256,995</b>	<b>254,019</b>
14	<b>LONG TERM LOANS AND ADVANCES:</b>		
	(A) UNSECURED, CONSIDERED GOOD		
	SECURITY DEPOSITS	46,229	41,642
	(B) GRATUITY FUND	28,494	28,438
	<b>TOTAL</b>	<b>74,723</b>	<b>70,080</b>
15	<b>INVENTORIES:</b>		
	TRADED GOODS	6,880	2,412
	<b>TOTAL</b>	<b>6,880</b>	<b>2,412</b>

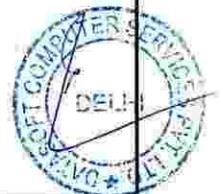
Ddatasoft Computer Services Pvt. Ltd

Ddatasoft Computer Services Pvt. Ltd



*SRI*  
Director

*Deep'leed*  
Director



DATASOFT COMPUTER SERVICES PVT.LTD.  
CIN NO. U72300DL1997PTC088908

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

As Per Schedule II of Company Act, 2013

Note No. 11 : Property, Plant and Equipment

(Rupees in '00s)

S. No.	PARTICULARS	USEFUL LIFE	GROSS BLOCK				DEPRECIATION				NET BLOCK	
			AS AT	ADDITION	SALES/	AS AT	AS AT	FOR THE	DEDUCTION/	AS AT	AS AT	AS AT
			01.04.2021	DURING THE	ADJUSTMENT	31.03.2022	01.04.2021	YEAR	ADJUSTMENT	31.03.2022	31.03.2022	31.03.2021
	YEAR	DURING THE										
			YEAR	YEAR								
	<b>Tangible Assets</b>											
1	COMPUTER	3	93,572	3,755		97,327	82,269	5,281.25		87,550	9,776.57	11,303
2	COMPUTER SOFTWARE	3	39,155			39,155	36,521	621.93		37,143	2,012.04	2,634
3	SCANNER	5	226,747	11,898		238,646	196,608	12,656.74		209,265	29,380.56	30,139
4	BUILDING	30	54,817			54,817	36,650	2,264.71		38,915	15,901.97	18,167
5	GENERATOR	15	17,711			17,711	16,010	387.57		16,397	1,313.22	1,701
6	AIR CONDITIONER	10	14,730			14,730	12,897	363.44		13,260	1,469.53	1,833
7	HEATER		14			14	14			14	-	-
8	FAX MACHINES		181			181	181			181	-	-
9	CAR	8	38,623			38,623	27,521	3,526.18		31,047	7,575.70	11,102
10	ELECTRIC INSTALLATION	10	28,744	123		28,867	27,250	133.38		27,383	1,484.18	1,495
10	TV	5	2,103	2,816		4,919	1,834	541.79		2,376	2,543.57	269
11	FURNITURE & FIXTURE	10	14,017	1,556		15,573	13,000	267.92		13,268	2,305.05	1,017
12	OFFICE EQUIPMENT	5	15,239	2,320		17,559	14,139	1,106.55		15,245	2,313.35	1,100
13	CYCLE		14			14	14			14	-	-
14	PRINTER	5	43,897	588		44,484	38,867	1,743.41		40,610	3,873.89	5,030
15	MOBILE PHONE	5	6,869	1,424		8,292	5,238	1,005.02		6,243	2,049.69	1,631
16	REFRIGRATOR	10	895			895	749	37.08		786	108.68	146
17	UID KIT	5	266,424			266,424	252,945	147.11		253,092	13,332.14	13,479
18	METAL BOX	5	3,296			3,296	3,131	-		3,131	164.81	165
19	WATER COOLER	10	994			994	946	5.83		951	42.58	48
	<b>TOTAL</b>		<b>868,040</b>	<b>24,480</b>	<b>-</b>	<b>892,520</b>	<b>766,783</b>	<b>30,089.90</b>	<b>-</b>	<b>796,872</b>	<b>96,647.54</b>	<b>101,257</b>
	<b>PREVIOUS YEAR</b>		<b>880,563</b>	<b>17,424</b>	<b>29,947</b>	<b>868,040</b>	<b>757,679</b>	<b>36,540.68</b>	<b>27,437</b>	<b>766,783</b>	<b>101,257.46</b>	<b>122,884</b>



Datasoft Computer Services Pvt. Ltd

*S.R.*

Director

Datasoft Computer Services Pvt. Ltd

*Deep Dood*

Director



**Note No : 16 Trade Receivables**

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
<b>CURRENT YEAR</b>							
1	<b>Undisputed Trade Receivables - Considered Good</b>						
	Secured - Considered Good	-	-	-	-	-	-
	Unsecured - Considered Good	521,447	224,822	198,358	29,217	109,550	1,083,394
	<b>Total</b>	521,447	224,822	198,358	29,217	109,550	1,083,394
2	<b>Undisputed Trade Receivables - Considered Doubtful</b>						
	Secured - Considered Doubtful	-	-	-	-	-	-
	Unsecured - Considered Doubtful	-	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-	-
3	<b>Disputed Trade Receivables - Considered Good</b>						
	Secured - Considered Good	-	-	-	-	-	-
	Unsecured - Considered Good	-	-	1,391	5,072	431,600	438,062
	<b>Total</b>	-	-	1,391	5,072	431,600	438,062
4	<b>Disputed Trade Receivables - Considered Doubtful</b>						
	Secured - Considered Doubtful	-	-	-	-	-	-
	Unsecured - Considered Doubtful	-	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-	-
	<b>Total in Rupees</b>	<b>521,447</b>	<b>224,822</b>	<b>199,749</b>	<b>34,288</b>	<b>541,150</b>	<b>1,521,456</b>
<b>PREVIOUS YEAR</b>							
1	<b>Undisputed Trade Receivables - Considered Good</b>						
	Secured - Considered Good	-	-	-	-	-	-
	Unsecured - Considered Good	524,641	231,442.01	33,105	46,619	81,663	917,470
	<b>Total</b>	524,641	231,442	33,105	46,619	81,663	917,470
2	<b>Undisputed Trade Receivables - Considered Doubtful</b>						
	Unsecured - Considered Doubtful	-	-	-	-	-	-
	Secured - Considered Doubtful	-	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-	-
3	<b>Disputed Trade Receivables - Considered Good</b>						
	Secured - Considered Doubtful	-	-	-	-	-	-
	Unsecured - Considered Doubtful	-	1,391	5,072	18,571	413,649	438,682
	<b>Total</b>	-	1,391	5,072	18,571	413,649	438,682
4	<b>Disputed Trade Receivables - Considered Doubtful</b>						
	Secured - Considered Doubtful	-	-	-	-	-	-
	Unsecured - Considered Doubtful	-	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-	-
	<b>Total in Rupees</b>	<b>524,641</b>	<b>232,833</b>	<b>38,176</b>	<b>65,189</b>	<b>495,312</b>	<b>1,356,152</b>



Datasoft Computer Services Pvt. Ltd

*S.R.J.*  
Director

Datasoft Computer Services Pvt. Ltd

*Deep Jindal*  
Director



DATASOFT COMPUTER SERVICES PVT.LTD.

CIN NO. U72300DL1997PTC088908

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

( Rupees in '00s)

NOTE NO.	PARTICULARS	AMOUNT (Rs.)	
		31.03.2022	31.03.2021
17	<b>CASH &amp; BANK BALANCES :</b>		
	<b>CASH &amp; CASH EQUIVALENTS (AS PER AS-3)</b>		
	CASH ON HAND	1,051	1,203
	CURRENT ACCOUNTS WITH BANKS	202,307	116,082
	<b>OTHER BANK BALANCES</b>		
	FIXED DEPOSITS WITH BANKS	878,640	852,472
	<b>TOTAL</b>	<b>1,081,997</b>	<b>969,757</b>
18	<b>SHORT TERM LOANS &amp; ADVANCES</b>		
	<b>(A) UNSECURED, CONSIDERED GOOD</b>		
	EARNEST MONEY DEPOSIT	57,335	51,257
	PREPAID EXPENSES	2,603	3,108
	<b>(B) BALANCES WITH GOVT AUTHORITIES</b>		
	GST INPUT AVAILABLE	10,680	1,967
	GEM CAUTION MONEY	250	250
	TDS RECEIVABLE	55,851	37,721
	INCOME TAX REFUND A/Y 2008-09	11,050	11,050
	INCOME TAX REFUND A/Y 2009-10	3,073	3,073
	INCOME TAX REFUND A/Y 2010-11	-	4,313
	INCOME TAX REFUND A/Y 2012-13	-	8,368
	INCOME TAX REFUND A/Y 2014-15	-	34,526
	INCOME TAX REFUND A/Y 2015-16	18,957	18,957
	INCOME TAX REFUND A/Y 2017-18	467	467
	INCOME TAX REFUND A/Y 2018-19	16,509	16,509
	INCOME TAX REFUND A/Y 2019-20	1,150	1,150
	INCOME TAX REFUND A/Y 2020-21	22,593	22,593
	EXCESS TDS PAID	73	71
	<b>TOTAL</b>	<b>200,592</b>	<b>215,381</b>
19	<b>OTHER CURRENT ASSETS:</b>		
	ADVANCE FOR PROPERTY	46,880	39,814
	ADVANCE TO STAFF	1,996	823
	<b>TOTAL</b>	<b>48,876</b>	<b>40,637</b>



Datasoft Computer Services Pvt. Ltd

*S.R.*  
Director

Datasoft Computer Services Pvt. Ltd

*W. K. S.*  
Director



DATASOFT COMPUTER SERVICES PVT.LTD.

CIN NO. U72300DL1997PTC088908

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

( Rupees in '00s)

NOTE NO.	PARTICULARS	AMOUNT (Rs.) 31.03.2022	AMOUNT (Rs.) 31.03.2021
20	<b>REVENUE FROM OPERATIONS</b>		
	REVENUE FROM OPERATIONS	2,024,173	2,023,741
	<b>TOTAL</b>	<b>2,024,173</b>	<b>2,023,741</b>
21	<b>OTHER INCOME:</b>		
	INTEREST ON GRATUITY FUND	2,025	2,009
	INTEREST ON INCOME TAX REFUND	22,644	-
	INCOME FROM MUTUAL FUND	67,479	9,608
	PROFIT/LOSS ON SALE OF FIXED ASSET	-	1,040
	MISCELLANEOUS INCOME	1,111	-
	INTEREST INCOME-MSME	-	9
	INTEREST INCOME-BANK DEPOSIT	42,235	46,708
	LIABILITIES NO LONGER PAYABLE	4,340	-
	NOTICE PERIOD SALARY	56	-
	<b>TOTAL</b>	<b>139,889</b>	<b>59,374</b>
22	<b>COST OF CONSUMABLES</b>		
	COMPUTER STATIONARY	62,218	80,495
	PRINTING & STATIONARY	6,123	603
	OTHER CONSUMABLES	42,369	42,306
	<b>TOTAL</b>	<b>110,710</b>	<b>123,404</b>
23	<b>PURCHASE OF TRADED GOODS</b>		
	PAPER & MISCELLANEOUS	115,905	33,550
	<b>TOTAL</b>	<b>115,905</b>	<b>33,550</b>
24	<b>CHANGES IN INVENTORIES</b>		
	<b>STOCK-IN-TRADE</b>		
	AT THE BEGINNING OF THE ACCOUNTING PERIOD	2,412	120
	AT THE END OF THE ACCOUNTING PERIOD	6,880	2,412
	<b>TOTAL</b>	<b>(4,468)</b>	<b>(2,292)</b>
25	<b>EMPLOYEE BENEFITS EXPENSE</b>		
	SALARY	364,297	309,335
	BONUS	14,409	12,016
	STAFF WELFARE	5,741	4,417
	GRATUITY EXPENSES	9,944	6,653
	LEAVE ENCASHMENT EXPENSES	1,020	(3,258)
	EMPLOYEE INCENTIVE	42,104	42,745
	REIMBURSEMENT EXPENSES	1,585	749
	MEDICAL EXPENSES	57	896
	CONTRIBUTION TO PROVIDENT FUND	18,862	16,049
	CONTRIBUTION TO EMPLOYEES STATE INSURANCE FUND	4,890	3,319
	<b>TOTAL</b>	<b>462,909</b>	<b>392,922</b>
26	<b>FINANCE COSTS:</b>		
	INTEREST ON WORKING CAPITAL LIMITS	199	4
	INTEREST ON CAR LOAN	133	647
	BANK CHARGES-BANK GUARANTEE	3,111	7,609
	BANK CHARGES-PROCESSING FEE	2,869	3,454
	BANK CHARGES	959	1,809
	INTEREST ON LATE PAYMENT OF GOVT.DUES	13	333
	<b>TOTAL</b>	<b>7,285</b>	<b>13,856</b>



Datasoft Computer Services Pvt. Ltd

Datasoft Computer Services Pvt. Ltd

*[Signature]*  
Director

*[Signature]*  
Director



DATASOFT COMPUTER SERVICES PVT.LTD.

CIN NO. U72300DL1997PTC088908

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

(Rupees in '00s)

NOTE NO.	PARTICULARS	AMOUNT (Rs.) 31.03.2022	AMOUNT (Rs.) 31.03.2021
27	<b>DEPRECIATION AND AMORTZATION EXPENSE:</b>		
	DEPRECIATION ON TANGIBLE ASSETS	30,090	36,541
	<b>TOTAL</b>	<b>30,090</b>	<b>36,541</b>
28	<b>OTHER EXPENSES:</b>		
	ADVERTISEMENT	501	218
	ANNUAL MAINTENANCE CHARGES	9,035	13,730
	PAYMENT TO AUDITOR (REFER NOTE (i) BELOW)	1,761	2,009
	BUSINESS PROMOTION	1,636	764
	CAR RUNNING & MAINTENANCE EXPENSES	4,503	2,895
	COMPUTER REPAIR & MAINTENANCE	15,159	11,070
	CONSULTANCY FEE & PROFESSIONAL EXPENSES	10,495	12,581
	CONVEYANCE CHARGES	2,164	2,716
	FESTIVAL EXPENSES	2,775	685
	GENERATOR EXPENSES	64	450
	INSURANCE EXPENSES	48,705	117,241
	MISCELLANEOUS EXPENSES	1,294	1,386
	RENT RATE & TAX	5,565	1,492
	NEWSPAPER, BOOKS AND PERIODICALS	81	36
	OFFICE RENT	29,722	29,906
	POSTAGE CHARGES	29,001	5,212
	REPAIR AND MAINTENANCE	7,519	8,195
	SECURITY CHARGES	8,997	8,807
	SWEEPING EXPENSES	1,681	1,491
	TELEPHONE/INTERNET CHARGES	8,076	4,855
	TRAVELING EXPENSES	24,081	8,880
	WATER/ELECTRICITY CHARGES	13,469	13,427
	TENDER EXPENSES	396	3,915
	AMOUNT W/OFF	250	4,382
	SHORT & EXCESS	51	40
	JOB WORK EXPENSES (REFER NOTE (ii) BELOW)	628,493	658,780
	ITC NOT PERMISSIBLE	37,662	43,454
	FILLING FEE	2,536	74
	CSR	9,960	1,680
	<b>TOTAL</b>	<b>905,631</b>	<b>960,372</b>
	<b>NOTES:</b>		
	(i) <b>PAYMENTS TO THE AUDITORS COMPRISES:</b>		
	AS AUDITORS-STATUTORY AUDIT	1,750	2,000
	REIMBURSEMENT OF EXPENSES	11	9
	<b>TOTAL</b>	<b>1,761</b>	<b>2,009</b>
	(ii) <b>JOB WORK EXPENSES</b>		
	JOB WORK CHARGES	478,147	513,796
	MANPOWER	124,460	110,480
	FRIEGHT & CARTAGE	9,272	12,480
	PACKING EXPENSES	3,542	2,455
	SOFTWARE CHARGES	609	7,845
	CLOUD SERVER EXPENSES	12,464	11,724
	<b>TOTAL</b>	<b>628,493</b>	<b>658,780</b>
29	<b>PRIOR PERIOD ITEMS</b>		
	SECURITY CHARGES	-	734
	<b>TOTAL</b>	<b>-</b>	<b>734</b>
30	<b>EXCEPTIONAL ITEM</b>		
	<b>TOTAL</b>	<b>-</b>	<b>-</b>

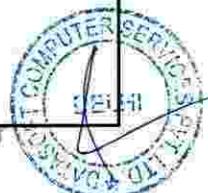


Datsoft Computer Services Pvt. Ltd

Datsoft Computer Services Pvt. Ltd

Director

Director



**Notes forming part of the Financial Statements**

**31 Other Notes**

**A Contingent liabilities not provided for in respect of :**

(a) Bank Guarantees issued and outstanding in favor of various educational boards as on 31 st March 2022 amounting to Rs.3,34,86,047.00 (Previous year Rs.3,31,38,035.00)

(b) No Provision has been made for following debtors as the company filed suit with MSME against the following Debtors:

Particular	Amount ( Rupees in '00s)
Intelligent Communication Systems India Limited	₹ 229,476.17
Delhi Subordinate services Selection Board	₹ 43,725.85
Oriental bank of commerce	₹ 48,327.76
District Collector Jhunjhunu	₹ 689.89
Bank of India	₹ 13,331.36
Dy.commissioner East	₹ 9,107.02
M.P.Board	₹ 8,227.60
RRB Patna	₹ 4,041.59
HSSC	₹ 2,162.69
MPSEDC PROJECT CORDINATOR	₹ 3,995.97
HARTRON	₹ 74,976.32

Further No Provision has been made for the debtors of Rs.1,57,87,770.60, which are for more than 3years, As the management is continuously following up for recovery and confident of recovering the same.

**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 Year		Previous Year	
	Quantity In Nos.	Value (Rupees in'00s)	Quantity In Nos.	Value (Rupees in'00s)
<b>ICR/OMR/FOIL SHEET</b>				
Opening Stock	90,786	2,292	-	0
Purchases	9596195	115905.04	3590706	33550.09
Sales	8908455	159101.36	3499920	46329.41
Waste	1498			
Closing Stock	777,028	6,760	90,786	2291.82
<b>HAND MADE PAPER</b>				
Opening Stock	9,000	120	9,000	120
Purchases				
Sales				
Waste				
Closing Stock	9,000	120	9000	120

**D.** The Management has decided to write off bad debts amounting to Rs.25000 as they are outstanding for more than 3 years. Hence the management will continue with their best efforts to recover the same.

**E.** The deferred tax Assets as at 31st March 2022 is Rs.20,64,397.00(Previous year Rs.17,82,830.00).

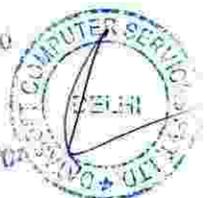
**F.** As ascertained by the management of the Company, there is Rs1,07,74,948 due to micro, small & medium enterprises as on 31 March 2022



Dataset Computer Services Pvt. Ltd Dataset Computer Services Pvt. Ltd

*SR*

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**G.Compensation of Key Management personnel**

Remuneration paid to the Director

Particulars	Current Year (Rupees in'00s)	Previous Year (Rupees in'00s)
Short Term Benefits	60195	59948
Post Employment benefits	-	-
Other Long term benefits	-	-
Share Based Payments	-	-
Termination Benefits	-	-

**H Related Party Disclosure**

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

S.No.	Description of relationship	Names of related parties
1	Key Management Personnel (KMP)	Mr.Sandeep Goel, Mrs.Deepti Goel and Mr. Kunal Goel
2	Relatives of KMP	Mrs. Malka Goel (Mother of Mr.Sandeep Goel), Mrs. Deepti Goel (w/o Sandeep Goel), Ms. Arushi Goel(d/o Sandeep Goel), Mr.Kunal Goel(s/o Mr.Sandeep Goel)
3	Company in which KMP / Relatives of KMP can exercise significant influence	1.M/s Gemini Consultancy Services Prop. Mr.Sandeep Goel 2.Sandeep Goel HUF, Karta Mr.Sandeep Goel 3.Sandeepi Scandata Solutions Pvt. Ltd., Director Mr.Sandeep Goel, Mrs. Deepti Goel

(b) Transaction during the year with the related parties

S. No.	Nature of transaction	2021-22	2020-21 (Rupees in'00s)
<b>1</b>	<b>Sandeep Goel</b>		
	Salary & Incentive	60195.07	59948.22
	Dividend	7289.7	7289.7
	Rent	24672	24072
<b>2</b>	<b>Malka Goel</b>		
	Rent	-	1,200
<b>4</b>	<b>Arushi Goel</b>		
	Dividend	90	90
<b>5</b>	<b>Kunal Goel</b>		
	Dividend	1,620	1,620
<b>6</b>	<b>Gemini Consultancy Services</b>	225,342	202,394
<b>7</b>	<b>Deepti Goel</b>		
	Rent	2,400	2,400
<b>8</b>	<b>Sandeepi Scandata Solutions Pvt.Ltd.</b>		
	Services taken	54,408	55,189
	Services rendered	21,312	0
<b>9</b>	<b>Sandeep Goel HUF</b>		
	Computer Rent	5280	480



Datasoft Computer Services Pvt. Ltd

*SRE*  
Director

Datasoft Computer Services Pvt. Ltd

*Test bed*  
Director



**I RETIREMENT BENEFITS(AS 15 REVISED)**

The Principal assumptions used in actuarial are as below

(Rupees in'00s)

For Gratuity

Period	From: 1/4/2021 To: 31/3/2022	Period	From: 1/4/2020 To: 31/3/2021
Discount rate	7.25	Discount rate	7
Salary Growth	5.00 % p.a.	Salary Growth Rate	5.00 % p.a.
Mortality	IALM 2012-14 ULTIMATE	Mortality	IALM 2012-14 ULTIMATE
Expected rate of	7.25	Expected rate of	7.00% p.a.
Withdrawal rate 18 to 60 Years	5.00% per annum	Withdrawal rate 18 to 60 Years	5.00% per annum
Period	From: 1/4/2021 To: 31/3/2022	Period	From: 1/4/2020 To: 31/3/2021
Present value of the obligation at the beginning of the period	71,145.11	Present value of the obligation at the beginning of the period	67,512.41
Interest Cost	5,158.02	Interest Cost	4,725.87
Current Service Cost	7,154.81	Current Service Cost	6,487.76
Benefits paid (if any)	(2,064.29)	Benefits paid (if any)	(3,020.55)
Actuarial (gain)\loss	(2,368.51)	Actuarial (gain)\loss	(4,560.38)
Present value of the obligation at the end of the period	79,025.14	Present value of the obligation at the end of the period	71,145.11

Date	From: 1/4/2021 To: 31/3/2022	Period	From: 1/4/2020 To: 31/3/2021
Present value of the obligation at the end of the period	79025.14	Present value of the obligation at the end of the period	71145.11
Fair Value of Pain assets at end of period	28494.11	Fair Value of Pain assets at end of period	28438.16
Net Liability \assets recognized in Balance sheet and related analysis	50531.03	Net Liability \assets recognized in Balance sheet and related analysis	42706.95
Funded status	-50531.03	Funded status	-42706.95

For Leave Encashment

Period	From: 1/4/2021 To: 31/3/2022	Period	From: 1/4/2020 To: 31/3/2021
Interest Cost	5158.02	Interest Cost	4725.87
Current Service Cost	7154.81	Current Service Cost	6487.76
Expected Return on plan assets	(2,061.77)	Expected Return on plan assets	(2,035.08)
Net Actuarial (gain)\loss recognized in the period	(2,056.98)	Net Actuarial (gain)\loss recognized in the period	(4,432.40)
Expenses recognized in the statement of Profit and loss accounts	8194.08	Expenses recognized in the statement of Profit and loss accounts	4746.15
Obligation	(2,368.51)	Obligation	(4,560.38)



Datasoft Computer Services Pvt. Ltd Datasoft Computer Services Pvt. Ltd

*SRI*  
Director

*Deep Hood*  
Director



Actuarial (gain)\loss-plan assets	311.53	Actuarial (gain)\loss-plan assets	127.98
Total Actuarial (gain)\loss	(2,056.98)	Total Actuarial (gain)\loss	(4,432.40)
Actuarial (gain)\loss-recognized	(2,056.98)	Actuarial (gain)\loss-recognized	(4,432.40)
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: 1/4/2021 To: 31/3/2022	Period	From: 1/4/2020 To: 31/3/2021
Discount rate	7.25	Discount rate	7
Salary Growth	5.00 % p.a.	Salary Growth Rate	5.00 % p.a.
Mortality	IALM 2012-14	Mortality	IALM 2012-14
Expected rate of	0	Expected rate of	0
Withdrawal rate 18 to 60 Years	5.00% per annum	Withdrawal rate 18 to 60 Years	5.00% per annum

Date	From: 1/4/2020 To: 31/3/2021	Date	From: 1/4/2020 To: 31/3/2021
Present value of the obligation at the end of the period	1172.57	Present value of the obligation at the end of the period	152.49
Fair Value of Palm assets at end of period	0	Fair Value of Palm assets at end of period	0
Net Liability \assets recognized in Balance sheet and related analysis	1172.57	Net Liability \assets recognized in Balance sheet and related analysis	152.49
Funded status	(1,172.57)	Funded status	(152.49)

**J CSR**

During the year, the amount required to be spent on corporate social responsibility activities amounted to Rs. 996000 (31 March 2021: 850000 /-) in accordance with Section 135 of the Act.

**K EARNING PER SHARE**

(Rupees in'00s)

PARTICULARS	2021-22	2020-21
NET PROFIT AFTER TAXATION	408821	402288
NO. OF EQUITY SHARES in '00s	24000	3000
EARNING PER SHARE(IN RS.)		
BASIC	17	134
DILUTED	17	134

L. During the Financial Year 2021-22 Company Issued Bonus Shares in Ratio of 7:1 out of Reserves

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

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

O. Notes 1 to 30 form an integral part of the Financial Statements for the year ended 31st March, 2022.



Datasoft Computer Services Pvt. Ltd. Datasoft Computer Services Pvt. Ltd.

*SRE*  
Director

*Deepak Chopra*  
Director



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

Q. 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 Year	Previous Year	changes in %	Reason for Changes	
1	Current Ratio	Current Assets : Current Liabilities	6.20	4.64	0.34	Due to better management of Working capital and increase in the Current Assets	
2	Debt-Equity Ratio		NA	NA	NA	NA	
3	Debt Service Coverage Ratio		NA	NA	NA	NA	
4	Return on Equity Ratio,	Net Income / Shareholder Equity	0.19	0.22	-	0.11	
5	Inventory turnover ratio,		NA	NA	NA	NA	
6	Trade Receivables turnover ratio,	Net Credit Sales / Average Accounts Receivable	0.35	0.44	-	0.20	
7	Trade payables turnover ratio,	Net Credit Purchases / Average Accounts Payable	0.55	0.43		0.29	Due to increases in the Purchase Stock in Trade
8	Net capital turnover ratio,	Net annual sales / Working capital	0.84	1.00	-	0.15	
9	Net profit ratio,	Net Profit : Turnover	0.26	0.26		0.02	
10	Return on Capital employed,	EBIT/Capital employed	0.19	0.22	-	0.12	
11	Return on investment.	Net Income / Cost of Investment	0.07	0.01		5.70	Due to redemption of mutual funds

(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;

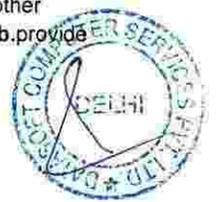
(viii) The Company has not received any fund from any persons or entities, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall a. directly or indirectly lend or invest in other persons or entities identified in any manner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



Dattoori Computer Services Pvt. Ltd. Dattoori Computer Services Pvt. Ltd.

SURI  
Director

Director



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.

FOR AGGARWAL & RAMPAL  
CHARTERED ACCOUNTANTS  
F. R NO. 003072N  
FRN : 003072N  
New Delhi  
PRAVEEN KUMAR RAMPAL  
PARTNER

M.NO. 082226

UDIN-22082226AGRV1478

07/09/2022

FOR AND ON BEHALF OF BOARD OF DIRECTORS

SANDEEP GOEL  
DIRECTOR  
DIN-00050926

DEEPTI GOEL  
DIRECTOR  
DIN-00050944

MAMTA GARG  
VP FINANCE  
M.NO.501031

PLACE: NEW DELHI

DATE : 05/09/2022