

AGGARWAL & RAMPAL

CHARTERED ACCOUNTANTS

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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 31st March 2023, 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, 2023, 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) *Balance of Debtors & Creditors as on March 31, 2023 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, 2023 amounting to Rs.17,04,06,466 which include Rs.7,53,95,500 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, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 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.
- 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

**For Aggarwal & Rampal
Chartered Accountants**

F.R. No. 003072N



**Praveen Kumar Rampal
(Partner)**

Membership No: 082226

UDIN.

Place: New Delhi

Date: September 02, 2023

"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, 2023, 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 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 no 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 02, 2023

DATASOFT COMPUTER SERVICES PVT.LTD.
CIN NO. U72300DL1997PTC088908
BALANCE SHEET AS AT MARCH 31, 2023

(Rupees in '00s)

S. NO.	PARTICULARS	NOTE	AMOUNT (Rs.) 31.03.2023	AMOUNT (Rs.) 31.03.2022
I	EQUITY AND LIABILITIES			
1	SHAREHOLDERS FUNDS			
	(a) SHARE CAPITAL	3	2,40,000	2,40,000
	(b) RESERVES AND SURPLUS	4	29,80,683	25,15,301
			32,20,683	27,55,301
2	NON-CURRENT LIABILITIES			
	(a) LONG TERM BORROWINGS	5	-	-
	(b) DEFERRED TAX LIABILITIES (NET)	6	-	-
	(c) LONG-TERM PROVISIONS	7	70,059	71,913
			70,059	71,913
3	CURRENT LIABILITIES			
	(a) SHORT TERM BORROWINGS	8	(1,79,107)	(6,809)
	(b) TRADE PAYABLES	9	2,99,544	3,24,298
	(c) OTHER CURRENT LIABILITIES	10	66,543	51,024
	(d) SHORT TERM PROVISIONS	11	1,71,403	1,12,084
			3,58,382	4,80,597
	TOTAL		36,49,124	33,07,812
II	ASSETS			
1	NON-CURRENT ASSETS			
	(a) PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS			
	(i) TANGIBLE ASSTS	12	1,30,913	95,648
	(ii) INTANGIBLE ASSETS		-	-
	iii) CAPITAL WORK-IN-PROGRESS		-	-
	(ii) INTANGIBLE ASSETS UNDER DEVELOPMENT		-	-
	(b) DEFERRED TAX ASSET (NET)	13	20,625	20,644
	(c) NON CURRENT INVESTMENTS	14	2,39,888	2,56,995
	(d) LONG-TERM LOANS AND ADVANCES	15	99,126	74,723
			4,90,552	4,48,010
2	CURRENT ASSETS			
	(a) INVENTORIES	16	7,634	6,880
	(b)TRADE RECEIVABLES	17	17,04,065	15,21,456
	(c) CASH AND BANK BALANCES	18	11,14,755	10,81,997
	(d) SHORT-TERM LOANS AND ADVANCES	19	2,84,673	2,00,592
	(e) OTHER CURRENT ASSETS	20	47,444	48,876
			31,58,572	28,59,802
	TOTAL(1+2)		36,49,124	33,07,812
	NOTES FROMING PART OF THE FINANCIAL	1 TO 32		

IN TERMS OF OUR REPORT ATTACHED

FOR AGGARWAL & RAMPAL
CHARTERED ACCOUNTANTS

F. R. NO. 903072N

FRN : 003072N

New Delhi

PRAVEEN KUMAR RAMPAL

PARTNER

M.NO. 082226

UDIN-

SBI
SANDEEP GOEL
DIRECTOR
DIN-00050926

DEEPTI GOEL
DIRECTOR
DIN-00050944

PLACE: NEW DELHI
DATE : 02/09/2023

MAHTA GARG
V.P. Finance
M.No. 501031

DATASOFT COMPUTER SERVICES PVT.LTD.
CIN NO. U72300DL1997PTC088908
PROFIT & LOSS FOR THE YEAR ENDED MARCH 31, 2023

S. NO.	PARTICULARS	NOTE NO.	AMOUNT (Rs.) 31.03.2023	AMOUNT (Rs.) 31.03.2022
I	REVENUE FROM OPERATIONS			
	REVENUE FROM OPERATIONS	21	25,14,308	20,24,173
	OTHER INCOME	22	1,33,547	1,39,889
	TOTAL INCOME		26,47,855	21,64,062
II	EXPENSES:			
	COST OF CONSUMABLES	23	1,75,872	1,10,710
	PURCHASES OF STOCK IN TRADE	24	72,514	1,15,905
	CHANGES IN INVENTORIES	25	(754)	(4,468)
	EMPLOYEE BENEFITS EXPENSES	26	5,20,542	4,62,909
	FINANCE COSTS	27	10,645	7,285
	DEPRECIATION AND AMORTIZATION EXPENSE	28	42,364	30,090
	OTHER EXPENSES	29	11,35,799	9,05,631
	TOTAL EXPENSES		19,56,982	16,28,062
III	PROFIT BEFORE PRIOR PERIOD ITEMS (I-II)		6,90,873	5,36,000
IV	PRIOR PERIOD ITEMS	30	-	-
V	PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (III-IV)		6,90,873	5,36,000
VI	EXCEPTIONAL ITEMS	31	-	-
VII	PROFIT BEFORE TAX (V-VI)		6,90,873	5,36,000
VIII	TAX EXPENSE			
	CURRENT TAX		1,75,000	1,31,000
	LESS: MAT CREDIT ENTITLEMENT		-	-
	EARLIAR YEARS TAX		0	-1,006
	DEFERRED TAX (ASSETS) /LIABILITY		19	-2,816
			1,75,019	1,27,178
IX	PROFIT(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (VII-VIII)		5,15,854	4,08,822
X	EARNING PER EQUITY SHARE			
	BASIC		21	17
	DILUTED		21	17
	WEIGHTED AVERAGE NUMBER OF SHARES USED FOR:in '00s			
	BASIC		24,000	24,000
	DILUTED		24,000	24,000
	NOTES FORMING PART OF THE FINANCIAL STATEMENTS	1 TO 31		

IN TERMS OF OUR REPORT ATTACHED

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

FRN: 003072N
New Delhi

2/09/2023
PRAVEEN KUMAR RAMPAL
PARTNER

M.NO. 082226
UDIN-

PLACE: NEW DELHI
DATE : 02/09/2023

SEI
SANDEEP GOEL
DIRECTOR
DIN-00050926

DEEPTI GOEL
DIRECTOR
DIN-00050944



HAHTA RAAJ
v.l. finance
M.No. 50601

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.

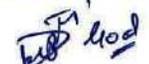
G PROVISION FOR CURRENT & DEFERRED TAX

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.

For Datasoft Computer Services Pvt. Ltd.

For Datasoft Computer Services Pvt. Ltd.


Director


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.

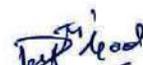
CASH AND CASH EQUIVALENTS

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.

For Datasoft Computer Services Pvt. Ltd.


Director

For Datasoft Computer Services Pvt. Ltd.


Director



DATASOFT COMPUTER SERVICES PVT.LTD.

CIN NO. U72300DL1997PTC088908

CASH FLOW STATEMENT FOR THE YEAR ENDED ON MARCH 31, 2023

(Rupees in '00s)

Particulars	AMOUNT		AMOUNT	
	31.03.2023		31.03.2022	
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		6,90,873		5,36,000
<u>Adjustments for:</u>				
Depreciation and amortization	42,364		30,090	
(Profit) / loss on sale / write off of assets	-		0	
Finance costs	10,645		7,285	
Interest income	(46,970)		(64,879)	
Interest on Gratuity Fund	(1,979)		(2,025)	
Net (gain) / loss on sale of investments		4,060		(29,529)
Operating profit/(loss) before working capital changes		6,94,933		5,06,471
<u>Changes in working capital:</u>				
<u>Adjustments for (increase) / decrease in operating assets:</u>				
Inventories	(754)		(4,468)	
Trade receivables	(1,82,608)		(1,65,305)	
Short-term loans and advances	(84,081)		14,789	
Long-term loans and advances	(24,403)		(4,642)	
Other current assets	1,432		(8,239)	
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Trade payables	(24,755)		(1,26,164)	
Other current liabilities	15,519		(1,163)	
Short-term provisions	15,319		49,493	
Long-term provisions	(1,854)	(2,86,186)	8,659	(2,37,041)
Cash flow from extraordinary items				
Cash generated from operations		4,08,747		2,69,430
Net income tax (paid) / refunds		1,33,472		1,34,626
Net cash flow from/(used in) operating activities(A)		2,75,275		1,34,805
B. Cash flow from investing activities				
Capital expenditure on fixed assets, including capital advances	(78,183)		(24,480)	
Proceeds from sale of fixed assets	553			
Bank balances not considered as Cash and cash equivalents:				
- Placed				
- Matured	(29,305)		(26,168)	
Current investments not considered as Cash and cash				
- Purchased				
- Proceeds from sale				
Interest received				
- Others	48,949		66,904	
Sale/(Purchase) of investments	17,107		(2,976)	
		(40,878)		13,280
Net cash flow from / (used in) investing activities (B)		(40,878)		13,280
C. Cash flow from financing activities				
Proceeds from issue of equity shares				
Share application money received				
Proceeds from long-term borrowings			(3,908)	
Net increase/(decrease) in working capital borrowings	(1,72,298)		5,680	
Net proceed from long-term borrowing				
Finance cost	(10,645)		(7,285)	
Provision for Dividend	(48,000)		(48,000)	



For Datasoft Computer Services Pvt. Ltd.

Sd/-

Sd/-

Director

Director

Provision for CSR	-	(2,30,943)	(8,500)	(62,013)
Net cash flow from / (used in) financing activities (C)		(2,30,943)		(62,013)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		3,453		86,072
Cash and cash equivalents at the beginning of the year		2,03,357		1,17,285
Cash and cash equivalents at the end of the year		2,06,811		2,03,357
* Comprises:				
(a) Cash on hand		1,740		1,051
(b) Cheques, drafts on hand				
(c) Balances with banks:				
(i) In current accounts		2,05,071		2,02,307
(d) Current investments considered as part of Cash and cash equivalents				
Total		2,06,811		2,03,357

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-

FOR AND ON BEHALF OF BOARD OF DIRECTORS

Sr
SANDEEP GOEL
DIRECTOR
DIN-00050926

Deepti
DEEPTI GOEL
DIRECTOR
DIN-00050944

PLACE: NEW DELHI
DATE : 02/09/2023



DATASOFT COMPUTER SERVICES PVT.LTD.

CIN NO. U72300DL1997PTC088908

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

(Rupees in '00s)

NOTE NO.	PARTICULARS	AMOUNT (Rs.) 31.03.2023	AMOUNT (Rs.) 31.03.2022
3	SHARE CAPITAL:		
3.1	(1)AUTHORISED:		
	24,00,000 EQUITY SHARES OF Rs. 10/- EACH	2,40,000	2,40,000
	(2)ISSUED, SUBSCRIBED & FULLY PAID UP:		
	24,00,000 EQUITY SHARES OF Rs. 10/- EACH	2,40,000	2,40,000
	TOTAL	2,40,000	2,40,000

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

Particulars	As at 31 March 2023		As at 31 March 2022	
	No of Shares	Amount	No of Shares	No of Shares
At the beginning of the year	24,00,000	2,40,00,000	3,00,000	30,00,000
Add: Bonus Shares issued	-	-	21,00,000	2,10,00,000
Less: Shares bought back during the year	-	-	-	0
At the closing of the year	24,00,000	2,40,00,000	24,00,000	2,40,00,000

(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.

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

S.No.	Particulars	As at 31 March 2023		As at 31 March 2022	
		No of Shares	Percentage	No of Shares	No of Shares
1	Mr. Sandeep Goel	15,00,000	62.50%	15,00,000	62.50%
2	Mrs. Deepti Goel	4,43,920	18.50%	4,43,920	18.50%
3	Mr. Kunal Goel	4,32,000	18.00%	4,32,000	18.00%

3.4 Shares held by Promoter

S.No.	Particulars	As at 31 March 2023		As at 31 March 2022	
		No of Shares	Percentage	No of Shares	No of Shares
1	Mr. Sandeep Goel	15,00,000	62.50%	15,00,000	62.50%
2	Mrs. Deepti Goel	4,43,920	18.50%	4,43,920	18.50%
3	Mr. Kunal Goel	4,32,000	18.00%	4,32,000	18.00%
4	Ms.Arushi Goel	24,080	1.00%	24,080	1.00%

4 **RESERVE & SURPLUS:**

(1)SURPLUS

AT THE BEGINNING OF THE ACCOUNTING PERIOD	25,15,301	23,73,611
ADDITIONS DURING THE YEAR	5,15,854	4,08,822
(BALANCE IN STATEMENT OF PROFIT & LOSS A/C)		
ALLOCATIONS AND APPROPRIATIONS		
LESS: PROVISION FOR DIVIDEND	48,000	48,000
LESS: Fixed asset w/off	0	-
LESS: BONUS SHARES ISSUED	-	2,10,000
LESS: PROVISION FOR CSR FOR EARLIER YEAR	-	8,500
EARLIER YEAR TAX	2,472	631
AT THE END OF THE ACCOUNTING PERIOD	29,80,683	25,15,301
TOTAL	29,80,683	25,15,301

For Datasoft Computer Services Pvt. Ltd.

For Datasoft Computer Services Pvt. Ltd.



SBI
Director

Deepi 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.) 31.03.2023	AMOUNT (Rs.) 31.03.2022
5	LONG TERM BORROWINGS		
	TERM LOAN FROM BANK (SECURED)		
	TOTAL	-	-
6	DEFERRED TAX LIABILITIES (NET)		
	DEFERRED TAX LIABILITIES		
Note:			
Item wise detail of the Deferred Tax Liability			
	Related to Fixed Assets	DTL	-
	Provision for Gratuity	DTA	-
	NET DEFERRED TAX LIABILITY		-
7	LONG-TERM PROVISIONS:		
	PROVISION FOR GRATUITY	68,544	70,849
	PROVISION FOR LEAVE ENCASHMENT	1,515	1,064
	TOTAL	70,059	71,913
8	SHORT-TERM BORROWINGS:		
	FROM BANKS(SECURED):		
	UNION BANK OF INDIA	(1,78,900)	(6,672)
	AXIS BANK	(208)	(137)
	TOTAL	(1,79,107)	(6,809)

(A) Nature of Security and terms of Borrowings

From Union Bank of India Preet Vihar, Delhi 110092		
Facility - CC Limit		Purpose- Working Capital Requirement
Rs.150.00 Lakhs as CC limit and Rs.320.00 Lakhs as BG Limit		Margin - Book Debts 40%
Security : Current Assets of the Company		
Interest & Repayment -(EBLR+3.750% p.a).i.e.10.3% for CC Limits subject 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.		
Security Template-1.Primary Security are Book Debts of the Company.		
From AXIS Bank Hargovind Enclave Delhi 110092		
Facility - OD Limit		Purpose- Working Capital Requirement
Rs.130 Lakhs (with interchangeable sub limit of Rs.130.00 as BG Limit)		Cash Margin on BG -15%
Interest & Repayment -Repo Rate+4.70% p.a. i.e.8.7% p.a. The Bank reserves the right to revise the rate of interest		
Repayment : CC - running account repayable on demand subject to Annual renewal.		
Security Template- 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 & 105,1st Floor, DDA Market, Hargovind Enclave, Karkardooma Delhi 92 in the name of Company. Hypothecation of P & M and other movable assets.		

For Datasoft Computer Services Pvt. Ltd.

For Datasoft Computer Services Pvt. Ltd.

SRJ

Director

W. J. Hood

Director



DATASOFT COMPUTER SERVICES PVT.LTD.
 CIN NO. U72300DL1997PTC088908
 NOTES FORMING PART OF THE FINANCIAL STATEMENTS

(Rupees in '00s)

Note No : 9 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
	CURRENT YEAR					
	MSME	95,938	826	826	3,322.55	1,00,912
	Disputed - MSME	-	-	-	-	-
	MSME Total	95,938	826	826	3,323	1,00,912
	Others	1,19,823	16,200	15,345	47,263	1,98,631
	Disputed - Others	-	-	-	-	-
	Others Total	1,19,823	16,200	15,345	47,263	1,98,631
	Total in Rupees	2,15,761	17,026	16,171	50,586	2,99,544
	PREVIOUS YEAR					
	MSME	58,537	-	1,005	48,208	1,07,749
	Disputed - MSME	-	-	-	-	-
	MSME Total	58,537	-	1,005	48,208	1,07,749
	Others	90,088	35,801	5,752	84,908	2,16,549
	Disputed - Others	-	-	-	-	-
	Others Total	90,088	35,801	5,752	84,908	2,16,549
	Total in Rupees	1,48,625	35,801	6,757	1,33,116	3,24,298

For Datasoft Computer Services Pvt. Ltd.

For Datasoft Computer Services Pvt. Ltd.



SEJ
Director

Filed
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. 12 : 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
			01.04.2022	DURING THE	ADJUSTMENT	31.03.2023	01.04.2022	YEAR	ADJUSTMENT	31.03.2023	31.03.2023	31.03.2022
	YEAR	DURING THE										
			YEAR	YEAR								
	Tangible Assets											
1	COMPUTER	3	97,327	18,376	580	1,15,123	87,550	6,872.27	27	94,396	20,727.81	9,777
2	COMPUTER SOFTWARE	3	39,155			39,155	37,143			37,143	2,012.04	2,012
3	SCANNER	5	2,38,646	54,717		2,93,363	2,09,265	24,606.40		2,33,871	59,491.16	29,381
4	BUILDING	30	54,817			54,817	38,915	1,980.78		40,896	13,921.19	15,902
5	GENERATOR	15	17,711			17,711	16,397	274.36		16,672	1,038.86	1,313
6	AIR CONDITIONER	10	14,730	289		15,019	13,260	253.66		13,514	1,504.74	1,470
7	HEATER		14			14	14			14	-	-
8	FAX MACHINES		181			181	181			181	-	-
9	CAR	8	38,623			38,623	31,047	2,406.03		33,453	5,169.67	7,576
10	ELECTRIC INSTALLATION	10	28,867	138		29,005	27,383	29.68		27,413	1,592.50	1,484
10	TV	5	4,919			4,919	2,375	1,118.44		3,494	1,425.13	2,544
11	FURNITURE & FIXTURE	10	15,573			15,573	13,268	449.55		13,717	1,855.50	2,305
12	OFFICE EQUIPMENT	5	17,559	526	0	18,085	15,245	871.97		16,117	1,987.14	2,313
13	CYCLE		14			14	14			14	-	-
14	PRINTER	5	44,484	3,110		47,594	40,610	2,188.40		42,799	4,795.48	3,874
15	MOBILE PHONE	5	8,292	1,026		9,319	6,243	1,273.44		7,516	1,802.61	2,050
16	REFRIGRATOR	10	895			895	786	27.31		814	81.37	109
17	UID KIT	5	2,66,424			2,66,424	2,53,092	10.89		2,53,103	13,321.26	13,332
18	METAL BOX	5	3,296			3,296	3,131			3,131	164.81	165
19	WATER COOLER	10	994			994	951	0.71		952	41.87	43
	TOTAL		8,92,520	78,183	580	9,70,123	7,96,872	42,364.09	27	8,39,209	1,30,913.14	95,648
	PREVIOUS YEAR		8,68,040	24,480	-	8,92,520	7,66,783	30,089.90	-	7,96,872	95,647.54	1,01,257



For Datasoft Computer Services Pvt. Ltd.

SOJ
Director

For Datasoft Computer Services Pvt. Ltd.

[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.)	
		31.03.2023	31.03.2022
10	OTHER CURRENT LIABILITIES		
	(A) OTHER PAYABLES		
	SALARY PAYABLE	31,195	27,375
	CREDIT CARD	1,268	3,226
	SECURITY DEPOSIT RECEIVED	9,000	-
	STATUTORY REMITTANCES:		
	GST PAYABLE	-	344
	TDS PAYABLE	19,427	16,410
	ESI PAYABLE	581	479
	PROVIDENT FUND PAYABLE	5,071	3,190
	TOTAL	66,543	51,024
11	SHORT-TERM PROVISIONS:		
	PROVISION FOR INCOME TAX (NET OF ADVANCE TAX)	80,000	31,000
	PROVISION FOR DIVIDEND	48,000	48,000
	PROVISION FOR GRATUITY	14,816	8,176
	PROVISION FOR BONUS	15,506	14,331
	PROVISION FOR CSR	12,000	9,960
	PROVISION FOR LEAVE ENCASHMENT	220	109
	PROVISION FOR EXPENSES PAYABLE	860	508
	TOTAL	1,71,403	1,12,084
13	DEFERRED TAX ASSETS (NET)		
	DEFERRED TAX ASSETS	20,625	20,644
	TOTAL	20,625	20,644
	Note:		
	Item wise detail of the Deferred Tax Assets		
	Related to Fixed Assets	DTL	(792)
	Provision for Gratuity	DTA	20,980
	Provision for Leave Encashment	DTA	437
	NET DEFERRED TAX LIABILITY		20,625
14	NON-CURRENT INVESTMENTS		
	INVESTMENT IN MUTUAL FUNDS		
	AXIS BANK MUTUAL FUND	1,44,263	1,50,428
	IIFL SPECIAL OPPORTUNITIES FUND	48,870	57,097
	WHITE OK MUTUAL FUND	46,754	49,470
	TOTAL	2,39,888	2,56,995
15	LONG TERM LOANS AND ADVANCES:		
	(A) UNSECURED, CONSIDERED GOOD		
	SECURITY DEPOSITS	70,142	46,229
	(B) GRATUITY FUND	28,984	28,494
	TOTAL	99,126	74,723
16	INVENTORIES:		
	TRADED GOODS	7,634	6,880
	TOTAL	7,634	1,10,097

For Datasoft Computer Services Pvt. Ltd.

For Datasoft Computer Services Pvt. Ltd.



S. S. S.
Director

Deep Hood
Director



DATASOFT COMPUTER SERVICES PVT.LTD.
CIN NO. U72300DL1997PTC088908
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

(Rupees in '00s)

Note No : 17 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
CURRENT YEAR							
1	Undisputed Trade Receivables - Considered Good						
	Secured - Considered Good	-	-	-	-	-	-
	Unsecured - Considered Good	5,26,433	1,87,627	2,55,288	1,75,989	1,35,051	12,80,388
	Total	5,26,433	1,87,627	2,55,288	1,75,989	1,35,051	12,80,388
2	Undisputed Trade Receivables - Considered Doubtful						
	Secured - Considered Doubtful	-	-	-	-	-	-
	Unsecured - Considered Doubtful	-	-	-	-	-	-
	Total	-	-	-	-	-	-
3	Disputed Trade Receivables - Considered Good						
	Secured - Considered Good	-	-	-	-	4,23,677	4,23,677
	Unsecured - Considered Good	-	-	-	-	-	-
	Total	-	-	-	-	4,23,677	4,23,677
4	Disputed Trade Receivables - Considered Doubtful						
	Secured - Considered Doubtful	-	-	-	-	-	-
	Unsecured - Considered Doubtful	-	-	-	-	-	-
	Total	-	-	-	-	-	-
	Total in Rupees	5,26,433	1,87,627	2,55,288	1,75,989	5,58,728	17,04,065
PREVIOUS YEAR							
1	Undisputed Trade Receivables - Considered Good						
	Secured - Considered Good	-	-	-	-	-	-
	Unsecured - Considered Good	5,21,447	2,24,822	1,98,358	29,217	1,09,550	10,83,394
	Total	5,21,447	2,24,822	1,98,358	29,217	1,09,550	10,83,394
2	Undisputed Trade Receivables - Considered Doubtful						
	Unsecured - Considered Doubtful	-	-	-	-	-	-
	Secured - Considered Doubtful	-	-	-	-	-	-
	Total	-	-	-	-	-	-
3	Disputed Trade Receivables - Considered Good						
	Secured - Considered Doubtful	-	-	-	-	-	-
	Unsecured - Considered Doubtful	-	-	1,391	5,072	4,31,600	4,38,062
	Total	-	-	1,391	5,072	4,31,600	4,38,062
4	Disputed Trade Receivables - Considered Doubtful						
	Secured - Considered Doubtful	-	-	-	-	-	-
	Unsecured - Considered Doubtful	-	-	-	-	-	-
	Total	-	-	-	-	-	-
	Total in Rupees	5,21,447	2,24,822	1,99,749	34,288	5,41,150	15,21,456



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

SRJ

Director

Deep K. Mehta

Director



DATASOFT COMPUTER SERVICES PVT.LTD.

CIN NO. U72300DL1997PTC088908

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

(Rupees in '00s)

NOTE NO.	PARTICULARS	AMOUNT (Rs.)	
		31.03.2023	31.03.2022
18	CASH & BANK BALANCES :		
	CASH & CASH EQUIVALENTS (AS PER AS-3)		
	CASH ON HAND	1,740	1,051
	CURRENT ACCOUNTS WITH BANKS	2,05,071	2,02,307
	OTHER BANK BALANCES		
	FIXED DEPOSITS WITH BANKS	9,07,945	8,78,640
	TOTAL	11,14,755	10,81,997
19	SHORT TERM LOANS & ADVANCES		
	(A) UNSECURED, CONSIDERED GOOD		
	EARNEST MONEY DEPOSIT	94,235	57,335
	PREPAID EXPENSES	3,074	2,603
	(B) BALANCES WITH GOVT AUTHORITIES		
	GST INPUT AVAILABLE	11,456	10,680
	GEM CAUTION MONEY	250	250
	TDS RECEIVABLE	81,173	55,851
	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 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
	INCOME TAX REFUND A/Y 2022-23	19,766	-
	BANK GUARANTEE IN DD FORMS	798	-
	EXCESS TDS PAID	121	73
		TOTAL	2,84,673
20	OTHER CURRENT ASSETS:		
	INTEREST ACCRUED ON FIXED DEPOSITS		
	INSURANCE CLAIM RECEIVABLE		
	ADVANCE FOR PROPERTY	46,880	46,880
	ADVANCE TO STAFF	201	1,996
	ADVANCE SALARY	363	-
	TOTAL	47,444	48,876

For Datasoft Computer Services Pvt. Ltd.

For Datasoft Computer Services Pvt. Ltd.



S.R.
Director

Neel
Director



DATASOFT COMPUTER SERVICES PVT.LTD.

CIN NO. U72300DL1997PTC088908

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

(Rupees in '00s)

NOTE NO.	PARTICULARS	AMOUNT (Rs.) 31.03.2023	AMOUNT (Rs.) 31.03.2022
21	REVENUE FROM OPERATIONS		
	REVENUE FROM OPERATIONS	25,14,308	20,24,173
	TOTAL	25,14,308	20,24,173
22	OTHER INCOME:		
	INTEREST ON GRATUITY FUND	1,979	2,025
	INTEREST ON INCOME TAX REFUND	0	22,644
	INCOME FROM MUTUAL FUND	53,962	67,479
	MISCELLANEOUS INCOME	631	1,111
	INTEREST INCOME-BANK DEPOSIT	46,970	42,235
	LIABILITIES NO LONGER PAYABLE	30,004	4,340
	NOTICE PERIOD SALARY	0	56
	TOTAL	1,33,547	1,39,889
23	COST OF CONSUMABLES		
	COMPUTER STATIONARY	1,08,682.20	62,218
	PRINTING & STATIONARY	14,633.78	6,123
	OTHER CONSUMABLES	52,555.62	42,369
	TOTAL	1,75,872	1,10,710
24	PURCHASE OF TRADED GOODS		
	PAPER & MISCELLANEOUS	72,514	1,15,905
	TOTAL	72,514	1,15,905
25	CHANGES IN INVENTORIES		
	STOCK-IN-TRADE		
	AT THE BEGINNING OF THE ACCOUNTING PERIOD	6,880	2,412
	AT THE END OF THE ACCOUNTING PERIOD	7,634	6,880
	TOTAL	(754)	(4,468)
26	EMPLOYEE BENEFITS EXPENSE		
	SALARY	4,03,227	3,64,297
	BONUS	15,529	14,409
	STAFF WELFARE	10,526	5,741
	GRATUITY EXPENSES	6,760	9,944
	LEAVE ENCASHMENT EXPENSES	562	1,020
	EMPLOYEE INCENTIVE	52,658	42,104
	REIMBURSEMENT EXPENSES	1,228	1,585
	MEDICAL EXPENSES	326	57
	CONTRIBUTION TO PROVIDENT FUND	24,482	18,862
	CONTRIBUTION TO EMPLOYEES STATE INSURANCE FUND	5,243	4,890
	TOTAL	5,20,542	4,62,909
27	FINANCE COSTS:		
	INTEREST ON WORKING CAPITAL LIMITS	69	199
	INTEREST ON CAR LOAN	-	133
	BANK CHARGES-BANK GUARANTEE	4,012	3,111
	BANK CHARGES-PROCESSING FEE	4,787	2,869
	BANK CHARGES	1,776	959
	INTEREST ON LATE PAYMENT OF GOVT.DUES	1	13
	TOTAL	10,645	7,285

For Datasoft Computer Services Pvt. Ltd.

For Datasoft Computer Services Pvt. Ltd.



Director

Director



DATASOFT COMPUTER SERVICES PVT.LTD.

CIN NO. U72300DL1997PTC088908

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

(Rupees in '00s)

NOTE NO.	PARTICULARS	AMOUNT (Rs.) 31.03.2023	AMOUNT (Rs.) 31.03.2022
28	DEPRECIATION AND AMORTZATION EXPENSE:		
	DEPRECIATION ON TANGIBLE ASSETS	42,364	30,090
	TOTAL	42,364	30,090
29	OTHER EXPENSES:		
	ADVERTISEMENT	189	501
	ANNUAL MAINTENANCE CHARGES	8,351	9,035
	PAYMENT TO AUDITOR (REFER NOTE (i) BELOW)	2,064	1,761
	BUSINESS PROMOTION	4,217	1,636
	CAR RUNNING & MAINTENANCE EXPENSES	6,033	4,503
	COMPUTER REPAIR & MAINTENANCE	43,659	15,159
	CONSULTANCY FEE & PROFESSIONAL EXPENSES	20,712	10,495
	CONVEYANCE CHARGES	5,897	2,164
	FESTIVAL EXPENSES	4,810	2,775
	GENERATOR EXPENSES	45	64
	INSURANCE EXPENSES	97,797	48,705
	MISCELLANEOUS EXPENSES	1,464	1,294
	RENT RATE & TAX	2,507	5,565
	NEWSPAPER, BOOKS AND PERIODICALS	29	81
	OFFICE RENT	30,766	29,722
	POSTAGE CHARGES	11,262	29,001
	REPAIR AND MAINTENANCE	8,678	7,519
	SECURITY CHARGES	8,292	8,997
	SWEEPING EXPENSES	1,799	1,681
	TELEPHONE/INTERNET CHARGES	15,095	8,076
	TRAVELING EXPENSES	30,114	24,081
	WATER/ELECTRICITY CHARGES	11,376	13,469
	TENDER EXPENSES	2,058	396
	AMOUNT W/OFF	205	250
	SHORT & EXCESS	708	51
	JOB WORK EXPENSES (REFER NOTE (ii) BELOW)	7,56,873	6,28,493
	ITC NOT PERMISSIBLE	48,762	37,662
	FILLING FEE	36	2,536
	CSR	12,000	9,960
	TOTAL	11,35,799	9,05,631
	NOTES:		
	(i) PAYMENTS TO THE AUDITORS COMPRISES:		
	AS AUDITORS-STATUTORY AUDIT	2,000	1,750
	REIMBURSEMENT OF EXPENSES	64	11
	TOTAL	2,064	1,761
	(ii) JOB WORK EXPENSES		
	JOB WORK CHARGES	5,95,249	4,78,147
	MANPOWER	1,38,265	1,24,460
	FRIEGHT & CARTAGE	11,945	9,272
	PACKING EXPENSES	4,739	3,542
	SOFTWARE CHARGES	172	609
	CLOUD SERVER EXPENSES	6,502	12,464
	TOTAL	7,56,873	6,28,493
30	PRIOR PERIOD ITEMS		
	TOTAL	-	-
31	EXCEPTIONAL ITEM		
	TOTAL	-	-

For Datasoft Computer Services Pvt. Ltd.

For Datasoft Computer Services Pvt. Ltd.



[Signature]
Director

[Signature]
Director



Notes forming part of the Financial Statements

32 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 2023 amounting to Rs.3,65,36,687.00 (Previous year Rs.3,34,86,047.00)

(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	2,29,476.17
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	643.56
M.P.Board	8,227.60
RRB Patna	4,041.59
MPSEDC PROJECT CORDINATOR	3,995.97
HARTRON	71,216.89

Further No Provision has been made for the debtors of Rs.1,35,05,110.60, 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)
ICR/OMR/FOIL SHEET				
Opening Stock	7,77,028	6,760	90,786	2,292
Purchases	3137957	72514.0015	9596195	115905.04
Sales	3123513	97801.31	8908455	159101.36
Waste	240	0	1498	
Closing Stock	7,91,232	7,514	7,77,028	6,760
HAND MADE PAPER				
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.20519 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 2023 is Rs.20,62,505.00(Previous year Rs.20,64,397.00).

F. As ascertained by the management of the Company, there is Rs.95,87,988.93 due to micro, small & medium enterprises as on 31 March 2023

For Datasoft Computer Services Pvt. Ltd.

For Datasoft Computer Services Pvt. Ltd.



[Signature]
Director

[Signature]
Director



G.Compensation of Key Management personnel

Remuneration paid to the Director

Particulars	Current Year	Previous Year
	(Rupees in'00s)	(Rupees in'00s)
Short Term Benefits	75128.95	60195
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. 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	2022-23	2021-22 (Rupees in'00s)
1	Sandeep Goel		
	Salary & Incentive	69613.22	60195.07
	Dividend	30000	7289.7
	Rent	25800	24672
2	Arushi Goel		
	Dividend	482	90
3	Kunal Goel		
	Salary & Incentive	5515.73	0
	Dividend	8,640	1,620
4	Gemini Consultancy Services	2,19,425	2,25,342
5	Deepti Goel		
	Dividend	8,878	-
	Rent	2,400	2,400
6	Sandeepi Scandata Solutions Pvt.Ltd.		
	Services taken	94,382	54,408
	Services rendered	-	21,312
9	Sandeep Goel HUF		
	Computer Rent	5280	5280

Per Datasoft Computer Services Pvt. Ltd.

For Datasoft Computer Services Pvt. Ltd.



S. Goel
Director

S. Goel
Director



I RETIREMENT BENEFITS(AS 15 REVISED)

The Principal assumptions used in actuarial are as below
For Gratuity

(Rupees in'00s)

Period	From: 1/4/2022 To: 31/3/2023	Period	From: 1/4/2021 To: 31/3/2022
Discount rate	7.25	Discount rate	7.25
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	7.25% p.a.
Withdrawal rate 18 to 60 Years	5.00% per annum	Withdrawal rate 18 to 60 Years	5.00% per annum

Period	From: 1/4/2022 To: 31/3/2023	Period	From: 1/4/2021 To: 31/3/2022
Present value of the obligation at the beginning of the period	79,025.14	Present value of the obligation at the beginning of the period	71,145.11
Interest Cost	5,729.32	Interest Cost	5,158.02
Current Service Cost	7,757.13	Current Service Cost	7,154.81
Benefits paid (if any)	(2,425.56)	Benefits paid (if any)	(2,064.29)
Actuarial (gain)\loss	(6,726.09)	Actuarial (gain)\loss	(2,368.51)
Present value of the obligation at the end of the period	83,359.94	Present value of the obligation at the end of the period	79,025.14

Period	From: 1/4/2022 To: 31/3/2023	Period	From: 1/4/2021 To: 31/3/2022
Present value of the obligation at the end of the period	83359.94	Present value of the obligation at the end of the period	79025.14
Fair Value of Plan assets at end of period	28983.99	Fair Value of Plan assets at end of period	28494.11
Net Liability assets recognized in Balance sheet and related analysis	54375.95	Net Liability assets recognized in Balance sheet and related analysis	50531.03
Funded status	(54,375.95)	Funded status	(50,531.03)

For Leave Encashment

Period	From: 1/4/2022 To: 31/3/2023	Period	From: 1/4/2021 To: 31/3/2022
Interest Cost	5729.32	Interest Cost	5158.02
Current Service Cost	7757.13	Current Service Cost	7154.81
Expected Return on plan assets	(2,137.06)	Expected Return on plan assets	(2,061.77)
Net Actuarial (gain)\loss recognized in the period	(6,504.47)	Net Actuarial (gain)\loss recognized in the period	(2,056.98)
Expenses recognized in the statement of Profit and loss accounts	8194.08	Expenses recognized in the statement of Profit and loss accounts	8194.08
Obligation	(6,726.09)	Obligation	(2,368.51)



For Datasoft Computer Services Pvt. Ltd.

SRI
Director

For Datasoft Computer Services Pvt. Ltd.

Deep Singh
Director



Actuarial (gain)\loss-plan assets	2216.2	Actuarial (gain)\loss-plan assets	311.53
Total Actuarial (gain)\loss	(6,504.47)	Total Actuarial (gain)\loss	(2,056.98)
Actuarial (gain)\loss-recognized	(6,504.47)	Actuarial (gain)\loss-recognized	(2,056.98)
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: 1/4/2022 To: 31/3/2023	Period	From: 1/4/2021 To: 31/3/2022
Discount rate	7.25	Discount rate	7.25
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

Period	From: 1/4/2022 To: 31/3/2023	Period	From: 1/4/2021 To: 31/3/2022
Present value of the obligation at the end of the period	173460	Present value of the obligation at the end of the period	1172.57
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	1734.6	Net Liability assets recognized in Balance sheet and related analysis	1172.57
Funded status	(1,734.60)	Funded status	(1,172.57)

J CSR

During the year, the amount required to be spent on corporate social responsibility activities amounted to Rs. 12,00,000 (31 March 2022: 9,96,000/-) in accordance with Section 135 of the Act.

(Rupees in'00s)

Amount spent during the year ended 31st March 2023	In Cash	Yet to be paid in Cash	Total
Particular			
a) Construction/Acquisition of any assets	Nil	Nil	Nil
b) On purpose other than (a) above	Nil	12,000	12,000

K EARNING PER SHARE

(Rupees in'00s)

PARTICULARS	2022-23	2021-22
NET PROFIT AFTER TAXATION	515854	408822
NO. OF EQUITY SHARES in '00s	24000	24000
EARNING PER SHARE(IN RS.)		
BASIC	21	17
DILUTED	21	17

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

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

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



Soni
Director

Tejpal
Director



N. Notes 1 to 31 form an integral part of the Financial Statements for the year ended 31st March, 2023.

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

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 Year	Previous Year	changes in %	Reason for Changes
1	Current Ratio	Current Assets : Current Liabilities	8.81	5.95	0.48	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	0.21	0.19	0.10	
5	Inventory turnover ratio,		NA	NA	NA	NA
6	Trade Receivables turnover ratio,	Net Credit Sales / Average Accounts Receivable	0.39	0.35	0.11	
7	Trade payables turnover ratio,	Net Credit Purchases / Average Accounts Payable	0.81	0.55	0.46	Due to increases in the Purchase Stock in Trade
8	Net capital turnover ratio,	Net annual sales / Working capital	0.90	0.85	0.06	
9	Net profit ratio,	Net Profit : Turnover	0.28	0.26	0.04	
10	Return on Capital employed,	EBIT/Capital employed	0.21	0.19	0.11	due to increase in NP
11	Return on investment.	Net Income / Cost of Investment	0.06	0.07	-	0.15

(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;

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



S.R.
Director

Deep Hood
Director



- (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.

FOR AGGARWAL & RAMPAL
CHARTERED ACCOUNTANTS

FR NO. 003072M
FRN : 003072N1X
New Delhi

RAVEEN KUMAR RAMPAL

PARTNER

M.NO. 082226

UDIN-

2/09/2023

FOR AND ON BEHALF OF BOARD OF DIRECTORS

SAG

SANDEEP GOEL
DIRECTOR
DIN-00050926

DEEPTI GOEL

DEEPTI GOEL
DIRECTOR
DIN-00050944



PLACE: NEW DELHI

DATE : 02/09/2023