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Financial Figures/Particulars:	
Financial Year:	01-04-2023-31-03-2024
Gross Turnover/Gross Receipt:	3287.08 lakhs
Shareholder Fund/Owners Fund:	3863.61 lakhs
Net Block of Property, Plant & Equipment:	264.42 lakhs
Document description:	Financial Statement for the F.Y 2023-24



AGGARWAL & RAMPAL

CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the Members of

M/S DATASOFT COMPUTER SERVICES LIMITED

(Formerly Known as Datasoft Computer Services Pvt Ltd)

Report on the Audit of the Financial Statements

Opinion

We have audited the standalone financial statements of **M/S DATASOFT COMPUTER SERVICES LIMITED** (Formerly Known as Datasoft Computer Services Pvt Ltd) ("the Company"), which comprises of the Balance Sheet as at 31st March 2024, 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, 2024, and profit and its cash flows for the year ended on that date.

Basis for Opinion

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



KEY AUDIT MATTERS

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

- 1) *The name of the Company was changed to "Datasoft Computer Services Ltd" vide Special Resolution passed by the shareholders as on March 11, 2024 with certificate of Incorporation pursuant to change of status of company form private limited to public limited by Registrar of Companies, Delhi dated June 27, 2024.*

Emphasis of Matter

- 1) *Balance of Debtors & Creditors as on March 31, 2024 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, 2024 amounting to Rs.19,87,43,167 which include Rs.10,89,60,380 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, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 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 pending litigations on its financial position in its financial statements- Refer Note 32 (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.



AGGARWAL & RAMPAL

Continuation Sheet

- v. The accompanying standalone financial statement and based on our explanation which include test check, the company in respect of financial year commencing on April 01, 2023 has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all relevant transactions recorded in software

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



Vinay Aggarwal
(Partner)

Membership No: 082045
UDIN.

Place: New Delhi
Date: July 24, 2024

Vinay Aggarwal
24/7/24

"ANNEXURE A" TO THE INDEPENDENT AUDITORS' REPORT

With reference to the Annexure A referred to in the Independent Auditor's Report to the members of the **M/S DATASOFT COMPUTER SERVICES LIMITED** (Formerly Known as Datasoft Computer Services Pvt Ltd) on the financial statements for the year ended March 31, 2024, 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.



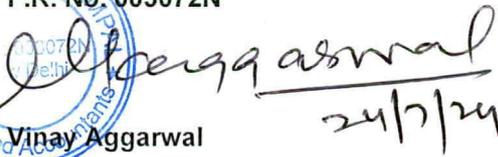
- x. a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) and term loans raised during the year were applied for the purpose for which those were raised.
- b) According to the information and explanation given to us and based on our 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


**Vinay Aggarwal
(Partner)**

Membership No: 082045

UDIN.

Place: New Delhi

Date: July 24, 2024

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

BALANCE SHEET AS AT MARCH 31, 2024

("Rupees in Lakh")

S. NO.	PARTICULARS	NOTE	As at 31.03.2024	As at 31.03.2023
I	<u>EQUITY AND LIABILITIES</u>			
1	<u>SHAREHOLDERS FUNDS</u>			
	(a) SHARE CAPITAL	3	720.00	240.00
	(b) RESERVES AND SURPLUS	4	3143.61	2980.68
			3863.61	3220.68
2	<u>NON-CURRENT LIABILITIES</u>			
	(a) LONG TERM BORROWINGS	5	13.30	0.00
	(b) DEFERRED TAX LIABILITIES (NET)		0.00	0.00
	(c) LONG-TERM PROVISIONS	6	70.82	70.06
			84.12	70.06
3	<u>CURRENT LIABILITIES</u>			
	(a) SHORT TERM BORROWINGS	7	8.99	-
	(b) TRADE PAYABLES	8	112.48	299.54
	(c) OTHER CURRENT LIABILITIES	9	81.82	66.54
	(d) SHORT TERM PROVISIONS	10	411.73	266.40
			615.02	632.49
	TOTAL		4562.75	3923.23
II	<u>ASSETS</u>			
1	<u>NON-CURRENT ASSETS</u>			
	(a) PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS			
	(i) TANGIBLE ASSTS	11	217.54	130.91
	(ii) INTANGIBLE ASSETS		0.00	0.00
	(iii) CAPITAL WORK-IN-PROGRESS		46.88	46.88
	(iv) INTANGIBLE ASSETS UNDER DEVELOPMENT		0.00	0.00
	(b) DEFERRED TAX ASSET (NET)	12	25.34	20.63
	(c) NON CURRENT INVESTMENTS	13	155.38	239.89
	(d) LONG-TERM LOANS AND ADVANCES	14	147.28	99.13
			592.42	537.43
2	<u>CURRENT ASSETS</u>			
	(a) INVENTORIES	15	0.26	7.63
	(b) TRADE RECEIVABLES	16	1987.43	1704.06
	(c) CASH AND BANK BALANCES	17	1547.05	1293.86
	(d) SHORT-TERM LOANS AND ADVANCES	18	429.63	379.67
	(e) OTHER CURRENT ASSETS	19	5.96	0.56
			3970.33	3385.80
	TOTAL(1+2)		4562.75	3923.23
	NOTES FROMING PART OF THE FINANCIAL STATEMENTS	1 TO 31		

IN TERMS OF OUR REPORT ATTACHED

FOR AGGARWAL & RAMPAL
CHARTERED ACCOUNTANTS

F. R NO. 003072N

VINAY AGGARWAL

PARTNER

M.NO. 082045

UDIN-

PLACE: NEW DELHI

DATE :24/07/2024

SG
SANDEEP GOEL
MANAGING DIRECTOR
DIN-00050926

Preeti Saxena
PREETI SAXENA
COMPANY SECRETARY
FCS NO.3615

Deepi Goel
DEEPTI GOEL
DIRECTOR
DIN-00050944

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



Aggarwal
24/7/24

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

PROFIT & LOSS FOR THE YEAR ENDED MARCH 31, 2024

("Rupees in Lakh")

S. NO.	PARTICULARS	NOTE NO.	For the Year ended 31.03.2024	For the Year ended 31.03.2023
I	REVENUE FROM OPERATIONS			
	REVENUE FROM OPERATIONS	20	3188.28	2514.31
	OTHER INCOME	21	98.81	133.55
	TOTAL INCOME		3287.08	2647.85
II	EXPENSES:			
	COST OF CONSUMABLES	22	160.22	175.87
	PURCHASES OF STOCK IN TRADE	23	167.87	72.51
	CHANGES IN INVENTORIES	24	7.38	(0.75)
	JOB WORK EXPENSES	25	908.35	756.87
	EMPLOYEE BENEFITS EXPENSES	26	627.39	520.54
	FINANCE COSTS	27	17.20	10.64
	DEPRECIATION AND AMORTIZATION EXPENSE	28	76.00	42.36
	OTHER EXPENSES	29	362.52	378.93
	TOTAL EXPENSES		2326.94	1956.98
III	PROFIT BEFORE PRIOR PERIOD ITEMS (I-II)		960.15	690.87
IV	PROFIT BEFORE PRIOR PERIOD ITEMS	30		
V	PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (III-IV)		960.15	690.87
VI	PROFIT BEFORE TAX (V-VI)	31		
VII	PROFIT BEFORE TAX (V-VI)		960.15	690.87
VIII	TAX EXPENSE			
	CURRENT TAX		249.00	175.00
	LESS: MAT CREDIT ENTITLEMENT		0.00	0.00
	EARLIAR YEARS TAX		(4.72)	0.02
	DEFERRED TAX (ASSETS) /LIABILITY			
			244.28	175.02
IX	PROFIT (LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (VII-VIII)		715.86	515.85
X	EARNING PER EQUITY SHARE			
	BASIC		9.94	21.49
	DILUTED		9.94	21.49
	WEIGHTED AVERAGE NUMBER OF SHARES USED FOR:in '00s			
	BASIC		72.00	24.00
	DILUTED		72.00	24.00
	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
VINAY AGGARWAL
PARTNER
M.NO. 082045
UDIN-

PLACE: NEW DELHI
DATE :24/07/2024

SA
SANDEEP GOEL
MANAGING DIRECTOR
DIN-00050926

Deepti Goel
DEEPTI GOEL
DIRECTOR
DIN-00050944

Preeti Saxena
PREETI SAXENA
COMPANY SECRETARY
FCS NO.3615

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

CASH FLOW STATEMENT FOR THE YEAR ENDED ON MARCH 31, 2024 ("Rupees in Lakh")

Particulars	For the Year ended 31.03.2024		For the Year ended 31.03.2023	
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		960.15		690.87
Adjustments for:				
Depreciation and amortization	76.00		42.36	
(Profit) / loss on sale / write off of assets	(0.30)		0.00	
Finance costs	17.20		10.64	
Interest income	(75.28)		(46.97)	
Interest on Gratuity Fund	(2.16)		(1.98)	
Net (gain) / loss on sale of investments		15.47		4.06
Operating profit/(loss) before working capital changes		975.61		694.93
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Inventories	7.38		(0.75)	
Trade receivables	(283.37)		(182.61)	
Short-term loans and advances	(49.96)		(79.08)	
Long-term loans and advances	(48.15)		(24.40)	
Other current assets	(5.40)		1.43	
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	(187.07)		(24.75)	
Other current liabilities	15.28		15.52	
Short-term provisions	71.33		10.32	
Long-term provisions	0.76	(479.19)	(1.85)	(286.19)
Cash flow from extraordinary items		0.00		0.00
Cash generated from operations		496.42		408.74
Net income tax (paid) / refunds		175.94		133.47
Net cash flow from/(used in) operating activities(A)		320.49		275.27
B. Cash flow from investing activities				
Capital expenditure on fixed assets, including capital advances	(163.27)		(78.18)	
Proceeds from sale of fixed assets	0.94		0.55	
Bank balances not considered as Cash and cash				
- Placed	(399.71)		(29.31)	
- Matured	0.00		0.00	
Current investments not considered as Cash and cash equivalents:				
- Purchased			0.00	
- Proceeds from sale	0.00		0.00	
Interest received				
- Others	77.44		48.95	
Sale/(Purchase) of investments	84.51		17.11	
		(400.09)		(40.88)
Net cash flow from / (used in) investing activities (B)		(400.09)		(40.88)
C. Cash flow from financing activities				
Proceeds from issue of equity shares				
Share application money received			0.00	
Proceeds from long-term borrowings	13.30		-	
Net increase/(decrease) in working capital borrowings	8.99		0.00	
Net proceed from long-term borrowing			0.00	
Finance cost	(17.20)		(10.64)	
Provision for Dividend	(72.00)		(48.00)	
Provision for CSR	-	(66.91)	0.00	(58.64)
Net cash flow from / (used in) financing activities (C)		(66.91)		(58.64)
Net increase / (decrease) in Cash and cash equivalents		(146.52)		175.75
Cash and cash equivalents at the beginning of the year		385.92		210.17
Cash and cash equivalents at the end of the year		239.40		385.92
* Comprises:				
(a) Cash on hand		4.92		1.74
(b) Cheques, drafts on hand				
(c) Balances with banks:				
(i) In current accounts		234.48		384.18
(d) Current investments considered as part of Cash and cash equivalents				
Total		239.40		385.92

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 N O. 003072N

VINAY AGGARWAL
PARTNER
M.NO. 082045
UDIN-

PLACE: NEW DELHI
DATE :24/07/2024

SANDEEP GOEL
MANAGING DIRECTOR
DIN-00050926

PREETI SAXENA
COMPANY SECRETARY
FCS NO.3615

DEEPTI GOEL
DIRECTOR
DIN-00050944

MAMTA GARG
CHIEF FINANCIAL OFFICER
M.No.501031

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

("Rupees in Lakh")

NOTE NO.	PARTICULARS	As at 31.03.2024	As at 31.03.2023
3	SHARE CAPITAL:		
3.1	(1)AUTHORISED:		
	1,20,00,000 EQUITY SHARES OF Rs. 10/- EACH	1200.00	240.00
	PREVIOUS YEAR 24,00,000 EQUITY SHARES OF Rs. 10/- EACH		
	(2)ISSUED, SUBSCRIBED & FULLY PAID UP:		
	72,00,000 EQUITY SHARES OF Rs. 10/- EACH	720.00	240.00
	PREVIOUS YEAR 24,00,000 EQUITY SHARES OF Rs. 10/- EACH		
	TOTAL	720.00	240.00

During the Financial Year 2023-24 Company Issued Bonus Shares in Ratio of 2:1 out of Reserves

3.2	(a) The reconciliation of number of shares outstanding is as follows:	("Rupees in Lakh")			
Particulars	As at 31 March 2024		As at 31 March 2023		
	No of Shares	Amount	No of Shares	Amount	
At the beginning of the year	24,00,000	240	2400000.00	240.00	
Add: Bonus Shares issued	48,00,000	480	0.00	0.00	
Less: Shares bought back during the year	-	-	0.00	0.00	
At the closing of the year	72,00,000	720	2400000.00	240.00	

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

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

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

S.No.	Particulars	As at 31 March 2024		As at 31 March 2023	
		No of Shares	Percentage	No of Shares	Percentage
1	Mr. Sandeep Goel	44,99,970	62.50	15,00,000	62.50
2	Mrs. Deepti Goel	13,31,730	18.50	4,43,920	18.50
3	Mr. Kunal Goel	12,95,970	18.00	4,32,000	18.00

3.4 Shares held by Promoters

S.No.	Particulars	As at 31 March 2024		As at 31 March 2023	
		No of Shares	Percentage	No of Shares	No of Shares
1	Mr. Sandeep Goel	44,99,970	62.50	15,00,000	62.50
2	Mrs. Deepti Goel	13,31,730	18.50	4,43,920	18.50
3	Mr. Kunal Goel	12,95,970	18.00	4,32,000	18.00
4	Ms.Arushi Goel	72,240	1.00	24,080	1.00
5	Mrs. Malka Goel	30	0.00	-	-
6	Sandeep Goel HUF	30	0.00	-	-
7	Mrs. Asha Gupta	30	0.00	-	-

4 **RESERVE & SURPLUS:**

(1)SURPLUS

AT THE BEGINNING OF THE ACCOUNTING PERIOD	2980.68	2515.30
ADDITIONS DURING THE YEAR	715.86	515.85
(BALANCE IN STATEMENT OF PROFIT & LOSS A/C)		
ALLOCATIONS AND APPROPRIATIONS		
LESS: PROVISION FOR DIVIDEND	72.00	48.00
LESS: BONUS SHARES ISSUED	480.00	-
LESS: EARLIER YEAR TAX	0.94	2.47
AT THE END OF THE ACCOUNTING PERIOD	3143.61	2980.68

TOTAL

3143.61 **2980.68**



NOTES FORMING PART OF THE FINANCIAL STATEMENTS

("Rupees in Lakh")

NOTE NO.	PARTICULARS	As at 31.03.2024	As at 31.03.2023
5	LONG TERM BORROWINGS		
	VEHICLE LOAN (SECURED)	22.29	0.00
	LESS :CURRENT MATURITY	8.99	-
	TOTAL	13.30	0.00
6	LONG-TERM PROVISIONS:		
	PROVISION FOR GRATUITY	65.41	68.54
	PROVISION FOR LEAVE ENCASHMENT	5.41	1.52
	TOTAL	70.82	70.06
7	SHORT-TERM BORROWINGS:		
	FROM BANKS(SECURED):		
	VEHICLE LOAN (SECURED)	8.99	-
	TOTAL	8.99	-

(A) Nature of Security and terms of Borrowings

From Union Bank of India Preet Vihar, Delhi 110092

Facility - CC AND BG Limit Purpose- Working Capital Requirement
Rs.150.00 Lakhs as CC limit and Rs.320.00 Lakhs as BG Limit Margin - Book Debts 40% for 90 days
Security : Hypothecation of Stocks and Book Debts, collateral security of immovable property and personal guarantee of Directors

Interest & Repayment -(EBLR+3.50% p.a) for CC Limit 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 prescribed rates.
Further the limit is closed and charge is satisfied as on 17/05/2024

From AXIS Bank Hargovind Enclave Delhi 110092

Facility - OD AND BG Limit Purpose- Working Capital Requirement
Rs.130.00 Lakhs as OD cum BG limit
Security : Hypothecation on current assets, collateral security of immovable property and personal guarantee of Sandeep Goel and Deepti Goel Directors of the company

Interest & Repayment -9.50% p.a for od Limit, Repayment running account repayable on demand subject to Annual Renewal.
And BG Margin is 10% Cash Margin and 25 % concession on BG commission as Bank prescribed rates.
Further the limit is closed and charge is satisfied as on 16/06/2024

From AXIS Bank Hargovind Enclave Delhi 110092

Facility - CC AND BG Limit Purpose- Working Capital Requirement
Cash Credit under CGTMSE Rs.400 Lakhs Margin :25% OF STOCK AND 40% ON Book Debts for 120 days
Performance Guarantee of Rs. 1300 lakhs Margin :10% cash margin
Security : Hypothecation on current assets ,collateral security of immovable property, guarantee as per CGTMSE SCHEME and personal guarantee of Directors.

Interest & Repayment -9.50% p.a (repo+3%)for CC Limit, Repayment running account repayable on demand subject to Annual Renewal.
And BG Margin is 10% Cash Margin and 50% concession on BG commission as Bank prescribed rates.
Guarantee fee as levied by CGTMSE shall be paid upfront and shall be applicable as annual interval.



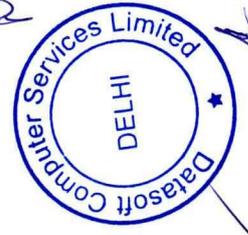
DATASOFT COMPUTER SERVICES LIMITED
(FORMERLY KNOWN AS DATASOFT COMPUTER SERVICES PVT.LTD.)
CIN NO. U72300DL1997PLC088908

("Rupees in Lakh")

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note No : 8 Trade Payables

Sr. No	Particulars	Outstanding for following periods from due date of payment				Total
		Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
	CURRENT YEAR					
	MSME	53.87	0.00	0.00	1.78	55.65
	Disputed - MSME	0.00	0.00	0.00	0.00	0.00
	MSME Total	53.87	0.00	0.00	1.78	55.65
	Others	23.70	0.14	5.67	27.33	56.83
	Disputed - Others	0.00	0.00	0.00	0.00	0.00
	Others Total	23.70	0.14	5.67	27.33	56.83
	Total in Rupees	77.57	0.14	5.67	29.10	112.48
	PREVIOUS YEAR					
	MSME	95.94	0.83	0.83	3.32	100.91
	Disputed - MSME	0.00	0.00	0.00	0.00	0.00
	MSME Total	95.94	0.83	0.83	3.32	100.91
	Others	119.82	16.20	15.35	47.26	198.63
	Disputed - Others	0.00	0.00	0.00	0.00	0.00
	Others Total	119.82	16.20	15.35	47.26	198.63
	Total in Rupees	215.76	17.03	16.17	50.59	299.54

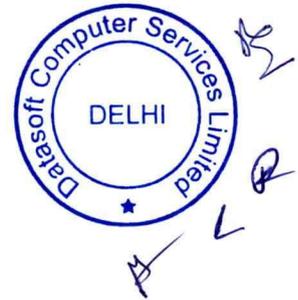


DATASOFT COMPUTER SERVICES LIMITED
(FORMERLY KNOWN AS DATASOFT COMPUTER SERVICES PVT.LTD.)
CIN NO. U72300DL1997PLC088908

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

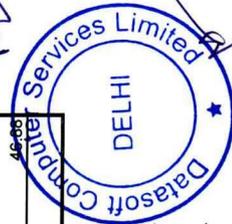
("Rupees in Lakh")

NOTE NO.	PARTICULARS	As at 31.03.2024	As at 31.03.2023
9	<u>OTHER CURRENT LIABILITIES</u>		
	(A) OTHER PAYABLES		
	SALARY PAYABLE	37.47	31.19
	CREDIT CARD	0.69	1.27
	SECURITY DEPOSIT RECEIVED	10.88	9.00
	<u>STATUTORY REMITTANCES:</u>		
	GST PAYABLE	0.27	0.00
	TDS PAYABLE	26.24	19.43
	ESI PAYABLE	0.65	0.58
	PROVIDENT FUND PAYABLE	5.61	5.07
	TOTAL	81.82	66.54
10	<u>SHORT-TERM PROVISIONS:</u>		
	PROVISION FOR INCOME TAX (NET OF ADVANCE TAX)	249.00	175.00
	PROVISION FOR DIVIDEND	72.00	48.00
	PROVISION FOR GRATUITY	30.42	14.82
	PROVISION FOR BONUS	18.41	15.51
	PROVISION FOR CSR	11.82	12.00
	PROVISION FOR LEAVE ENCASHMENT	1.35	0.22
	PROVISION FOR EXPENSES PAYABLE	28.74	0.86
	TOTAL	411.73	266.40



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

S. No.	PARTICULARS	USEFUL LIFE	GROSS BLOCK			DEPRECIATION			NET BLOCK		
			AS AT 01.04.2023	ADDITION DURING THE YEAR	SALE / ADJUSTMENT DURING THE YEAR	AS AT 31.03.2024	AS AT 01.04.2023	FOR THE YEAR	DEDUCTION / ADJUSTMENT	AS AT 31.03.2024	AS AT 01.04.2023
	TANGIBLE ASSETS										
1	COMPUTER	3	115.12	27.59		142.71	94.40	14.38	108.77	33.94	20.73
2	COMPUTER SOFTWARE	3	39.16			39.16	37.14	0.00	37.14	2.01	2.01
3	SCANNER	5	293.36	63.11		356.48	233.87	39.02	272.89	83.58	59.49
4	BUILDING	30	54.82			54.82	40.90	1.73	42.63	12.19	13.92
5	GENERATOR	15	17.71	5.62	8.47	14.98	16.67	0.48	9.11	5.75	1.04
6	AIR CONDITIONER	10	15.02	2.32		17.34	13.51	0.34	13.85	3.49	1.50
7	HEATER		0.01			0.01	0.01		0.01	0.00	0.00
8	FAX MACHINES		0.18			0.18	0.18		0.18	0.00	0.00
9	CAR	8	38.62	45.08		83.71	33.45	14.76	48.21	35.49	5.17
10	ELECTRIC INSTALLATION	10	29.01	6.12		35.13	27.41	0.27	27.69	7.44	1.59
10	TV	5	4.92			4.92	3.49	0.61	4.10	0.82	1.43
11	FURNITURE & FIXTURE	10	15.57	9.30		24.87	13.72	0.44	14.16	10.71	1.86
12	OFFICE EQUIPMENT	5	18.09	0.64	0.00	18.73	16.12	0.57	16.69	2.04	1.97
13	CYCLE		0.01			0.01	0.01		0.01	0.00	0.00
14	PRINTER	5	47.59	2.26		49.85	42.80	2.24	45.04	4.82	4.80
15	MOBILE PHONE	5	9.32	1.06	3.47	6.91	7.52	1.11	5.33	1.58	1.80
16	REFRIGRATOR	10	0.89	0.17	0.10	0.97	0.81	0.05	0.77	0.20	0.08
17	UID KIT	5	266.42			266.42	253.10	0.00	253.10	13.32	13.32
18	METAL BOX	5	3.30			3.30	3.13	0.00	3.13	0.16	0.16
19	WATER COOLER	10	0.99		0.70	0.29	0.95	0.00	0.28	0.01	0.04
	TOTAL		970.12	163.27	12.74	1120.66	839.21	76.00	903.11	217.54	130.91
	PREVIOUS YEAR		892.52	78.18	0.58	970.12	796.87	42.36	839.21	130.91	95.65
	CAPITAL WORK IN PROGRESS										
1	Industrial Plot at YEIDA (ADVANCE)	0	46.88	0.00	0.00	46.88	0.00	0.00	0.00	46.88	46.88

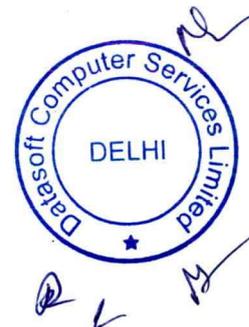


DATASOFT COMPUTER SERVICES LIMITED
(FORMERLY KNOWN AS DATASOFT COMPUTER SERVICES PVT.LTD.)
CIN NO. U72300DL1997PLC088908

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

("Rupees in Lakh")

NOTE NO.	PARTICULARS	As at 31.03.2024	As at 31.03.2023
12	DEFERRED TAX ASSETS (NET)		
	DEFERRED TAX ASSETS	25.34	20.63
	TOTAL	25.34	20.63
	Note:		
	Item wise detail of the Deferred Tax Assets		
	Related to Fixed Assets	DTL (0.47)	(0.79)
	Provision for Gratuity	DTA 24.12	20.98
	Provision for Leave Encashment	DTA 1.70	0.44
	NET DEFERRED TAX ASSETS	25.34	20.63
13	NON-CURRENT INVESTMENTS		
	INVESTMENT IN MUTUAL FUNDS		
	AXIS BANK MUTUAL FUND	120.04	144.26
	IIFL SPECIAL OPPORTUNITIES FUND	35.34	48.87
	WHITE OK MUTUAL FUND		46.75
	TOTAL	155.38	239.89
14	LONG TERM LOANS AND ADVANCES:		
	(A) UNSECURED, CONSIDERED GOOD		
	SECURITY DEPOSITS	117.71	70.14
	(B) GRATUITY FUND	29.56	28.98
	TOTAL	147.28	99.13
15	INVENTORIES:		
	GOODS FOR TRADING	0.26	7.63
	TOTAL	0.26	7.63



DATASOFT COMPUTER SERVICES PVT.LTD.
CIN NO. U7300DL1997PTC088908
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

("Rupees in Lakh")

Note No : 16 Trade Receivables

S.N.	Particulars	Outstanding for following periods from due date of Transaction							Total
		Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	Total		
1	CURRENT YEAR								
	<u>Undisputed Trade Receivables - Considered Good</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Secured - Considered Good	897.83	222.72	108.29	196.43	249.98	1675.24	1675.24	1675.24
2	<u>Undisputed Trade Receivables - Considered Doubtful</u>	897.83	222.72	108.29	196.43	249.98	1675.24	1675.24	1675.24
	Secured - Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Unsecured - Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Disputed Trade Receivables - Considered Good								
	Secured - Considered Good	0.00	40.24	0.00	20.53	251.41	312.19	312.19	312.19
	Unsecured - Considered Good	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	<u>Disputed Trade Receivables - Considered Doubtful</u>	0.00	40.24	0.00	20.53	251.41	312.19	312.19	312.19
	Secured - Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Unsecured - Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total in Rupees	897.83	262.96	108.29	216.97	501.39	1987.43	1987.43	1987.43
1	PREVIOUS YEAR								
	<u>Undisputed Trade Receivables - Considered Good</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Secured - Considered Good	526.43	187.63	255.29	175.99	135.05	1280.39	1280.39	1280.39
2	<u>Undisputed Trade Receivables - Considered Doubtful</u>	526.43	187.63	255.29	175.99	135.05	1280.39	1280.39	1280.39
	Unsecured - Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Secured - Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Disputed Trade Receivables - Considered Good								
	Secured - Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Unsecured - Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	<u>Disputed Trade Receivables - Considered Doubtful</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Secured - Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Unsecured - Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total in Rupees	526.43	187.63	255.29	175.99	558.73	1704.06	1704.06	1704.06



DATASOFT COMPUTER SERVICES LIMITED
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CIN NO. U72300DL1997PLC088908

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

("Rupees in Lakh")

NOTE NO.	PARTICULARS	As at 1200.00	As at 240.00
17	CASH & BANK BALANCES :		
	CASH & CASH EQUIVALENTS (AS PER AS-3)		
	CASH IN HAND	4.92	1.74
	IN CURRENT ACCOUNTS WITH SCHEDULE BANKS	121.88	205.07
	CREDIT BALANCE IN OD & CC ACCOUNTS		
	UNION BANK OF INDIA	21.02	178.90
	AXIS BANK	91.59	0.21
	OTHER BANK BALANCES		
	FIXED DEPOSITS WITH BANKS	1307.65	907.94
	TOTAL	1547.05	1293.86
18	SHORT TERM LOANS & ADVANCES		
	(A) UNSECURED, CONSIDERED GOOD		
	EARNEST MONEY DEPOSIT	61.30	94.23
	PREPAID EXPENSES	3.30	3.07
	(B) BALANCES WITH GOVT AUTHORITIES		
	GST AVAILABLE	8.52	11.46
	GST STAY AMOUNT	1.84	-
	GEM CAUTION MONEY	0.25	0.25
	ADVANCE INCOME TAX	155.00	95.00
	TDS RECEIVABLE	88.81	81.17
	INCOME TAX REFUND	93.57	93.57
	BANK GUARANTEE IN DD FORMS	16.40	0.80
	EXCESS TDS PAID	0.65	0.12
	TOTAL	429.63	379.67
19	OTHER CURRENT ASSETS:		
	IPO EXPENSES	5.75	-
	ADVANCE TO STAFF	0.21	0.20
	ADVANCE SALARY	0.00	0.36
	TOTAL	5.96	0.56



DATASOFT COMPUTER SERVICES LIMITED
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CIN NO. U72300DL1997PLC088908

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

("Rupees in Lakh")

NOTE NO.	PARTICULARS	For the Year ended 31.03.2024	For the Year ended 31.03.2023
20	REVENUE FROM OPERATIONS		
	SALES AND SERVICES	3188.28	2514.31
	TOTAL	3188.28	2514.31
21	OTHER INCOME:		
	INTEREST ON GRATUITY FUND	2.16	1.98
	INCOME FROM MUTUAL FUND	7.18	53.96
	PROFIT/LOSS ON SALE OF FIXED ASSET	0.30	0.00
	MISCELLANEOUS INCOME	0.00	0.63
	INTEREST INCOME-BANK DEPOSIT	75.28	46.97
	CREDITORS W/OFF	13.88	30.00
	TOTAL	98.81	133.55
22	COST OF CONSUMABLES		
	COMPUTER STATIONARY	91.02	108.68
	PRINTING & STATIONARY	15.37	14.63
	OTHER CONSUMABLES	53.83	52.56
	TOTAL	160.22	175.87
23	PURCHASE OF GOODS FOR TRADING		
	PAPER & MISCELLANEOUS	167.87	72.51
	TOTAL	167.87	72.51
24	CHANGES IN INVENTORIES		
	STOCK-IN-TRADE		
	AT THE BEGINNING OF THE ACCOUNTING YEAR	7.63	6.88
	AT THE END OF THE ACCOUNTING YEAR	0.26	7.63
	TOTAL	7.38	(0.75)
25	JOB WORK EXPENSES		
	DATA ENTRY EXPENSES	688.41	595.25
	MANPOWER EXPENSES	140.69	138.27
	FRIEGHT & CARTAGE	17.27	11.95
	PACKING EXPENSES	4.23	4.74
	SOFTWARE EXPENSES	53.15	0.17
	CLOUD SERVER EXPENSES	4.60	6.50
	TOTAL	908.35	756.87
26	EMPLOYEE BENEFITS EXPENSE		
	SALARY	474.43	403.23
	BONUS	18.41	15.53
	STAFF WELFARE	6.28	10.53
	GRATUITY EXPENSES	14.33	6.76
	LEAVE ENCASHMENT EXPENSES	5.02	0.56
	TRAINING EXPENSES	1.50	0.00
	EMPLOYEE INCENTIVE	67.99	52.66
	REIMBURSEMENT OF EXPENSES	1.57	1.23
	MEDICAL EXPENSES	0.17	0.33
	CONTRIBUTION TO PROVIDENT FUND	31.52	24.48
	CONTRIBUTION TO EMPLOYEES STATE INSURANCE FUND	6.18	5.24
	TOTAL	627.39	520.54



DATASOFT COMPUTER SERVICES LIMITED
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CIN NO. U72300DL1997PLC088908

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

("Rupees in Lakh")

NOTE NO.	PARTICULARS	For the Year ended 31.03.2024	For the Year ended 31.03.2023
27	FINANCE COSTS:		
	INTEREST ON WORKING CAPITAL LIMITS	0.01	0.07
	INTEREST ON CAR LOAN	2.03	0.00
	BANK CHARGES-BANK GUARANTEE	3.02	4.01
	BANK CHARGES-PROCESSING FEE	0.88	4.79
	BANK CHARGES	11.27	1.78
	TOTAL	17.20	10.64
28	DEPRECIATION AND AMORTZATION EXPENSE:		
	DEPRECIATION ON TANGIBLE ASSETS	76.00	42.36
	TOTAL	76.00	42.36
29	OTHER EXPENSES:		
	ADVERTISEMENT	0.80	0.19
	ANNUAL MAINTENANCE CHARGES	8.96	8.35
	PAYMENT TO AUDITOR (REFER NOTE (i) BELOW)	2.04	2.06
	BUSINESS PROMOTION	3.67	4.22
	CAR RUNNING & MAINTENANCE EXPENSES	4.76	6.03
	COMPUTER REPAIR & MAINTENANCE	71.87	43.66
	CONSULTANCY FEE & PROFESSIONAL EXPENSES	3.30	20.71
	CONVEYANCE CHARGES	5.35	5.90
	FESTIVAL EXPENSES	7.52	4.81
	GENERATOR EXPENSES	0.50	0.05
	INSURANCE EXPENSES	35.03	97.80
	MISCELLANEOUS EXPENSES	0.95	1.46
	RENT RATE & TAX	2.02	2.51
	NEWSPAPER, BOOKS AND PERIODICALS	0.03	0.03
	OFFICE RENT	34.51	30.77
	POSTAGE CHARGES	11.29	11.26
	REPAIR AND MAINTENANCE	11.47	8.68
	SECURITY CHARGES	7.57	8.29
	SWEEPING EXPENSES	1.77	1.80
	TELEPHONE/INTERNET CHARGES	15.67	15.10
	TRAVELING EXPENSES	37.67	30.11
	WATER/ELECTRICITY CHARGES	18.01	11.38
	TENDER EXPENSES	0.79	2.06
	AMOUNT W/OFF	6.18	0.21
	SHORT & EXCESS	0.84	0.71
	ITC NOT PERMISSIBLE	46.94	48.76
	INTEREST ON LATE PAYMENT OF GOVT.DUES	0.10	0.00
	GST DEMAND UNDER 9C	1.43	0.00
	ASSET W/OFF	0.23	0.00
	FILLING FEE	9.42	0.04
	CSR EXPENSES	11.82	12.00
	TOTAL	362.52	378.93
	NOTES:		
	(i) PAYMENTS TO THE AUDITORS COMPRISES:		
	AS AUDITORS-STATUTORY AUDIT	2.00	2.00
	REIMBURSEMENT OF EXPENSES	0.04	0.06
	TOTAL	2.04	2.06
30	PRIOR PERIOD ITEMS		
	TOTAL	0.00	0.00
31	EXCEPTIONAL ITEM		
	TOTAL	0.00	0.00



Notes forming part of the Financial Statements

A Background of the Company

Our Company was originally incorporated as a private limited under the name "Datasoft Computer Services Private Limited" under the provisions of Companies Act 1956 and Certificate of Incorporation was issued by the Registrar of Companies, Delhi on August 05, 1997. Subsequently, the name of our Company was changed to "Datasoft Computer Services Limited" vide Special Resolution passed by the shareholders as on March 11, 2024 with Certificate of Incorporation pursuant to change of status of our company from private limited to public limited by Registrar of Companies, Delhi dated June 22, 2024. The Corporate Identification Number of our Company is U72300DL1997PLC088908

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

1 SIGNIFICANT ACCOUNTING POLICIES

A Basis for preparation

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

H RETIREMENT BENEFIT

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



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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 favour of Clients as on 31 st March 2024 amounting to Rs.4,20,20,417.00 (Previous year Rs.3,65,36,687.00)
- (b) (i)The Company had received an order under DRC-07 dt.28/12/2023 from Goods and Service Tax Department, Delhi Zone for FY 2017-18 where in a demand of Rs. 40,03,198.00 (including Interest and penalty) thereon. Subsequent to which the company has filed appeal before appellate authority and has deposited amounting Rs.1,83,798.00 against the said demand, the company is confident of obtaining the favourable order from the appellate authority accordingly no provision has been made in books of accounts.
- (ii)The Company has received a Notice from Goods and Service Tax Department, Delhi Zone under GST DRC 01 for FY 2019-20 dt.17/05/2024 for Rs. 1,40,22,135.00(including Penalty and Interest) for which proceedings are under process . The company is confident of obtaining the favourable order accordingly no provision has been made in books of accounts.
- (c) (i) The Company had received Notice from Income Tax Department under section 154 of the act where in a Demand of Rs. 7,40,740.00, Rs.1,03,71,830.00 and Rs. 76,20,920.00 for AY 2020-21, AY 2021-22 and AY 2022-23 respectively against which company is representing before the Income Tax authorities and is confident of an favourable outcome accordingly no provision has been made in books of accounts.

B No Provision has been made for doubtful debts for following debtors as the company filed suit with MSME against the following Debtors:

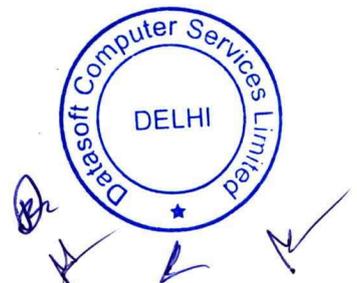
Particular	Amount ("Rupees in Lakh")
Intelligent Communication Systems India Limited	9.32
Delhi Subordinate services Selection Board	43.73
Oriental bank of commerce	48.33
District Collector Jhunjhunu	0.69
Bank of India	13.33
Dy.East Commissioner	0.64
M.P.Board	8.23
RRB Patna	4.04
MPSEDC Project Coordinator	4.00
Magadh University	114.93
HARTRON	64.96

Further No Provision has been made for the doubtful debts of Rs.2,49,98,014.60, which are for more than 3years, As the management is continuously following up for recovery and confident of recovering the same.

- C 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.
- D 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	Value	Quantity	Value
	In Nos.	("Rupees in Lakh")	In Nos.	("Rupees in Lakh")
ICR/OMR/FOIL SHEET				
Opening Stock	7,91,232	7.51	7,77,028	6.76
Purchases	11659635	167.87	3137957	72.51
Sales	12445677	245.08	3123513	97.80
Waste	0		240	0.00
Closing Stock	5,190	0.14	7,91,232	7.51
HAND MADE PAPER				
Opening Stock	9,000	0.12	9,000	0.12
Purchases				
Sales				
Waste				
Closing Stock	9,000	0.12	9000	0.12



- E. The Management has decided to write off bad debts amounting to Rs.6,18,418 as they are outstanding for more than 3 years. Hence the management will continue with their best efforts to recover the same.
- F. The deferred tax Assets as at 31st March 2024 is Rs.25,34,283.00(Previous year Rs.20,62,505.00).
- G. As ascertained by the management of the Company, there is Rs.55,64,650.17 due to micro, small & medium enterprises as on 31 March 2024

H. **Compensation of Key Management personnel**
Remuneration paid to the Director

Particulars	Current Year ("Rupees in Lakh")	Previous Year ("Rupees in Lakh")
Short Term Benefits	91.84	75.13
Post Employment benefits	-	-
Other Long term benefits	-	-
Share Based Payments	-	-
Termination Benefits	-	-

I. 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),
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	("Rupees in Lakh")	
		2023-24	2022-23
1	Salary & Incentive		
	Sandeep Goel	80.54	69.61
	Kunal Goel	11.30	5.52
	Asha Gupta	9.60	9.60
2	Dividend		
	Sandeep Goel	30.00	30.00
	Kunal Goel	8.64	8.64
	Deepti Goel	8.88	8.88
	Arushi Goel	0.48	0.48
3	Rent		
	Sandeep Goel	25.80	25.80
	Deepti Goel	2.40	2.40
4	Services		
	Gemini Consultancy Services	214.11	219.43
	Sandeepi Scandata Solutions Pvt.Ltd.	86.87	94.38
5	Computer Rent		
	Sandeep Goel HUF	5.28	5.28



J. RETIREMENT BENEFITS (AS 15 REVISED)

The Principal assumptions used in actuarial are as below
For Gratuity

("Rupees in Lakh")

Period	From: 1/4/2023 To: 31/3/2024	Period	From: 1/4/2022 To: 31/3/2023
Discount rate	7.25	Discount rate	7.25
Salary Growth Rate	5.00 % p.a.	Salary Growth Rate	5.00 % p.a.
Mortality	IALM 2012-14 ULTIMATE	Mortality	IALM 2012-14 ULTIMATE
Expected rate of return	7.25	Expected rate of return	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: 1/4/2023 To: 31/3/2024	Period	From: 1/4/2022 To: 31/3/2023
Present value of the obligation at the beginning of the period	83.36	Present value of the obligation at the beginning of the period	79.03
Interest Cost	6.25	Interest Cost	5.73
Current Service Cost	9.42	Current Service Cost	7.76
Benefits paid (if any)	(1.86)	Benefits paid (if any)	(2.43)
Actuarial (gain)\loss	(1.35)	Actuarial (gain)\loss	(6.73)
Present value of the obligation at the end of the period	95.83	Present value of the obligation at the end of the period	83.36
Period	From: 1/4/2023 To: 31/3/2024	Period	From: 1/4/2022 To: 31/3/2023
Present value of the obligation at the end of the period	95.83	Present value of the obligation at the end of the period	83.36
Fair Value of Plan assets at end of period	29.56	Fair Value of Plan assets at end of period	28.98
Net Liability \assets recognized in Balance sheet and related analysis	66.26	Net Liability \assets recognized in Balance sheet and related analysis	54.38
Funded status	(66.26)	Funded status	(54.38)

Period	From: 1/4/2023 To: 31/3/2024	Period	From: 1/4/2022 To: 31/3/2023
Interest Cost	6.25	Interest Cost	5.73
Current Service Cost	9.42	Current Service Cost	7.76
Expected Return on plan assets	(2.10)	Expected Return on plan assets	(2.14)
Net Actuarial (gain)\loss recognized in the period	(1.41)	Net Actuarial (gain)\loss recognized in the period	(6.50)
Expenses recognized in the statement of Profit and loss accounts	12.16	Expenses recognized in the statement of Profit and loss accounts	4.84
Obligation	(1.35)	Obligation	(6.73)
Actuarial (gain)\loss-plan assets	(0.06)	Actuarial (gain)\loss-plan assets	0.02
Total Actuarial (gain)\loss	(1.41)	Total Actuarial (gain)\loss	(6.50)
Actuarial (gain)\loss-recognized	(1.41)	Actuarial (gain)\loss-recognized	(6.50)
outstanding actuarial (gain)\loss at the end of the period	0	outstanding actuarial (gain)\loss at the end of the period	-



For Leave Encashment

Period	From: 1/4/2023 To: 31/3/2024	Period	From: 1/4/2022 To: 31/3/2023
Discount rate	7.25	Discount rate	7.25
Salary Growth Rate	5.00 % p.a.	Salary Growth Rate	5.00 % p.a.
Mortality	IALM 2012-14	Mortality	IALM 2012-14
Expected rate of return	0	Expected rate of return	0
Withdrawal rate 18 to 60 Years	5.00% per annum	Withdrawal rate 18 to 60 Years	5.00% per annum
Period	From: 1/4/2023 To: 31/3/2024	Period	From: 1/4/2022 To: 31/3/2023
Present value of the obligation at the end of the period	6.75	Present value of the obligation at the end of the period	1.73
Fair Value of Plan assets at end of period	0	Fair Value of Plan assets at end of period	0
Net Liability assets recognized in Balance sheet and related analysis	6.75	Net Liability assets recognized in Balance sheet and related analysis	1.73
Funded status	(6.75)	Funded status	(1.73)

K. CSR

During the year, the amount required to be spent on corporate social responsibility activities amounted to Rs. 11,82,000 (31 March 2023:12,00,000 /-) in accordance with Section 135 of the Act.

("Rupees in Lakh")

Amount spent during the year ended 31st March 2024			
Particular	In Cash	Yet to be paid in Cash	Total
a) Construction/Acquisition of any assets	Nil	Nil	Nil
b) On purpose other than (a) above	Nil	12	12

L. EARNING PER SHARE

("Rupees in Lakh")

PARTICULARS	2023-24	2022-23
NET PROFIT AFTER TAXATION	715.86	515.85
NO. OF EQUITY SHARES (IN LAKHS)	72.00	24.00
EARNING PER SHARE(IN RS.)		
BASIC	9.94	21.49
DILUTED	9.94	21.49



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- 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 31 form an integral part of the Financial Statements for the year ended 31st March, 2024.
- 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	6.46	5.35	1.11	NA
2	Debt-Equity Ratio	Loan taken/Shareholder fund	0.01	NA	NA	NA
3	Debt Service Coverage Ratio	Profit Before Interest, Dep and Tax/EMI paid (including Interest)	97.74	NA	NA	NA
4	Return on Equity Ratio,	Profit After Tax/ Shareholder Equity	0.19	0.16	0.03	NA
5	Inventory turnover ratio,	Average Inventory /Cost of Goods Sold	0.003	0.01	NA	NA
6	Trade Receivables turnover ratio,	Average Receivables Balance / Sales	0.58	0.64	(0.06)	NA
7	Trade payables turnover ratio,	Average Accounts Payable /Total purchase	0.17	0.31	(0.14)	NA
8	Net capital turnover ratio,	Total Sales/ Net Working Capital	0.95	0.91	0.04	NA
9	Net profit ratio,	Net Profit / Total revenue	0.22	0.19	0.03	NA
10	Return on Capital employed,	Earnings Before Interest and Tax/Shareholders' Funds and Long term Liabilities	0.25	0.21	0.04	NA
11	Return on investment.	Net Profit/Investment	0.05	0.22	(0.17)	NA



- (iii) The Company has no transaction during the financial year with the stuck off companies under Companies Act, 2013 or Companies Act ,1956
- (iv) There is no income surrendered or disclosed by company as income during the current or previous year in the tax Assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.
- (v) No proceedings have been initiated on or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.
- (vi) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- (vii) The Company has not advanced or loaned or invested funds to any other persons or entities, including foreign entities (intermediaries) with the understanding that the Intermediary shall a.directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or b. provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries;
- (viii) The Company has not received any fund from any persons or entities, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall a.directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or b.provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (ix) The Company has not traded or invested in Crypto currency or Virtual Currency during the current or Previous financial year.
- (x) Valuation of Property, plant and equipment and intangible asset the company has not revalued its property, plant and equipment (including right of use assets) or intangible assets or both during the current or Previous financial year.
- (xi) Compliance with approved schemes of arrangements The Company has not entered into any scheme of arrangement which has an according impact on current or Previous financial year.
- (xii) Registration of charges or satisfaction with Registrar of Companies There are no charges or satisfaction which are yet to be registered with the Registrar of Company beyond the statutory period.

FOR AGGARWAL & RAMPAL
 CHARTERED ACCOUNTANTS
 F R NO. 003072N
 FRN: 003072N
 New Delhi
 VINAY AGGARWAL
 PARTNER
 M.NO. 082045
 UDIN-


 SANDEEP GOEL
 MANAGING DIRECTOR
 DIN-00050926


 DEEPTI GOEL
 DIRECTOR
 DIN-00050944


 PREETI SAXENA
 COMPANY SECRETARY
 FCS NO.3615


 MAMTA GARG
 CHIEF FINANCIAL OFFICER
 M.No.501031

PLACE: NEW DELHI
 DATE :24/07/2024