

# AGGARWAL & RAMPAL

CHARTERED ACCOUNTANTS

2nd Floor, 19, Local Shopping Complex,

Madangir, New Delhi-110062, INDIA

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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 Interim Financial Statements**

### **Opinion**

We have audited the accompanying interim 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 30<sup>th</sup> September 2024, and the statement of Profit and Loss, and Cash Flow Statement for the six months period 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 interim 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 30<sup>th</sup> September, 2024, and profit and its cash flows for the six months period ended on that date.

### **Emphasis of Matter**

- 1) *Balance of Debtors & Creditors as on September 30, 2024 are subject to confirmation and reconciliation consequential effect (if any) on the financial statement remains unascertained.*
- 2) *The total outstanding debtors for the period ended September 30, 2024 amounting to Rs.2189.69 lakhs which include Rs.1162.50 lakhs which are due for more than six months.*



**Responsibilities of Management and Those Charged with Governance for the Interim 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 interim 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 Interim 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.

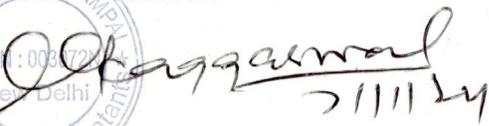
**Other Matter**

The accompanying Interim financial statements have been prepared, and this report thereon issued solely for the purpose of internal use by management for the preparation and filing of DHRP. Accordingly, this report should not be used, referred or distributed for any other purpose without our prior consent.

For Aggarwal &amp; Rampal

Chartered Accountants

F.R. No. 003072N

  
Vinay Aggarwal

(Partner)

Membership No: 082045

UDIN: 24082045BKNQXY1881

Place: New Delhi

Date: November 07, 2024

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

**BALANCE SHEET AS AT SEP 30, 2024**

("Rupees in Lakh")

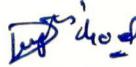
S. NO.	PARTICULARS	NOTE	As at 30.09.2024	As at 31.03.2024
<b>I</b>	<b>EQUITY AND LIABILITIES</b>			
<b>1</b>	<b>SHAREHOLDERS FUNDS</b>			
	(a) SHARE CAPITAL	3	720.00	720.00
	(b) RESERVES AND SURPLUS	4	3351.94	3143.61
			4071.94	3863.61
<b>2</b>	<b>NON-CURRENT LIABILITIES</b>			
	(a) LONG TERM BORROWINGS	5	8.50	13.30
	(b) DEFERRED TAX LIABILITIES (NET)		0.00	0.00
	(c) LONG-TERM PROVISIONS	6	73.62	70.82
			82.12	84.12
<b>3</b>	<b>CURRENT LIABILITIES</b>			
	(a) SHORT TERM BORROWINGS	7	9.40	8.99
	(b) TRADE PAYABLES	8	273.86	112.48
	(c) OTHER CURRENT LIABILITIES	9	81.77	81.82
	(d) SHORT TERM PROVISIONS	10	215.12	411.73
			580.14	615.02
	<b>TOTAL</b>		<b>4734.20</b>	<b>4562.75</b>
<b>II</b>	<b>ASSETS</b>			
<b>1</b>	<b>NON-CURRENT ASSETS</b>			
	(a) PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS			
	(i) TANGIBLE ASSETS	11	331.28	217.54
	(ii) INTANGIBLE ASSETS		0.00	0.00
	(iii) CAPITAL WORK-IN-PROGRESS		46.88	46.88
	(iv) INTANGIBLE ASSETS UNDER DEVELOPMENT		0.00	0.00
	(b) DEFERRED TAX ASSET (NET)	12	9.95	25.34
	(c) NON CURRENT INVESTMENTS	13	138.82	155.38
	(d) LONG-TERM LOANS AND ADVANCES	14	144.98	147.28
			671.91	592.42
<b>2</b>	<b>CURRENT ASSETS</b>			
	(a) INVENTORIES	15	5.20	0.26
	(b) TRADE RECEIVABLES	16	2189.69	1987.43
	(c) CASH AND BANK BALANCES	17	1551.00	1547.05
	(d) SHORT-TERM LOANS AND ADVANCES	18	300.35	429.63
	(e) OTHER CURRENT ASSETS	19	16.05	5.96
			4062.29	3970.33
	<b>TOTAL(1+2)</b>		<b>4734.20</b>	<b>4562.75</b>
	<b>NOTES FROMING PART OF THE FINANCIAL STATEMENTS</b>	1 TO 31		

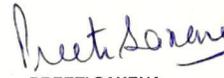
IN TERMS OF OUR REPORT ATTACHED

FOR AGGARWAL & RAMPAL  
CHARTERED ACCOUNTANTS  
F. R NO. 003972N

VINAY AGGARWAL  
PARTNER  
M.NO. 082045  
UDIN- 24082045BKNQXY1881

PLACE: NEW DELHI  
DATE :07/11/2024

  
DEEPTI GOEL  
DIRECTOR  
DIN-00050944

  
PREETI SAXENA  
COMPANY SECRETARY  
FCS NO.3615

  
SANDEEP GOEL  
MANAGING DIRECTOR  
DIN-00050926

  
MAMTA GARG  
CHIEF FINANCIAL OFFICER  
M.No.501031

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

PROFIT & LOSS FOR THE PERIOD ENDED SEP 30, 2024

("Rupees in Lakh")

S. NO.	PARTICULARS	NOTE NO.	For the period ended 30.09.2024	For the Year ended 31.03.2024
I	<b>REVENUE FROM OPERATIONS</b>			
	REVENUE FROM OPERATIONS	20	1558.62	3188.28
	OTHER INCOME	21	60.28	98.81
	<b>TOTAL INCOME</b>		1618.91	3287.08
II	<b>EXPENSES:</b>			
	COST OF CONSUMABLES	22	59.45	160.22
	PURCHASES OF STOCK IN TRADE	23	115.27	167.87
	CHANGES IN INVENTORIES	24	-4.94	7.38
	JOB WORK EXPENSES	25	474.58	908.35
	EMPLOYEE BENEFITS EXPENSES	26	344.98	627.39
	FINANCE COSTS	27	14.47	17.20
	DEPRECIATION AND AMORTIZATION EXPENSE	28	54.68	76.01
	OTHER EXPENSES	29	242.02	362.52
	<b>TOTAL EXPENSES</b>		1300.49	2326.94
III	<b>PROFIT BEFORE PRIOR PERIOD ITEMS (I-II)</b>		318.41	960.14
IV	<b>PROFIT BEFORE PRIOR PERIOD ITEMS</b>		0.11	0.00
V	<b>PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (III-IV)</b>	30	318.30	960.14
VI	<b>PROFIT BEFORE TAX (V-VI)</b>		318.30	960.14
VII	<b>PROFIT BEFORE TAX (V-VI)</b>		318.30	960.14
VIII	<b>TAX EXPENSE</b>			
	CURRENT TAX		90.00	249.00
	LESS: MAT CREDIT ENTITLEMENT			
	EARLIAR YEARS TAX			0.00
	DEFERRED TAX (ASSETS) /LIABILITY		15.40	(4.72)
			105.40	244.28
IX	<b>PROFIT(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (VII-VIII)</b>		212.91	715.86
X	<b>EARNING PER EQUITY SHARE</b>			
	BASIC		2.96	9.94
	DILUTED		2.96	9.94
	WEIGHTED AVERAGE NUMBER OF SHARES USED FOR:in '00s			
	BASIC		72.00	72.00
	DILUTED		72.00	72.00
	<b>NOTES FORMING PART OF THE FINANCIAL STATEMENTS</b>	1 TO 31		

IN TERMS OF OUR REPORT ATTACHED

FOR AGGARWAL & RAMPAL  
CHARTERED ACCOUNTANTS

F. R. NO. 003072N

FRN : 003072N

WINDY AGGARWAL

PARTNER

M. NO. 082046

UDIN-29082045 BKN QXY 1881

PLACE: NEW DELHI

DATE :07/11/2024

*Deepti Goel*

DEEPTI GOEL  
DIRECTOR  
DIN-00050944

*Sandeep Goel*

SANDEEP GOEL  
MANAGING DIRECTOR  
DIN-00050926

*Preeti Saxena*

PREETI SAXENA  
COMPANY SECRETARY  
FCS NO.3615

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

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 lump sum payment to vested employees at retirement or termination of employment of an amount based on the respective employees salary and the years of employment with the Company. The Company estimates its liability on an actuarial valuation basis as at the end of the year carried out by an independent actuary, and is charged to Profit and Loss Account in accordance with AS- 15(revised)
- c. Leave Encashment :- Leave encashment obligations, the company estimates its liability on an actuarial valuation basis as on year-end balance sheet date carried out by an independent actuary, and is charged to Profit & Loss account.

## I 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.



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

**CASH FLOW STATEMENT FOR THE YEAR ENDED ON MARCH 31, 2024**

Particulars	For the period ended 30.09.2024		For the Year ended 31.03.2024	
<b>A. Cash flow from operating activities</b>				
Net Profit / (Loss) before extraordinary items and tax		318.30		960.14
<u>Adjustments for:</u>				
Depreciation and amortization	54.68		76.01	
(Profit) / loss on sale / write off of assets	(5.00)		(0.30)	
Finance costs	14.47		17.20	
Interest income	(38.78)		(75.28)	
Interest on Gratuity Fund	-		(2.16)	
Net (gain) / loss on sale of investments		25.37		15.47
Operating profit/(loss) before working capital changes		343.67		975.61
<u>Changes in working capital:</u>				
<u>Adjustments for (increase) / decrease in operating assets:</u>				
Inventories	(4.94)		7.38	
Trade receivables	(202.26)		(283.37)	
Short-term loans and advances	129.28		(49.97)	
Long-term loans and advances	2.30		(48.15)	
Other current assets	(10.09)		(5.40)	
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Trade payables	161.38		(187.07)	
Other current liabilities	(0.05)		15.28	
Short-term provisions	(196.62)		71.33	
Long-term provisions	2.81	(118.20)	0.76	(479.20)
Cash flow from extraordinary items		0.00		0.00
Cash generated from operations		225.47		496.41
Net income tax (paid) / refunds		94.58		175.94
<b>Net cash flow from/(used in) operating activities(A)</b>		<b>130.89</b>		<b>320.48</b>
<b>B. Cash flow from investing activities</b>				
Capital expenditure on fixed assets, including capital advances	(170.06)		(163.27)	
Proceeds from sale of fixed assets	6.63		0.94	
Bank balances not considered as Cash and cash				
- Placed	(55.93)		(399.71)	
- Matured	0.00		0.00	
Current investments not considered as Cash and cash equivalents:				
- Purchased				
- Proceeds from sale	0.00		0.00	
Interest received				
- Others	38.78		77.44	
Sale/(Purchase) of investments	16.56		84.51	
		(164.02)		(400.09)
<b>Net cash flow from / (used in) investing activities (B)</b>		<b>(164.02)</b>		<b>(400.09)</b>
<b>C. Cash flow from financing activities</b>				
Proceeds from issue of equity shares				
Share application money received				
Proceeds from long-term borrowings	-4.80		13.30	
Net increase/(decrease) in working capital borrowings	0.41		8.99	
Net proceed from long-term borrowing				
Finance cost	(14.47)		(17.20)	
Provision for Dividend			(72.00)	
Provision for CSR		(18.86)		(66.91)
<b>Net cash flow from / (used in) financing activities (C)</b>		<b>(18.86)</b>		<b>(66.91)</b>
<b>Net increase / (decrease) in Cash and cash equivalents</b>		<b>(51.99)</b>		<b>(146.52)</b>
Cash and cash equivalents at the beginning of the year		239.40		385.92
<b>Cash and cash equivalents at the end of the year</b>		<b>187.41</b>		<b>239.40</b>
* Comprises:				
(a) Cash on hand		1.94		4.92
(b) Cheques, drafts on hand				
(c) Balances with banks:				
(i) In current accounts		185.47		234.48
(d) Current investments considered as part of Cash and cash equivalents				
<b>Total</b>		<b>187.41</b>		<b>239.40</b>

**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. 0006721

MINAY AGGARWAL  
 PARTNER  
 M.NO. 082045  
 UDIN- 24009895 BSN & XY 1881

PLACE: NEW DELHI  
 DATE :07/11/2024

DEEPTI GOEL  
 DIRECTOR  
 DIN-00050944

PREETI SAXENA  
 COMPANY SECRETARY  
 FCS NO.3615

SANDEEP GOEL  
 MANAGING DIRECTOR  
 DIN-00050926

MAMTA GARG  
 CHIEF FINANCIAL OFFICER  
 M.No.501031

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

("Rupees in Lakh")

NOTE NO.	PARTICULARS	As at 30.09.2024	As at 31.03.2024
3	<b>SHARE CAPITAL:</b>		
3.1	<b>(1)AUTHORISED:</b>		
	1,20,00,000 EQUITY SHARES OF Rs. 10/- EACH	1200.00	1200.00
	PREVIOUS YEAR 24,00,000 EQUITY SHARES OF Rs. 10/- EACH		
	<b>(2)ISSUED, SUBSCRIBED &amp; FULLY PAID UP:</b>		
	72,00,000 EQUITY SHARES OF Rs. 10/- EACH	720.00	720.00
	PREVIOUS YEAR 24,00,000 EQUITY SHARES OF Rs. 10/- EACH		
	<b>TOTAL</b>	<b>720.00</b>	<b>720.00</b>

3.2 (a) The reconciliation of number of shares outstanding is as follows: ("Rupees in Lakh")

Particulars	As at 30 Sep 2024		As at 31 March 2024	
	No of Shares	Amount	No of Shares	Amount
At the beginning of the year	24,00,000	240	24,00,000	240
Add: Bonus Shares issued	48,00,000	480	48,00,000	480
Less: Shares bought back during the year	-	-	-	-
At the closing of the year	72,00,000	720	7200000.00	720.00

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

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

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

S.No.	Particulars	As at 30 Sep 2024		As at 31 March 2024	
		No of Shares	Percentage	No of Shares	Percentage
1	Mr. Sandeep Goel	44,99,970	62.50	44,99,970	62.50
2	Mrs. Deepti Goel	13,31,730	18.50	13,31,730	18.50
3	Mr. Kunal Goel	12,95,970	18.00	12,95,970	18.00

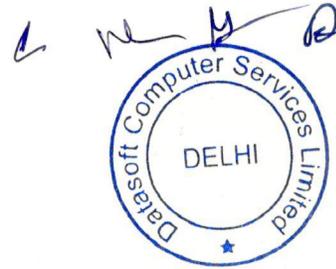
3.4 Shares held by Promoters

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

4 RESERVE & SURPLUS:

(1)SURPLUS

AT THE BEGINNING OF THE ACCOUNTING PERIOD	3143.61	2980.68
ADDITIONS DURING THE YEAR	212.91	715.86
(BALANCE IN STATEMENT OF PROFIT & LOSS A/C)		
ALLOCATIONS AND APPROPRIATIONS		
LESS: PROVISION FOR DIVIDEND	0.00	72.00
LESS: BONUS SHARES ISSUED	0.00	480.00
LESS: EARLIER YEAR TAX	4.58	0.94
AT THE END OF THE ACCOUNTING PERIOD	3351.94	3143.61
<b>TOTAL</b>	<b>3351.94</b>	<b>3143.61</b>



NOTES FORMING PART OF THE FINANCIAL STATEMENTS

NOTE NO.	PARTICULARS	As at 30.09.2024	As at 31.03.2024
5	<b>LONG TERM BORROWINGS</b>		
	VEHICLE LOAN (SECURED)	17.90	22.29
	LESS :CURRENT MATURITY	9.40	8.99
	<b>TOTAL</b>	<b>8.50</b>	<b>13.30</b>
6	<b>LONG-TERM PROVISIONS:</b>		
	PROVISION FOR GRATUITY	70.05	65.41
	PROVISION FOR LEAVE ENCASHMENT	3.57	5.41
	<b>TOTAL</b>	<b>73.62</b>	<b>70.82</b>
7	<b>SHORT-TERM BORROWINGS:</b>		
	<b>FROM BANKS(SECURED):</b>		
	VEHICLE LOAN (SECURED)	9.40	8.99
	<b>TOTAL</b>	<b>9.40</b>	<b>8.99</b>

(A) Nature of Security and terms of Borrowings

**From Union Bank of India Preet Vihar, Delhi 110092**

<b>Facility - CC AND BG Limit</b>	<b>Purpose- Working Capital Requirement</b>
Rs.150.00 Lakhs as CC limit and Rs.320.00 Lakhs as BG Limit	<b>Margin - Book Debts 40% for 90 days</b>
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**

<b>Facility - OD AND BG Limit</b>	<b>Purpose- Working Capital Requirement</b>
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**

<b>Facility - CC AND BG Limit</b>	<b>Purpose- Working Capital Requirement</b>
Cash Credit under CGTMSE Rs.400 Lakhs	<b>Margin :25% OF STOCK AND 40% ON Book Debts for 120 days</b>
Performance Guarantee of Rs. 1300 lakhs	<b>Margin :10% cash margin</b>
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.



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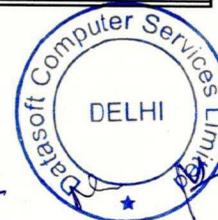
**DATASOFT COMPUTER SERVICES LIMITED**  
**(FORMERLY KNOWN AS DATASOFT COMPUTER SERVICES PVT.LTD.)**  
**CIN NO. U72300DL1997PLC088908**

Notes forming part of the Financial Statements

("Rupees in Lakh")

**Note No : 8 Trade Payables**

Sr. No	Particulars	Outstanding for following periods from due date of payment				
		Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
	<b>FOR THE PERIOD ENDED 30/09/2024</b>					
	MSME	62.87	1.20	0.00	1.78	65.85
	Disputed - MSME	0.00	0.00	0.00	0.00	0.00
	<b>MSME Total</b>	<b>62.87</b>	<b>1.20</b>	<b>0.00</b>	<b>1.78</b>	<b>65.85</b>
	Others	174.07	0.04	7.36	26.53	208.01
	Disputed - Others	0.00	0.00	0.00	0.00	0.00
	<b>Others Total</b>	<b>174.07</b>	<b>0.04</b>	<b>7.36</b>	<b>26.53</b>	<b>208.01</b>
	<b>Total in Rupees</b>	<b>236.94</b>	<b>1.25</b>	<b>7.36</b>	<b>28.30</b>	<b>273.86</b>
Sr. No	Particulars	Outstanding for following periods from due date of payment				
	<b>2023-24</b>					
	MSME	53.87	0.00	0.00	1.78	55.65
	Disputed - MSME	0.00	0.00	0.00	0.00	0.00
	<b>MSME Total</b>	<b>53.87</b>	<b>0.00</b>	<b>0.00</b>	<b>1.78</b>	<b>55.65</b>
	Others	23.70	0.14	5.67	27.33	56.83
	Disputed - Others	0.00	0.00	0.00	0.00	0.00
	<b>Others Total</b>	<b>23.70</b>	<b>0.14</b>	<b>5.67</b>	<b>27.33</b>	<b>56.83</b>
	<b>Total in Rupees</b>	<b>77.57</b>	<b>0.14</b>	<b>5.67</b>	<b>29.10</b>	<b>112.48</b>



NOTES FORMING PART OF THE FINANCIAL STATEMENTS

("Rupees in Lakh")

NOTE NO.	PARTICULARS	As at 30.09.2024	As at 31.03.2024
9	<b>OTHER CURRENT LIABILITIES</b>		
	<b>(A) OTHER PAYABLES</b>		
	SALARY PAYABLE	43.68	37.47
	CREDIT CARD	0.66	0.69
	SECURITY DEPOSIT RECEIVED	10.88	10.88
	<b>STATUTORY REMITTANCES:</b>		
	GST PAYABLE	16.13	0.27
	TDS PAYABLE	3.82	26.24
	ESI PAYABLE	0.68	0.65
	PROVIDENT FUND PAYABLE	5.91	5.61
	<b>TOTAL</b>	<b>81.77</b>	<b>81.82</b>
10	<b>SHORT-TERM PROVISIONS:</b>		
	PROVISION FOR INCOME TAX	90.00	249.00
	PROVISION FOR DIVIDEND	72.00	72.00
	PROVISION FOR GRATUITY	38.96	30.42
	PROVISION FOR BONUS	10.30	18.41
	PROVISION FOR CSR	0.00	11.82
	PROVISION FOR LEAVE ENCASHMENT	1.36	1.35
	PROVISION FOR EXPENSES PAYABLE	2.50	28.74
	<b>TOTAL</b>	<b>215.12</b>	<b>411.73</b>
12	<b>DEFERRED TAX ASSETS (NET)</b>		
	DEFERRED TAX ASSETS	9.95	25.34
	<b>TOTAL</b>	<b>9.95</b>	<b>25.34</b>
	<b>Note:</b>		
	<b>Item wise detail of the Deferred Tax Assets</b>		
	Related to Fixed Assets	DTL	(18.73)
	Provision for Gratuity	DTA	27.43
	Provision for Leave Encashment	DTA	1.24
	<b>NET DEFERRED TAX ASSETS</b>		<b>9.95</b>
13	<b>NON-CURRENT INVESTMENTS</b>		
	<b>INVESTMENT IN MUTUAL FUNDS</b>		
	AXIS BANK MUTUAL FUND	120.04	120.04
	IIFL SPECIAL OPPORTUNITIES FUND	18.78	35.34
	WHITE OK MUTUAL FUND	0.00	0.00
	<b>TOTAL</b>	<b>138.82</b>	<b>155.38</b>
14	<b>LONG TERM LOANS AND ADVANCES:</b>		
	<b>(A) UNSECURED, CONSIDERED GOOD</b>		
	SECURITY DEPOSITS	118.61	117.71
	<b>(B) GRATUITY FUND</b>	26.37	29.56
	<b>TOTAL</b>	<b>144.98</b>	<b>147.28</b>
15	<b>INVENTORIES:</b>		
	GOODS FOR TRADING	5.20	0.26
	<b>TOTAL</b>	<b>5.20</b>	<b>0.26</b>



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

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

As Per Schedule II of Company Act, 2013

Note No. 11 : Property, Plant and Equipment

("Rupees in Lakh")												
S. No.	PARTICULARS	USEFUL LIFE	GROSS BLOCK				DEPRECIATION				NET BLOCK	
			AS AT 01.04.2024	ADDITION DURING THE YEAR	SALE / ADJUSTMENT DURING THE	30.09.2024	AS AT 01.04.2024	FOR THE YEAR	DEDUCTION / ADJUSTMENT	AS AT 30.09.2024	AS AT 30.09.2024	AS AT 01.04.2024
	<b>TANGIBLE ASSETS</b>											
1	COMPUTER	3	142.71	115.29		258.00	108.77	25.70		134.47	123.53	33.94
2	COMPUTER SOFTWARE	3	39.16			39.16	37.14	0.00		37.14	2.01	2.01
3	SCANNER	5	356.48	39.97		396.44	272.89	17.56		290.45	105.99	83.58
4	BUILDING	30	54.82			54.82	42.63	0.76		43.39	11.43	12.19
5	GENERATOR	15	14.86			14.86	9.11	0.47		9.59	5.27	5.75
6	AIR CONDITIONER	10	17.34	1.31		18.65	13.85	0.54		14.39	4.27	3.49
7	HEATER		0.01			0.01	0.01			0.01	0.00	0.00
8	FAX MACHINES		0.18			0.18	0.18			0.18	0.00	0.00
9	CAR	8	83.71	6.84	29.12	61.42	48.21	5.73	27.48	26.46	34.96	35.49
10	ELECTRIC INSTALLATION	10	35.13	0.75		35.88	27.69	0.87		28.55	7.32	7.44
10	TV	5	4.92	0.16		5.08	4.10	0.19		4.29	0.79	0.82
11	FURNITURE & FIXTURE	10	24.87	2.51		27.38	14.16	1.41		15.57	11.81	10.71
12	OFFICE EQUIPMENT	5	18.73	1.14		19.87	16.69	0.35		17.04	2.83	2.04
13	CYCLE		0.01			0.01	0.01			0.01	0.00	0.00
14	PRINTER	5	49.85	2.09		51.95	45.04	0.77		45.81	6.14	4.82
15	MOBILE PHONE	5	6.91			6.91	5.33	0.32		5.65	1.25	1.58
16	REFRIGRATOR	10	0.97			0.97	0.77	0.02		0.79	0.18	0.20
17	UID KIT	5	266.42			266.42	253.10	0.00		253.10	13.32	13.32
18	METAL BOX	5	3.30			3.30	3.13	0.00		3.13	0.16	0.16
19	WATER COOLER	10	0.29			0.29	0.28	0.00		0.28	0.01	0.01
	<b>TOTAL</b>		<b>1120.66</b>	<b>170.06</b>	<b>29.12</b>	<b>1261.59</b>	<b>903.11</b>	<b>54.68</b>	<b>27.48</b>	<b>930.31</b>	<b>331.28</b>	<b>217.54</b>
	<b>PREVIOUS YEAR</b>		<b>970.12</b>	<b>163.27</b>	<b>12.74</b>	<b>1120.66</b>	<b>839.21</b>	<b>76.00</b>	<b>12.10</b>	<b>903.11</b>	<b>217.54</b>	<b>130.91</b>
	<b>CAPITAL WORK IN PROGRESS</b>											
1	Industrial Plot at YEIDA (ADVANCE)	0	46.88	0.00	0.00	46.88	0.00	0.00	0.00	0.00	46.88	46.88



**DATASOFT COMPUTER SERVICES LIMITED**  
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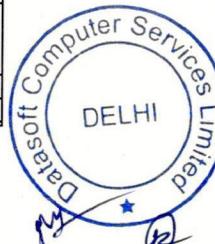
Notes forming part of the Financial Statements

("Rupees in Lakh")

**Note No : 16 Trade Receivables**

S.N.	Particulars	Outstanding for following periods from due date of Transaction					
		Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	Total
<b>FOR THE PERIOD ENDED 30/09/2024</b>							
1	<b>Undisputed Trade Receivables - Considered Good</b>						
	Secured - Considered Good	0.00	0.00	0.00	0.00	0.00	0.00
	Unsecured - Considered Good	1027.20	231.00	132.41	81.67	416.54	1888.81
	<b>Total</b>	1027.20	231.00	132.41	81.67	416.54	1888.81
2	<b>Undisputed Trade Receivables - Considered Doubtful</b>						
	Secured - Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00
	Unsecured - Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	0.00	0.00	0.00	0.00	0.00	0.00
3	<b>Disputed Trade Receivables - Considered Good</b>						
	Secured - Considered Good	0.00	0.00	40.24	20.53	240.11	300.88
	Unsecured - Considered Good	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	0.00	0.00	40.24	20.53	240.11	300.88
4	<b>Disputed Trade Receivables - Considered Doubtful</b>						
	Secured - Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00
	Unsecured - Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total in Rupees</b>	<b>1027.20</b>	<b>231.00</b>	<b>172.65</b>	<b>102.20</b>	<b>656.65</b>	<b>2189.69</b>

S.N.	Particulars	Outstanding for following periods from due date of Transaction					
		Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	Total
<b>2023-24</b>							
1	<b>Undisputed Trade Receivables - Considered Good</b>						
	Secured - Considered Good	0.00	0.00	0.00	0.00	0.00	0.00
	Unsecured - Considered Good	897.83	222.72	108.29	196.43	249.98	1675.24
	<b>Total</b>	897.83	222.72	108.29	196.43	249.98	1675.24
2	<b>Undisputed Trade Receivables - Considered Doubtful</b>						
	Secured - Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00
	Unsecured - Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	0.00	0.00	0.00	0.00	0.00	0.00
3	<b>Disputed Trade Receivables - Considered Good</b>						
	Secured - Considered Good	0.00	40.24	0.00	20.53	251.41	312.19
	Unsecured - Considered Good	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	0.00	40.24	0.00	20.53	251.41	312.19
4	<b>Disputed Trade Receivables - Considered Doubtful</b>						
	Secured - Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00
	Unsecured - Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total in Rupees</b>	<b>897.83</b>	<b>262.96</b>	<b>108.29</b>	<b>216.97</b>	<b>501.39</b>	<b>1987.43</b>



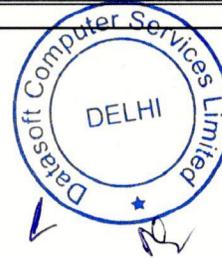
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DATASOFT COMPUTER SERVICES LIMITED  
(FORMERLY KNOWN AS DATASOFT COMPUTER SERVICES PVT.LTD.)  
CIN NO. U72300DL1997PLC088908

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

("Rupees in Lakh")

NOTE NO.	PARTICULARS	As at 30.09.2024	As at 31.03.2024
17	<b>CASH &amp; BANK BALANCES :</b>		
	<b>CASH &amp; CASH EQUIVALENTS (AS PER AS-3)</b>		
	CASH IN HAND	1.94	4.92
	IN CURRENT ACCOUNTS WITH SCHEDULE BANKS	111.19	121.88
	<b>CREDIT BALANCE IN OD &amp; CC ACCOUNTS</b>		
	UNION BANK OF INDIA	11.25	21.02
	AXIS BANK	63.03	91.59
	<b>OTHER BANK BALANCES</b>		
	FIXED DEPOSITS WITH BANKS	1363.58	1307.65
	<b>TOTAL</b>	<b>1551.00</b>	<b>1547.05</b>
18	<b>SHORT TERM LOANS &amp; ADVANCES</b>		
	<b>(A) UNSECURED, CONSIDERED GOOD</b>		
	EARNEST MONEY DEPOSIT	96.42	61.30
	PREPAID EXPENSES	0.47	3.30
	<b>(B) BALANCES WITH GOVT AUTHORITIES</b>		
	GST AVAILABLE	5.47	8.52
	GST STAY AMOUNT	1.84	1.84
	GEM CAUTION MONEY	0.25	0.25
	ADVANCE INCOME TAX	60.00	155.00
	TDS RECEIVABLE	33.90	88.81
	INCOME TAX REFUND	93.57	93.57
	BANK GUARANTEE IN DD FORMS	8.28	16.40
	EXCESS TDS PAID	0.16	0.65
	<b>TOTAL</b>	<b>300.35</b>	<b>429.63</b>
19	<b>OTHER CURRENT ASSETS:</b>		
	IPO EXPENSES	8.85	5.75
	ADVANCE TO STAFF	1.66	0.21
	ADVANCE SALARY	5.54	0.00
	<b>TOTAL</b>	<b>16.05</b>	<b>5.96</b>



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NOTES FORMING PART OF THE FINANCIAL STATEMENTS

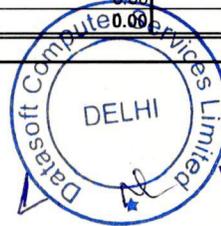
NOTE NO.	PARTICULARS	For the period ended 30.09.2024	For the Year ended 31.03.2024
20	<b>REVENUE FROM OPERATIONS</b>		
	SALES AND SERVICES	1558.62	3188.28
	<b>TOTAL</b>	<b>1558.62</b>	<b>3188.28</b>
21	<b>OTHER INCOME:</b>		
	INTEREST ON GRATUITY FUND	0.00	2.16
	INTEREST ON INCOME TAX REFUND	0.00	0.00
	INCOME FROM MUTUAL FUND	16.50	7.18
	PROFIT/LOSS ON SALE OF FIXED ASSET	5.00	0.30
	MISCELLANEOUS INCOME	0.00	0.00
	INTEREST INCOME-BANK DEPOSIT	38.78	75.28
	CREDITORS W/OFF	0.00	13.88
	NOTICE PERIOD SALARY	0.00	0.00
	<b>TOTAL</b>	<b>60.28</b>	<b>98.81</b>
22	<b>COST OF CONSUMABLES</b>		
	COMPUTER STATIONARY	33.82	91.02
	PRINTING & STATIONARY	2.10	15.37
	OTHER CONSUMABLES	23.53	53.83
	<b>TOTAL</b>	<b>59.45</b>	<b>160.22</b>
23	<b>PURCHASE OF GOODS FOR TRADING</b>		
	PAPER & MISCELLANEOUS	115.27	167.87
	<b>TOTAL</b>	<b>115.27</b>	<b>167.87</b>
24	<b>CHANGES IN INVENTORIES</b>		
	<b>STOCK-IN-TRADE</b>		
	AT THE BEGINNING OF THE PERIOD	0.26	7.63
	AT THE END OF THE PERIOD	5.20	0.26
	<b>TOTAL</b>	<b>-4.94</b>	<b>7.38</b>
25	<b>JOB WORK EXPENSES</b>		
	DATA ENTRY EXPENSES	358.24	688.41
	MANPOWER EXPENSES	73.61	140.69
	FRIEGHT & CARTAGE	6.87	17.27
	PACKING EXPENSES	1.21	4.23
	SOFTWARE EXPENSES	32.16	53.15
	CLOUD SERVER EXPENSES	2.49	4.60
	<b>TOTAL</b>	<b>474.58</b>	<b>908.35</b>
26	<b>EMPLOYEE BENEFITS EXPENSE</b>		
	SALARY	272.96	474.43
	BONUS	10.30	18.41
	STAFF WELFARE	5.14	6.28
	GRATUITY EXPENSES	16.37	14.33
	LEAVE ENCASHMENT EXPENSES	-1.82	5.02
	TRAINING EXPENSES	19.58	1.50
	EMPLOYEE INCENTIVE	1.60	67.99
	REIMBURSEMENT OF EXPENSES	0.81	1.57
	MEDICAL EXPENSES	0.08	0.17
	CONTRIBUTION TO PROVIDENT FUND	16.75	31.52
	CONTRIBUTION TO EMPLOYEES STATE INSURANCE FUND	3.19	6.18
	<b>TOTAL</b>	<b>344.98</b>	<b>627.39</b>



DATASOFT COMPUTER SERVICES LIMITED  
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NOTES FORMING PART OF THE FINANCIAL STATEMENTS

NOTE NO.	PARTICULARS	For the period ended 30.09.2024	For the Year ended 31.03.2024
27	<b>FINANCE COSTS:</b>		
	INTEREST ON WORKING CAPITAL LIMITS	0.00	0.01
	INTEREST ON CAR LOAN	0.92	2.03
	BANK CHARGES-BANK GUARANTEE	7.30	3.02
	BANK CHARGES-PROCESSING FEE	5.32	0.88
	BANK CHARGES	0.93	11.27
	<b>TOTAL</b>	<b>14.47</b>	<b>17.20</b>
28	<b>DEPRECIATION AND AMORTIZATION EXPENSE:</b>		
	DEPRECIATION ON TANGIBLE ASSETS	54.68	76.01
	<b>TOTAL</b>	<b>54.68</b>	<b>76.01</b>
29	<b>OTHER EXPENSES:</b>		
	ADVERTISEMENT	0.24	0.80
	ANNUAL MAINTENANCE CHARGES	6.35	8.96
	PAYMENT TO AUDITOR (REFER NOTE (i) BELOW)	2.67	2.04
	DIRECTOR SITTING FEE	1.05	0.00
	BOARD MEETING EXPENSES	0.27	0.00
	BUSINESS PROMOTION	1.74	3.67
	CAR RUNNING & MAINTENANCE EXPENSES	3.41	4.76
	COMPUTER REPAIR & MAINTENANCE	45.22	71.87
	CONSULTANCY FEE & PROFESSIONAL EXPENSES	4.18	3.30
	CONVEYANCE CHARGES	1.91	5.35
	FESTIVAL EXPENSES	0.83	7.52
	GENERATOR EXPENSES	0.00	0.50
	INSURANCE EXPENSES	77.01	35.03
	MISCELLANEOUS EXPENSES	1.43	0.95
	RENT RATE & TAX	2.60	2.02
	NEWSPAPER, BOOKS AND PERIODICALS	0.01	0.03
	OFFICE RENT	23.72	34.51
	POSTAGE CHARGES	4.76	11.29
	REPAIR AND MAINTENANCE	12.35	11.47
	SECURITY CHARGES	3.03	7.57
	SWEEPING EXPENSES	0.94	1.77
	TELEPHONE/INTERNET CHARGES	6.30	15.67
	TRAVELING EXPENSES	19.00	37.67
	WATER/ELECTRICITY CHARGES	7.12	18.01
	TENDER EXPENSES	1.57	0.79
	AMOUNT W/OFF	0.00	6.18
	SHORT & EXCESS	-0.09	0.84
	ITC NOT PERMISSIBLE	14.27	46.94
	INTEREST ON LATE PAYMENT OF GOVT.DUES	0.01	0.10
	GST DEMAND UNDER 9C	0.00	1.43
	ASSET W/OFF	0.00	0.23
	FILLING FEE	0.12	9.42
	CSR EXPENSES	0.00	11.82
	<b>TOTAL</b>	<b>242.02</b>	<b>362.52</b>
	<b>NOTES:</b>		
	(i) PAYMENTS TO THE AUDITORS COMPRISES:		
	AS AUDITORS-STATUTORY AUDIT	2.50	2.00
	REIMBURSEMENT OF EXPENSES	0.17	0.04
	<b>TOTAL</b>	<b>2.67</b>	<b>2.04</b>
30	<b>PRIOR PERIOD ITEMS</b>		
		0.11	
	<b>TOTAL</b>	<b>0.11</b>	<b>0.00</b>
31	<b>EXCEPTIONAL ITEM</b>		
		0.00	0.00
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>



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 Clients as on 30th Sep 2024 amounting to Rs. 5,86,60,219 and on (31 st March 2024 amounting to Rs.4,20,20,417.00)

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

Particular	Amount ( Rupees in Lakhs)
Intelligent Communication Systems India Limited	₹ 9.32
Delhi Subordinate services Selection Board	₹ 43.73
Oriental bank of commerce	₹ 48.33
District Collector Jhunjhunu	₹ 0.69
Bank of India	₹ 13.33
(No Suggestions) East	₹ 0.64
M. P. Board	₹ 8.23
RRB Patna	₹ 4.04
MPSEDC Project Coordinator	₹ 4.00
Magadh University	₹ 114.93
HARTRON	₹ 53.65

Further No Provision has been made for the debtors 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 (i) GST DRC 07 ORDER Received Reference No. : ZD0712231628881 dt.28/12/2023 for FY 2017-18 for Rs. 40,03,198.00(Rs.18,37,984(tax)+19,81,416(interest)+1,83,798(penalty)). Against the order company filed appeal under GST act.

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

C Additional Information pursuant to the Companies Act 2013:

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

Particulars	Current period		Previous Year	
	Quantity	Value	Quantity	Value
	In Nos.	(Rupees in Lakhs)	In Nos.	(Rupees in Lakhs)
<b>ICR/OMR/FOIL SHEET</b>				
Opening Stock	5,190	0.14	7,91,232	7.51
Purchases	4917525	115.27	11659635	167.87
Sales	4761136	150.70	12445677	245.08
Waste	0		0	
Closing Stock	1,61,579	5.08	5,190	0.14
<b>HAND MADE PAPER</b>				
Opening Stock	9,000	0.12	9,000	0.12
Purchases				
Sales				
Waste				
Closing Stock	9,000	0.12	9000	0.12

D The deferred tax Assets as at 30th Sep 2024 is Rs.9,94,759.00(as at 31st March 2024 is Rs.25,34,283.00).

E As ascertained by the management of the Company, there is Rs.65,84,959 due to micro, small & medium enterprises as on 30th September 2024

F Compensation of Key Management personnel

Remuneration paid to the Director

Particulars	Current Period	Previous Year
	(Rupees in Lakhs)	(Rupees in Lakhs)
Short Term Benefits	18.05	91.84
Post Employment benefits	-	-
Other Long term benefits	-	-
Share Based Payments	-	-
Termination Benefits	-	-



**G Related Party Disclosure**

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

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

(b) Transaction during the year with the related parties

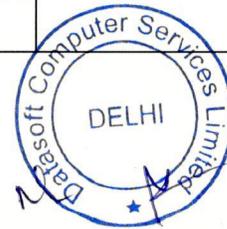
S. No.	Nature of transaction	(Rupees in lakhs)	
		Current Period	Previous Year
<b>1</b>	<b>Salary &amp; Incentive</b>		
	Sandeep Goel	15.57	80.54
	Kunal Goel	2.49	11.30
	ASHA GUPTA	4.80	9.60
	Mamta Garg	4.88	12.03
	Preeti Saxena	4.5	0.35
<b>2</b>	<b>Dividend</b>		
	Sandeep Goel	0.00	30.00
	Kunal Goel	0.00	8.64
	Deepti Goel	0.00	8.88
	Arushi Goel	0.00	0.48
<b>3</b>	<b>Rent</b>		
	Sandeep Goel	19.12	25.80
	Deepti Goel	0.00	2.40
<b>4</b>	<b>Services</b>		
	Gemini Consultancy Services	110.70	214.11
	Sandeep Scandata Solutions Pvt.Ltd.	20.29	86.87
<b>5</b>	<b>Computer Rent</b>		
	Sandeep Goel HUF	2.64	5.28

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

The Principal assumptions used in actuarial are as below  
For Gratuity

(Rupees in Lakhs)

Period	From: 1/4/2024 To: 30/9/2024	Period	From: 1/4/2023 To: 31/3/2024
Discount rate	7	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	Expected rate of return	7.25
Withdrawal rate 18 to 60 Years	5.00% per annum	Withdrawal rate 18 to 60 Years	5.00% per annum
Period	From: 1/4/2024 To: 30/9/2024	Period	From: 1/4/2023 To: 31/3/2024
Present value of the obligation at the beginning of the period	95.83	Present value of the obligation at the beginning of the period	83.36
Interest Cost	3.47	Interest Cost	6.25
Current Service Cost	4.94	Current Service Cost	9.42
Benefits paid (if any)	(3.20)	Benefits paid (if any)	(1.86)
Actuarial (gain)loss	7.96	Actuarial (gain)loss	(1.35)
Present value of the obligation at the end of the period	109.00	Present value of the obligation at the end of the period	95.83



Period	From: 1/4/2024 To: 30/9/2024	Period	From: 1/4/2023 To: 31/3/2024
Present value of the obligation at the end of the period	109.00	Present value of the obligation at the end of the period	95.83
Fair Value of Plan assets at end of period	26.37	Fair Value of Plan assets at end of period	29.56
Net Liability Assets recognized in Balance sheet and related analysis	82.64	Net Liability Assets recognized in Balance sheet and related analysis	66.26
Funded status	(82.64)	Funded status	(66.26)

Period	From: 1/4/2024 To: 30/9/2024	Period	From: 1/4/2023 To: 31/3/2024
Interest Cost	3.47	Interest Cost	6.25
Current Service Cost	4.94	Current Service Cost	9.42
Expected Return on plan assets	(1.03)	Expected Return on plan assets	(2.10)
Net Actuarial (gain)\loss recognized in the period	8.99	Net Actuarial (gain)\loss recognized in the period	(1.41)
Expenses recognized in the statement of Profit and loss accounts	16.37	Expenses recognized in the statement of Profit and loss accounts	12.16
Obligation	7.96	Obligation	(1.35)
Actuarial (gain)\loss-plan assets	1.03	Actuarial (gain)\loss-plan assets	-0.06
Total Actuarial (gain)\loss	8.99	Total Actuarial (gain)\loss	(1.41)
Actuarial (gain)\loss-recognized	8.99	Actuarial (gain)\loss-recognized	(1.41)
outstanding actuarial (gain)\loss at the end of the period	0	outstanding actuarial (gain)\loss at the end of the period	0

**For Leave Encashment**

Period	From: 1/4/2024 To: 30/9/2024	Period	From: 1/4/2023 To: 31/3/2024
Discount rate	7	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: 1/4/2024 To: 30/9/2024	Period	From: 1/4/2023 To: 31/3/2024
Present value of the obligation at the end of the period	4.94	Present value of the obligation at the end of the period	6.75
Fair Value of Plan assets at end of period	0	Fair Value of Plan assets at end of period	0
Net Liability Assets recognized in Balance sheet and related analysis	4.94	Net Liability Assets recognized in Balance sheet and related analysis	6.75
Funded status	(4.94)	Funded status	(6.75)



**CSR**

For the year end 2023-24, 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 'Lakhs)

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

**J EARNING PER SHARE**

(Rupees in Lakhs)

PARTICULARS	Current Period	Previous Year
NET PROFIT AFTER TAXATION	212.91	715.86
NO. OF EQUITY SHARES (IN LAKHS)	72.00	72.00
EARNING PER SHARE(IN RS.)		
BASIC	2.96	9.94
DILUTED	2.96	9.94

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

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

**M** Notes 1 to 31 form an integral part of the Financial Statements for the year ended 30th September , 2024.

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

**O Additional Regulatory Information**

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

**(ii) Ratios**

Sr. No	Particulars	Basis of Calculation	Current Period	Previous Year	changes in %	Reason for Changes
1	Current Ratio	Current Assets/Current Liabilities	7.00	6.46	0.54	NA
2	Debt-Equity Ratio	Loan taken/Shareholder fund	0.00	0.01	NA	NA
3	Debt Service Coverage Ratio	Profit Before Interest, Dep and Tax/EMI paid (including Interest)	88.17	97.74	NA	NA
4	Return on Equity Ratio,	Profit After Tax/ Shareholder Equity	0.05	0.19	-	0.14
5	Inventory turnover ratio,	Average Inventory /Cost of Goods Sold	0.004	0.00	NA	NA
6	Trade Receivables turnover ratio,	Average Receivables Balance / Sales	1.34	0.58	0.76	NA
7	Trade payables turnover ratio,	Average Accounts Payable /Total purchase	0.30	0.17	0.13	NA
8	Net capital turnover ratio,	Total Sales/ Net Working Capital	0.45	0.95	-	0.50
9	Net profit ratio,	Net Profit / Total revenue	0.13	0.22	-	0.09
10	Return on Capital employed,	Earnings Before Interest and Tax/Shareholders' Funds and Long term Liabilities	0.08	0.25	-	0.17
11	Return on investment.	Net Profit/Investment	0.12	0.05	0.07	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.

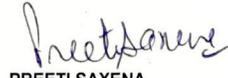


- (vii) The Company has not advanced or loaned or invested funds to any other persons or entities, including foreign entities (intermediaries) with the understanding that the Intermediary shall a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by 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

VINAY AGGARWAL  
PARTNER  
M. NO. 082045  
UDIN- 24082045 BKNQXY1881

  
DEEPTI GOEL  
DIRECTOR  
DIN-00050944

  
PREETI SAXENA  
COMPANY SECRETARY  
FCS NO.3615

  
SANDEEP GOEL  
MANAGING DIRECTOR  
DIN-00050926

  
MAMTA GARG  
CHIEF FINANCIAL OFFICER  
M.No.501031

PLACE: NEW DELHI  
DATE :07/11/2024