

SECTION IX – FINANCIAL INFORMATION OF OUR COMPANY**RESTATED FINANCIAL STATEMENTS****INDEPENDENT AUDITORS' REPORT ON RESTATED FINANCIAL INFORMATION**

(As required by Section 26 of Companies Act, 2013 read with Rule 4 of Companies (Prospectus and Allotment of Securities) Rules, 2014)

To,

The Board of Directors,

Datasoft Computer Services Limited. (Formerly known as Datasoft Computer Services Pvt Ltd)

Dear Sir,

We have examined the attached Restated Audited Financial Information of Datasoft Computer Services Limited (hereinafter referred as "the Company" which was incorporated pursuant to conversion of Datasoft Computer Services Pvt. Ltd. (erstwhile Private Limited Company) comprising the Restated Audited Statement of Assets and Liabilities as at September 30, 2024, September 30, 2023, March 31, 2024, March 31, 2023, and March 31, 2022. The Restated Audited Statement of Profit & Loss, the Restated Audited Cash Flow Statement for the period ended September 30, 2024 and September 30, 2023 and financial year ended March 31, 2024, March 31, 2023 & March 31, 2022, the Summary statement of Significant Accounting Policies and other explanatory Information (Collectively the Restated Financial Information) as approved by the Board of Directors in their meeting held on November 07, 2024 for the purpose of inclusion in the Offer Document, prepared by the Company in connection with its Initial Public Offer of Equity Shares (IPO) and prepared in terms of the requirement of:-

- Section 26 of Part I of Chapter III of the Companies Act 2013 as amended (the "Act");
- The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations 2018 ("ICDR Regulations") as Amended ("ICDR Regulation"); and related amendments/ Clarification from time to time issued by the Securities and Exchange Board of India ("SEBI")
- The Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India as amended from time to time ("The Guidance Note")

The Company's Board of Directors is responsible for the preparation of restated financial information for the purpose of inclusion in the offer document to be filed with Stock Exchange, Securities and Exchange Board of India, and Registrar of Companies, Delhi in connection with the proposed IPO. The Restated Financial Information have been prepared by the management of the Company for the period ended September 30, 2024, September 30, 2023 and financial year ended March 31, 2024, March 31, 2023 & March 31, 2022 on the basis of preparation stated to the Restated Financial Information. The Board of directors of the company's responsibility includes designing, implementing and maintaining adequate internal control relevant to the preparation and presentation of the Restated Financial Information. The board of directors are also responsible for identifying and ensuring that the Company complies with the Act, ICDR Regulations and the Guidance Note.



We have examined such Restated Financial Information taking into consideration.

- a) The terms of reference and terms of our engagement agreed upon with you in accordance with our engagement letter dated July 15, 2024. in connection with the proposed IPO of equity shares of the Company;
- b) The Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI;
- c) Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated Financial Information; and ,
- d) The requirements of Section 26 of the Act and the ICDR Regulations. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act, the ICDR Regulations and the Guidance Note in connection with the IPO.

These Restated Financial Information have been compiled by the management from:

- a) Audited financial statements of company as at and for the period ended September 30, 2024 prepared in accordance with the Accounting Standard§ as prescribed under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014, as amended, and other accounting principles generally accepted in India.
- b) Audited Financial Statement for the period ended September 30, 2024, September 30, 2023 and financial year ended on ended March 31, 2024; March 31, 2023 and March 31, 2022 prepared in accordance with the Accounting Principles generally accepted in India by making adjustments for Indian GAAP as applicable to corporates and which have been approved by the board of directors.

For the purpose of our examination, we have relied on:

- a) Auditors' Report issued by the us i.e. statutory Auditor M/s Aggarwal and Rampal (the "Statutory Auditors") dated November 07, 2024, July 24, 2024, September 2, 2023 and September 5, 2022 for the period ended September 30, 2024 and financial year ended March 31, 2024; March 31, 2023 & Match 31, 2022 respectively.
- b) The Audits were conducted by the Company's statutory auditor and accordingly reliance has been placed on statement of assets and liabilities and statements of profit and loss, the Significant Accounting Policies, and other explanatory information and (collectively, the Audited Financial Statement) examined by them for the said years.

The modification in restated financials were carried out based on the modified reports, if any, issued by statutory auditor which is giving rise to modifications on the financial statements as at September 30, 2024, March 31, 2024, March 31, 2023 & March 31, 2022. There is no qualification of statutory auditor for the Financial Statement of March 31, 2024, March 31, 2023 & March 31, 2022.

The audit reports on the financial statements were modified and included following matter(s) giving rise to modifications on the financial statements as at and for the period ended on September 30, 2024, March 31, 2024, March 31, 2023 & March 31, 2022:-

- a) There were no qualifications in the Audit Reports issued by M/s Aggarwal and Rampal for the period Ended on September 30, 2024, March 31, 2024, March 31, 2023 & March 31, 2022 which would require adjustments in this Restated Financial Statements of the Company;
- b) Profits and losses have been arrived at after charging all expenses including depreciation and after making such adjustments/restatements and regroupings as in our opinion are appropriate and are to be read in accordance with the Significant Accounting Polices and Notes to Accounts
- c) Adjustments in Restated Financial Information or Restated Summary Financial Statement have been made in accordance with the correct accounting policies.
- d) There are no revaluation reserves, which need to be disclosed separately in the Restated Financial Information or Restated Summary Financial Statement.



In accordance with the requirements of Part I of Chapter III of Act including Rules made there under, Regulations, Guidance Note and Engagement Letter, we report that:

- a) The "Restated Statement of Assets and Liabilities of the Company as at September 30, 2024, September 30, 2023, March 31, 2024, March 31, 2023 & March 31, 2022 is prepared by the Company and approved by the Board of Directors. These Restated Summary Statement of Assets and Liabilities, have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts.
- b) The "Restated Statement of Profit and Loss" of the Company for September 30, 2024, September 30, 2023, March 31, 2024, March 31, 2023 & March 31, 2022 is prepared by the Company and approved by the Board of Directors. These Restated Summary Statement of Profit and Loss have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts.
- a) The "Restated Statement of Cash Flow" of the Company Period Ended on September 30, 2024, September 30, 2023, March 31, 2024, March 31, 2023 & March 31, 2022 is prepared by the Company and approved by the Board of Directors. These Statement of Cash Flow, as restated have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts

We have also examined the following other financial information relating to the Company prepared by the Management and as approved by the Board of Directors of the Company and annexed to this report relating to the Company for the September 30, 2024, September 30, 2023, March 31, 2024, March 31, 2023 & March 31, 2022 proposed to be included in the Draft Prospectus / Prospectus (" Offer Document") for the proposed IPO

Restated Statement of Shareholder's Capital, Reserve and Surplus
Restated Statement of Long Term Borrowing
Restated Statement of Deferred Tax Assets / Liabilities
Restated Statement of Short Term Borrowing
Restated Statement of Trade Payables
Restated Statement of Other Current Liabilities And Short Term Provisions
Restated Statement of Fixed Assets
Restated Statement of Non-Current Assets
Restated Statement of Inventories
Restated Statement of Trade Receivables
Restated Statement of Cash & Cash Equivalents
Restated Statement of Short Term Loans & Advances
Restated Statement of Other Current Assets
Restated Statement of Revenue from Operations
Restated Statement of Other Income
Restated Statement of Purchase of Stock-in-Trade
Restated Statement of Job Work Expenses
Restated Statement of Changes in Inventory of Stock in Trade
Restated Statement of Employee Benefit Expenses
Restated Statement of Finance Cost
Restated Statement of Depreciation & Amortisation
Restated Statement of Other Expenses
Restated Statement of Capitalization
Restated Statement of Accounting Ratios
Restated statement of related party transaction

In our opinion and to the best of information and explanation provided to us, the Restated Financial Information of the Company, read with significant accounting policies and notes to accounts are prepared after providing appropriate adjustments and regroupings as considered appropriate.



AGGARWAL & RAMPAL

The preparation and presentation of the Financial Statements referred to above are based on the financial statements of the Company and are in accordance with the provisions of the Act and ICDR Regulations. The Financial Statements and information referred to above is the responsibility of the management of the Company.

The report should not in any way be construed as a re-issuance or re-dating of any of the previous audit reports issued by any other Firm of Chartered Accountants nor should this report be construed as a new opinion on any of the financial statements referred to therein.

We have no responsibility to update our report for events and circumstances occurring after the date of the report.

In our opinion, the above financial information contained in this report read with the respective Significant Accounting Policies and Notes to Accounts are prepared after making adjustments and regrouping as considered appropriate and have been prepared in accordance with the Companies Act, ICDR Regulations, Engagement Letter and Guidance Note.

Our report is intended solely for use of the management and for inclusion in the Offer Document in connection with the IPO- SME for Proposed Issue of Equity Shares of the Company and our report should not be used, referred to or distributed for any other purpose without our prior consent in writing.

For Aggarwal and Rampal
Chartered Accountants

FRN No. 003072N



May Aggarwal
(Partner)

Membership No.082046

UDIN - 24082045BKNQXZ5872

Date: November 07, 2024

Place: New Delhi