

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

(STATEMENT OF ASSETS & LIABILITIES AS RESTATED)

S. NO.	PARTICULARS	NOTE	As at 30.09.2024	As at 30.09.2023	As at 31.03.2024	As at 31.03.2023	AMOUNT 31.03.2022
I	EQUITY AND LIABILITIES						
1	SHAREHOLDERS FUNDS						
	(a) SHARE CAPITAL	3	720.00	240.00	720.00	240.00	240.00
	(b) RESERVES AND SURPLUS	4	3351.94	3358.53	3143.61	2980.68	2515.30
			4071.94	3598.53	3863.61	3220.68	2755.30
2	NON-CURRENT LIABILITIES						
	(a) LONG TERM BORROWINGS	5	8.50	16.98	13.30	0.00	0.00
	(b) DEFERRED TAX LIABILITIES (NET)		0.00	0.00	0.00	0.00	0.00
	(c) LONG-TERM PROVISIONS	6	73.62	65.93	70.82	70.06	71.91
			82.12	82.90	84.12	70.06	71.91
3	CURRENT LIABILITIES						
	(a) SHORT TERM BORROWINGS	7	9.40	8.60	8.99	-	-
	(b) TRADE PAYABLES	8	273.86	354.66	112.48	299.54	324.30
	(c) OTHER CURRENT LIABILITIES	9	81.77	61.44	81.82	66.54	51.02
	(d) SHORT TERM PROVISIONS	10	215.12	211.61	411.73	266.40	212.08
			580.14	636.31	615.02	632.49	587.41
	TOTAL		4734.20	4317.74	4562.75	3923.23	3414.62
II	ASSETS						
1	NON-CURRENT ASSETS						
	(a) EQUIPMENT AND INTANGIBLE						
	(i) TANGIBLE ASSTS	11	331.28	201.45	217.54	130.91	95.65
	(ii) INTANGIBLE ASSETS		0.00	0.00	0.00	0.00	0.00
	(iii) CAPITAL WORK-IN-PROGRESS		46.88	46.88	46.88	46.88	46.88
	(iv) INTANGIBLE ASSETS UNDER DEVELOPMENT		0.00	0.00	0.00	0.00	0.00
	(b) DEFERRED TAX ASSET (NET)	12	9.95	14.58	25.34	20.63	20.64
	(c) NON CURRENT INVESTMENTS	13	138.82	223.30	155.38	239.89	256.99
	(d) LONG-TERM LOANS AND ADVANCES	14	144.98	102.20	147.28	99.13	74.72
			671.91	588.41	592.42	537.43	494.89
2	CURRENT ASSETS						
	(a) INVENTORIES	15	5.20	0.53	0.26	7.63	6.88
	(b) TRADE RECEIVABLES	16	2189.69	1933.27	1987.43	1704.06	1521.46
	(c) CASH AND BANK BALANCES	17	1551.00	1503.44	1547.05	1293.86	1088.81
	(d) SHORT-TERM LOANS AND ADVANCES	18	300.35	288.55	429.63	379.67	300.59
	(e) OTHER CURRENT ASSETS	19	16.05	3.55	5.96	0.56	2.00
			4062.29	3729.34	3970.33	3385.79	2919.73
	TOTAL(1+2)		4734.20	4317.74	4562.75	3923.23	3414.62
	NOTE	1 TO 31					

IN TERMS OF OUR REPORT ATTACHED

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

NEW DELHI
7/11/24

VINAY AGGARWAL
PARTNER
M.NO. 082045
UDIN- 24082045 BK N QXZ 5872

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

STATEMENT OF PROFIT & LOSS AS RESTATED

("Rupees in Lakh")

S. NO.	PARTICULARS	NOTE NO.	For the period ended 30.09.2024	For the period ended 30.09.2023	For the Year ended 31.03.2024	For the Year ended 31.03.2023	AMOUNT 31.03.2022
I	REVENUE FROM OPERATIONS						
	REVENUE FROM OPERATIONS	20	1558.62	1714.27	3188.28	2514.31	2024.17
	OTHER INCOME	21	60.28	17.79	98.81	133.55	139.89
	TOTAL INCOME		1618.91	1732.06	3287.08	2647.85	2164.06
II	EXPENSES:						
	COST OF CONSUMABLES	22	59.45	82.17	160.22	175.87	110.71
	PURCHASES OF STOCK IN TRADE	23	115.27	102.37	167.87	72.51	115.91
	CHANGES IN INVENTORIES	24	(4.94)	7.11	7.38	(0.75)	(4.47)
	JOB WORK EXPENSES	25	474.58	525.81	908.35	756.87	628.49
	EMPLOYEE BENEFITS EXPENSES	26	344.98	279.52	627.39	520.54	462.91
	FINANCE COSTS	27	14.47	3.87	17.20	10.64	7.27
	DEPRECIATION AND AMORTIZATION EXPENSE	28	54.68	30.25	76.01	42.36	30.09
	OTHER EXPENSES	29	242.02	162.08	362.52	378.93	277.15
	TOTAL EXPENSES		1300.49	1193.16	2326.94	1956.98	1628.06
III	PROFIT BEFORE PRIOR PERIOD ITEMS (I-II)		318.41	538.89	960.14	690.87	536.00
IV	PRIOR PERIOD ITEMS	30	0.11	0.00	0.00	0.00	536.00
V	PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (III-IV)		318.30	538.89	960.14	690.87	536.00
VI	EXCEPTIONAL ITEMS	31					
VII	PROFIT BEFORE TAX (V-VI)		318.30	538.89	960.14	690.87	536.00
VIII	TAX EXPENSE						
	CURRENT TAX		90.00	155.00	249.00	175.00	131.00
	LESS: MAT CREDIT ENTITLEMENT		-	-	-	-	(1.01)
	EARLIAR YEARS TAX		15.39	6.05	(4.72)	0.02	(2.82)
	DEFERRED TAX (ASSETS) /LIABILITY						
			105.39	161.05	244.28	175.02	127.18
IX	PROFIT(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (VII-VIII)						
X	EARNING PER EQUITY SHARE		212.91	377.84	715.86	515.85	408.82
	BASIC						
	DILUTED		2.96	5.25	9.94	7.16	5.68
	WEIGHTED AVERAGE NUMBER OF SHARES USED FOR: in '00s		2.96	5.25	9.94	7.16	5.68
	BASIC						
	DILUTED		72.00	72.00	72.00	72.00	72.00
			72.00	72.00	72.00	72.00	72.00
	NOTES FORMING PART OF THE FINANCIAL STATEMENTS	1 TO 31					

IN TERMS OF OUR REPORT ATTACHED

FOR AGGARWAL & PARTNERS
CHARTERED ACCOUNTANTS
F. R. NO. 0400724

FRN-0630724

VINAY AGGARWAL
PARTNER
M.No. 08204

UDIN- 26820458
26820458

PLACE: NEW DELHI
DATE :07/11/2024

Deepthi Goel

DEEPTI GOEL
DIRECTOR
DIN-00050944

Preeti Saxena
PREETI SAXENA
COMPANY SECRETARY
FCS NO.3615

Sandeep Goel

SANDEEP GOEL
MANAGING DIRECTOR
DIN-00050926

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

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

NOTE NO.	PARTICULARS	("Rupees in Lakh")				
		As at 30.09.2024	As at 30.09.2023	As at 31.03.2024	As at 31.03.2023	AMOUNT 31.03.2022
3	SHARE CAPITAL:					
3.1	(1)AUTHORISED:					
	1,20,00,000 EQUITY SHARES OF Rs. 10/- EACH	1200.00	240.00	1200.00	240.00	240.00
	EQUITY SHARES OF Rs. 10/-					
	(2)ISSUED, SUBSCRIBED & FULLY PAID UP:					
	72,00,000 EQUITY SHARES OF Rs. 10/- EACH	720.00	240.00	720.00	240.00	240.00
	EQUITY SHARES OF Rs. 10/-					
	TOTAL	720.00	240.00	720.00	240.00	240.00

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

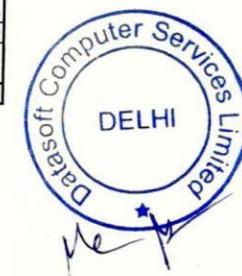
3.2 (a) The reconciliation of number of shares outstanding is as follows:											
Particulars		As at 30 Sep 2024		As at 30 Sep 2023		As at 31 March 2024		As at 31 March 2023		As at 31 March 2022	
		No of Shares	Amount	No of Shares	Amount	No of Shares	Amount	No of Shares	Amount	No of Shares	Amount
At the beginning of the year		2400000	240	2400000	240	2400000	240	2400000	240	300000	30
Add: Bonus Shares issued		4800000	480	0	0	4800000	480	0	0	2100000	210
Less: Shares bought back during the year		0	0	0	0	0	0	0	0	0	0
At the closing of the year		7200000	720	2400000	240	7200000	720	2400000	240	2400000	240

(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 30 Sep 2023		As at 31 March 2024		As at 31 March 2023		As at 31 March 2022	
		No of Shares	Percentage	No of Shares	Percentage	No of Shares	Percentage	No of Shares	Percentage	No of Shares	Percentage
1	Mr. Sandeep Goel	44,99,970	62.50	15,00,000	62.50	44,99,970	62.50	15,00,000	62.50	15,00,000	62.50
2	Mrs. Deepti Goel	13,31,730	18.50	4,43,920	18.50	13,31,730	18.50	4,43,920	18.50	4,43,920	18.50
3	Mr. Kunal Goel	12,95,970	18.00	4,32,000	18.00	12,95,970	18.00	4,32,000	18.00	4,32,000	18.00

3.4 Shares held by Promoters											
S.No.	Particulars	As at 30 Sep 2024		As at 30 Sep 2023		As at 31 March 2024		As at 31 March 2023		As at 31 March 2022	
		No of Shares	Percentage	No of Shares	Percentage	No of Shares	Percentage	No of Shares	Percentage	No of Shares	Percentage
1	Mr. Sandeep Goel	44,99,970	62.50	15,00,000	62.50	44,99,970	62.50	15,00,000	62.50	15,00,000	62.50
2	Mrs. Deepti Goel	13,31,730	18.50	4,43,920	18.50	13,31,730	18.50	4,43,920	18.50	4,43,920	18.50
3	Mr. Kunal Goel	12,95,970	18.00	4,32,000	18.00	12,95,970	18.00	4,32,000	18.00	4,32,000	18.00
4	Ms. Arushi Goel	72,240	1.00	24,080	1.00	72,240	1.00	24,080	1.00	24,080	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					
		As at 30.09.2024	As at 30.09.2023	As at 31.03.2024	As at 31.03.2023
	AT THE BEGINNING OF THE ACCOUNTING PERIOD		3143.61		2980.68
	ADDITIONS DURING THE YEAR		212.91		377.84
	(BALANCE IN STATEMENT OF PROFIT & LOSS A/C)				715.86
	ALLOCATIONS AND APPROPRIATIONS				515.85
	LESS: PROVISION FOR DIVIDEND				48.00
	LESS: BONUS SHARES ISSUED			72.00	48.00
	LESS: EARLIER YEAR TAX			480.00	210.00
	AT THE END OF THE ACCOUNTING PERIOD	3351.94	3358.53	3143.61	2980.68
	TOTAL	3351.94	3358.53	3143.61	2980.68



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NOTE NO.	PARTICULARS	("Rupees in Lakh")				
		As at 30.09.2024	As at 30.09.2023	As at 31.03.2024	As at 31.03.2023	AMOUNT (Rs.) 31.03.2022
5	LONG TERM BORROWINGS					
	VEHICLE LOAN (SECURED)					
	LESS :CURRENT MATURITY	17.90	25.57	22.29	-	-
	TOTAL	9.40	8.60	8.99	-	-
6	LONG-TERM PROVISIONS:					
	PROVISION FOR GRATUITY					
	PROVISION FOR LEAVE ENCASHMENT	70.05	62.70	65.41	68.54	70.85
	TOTAL	3.57	3.22	5.41	1.52	1.06
7	SHORT-TERM BORROWINGS:					
	FROM BANKS(SECURED):					
	VEHICLE LOAN (SECURED)	9.40	8.60	8.99	-	-
	TOTAL	9.40	8.60	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
Security : Hypothecation of Stocks and Book Debts, collateral security of immovable property and personal guarantee of Directors
Margin - Book Debts 40% for 90 days
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 18/06/2024
From AXIS Bank Hargovind Enclave Delhi 110092
Facility - CC AND BG Limit
Purpose- Working Capital Requirement
Cash Credit under CGTMSE Rs.400 Lakhs
Performance Guarantee of Rs. 1300 lakhs
Margin :25% OF STOCK AND 40% ON Book Debts for 120 days
Security : Hypothecation on current assets ,collateral security of immovable property, guarantee as per CGTMSE SCHEME and personal guarantee of Directors.
Margin :10% cash margin argin :10% cash margin
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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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
1	FOR THE PERIOD ENDED 30/09/2024					
	MSME	62.87	1.20	0.00	1.78	65.85
	Disputed - MSME	0.00	0.00	0.00	0.00	0.00
	MSME Total	62.87	1.20	0.00	1.78	65.85
	Others	174.07	0.04	7.36	26.53	208.01
	Disputed - Others	0.00	0.00	0.00	0.00	0.00
	Others Total	174.07	0.04	7.36	26.53	208.01
	Total in Rupees	236.94	1.25	7.36	28.30	273.86
2	FOR THE PERIOD ENDED 30/09/2023					
	MSME	127.16	0.16	0.00	1.78	129.10
	Disputed - MSME	0.00	0.00	0.00	0.00	0.00
	MSME Total	127.16	0.16	0.00	1.78	129.10
	Others	158.60	15.15	5.25	46.56	225.56
	Disputed - Others	0.00	0.00	0.00	0.00	0.00
	Others Total	158.60	15.15	5.25	46.56	225.56
	Total in Rupees	285.76	15.31	5.25	48.34	354.66
3	31st March 2024					
	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
4	31st March 2023					
	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
5	31st March 2022					
	MSME	58.54	0.00	1.01	48.21	107.75
	Disputed - MSME	0.00	0.00	0.00	0.00	0.00
	MSME Total	58.54	0.00	1.01	48.21	107.75
	Others	90.09	35.80	5.75	84.91	216.55
	Disputed - Others	0.00	0.00	0.00	0.00	0.00
	Others Total	90.09	35.80	5.75	84.91	216.55
	Total in Rupees	148.63	35.80	6.76	133.12	324.30

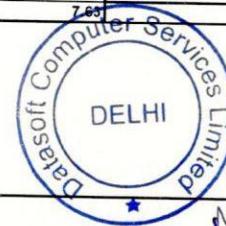


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NOTES FORMING PART OF THE FINANCIAL STATEMENTS

("Rupees in Lakh")

NOTE NO.	PARTICULARS	As at 30.09.2024	As at 30.09.2023	As at 31.03.2024	As at 31.03.2023	AMOUNT (Rs.) 31.03.2022
9	OTHER CURRENT LIABILITIES					
	(A) OTHER PAYABLES					
	SALARY PAYABLE	43.68	35.39	37.47	31.19	27.38
	CREDIT CARD	0.66	1.25	0.69	1.27	3.23
	SECURITY DEPOSIT RECEIVED	10.88	10.88	10.88	9.00	0.00
	STATUTORY REMITTANCES:					
	GST PAYABLE	16.13	4.76	0.27	0.00	0.34
	TDS PAYABLE	3.82	2.90	26.24	19.43	16.41
	ESI PAYABLE	0.68	0.65	0.65	0.58	0.48
	PROVIDENT FUND PAYABLE	5.91	5.61	5.61	5.07	3.19
	TOTAL	81.77	61.44	81.82	66.54	51.02
10	SHORT-TERM PROVISIONS:					
	PROVISION FOR INCOME TAX	90.00	156.36	249.00	175.00	131.00
	PROVISION FOR DIVIDEND	72.00	0.00	72.00	48.00	48.00
	PROVISION FOR GRATUITY	38.96	29.61	30.42	14.82	8.18
	PROVISION FOR BONUS	10.30	24.61	18.41	15.51	14.33
	PROVISION FOR CSR	0.00	0.00	11.82	12.00	9.96
	PROVISION FOR LEAVE ENCASHMENT	1.36	0.71	1.35	0.22	0.11
	PROVISION FOR EXPENSES PAYABLE	2.50	0.32	28.74	0.86	0.51
	TOTAL	215.12	211.61	411.73	266.40	212.08
12	DEFERRED TAX ASSETS (NET)					
	DEFERRED TAX ASSETS	9.95	14.58	25.34	20.63	20.64
	TOTAL	9.95	14.58	25.34	20.63	20.64
	Note:					
	Item wise detail of the Deferred Tax Assets					
	Related to Fixed Assets					
	Provision for Gratuity	DTL (18.73)	DTA (9.65)	(0.47)	(0.79)	0.46
	Provision for Leave Encashment	27.44	23.23	24.12	20.98	19.89
	NE	1.24	0.99	1.70	0.44	0.30
	TOTAL	9.95	14.58	25.34	20.63	20.64
13	NON-CURRENT INVESTMENTS					
	INVESTMENT IN MUTUAL FUNDS					
	AXIS BANK MUTUAL FUND	120.04	141.91	120.04	144.26	150.43
	IIFL SPECIAL OPPORTUNITIES FUND	18.78	35.22	35.34	48.87	57.10
	WHITE OK MUTUAL FUND	0.00	46.16	0.00	46.75	49.47
	TOTAL	138.82	223.30	155.38	239.89	256.99
14	LONG TERM LOANS AND ADVANCES:					
	(A) UNSECURED, CONSIDERED GOOD					
	SECURITY DEPOSITS	118.61	73.21	117.71	70.14	46.23
	(B) GRATUITY FUND	26.37	28.98	29.56	28.98	28.49
	TOTAL	144.98	102.20	147.28	99.13	74.72
15	INVENTORIES:					
	GOODS FOR TRADING	5.20	0.53	0.26	7.63	6.88
	TOTAL	5.20	0.53	0.26	7.63	6.88



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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

S. No.	PARTICULARS	USEFUL LIFE	GROSS BLOCK				DEPRECIATION				NET BLOCK						
			AS AT 01.04.2024	ADDITION DURING THE YEAR	SALE / ADJUSTMENT	30.09.2024	AS AT 01.04.2024	FOR THE YEAR	DEDUCTION / ADJUSTMENT	30.09.2024	AS AT 30.09.2024	AS AT 01.04.2024	AS AT 30.09.2024	AS AT 01.04.2024			
1	TANGIBLE ASSETS																
2	COMPUTER	3	142.71	115.29		258.00	108.77	25.70	134.47	123.53	33.94						
3	COMPUTER SOFTWARE	3	39.16	39.87		39.16	37.14	0.00	37.14	2.01	2.01						
4	SCANNER	5	356.48			398.44	272.89	17.56	250.45	105.99	83.58						
5	BUILDING	30	54.82			54.82	42.63	0.76	43.39	11.43	12.19						
6	GENERATOR	15	14.86			14.86	9.11	0.47	9.58	5.27	5.75						
7	AIR CONDITIONER	10	17.34	1.31		18.65	13.85	0.54	14.39	4.27	3.49						
8	HEATER	10	0.01	0.01		0.01	0.01	0.00	0.01	0.00	0.00						
9	FAX MACHINES	8	0.18	0.18		0.18	0.18	0.00	0.18	0.00	0.00						
10	CAR	8	83.71	6.84	29.12	61.42	48.21	5.73	27.48	0.00	0.00						
11	ELECTRIC INSTALLATION	10	35.13	0.75		35.88	27.69	0.87	28.46	7.32	7.44						
12	TV	5	4.92	0.16		5.08	4.10	0.19	4.29	0.79	0.82						
13	FURNITURE & FIXTURE	10	24.87	2.51		27.38	14.16	1.41	15.57	11.81	10.71						
14	OFFICE EQUIPMENT	5	18.73	1.14		19.87	16.69	0.35	17.04	2.83	2.04						
15	CYCLE	5	0.01	0.01		0.01	0.01	0.00	0.01	0.00	0.00						
16	PRINTER	5	49.85	2.09		51.95	45.04	0.77	45.81	6.14	4.82						
17	MOBILE PHONE	5	6.91	0.97		7.88	5.33	0.32	5.65	1.25	1.58						
18	REFRIGERATOR	10	0.97	0.97		1.94	0.77	0.02	0.79	0.18	0.20						
19	WATER COOLER	5	268.42	3.30		271.72	253.10	0.00	253.10	13.32	13.32						
20	METAL BOX	5	3.30	0.29		3.59	3.13	0.00	3.13	0.16	0.16						
21	WATER COOLER	10	0.29	0.29		0.58	0.28	0.00	0.28	0.01	0.01						
22	TOTAL		1120.66	170.06	29.12	1261.59	903.11	54.68	27.48	830.31	331.28	217.54					
23	PREVIOUS YEAR		970.12	163.27	12.74	1120.66	839.21	76.00	12.10	803.11	217.54	130.91					
24	CAPITAL WORK IN PROGRESS																
25	Industrial Plot at YEIDA		46.88	0.00	0.00	46.88	0.00	0.00	0.00	46.88	46.88						
26	(ADVANCE)	0															



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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

S. No.	PARTICULARS	USEFUL LIFE	GROSS BLOCK				DEPRECIATION					NET BLOCK		
			AS AT 01.04.2023	ADDITION DURING THE	SALE / ADJUSTMENT	AS AT 30.09.2023	AS AT 01.04.2023	FOR THE YEAR	DEDUCTION / ADJUSTMENT	AS AT 30.09.2023	AS AT 30.09.2023	AS AT 01.04.2023		
	TANGIBLE ASSETS													
1	COMPUTER	3	115.12	2.71		117.83	94.40	5.49		99.89	17.94	20.73		
2	COMPUTER SOFTWARE	3	39.16			39.16	37.14			37.14	2.01	2.01		
3	SCANNER	5	293.36	49.61		342.98	233.87	14.46		248.34	94.64	59.49		
4	BUILDING	30	54.82			54.82	40.90	0.87		41.76	13.05	13.92		
5	GENERATOR	15	17.71		3.54	14.17	16.67	0.07	3.36	13.38	0.79	1.04		
6	AIR CONDITIONER	10	15.02	0.29		15.30	13.51	0.14		13.66	1.65	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	6.90		40.35	43.35	5.17		
10	ELECTRIC INSTALLATION	10	29.01	0.07		29.07	27.41	0.03		27.44	1.63	1.59		
10	TV	5	4.92			4.92	3.49	0.30		3.80	1.12	1.43		
11	FURNITURE & FIXTURE	10	15.57			15.57	13.72	0.16		13.87	1.70	1.86		
12	OFFICE EQUIPMENT	5	18.09	0.07	0.00	18.16	16.12	0.28		16.39	1.76	1.97		
13	CYCLE		0.01			0.01	0.01			0.01	0.00	0.00		
14	PRINTER	5	47.59	1.90		49.49	42.80	1.01		43.81	5.69	4.80		
15	MOBILE PHONE	5	9.32	1.06		10.38	7.52	0.51		8.03	2.35	1.80		
16	REFRIGRATOR	10	0.89	0.17		1.06	0.81	0.02		0.83	0.23	0.08		
17	UID KIT	5	266.42			266.42	253.10			253.10	13.32	13.32		
18	METAL BOX	5	3.30			3.30	3.13			3.13	0.16	0.16		
19	WATER COOLER	10	0.99			0.99	0.95			0.95	0.04	0.04		
	TOTAL		970.12	100.96	3.54	1067.55	839.21	30.25	3.36	866.10	201.45	130.91		
	PREVIOUS YEAR		892.52	78.18	0.58	970.12	796.87	42.36	0.03	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	0.00	46.88	46.88		

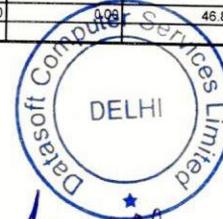


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NOTES FORMING PART OF THE FINANCIAL STATEMENTS
As Per Schedule II of Company Act, 2013
Note No. 11 : Property, Plant and Equipment

("Rupees in Lakh")

S. No.	PARTICULARS	USEFUL LIFE	GROSS BLOCK			DEPRECIATION			NET BLOCK			
			AS AT 01.04.2023	ADDITION DURING THE	SALE / ADJUSTMENT	AS AT 31.03.2024	AS AT 01.04.2023	FOR THE YEAR	DEDUCTION / ADJUSTMENT	AS AT 31.03.2024	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	14.86	16.67	0.48	8.04	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	3.30	5.33	1.58	1.80
16	REFRIGRATOR	10	0.89	0.17	0.10	0.97	0.81	0.05	0.09	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	0.68	0.28	0.01	0.04
	TOTAL		970.12	163.27	12.74	1120.66	839.21	76.00	12.10	903.11	217.54	130.91
	PREVIOUS YEAR		892.52	78.18	0.58	970.12	796.87	42.36	0.03	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

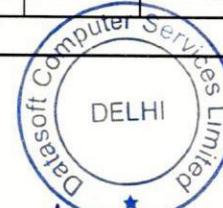


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NOTES FORMING PART OF THE FINANCIAL STATEMENTS
As Per Schedule II of Company Act, 2013
Note No. 11 : Property, Plant and Equipment

("Rupees in Lakh")

S. No.	PARTICULARS	USEFUL LIFE	GROSS BLOCK				DEPRECIATION				NET BLOCK	
			AS AT 01.04.2022	ADDITION DURING THE	SALE / ADJUSTMENT	AS AT 31.03.2023	AS AT 01.04.2022	FOR THE YEAR	DEDUCTION / ADJUSTMENT	AS AT 31.03.2023	AS AT 31.03.2023	AS AT 01.04.2022
	TANGIBLE ASSETS											
1	COMPUTER	3	97.33	18.38	0.58	115.12	87.55	6.87	0.03	94.40	20.73	9.78
2	COMPUTER SOFTWARE	3	39.16			39.16	37.14	0.00		37.14	2.01	2.01
3	SCANNER	5	238.65	54.72		293.36	209.27	24.61		233.87	59.49	29.38
4	BUILDING	30	54.82			54.82	38.91	1.98		40.90	13.92	15.90
5	GENERATOR	15	17.71			17.71	16.40	0.27		16.67	1.04	1.31
6	AIR CONDITIONER	10	14.73	0.29		15.02	13.26	0.25		13.51	1.50	1.47
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			38.62	31.05	2.41		33.45	5.17	7.58
10	ELECTRIC INSTALLATION	10	28.87	0.14		29.01	27.38	0.03		27.41	1.59	1.48
10	TV	5	4.92			4.92	2.38	1.12		3.49	1.43	2.54
11	FURNITURE & FIXTURE	10	15.57			15.57	13.27	0.45		13.72	1.86	2.31
12	OFFICE EQUIPMENT	5	17.56	0.53	0.00	18.08	15.25	0.87		16.12	1.97	2.31
13	CYCLE		0.01			0.01	0.01			0.01	0.00	0.00
14	PRINTER	5	44.48	3.11		47.59	40.61	2.19		42.80	4.80	3.87
15	MOBILE PHONE	5	8.29	1.03		9.32	6.24	1.27		7.52	1.80	2.05
16	REFRIGRATOR	10	0.89			0.89	0.79	0.03		0.81	0.08	0.11
17	UID KIT	5	266.42			266.42	253.09	0.01		253.10	13.32	13.33
18	METAL BOX	5	3.30			3.30	3.13	0.00		3.13	0.16	0.16
19	WATER COOLER	10	0.99			0.99	0.95	0.00		0.95	0.04	0.04
	TOTAL		892.52	78.18	0.58	970.12	796.87	42.36	0.03	839.21	130.91	95.65
	PREVIOUS YEAR		868.04	24.48	-	892.52	766.78	30.09	-	796.87	95.65	101.26
	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	0.00	46.88	46.88



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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. N	PARTICULARS	USEFUL LIFE	GROSS BLOCK			DEPRECIATION			NET BLOCK			
			AS AT	ADDITION	SALES/	AS AT	AS AT	FOR THE	DEDUCTION/	AS AT	AS AT	AS AT
			01.04.2021	DURING THE YEAR	ADJUSTMENT DURING THE YEAR	31.03.2022	01.04.2021	YEAR	ADJUSTMENT	31.03.2022	31.03.2022	31.03.2021
	Tangible Assets											
1	COMPUTER	3	93.57	3.76	-	97.33	82.27	5.28	-	87.55	9.78	11.30
2	COMPUTER SOFTWARE	3	39.16	-	-	39.16	36.52	0.62	-	37.14	2.01	2.63
3	SCANNER	5	226.75	11.90	-	238.65	196.61	12.66	-	209.27	29.38	30.14
4	BUILDING	30	54.82	-	-	54.82	36.65	2.26	-	38.92	15.90	18.17
5	GENERATOR	15	17.71	-	-	17.71	16.01	0.39	-	16.40	1.31	1.70
6	AIR CONDITIONER	10	14.73	-	-	14.73	12.90	0.36	-	13.26	1.47	1.83
7	HEATER		0.01	-	-	0.01	0.01	-	-	0.01	-	-
8	FAX MACHINES		0.18	-	-	0.18	0.18	-	-	0.18	-	-
9	CAR	8	38.62	-	-	38.62	27.52	3.53	-	31.05	7.58	11.10
10	ELECTRIC INSTALLATION	10	28.74	0.12	-	28.87	27.25	0.13	-	27.38	1.48	1.50
10	TV	5	2.10	2.82	-	4.92	1.83	0.54	-	2.38	2.54	0.27
11	FURNITURE & FIXTURE	10	14.02	1.56	-	15.57	13.00	0.27	-	13.27	2.31	1.02
12	OFFICE EQUIPMENT	5	16.24	2.32	-	17.56	14.14	1.11	-	15.25	2.31	1.10
13	CYCLE		14.00	-	-	14.00	14.00	-	-	14.00	-	-
14	PRINTER	5	43.90	0.59	-	44.48	38.87	1.74	-	40.61	3.87	5.03
15	MOBILE PHONE	5	6.87	1.42	-	8.29	5.24	1.01	-	6.24	2.05	1.63
16	REFRIGRATOR	10	0.90	-	-	0.90	0.75	0.04	-	0.79	0.11	0.15
17	UID KIT	5	266.42	-	-	266.42	252.95	0.15	-	253.09	13.33	13.48
18	METAL BOX	5	3.30	-	-	3.30	3.13	-	-	3.13	0.16	0.17
19	WATER COOLER	10	0.99	-	-	0.99	0.95	0.01	-	0.95	0.04	0.05
	TOTAL		868.04	24.48	-	892.52	766.78	30.09	-	796.87	95.65	101.26
	PREVIOUS YEAR		880.56	17.42	29.95	868.04	757.68	36.54	27.44	766.78	101.26	122.88
	CAPITAL WORK IN PROGRESS											
1	Industrial Plot at YEIDA (ADVANCE)	0	46.88		0.00	46.88	0.00	0.00	0.00	0.00	46.88	46.88



② L No 14

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	
FOR THE PERIOD ENDED 30/09/2024							
1	Undisputed Trade Receivables - Considered Good						
	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
	Total	1027.20	231.00	132.41	81.67	416.54	1888.81
2	Undisputed Trade Receivables - Considered Doubtful						
	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
	Total	0.00	0.00	0.00	0.00	0.00	0.00
3	Disputed Trade Receivables - Considered Good						
	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
	Total	0.00	0.00	40.24	20.53	240.11	300.88
4	Disputed Trade Receivables - Considered Doubtful						
	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
	Total	0.00	0.00	0.00	0.00	0.00	0.00
	Total in Rupees	1027.20	231.00	172.65	102.20	656.65	2189.69
FOR THE PERIOD ENDED 30/09/2023							
1	Undisputed Trade Receivables - Considered Good						
	Secured - Considered Good	0.00	0.00	0.00	0.00	0.00	0.00
	Unsecured - Considered Good	902.53	147.35	166.21	167.15	231.82	1615.05
	Total	902.53	147.35	166.21	167.15	231.82	1615.05
2	Undisputed Trade Receivables - Considered Doubtful						
	Unsecured - Considered Doubtful	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
	Total	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
	Unsecured - Considered Doubtful	40.24	42.49	20.53	0.00	214.95	318.22
	Total	40.24	42.49	20.53	0.00	214.95	318.22
4	Disputed Trade Receivables - Considered Doubtful						
	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
	Total	0.00	0.00	0.00	0.00	0.00	0.00
	Total in Rupees	942.77	189.83	186.75	167.15	446.77	1933.27
31st March 2024							
1	Undisputed Trade Receivables - Considered Good						
	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
	Total	897.83	222.72	108.29	196.43	249.98	1675.24
2	Undisputed Trade Receivables - Considered Doubtful						
	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
	Total	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
	Unsecured - Considered Good	0.00	0.00	0.00	0.00	0.00	0.00
	Total	0.00	40.24	0.00	20.53	251.41	312.19
4	Disputed Trade Receivables - Considered Doubtful						
	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
	Total	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
31st March 2023							
1	Undisputed Trade Receivables - Considered Good						
	Secured - Considered Good	0.00	0.00	0.00	0.00	0.00	0.00
	Unsecured - Considered Good	526.43	187.63	255.29	175.99	135.05	1280.39
	Total	526.43	187.63	255.29	175.99	135.05	1280.39
2	Undisputed Trade Receivables - Considered Doubtful						
	Unsecured - Considered Doubtful	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
	Total	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
	Unsecured - Considered Doubtful	0.00	0.00	0.00	0.00	423.68	423.68
	Total	0.00	0.00	0.00	0.00	423.68	423.68
4	Disputed Trade Receivables - Considered Doubtful						
	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
	Total	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
31st March 2022							
1	Undisputed Trade Receivables - Considered Good						
	Secured - Considered Good	0.00	0.00	0.00	0.00	0.00	0.00
	Unsecured - Considered Good	521.45	224.82	198.36	29.22	109.55	1083.40
	Total	521.45	224.82	198.36	29.22	109.55	1083.40
2	Undisputed Trade Receivables - Considered Doubtful						
	Unsecured - Considered Doubtful	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
	Total	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
	Unsecured - Considered Doubtful	0.00	0.00	1.39	5.07	431.60	438.06
	Total	0.00	0.00	1.39	5.07	431.60	438.06
4	Disputed Trade Receivables - Considered Doubtful						
	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
	Total	0.00	0.00	0.00	0.00	0.00	0.00
	Total in Rupees	521.45	224.82	199.75	34.29	541.15	1521.46



B L M

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

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

NOTE NO.	PARTICULARS	("Rupees in Lakh")				AMOUNT (Rs.) 31.03.2022
		As at 30.09.2024	As at 30.09.2023	As at 31.03.2024	As at 31.03.2023	
17	CASH & BANK BALANCES:					
	CASH & CASH EQUIVALENTS (AS PER AS-3)					
	CASH IN HAND	1.94	2.10	4.92	1.74	1.05
	IN CURRENT ACCOUNTS WITH SCHEDULE BANKS	111.19	53.86	121.88	205.07	202.31
	CREDIT BALANCE IN OD & CC ACCOUNTS					
	UNION BANK OF INDIA					
	AXIS BANK	11.25	226.62	21.02	178.90	6.67
	OTHER BANK BALANCES					
	FIXED DEPOSITS WITH BANKS	63.03	0.21	91.59	0.21	0.14
	TOTAL	1363.58	1220.65	1307.65	907.94	878.64
18	SHORT TERM LOANS & ADVANCES	1551.00	1503.44	1547.05	1293.86	1088.81
	(A) UNSECURED, CONSIDERED GOOD					
	EARNEST MONEY DEPOSIT	96.42	76.68	61.30	94.23	57.33
	PREPAID EXPENSES	0.47	0.77	3.30	3.07	2.60
	(B) BALANCES WITH GOVT AUTHORITIES					
	GST AVAILABLE	5.47	2.69	8.52	11.46	10.88
	GST STAY AMOUNT	1.84	0.00	1.84	-	-
	GEM CAUTION MONEY	0.25	0.25	0.25	0.25	0.25
	ADVANCE INCOME TAX	60.00	60.00	155.00	95.00	100.00
	TDS RECEIVABLE	33.90	49.33	88.81	81.17	55.85
	INCOME TAX REFUND	93.57	93.57	93.57	93.57	73.80
	BANK GUARANTEE IN DD FORMS	8.28	5.15	16.40	0.80	-
	EXCESS TDS PAID	0.16	0.11	0.65	0.12	-
	TOTAL	300.35	288.55	429.63	379.67	300.59
19	OTHER CURRENT ASSETS:					
	IPO EXPENSES	8.85	0.00	5.75	-	-
	ADVANCE TO STAFF	1.66	0.00	0.21	0.20	2.00
	ADVANCE SALARY	5.54	3.55	0.00	0.36	-
	TOTAL	16.05	3.55	5.96	0.56	2.00



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NOTES FORMING PART OF THE FINANCIAL STATEMENTS

NOTE NO.	PARTICULARS	("Rupees in Lakh")				AMOUNT 31.03.2022
		For the period ended 30.09.2024	For the period ended 30.09.2023	For the Year ended 31.03.2024	For the Year ended 31.03.2023	
20	REVENUE FROM OPERATIONS					
	SALE OF GOODS	150.70	146.34	245.08	97.80	159.10
	SERVICE PROVIDED	1407.92	1567.93	2,943.20	2,416.51	1,865.07
	TOTAL	1558.62	1714.27	3188.28	2514.31	2024.17
21	OTHER INCOME:					
	INTEREST ON GRATUITY FUND	0.00	0.00	2.16	1.98	2.03
	INTEREST ON INCOME TAX REFUND	0.00	0.00	0.00	0.00	22.64
	INCOME FROM MUTUAL FUND	16.50	0.96	7.18	53.96	67.48
	PROFIT/LOSS ON SALE OF FIXED ASSET	5.00	0.04	0.30	0.00	0.00
	MISCELLANEOUS INCOME	0.00	0.00	0.00	0.00	1.11
	INTEREST INCOME-BANK DEPOSIT	38.78	16.79	75.28	46.97	42.23
	CREDITORS W/OFF	0.00	0.00	13.88	30.00	4.34
	NOTICE PERIOD SALARY	0.00	0.00	0.00	0.00	0.06
	TOTAL	60.28	17.79	98.81	133.55	139.89
22	COST OF CONSUMABLES					
	COMPUTER STATIONARY	33.82	43.19	91.02	108.68	62.22
	PRINTING & STATIONARY	2.10	6.25	15.37	14.63	6.12
	OTHER CONSUMABLES	23.53	32.72	53.83	52.56	42.37
	TOTAL	59.45	82.17	160.22	175.87	110.71
23	PURCHASE OF GOODS FOR TRADING					
	PAPER & MISCELLANEOUS	115.27	102.37	167.87	72.51	115.91
	TOTAL	115.27	102.37	167.87	72.51	115.91
24	CHANGES IN INVENTORIES					
	STOCK-IN-TRADE					
	AT THE BEGINNING OF THE PERIOD	0.26	7.63	7.63	6.88	2.41
	AT THE END OF THE PERIOD	5.20	0.53	0.26	7.63	6.88
	TOTAL	(4.94)	7.11	7.38	(0.75)	(4.47)
25	JOB WORK EXPENSES					
	DATA ENTRY EXPENSES	358.24	445.10	688.41	595.25	478.15
	MANPOWER EXPENSES	73.61	64.78	140.69	138.27	124.46
	FRIEGHT & CARTAGE	6.87	10.96	17.27	11.95	9.27
	PACKING EXPENSES	1.21	2.28	4.23	4.74	3.54
	SOFTWARE EXPENSES	32.16	0.04	53.15	0.17	0.61
	CLOUD SERVER EXPENSES	2.49	2.65	4.60	6.50	12.46
	TOTAL	474.58	525.81	908.35	756.87	628.49
26	EMPLOYEE BENEFITS EXPENSE					
	SALARY	272.96	233.67	474.43	403.23	364.30
	BONUS	10.30	9.10	18.41	15.53	14.41
	STAFF WELFARE	5.14	3.62	6.28	10.53	5.74
	GRATUITY EXPENSES	16.37	8.95	14.33	6.76	9.94
	LEAVE ENCASHMENT EXPENSES	(1.82)	2.20	5.02	0.56	1.02
	TRAINING EXPENSES	19.58	1.50	1.50	0.00	0.00
	EMPLOYEE INCENTIVE	1.60	0.40	67.99	52.66	42.10
	REIMBURSEMENT OF EXPENSES	0.81	0.80	1.57	1.23	1.59
	MEDICAL EXPENSES	0.08	0.15	0.17	0.33	0.06
	CONTRIBUTION TO PROVIDENT FUND	16.75	15.82	31.52	24.48	18.86
	CONTRIBUTION TO EMPLOYEES STATE INSURANCE FUND	3.19	3.11	6.18	5.24	4.89
	TOTAL	344.98	279.52	627.39	520.54	462.91



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NOTES FORMING PART OF THE FINANCIAL STATEMENTS

NOTE NO.	PARTICULARS	For the period ended 30.09.2024	For the period ended 30.09.2023	For the Year ended 31.03.2024	For the Year ended 31.03.2023	AMOUNT 31.03.2022
27	FINANCE COSTS:					
	INTEREST ON WORKING CAPITAL LIMITS					
	INTEREST ON CAR LOAN	0.00	0.00	0.01	0.07	0.20
	BANK CHARGES-BANK GUARANTEE	0.92	0.00	2.03	0.00	0.13
	BANK CHARGES-PROCESSING FEE	7.30	2.20	3.02	4.01	3.11
	BANK CHARGES	5.32	0.87	0.88	4.79	2.87
	TOTAL	0.93	0.80	11.27	1.78	0.96
		14.47	3.87	17.20	10.64	7.27
28	DEPRECIATION AND AMORTIZATION EXPENSE:					
	DEPRECIATION ON TANGIBLE ASSETS					
	TOTAL	54.68	38.01	76.01	42.36	30.09
		54.68	38.01	76.01	42.36	30.09
29	OTHER EXPENSES:					
	ADVERTISEMENT					
	ANNUAL MAINTENANCE CHARGES	0.24	0.00	0.80	0.19	0.50
	PAYMENT TO AUDITOR (REFER NOTE (i) BELOW)	6.35	7.30	8.96	8.35	9.04
	DIRECTOR SITTING FEE	2.67	0.03	2.04	2.06	1.76
	BOARD MEETING EXPENSES	1.05	0.00	0.00	0.00	0.00
	BUSINESS PROMOTION	0.27	0.00	0.00	0.00	0.00
	CAR RUNNING & MAINTENANCE EXPENSES	1.74	2.10	3.67	4.22	1.64
	COMPUTER REPAIR & MAINTENANCE	3.41	2.75	4.76	6.03	4.50
	CONSULTANCY FEE & PROFESSIONAL EXPENSES	45.22	38.36	71.87	43.66	15.16
	CONVEYANCE CHARGES	4.18	0.97	3.30	20.71	10.49
	FESTIVAL EXPENSES	1.91	2.93	5.35	5.90	2.16
	GENERATOR EXPENSES	0.83	2.98	7.52	4.81	2.77
	INSURANCE EXPENSES	0.00	0.05	0.50	0.05	0.06
	MISCELLANEOUS EXPENSES	77.01	1.97	35.03	97.80	48.70
	RENT RATE & TAX	1.43	0.37	0.95	1.46	1.29
	NEWSPAPER, BOOKS AND PERIODICALS	2.60	2.02	2.02	2.51	5.57
	OFFICE RENT	0.01	0.01	0.03	0.03	0.08
	POSTAGE CHARGES	23.72	17.30	34.51	30.77	29.72
	REPAIR AND MAINTENANCE	4.76	6.23	11.29	11.26	29.00
	SECURITY CHARGES	12.35	5.74	11.47	8.68	7.52
	SWEEPING EXPENSES	3.03	3.16	7.57	8.29	9.00
	TELEPHONE/INTERNET CHARGES	0.94	0.84	1.77	1.80	1.68
	TRAVELING EXPENSES	6.30	9.17	15.67	15.10	8.08
	WATER/ELECTRICITY CHARGES	19.00	16.34	37.67	30.11	24.08
	TENDER EXPENSES	7.12	10.68	18.01	11.36	13.47
	AMOUNT W/OFF	1.57	0.28	0.79	2.06	0.40
	SHORT & EXCESS	0.00	6.18	6.18	0.21	0.25
	ITC NOT PERMISSIBLE	(0.09)	0.81	0.84	0.71	0.05
	INTEREST ON LATE PAYMENT OF GOVT.DUES	14.27	23.48	46.94	48.76	37.66
	GST DEMAND UNDER 9C	0.01	0.01	0.10	0.00	0.01
	ASSET W/OFF	0.00	0.00	1.43	0.00	0.00
	FILLING FEE	0.00	0.00	0.23	0.00	0.00
	CSR EXPENSES	0.12	0.01	9.42	0.04	2.54
	TOTAL	0.00	0.00	11.82	12.00	9.96
		242.02	162.08	362.52	378.93	277.16
	NOTES:					
	(i) PAYMENTS TO THE AUDITORS COMPRISES:					
	AS AUDITORS-STATUTORY AUDIT					
	REIMBURSEMENT OF EXPENSES	2.50	0.00	2.00	2.00	1.75
	TOTAL	0.17	0.03	0.04	0.06	0.01
30	PRIOR PERIOD ITEMS	2.67	0.03	2.04	2.06	1.76
	TOTAL	0.11	0.00	0.00	0.00	0.00
31	EXCEPTIONAL ITEM	0.11	0.00	0.00	0.00	0.00
	TOTAL	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00



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

Particulars	For the period ended 30.09.2024		For the period ended 30.09.2023		For the Year ended 31.03.2024		For the Year ended 31.03.2023		("Rupees in Lakh") For the Year ended 31.03.2022	
A. Cash flow from operating activities										
Net Profit / (Loss) before extraordinary items and tax		318.30		538.89		960.14		690.87		536.00
Adjustments for:										
Depreciation and amortization	54.68		30.25		76.01		42.36		30.09	
(Profit) / loss on sale / write off of assets	(5.00)		(0.04)		(0.30)		0.03		0.00	
Finance costs	14.47		3.87		17.20		10.64		7.27	
Interest income	(38.78)		(16.79)		(75.26)		(46.97)		(64.88)	
Interest on Gratuity Fund	-		-		(2.16)		(1.98)		(2.03)	
Net (gain) / loss on sale of investments		25.37		17.29		15.47		4.06		(29.53)
Operating profit/(loss) before working capital changes		343.67		556.16		975.61		694.93		506.47
Changes in working capital:										
Adjustments for (increase) / decrease in operating assets:										
Inventories	(4.94)		7.11		7.38		(0.75)		(4.47)	
Trade receivables	(202.26)		(229.21)		(283.37)		(182.61)		(165.31)	
Short-term loans and advances	129.28		91.12		(49.97)		(79.07)		14.79	
Long-term loans and advances	2.30		(3.07)		(48.15)		(24.40)		(4.64)	
Other current assets	(10.09)		(2.98)		(5.40)		1.43		(8.24)	
Adjustments for increase / (decrease) in operating liabilities:										
Trade payables	161.38		55.12		(187.07)		(24.75)		(126.16)	
Other current liabilities	(0.05)		(5.10)		15.28		15.52		(1.16)	
Short-term provisions	(196.61)		(54.79)		71.33		10.32		49.49	
Long-term provisions	2.81	(118.20)	(4.13)	(145.95)	0.76	(479.20)	(1.85)	(286.18)	8.66	(237.04)
Cash flow from extraordinary items		0.00		0.00		0.00		0.00		0.00
Cash generated from operations		225.47		410.23		496.41		408.75		269.43
Net income tax (paid) / refunds		94.58		155.00		175.94		133.47		134.63
Net cash flow from/(used in) operating activities(A)		130.89		255.23		320.48		273.28		134.80
B. Cash flow from investing activities										
Capital expenditure on fixed assets, including capital advances	(170.06)		(100.94)		(163.27)		(78.18)		(24.48)	
Proceeds from sale of fixed assets	6.63		0.20		0.94		0.55		-	
Bank balances not considered as Cash and cash equivalents:										
- Placed	(55.93)		(312.71)		(396.71)		(29.31)		(26.17)	
- Matured	0.00		0.00		0.00		0.00		-	
Current investments not considered as Cash and cash equivalents:										
- Purchased										
- Proceeds from sale	0.00		0.00		0.00		0.00		-	
Interest received:										
- Others										
Sale/(Purchase) of investments	38.78		16.79		77.44		48.95		66.90	
	15.56	(164.02)	16.59	(380.07)	84.51	(400.09)	17.11	(40.88)	(2.98)	13.28
Net cash flow from / (used in) investing activities (B)		(164.02)		(380.07)		(400.09)		(40.88)		13.28
C. Cash flow from financing activities										
Proceeds from issue of equity shares										
Share application money received										
Proceeds from long-term borrowings	(4.80)		15.98		13.30		0.00		(3.91)	
Net increase/(decrease) in working capital borrowings	0.41		8.60		8.99		0.00		-	
Net proceed from long-term borrowing										
Finance cost										
Provision for Dividend	(14.47)		(3.87)		(17.20)		(10.64)		(7.29)	
Provision for CSR					(72.00)		(48.00)		(48.00)	
Net cash flow from / (used in) financing activities (C)		(18.86)		21.71		(66.91)		(58.64)		(67.69)
Net increase / (decrease) in Cash and cash equivalents		(51.99)		(103.13)		(146.52)		(175.76)		80.39
Cash and cash equivalents at the beginning of the year		239.40		385.92		385.92		210.17		129.78
Cash and cash equivalents at the end of the year		187.41		282.79		239.40		385.92		210.17
* Comprises:										
(a) Cash on hand		1.94		2.10		4.92		1.74		1.05
(b) Cheques, drafts on hand										
(c) Balances with banks:										
(i) In current accounts		185.47		280.69		234.48		384.18		209.12
(d) Current investments considered as part of Cash and cash equivalents										
Total		187.41		282.79		239.40		385.92		210.17

Note: The Cash Flow Statement reflects the combined cash flows pertaining to continuing and discounting operations.

IN TERMS OF OUR REPORT ATTACHED

FOR ACCOUNT NO. 00072N
 REGISTERED ACCOUNTANTS
 Chartered Accountants
 New Delhi

7/11/24
 M.N.O. 082045
 UDIN: 24082045 BKNQ XZ 5872
 PLACE: NEW DELHI
 DATE: 07/11/2024

DEEPTI GOEL
 DIRECTOR
 DIN-00050944
 Preeti Saxena
 COMPANY SECRETARY
 FCS NO.3615

SANDEEP GOEL
 MANAGING DIRECTOR
 DIN-00059325
 MAMTA GARG
 CHIEF FINANCIAL OFFICER
 M.No.501031

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

Basis of Preparation of Financial statement

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.

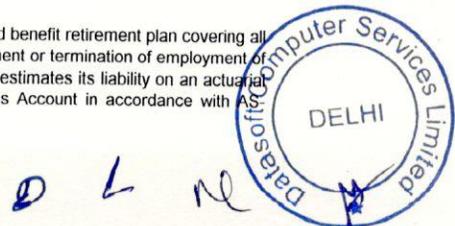
G PROVISION FOR CURRENT & DEFERRED TAX

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

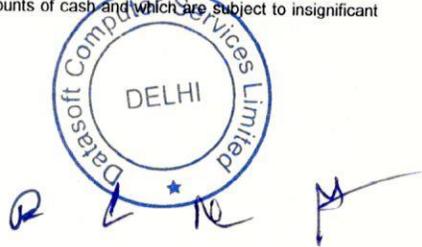
All the liabilities have been provided for in the accounts excepts liabilities of contingent nature which have been provided for in the accounts excepts liabilities of contingent nature which have been disclosed at their estimated value in the notes on account.

J 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.

K 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.



Notes forming part of the Financial Statements

2 Other Notes

A Contingent liabilities not provided for in respect of :

(a) Bank Guarantees issued and outstanding in favor of Clients :

("Rupees in Lakh")

Particulars	for the period ended 30.09.2024	for the period ended 30.09.2023	2023-24	2022-23	2021-22
Bank Guarantees	586.60	385.17	420.20	365.37	334.86

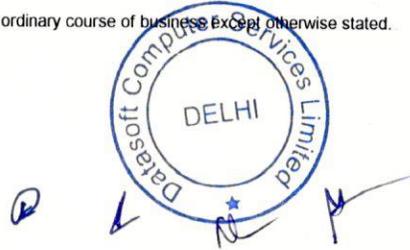
- (b) (i) The Company had received an order under DRC-07 dt.28/12/2023 from Goods and Service Tax Department, Delhi Zone for FY 2017-18 where in a demand of Rs. 40,03,198.00 (including Interest and penalty) thereon. Subsequent to which the company has filed appeal before appellate authority and has deposited 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.

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

Particular	("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. Commissioner 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.2,47,51,624, 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. ("Rupees in Lakh")

Particulars	for the period ended 30.09.2024		for the period ended 30.09.2023		2023-24		2022-23		2021-22	
	Quantity In Nos.	Value Amount	Quantity In Nos.	Value Amount	Quantity In Nos.	Value Amount	Quantity In Nos.	Value Amount	Quantity In Nos.	Value Amount
ICR/OMR/FOIL SHEET										
Opening Stock	5190	0.14	7,91,232	7.51	7,91,232	7.51	7,77,028	6.76	90,786	2.29
Purchases	4917525	115.27	5310825	102.37	11659635	167.87	3137957	72.51	9596195	115.91
Sales	4761136	150.70	6063913	146.34	12445677	245.08	3123513	97.80	8908455	159.10
Waste	-	-	-	-	0	-	240	0.00	1498	0.00
Closing Stock	161579	5.08	38,144	0.41	5,190	0.14	7,91,232	7.51	7,77,028	6.76
HAND MADE PAPER										
Opening Stock	9,000	0.12	9,000	0.12	9,000	0.12	9,000	0.12	9,000	0.12
Purchases	-	-	-	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-	-	-	-
Waste	-	-	-	-	-	-	-	-	-	-
Closing Stock	9,000	0.12	9000	0.12	9,000	0.12	9000	0.12	9000	0.12

E 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).

F 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

G Compensation of Key Management personnel
Remuneration paid to the Director

("Rupees in Lakh")

Particulars	for the period ended 30.09.2024	for the period ended 30.09.2023	2023-24	2022-23	2021-22
Short Term Benefits	18.05	19.99	91.84	75.13	60.20
Post Employment benefits	-	-	-	-	-
Other Long term benefits	-	-	-	-	-
Share Based Payments	-	-	-	-	-
Termination Benefits	-	-	-	-	-

H Related Party Disclosure

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

S.No.	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



Handwritten initials and signatures in blue ink.

(b) Transaction during the year with the related parties

("Rupees in Lakh")						
S. No.	Nature of transaction	for the period ended 30.09.2024	for the period ended 30.09.2023	2023-24	2022-23	2021-22
1	Salary & Incentive					
	Sandeep Goel	15.57	11.60	80.54	69.61	60.20
	Kunal Goel	2.49	8.39	11.30	5.52	0.00
	Asha Gupta	4.80	4.80	9.60	9.60	9.60
	Mamta Garg	4.88	4.21	12.03	8.10	7.29
	Preeti Saxena	4.5	0	0.35	0	0
2	Dividend					
	Sandeep Goel	0.00	0.00	45.00	30.00	30.00
	Kunal Goel	0.00	0.00	12.96	8.64	8.64
	Deepti Goel	0.00	0.00	13.32	8.88	8.88
	Arushi Goel	0.00	0.00	0.72	0.48	0.48
	Maika Goel	0.00	0.00	0.00	0.00	0.00
	Asha Gupta	0.00	0.00	0.00	0.00	0.00
	Sandeep Goel HUF	0.00	0.00	0.00	0.00	0.00
3	Rent					
	Sandeep Goel	19.12	12.90	25.80	25.80	24.67
	Deepti Goel	0.00	1.20	2.40	2.40	2.40
4	Services					
	Gemini Consultancy Services	110.70	111.50	214.11	219.43	225.34
	Sandeep Scandata Solutions Pvt.Ltd.(Taken)	20.29	61.94	86.87	94.38	54.41
	Sandeep Scandata Solutions Pvt.Ltd.(Rendered)	-	-	-	-	21.31
5	Computer Rent					
	Sandeep Goel HUF	2.64	2.64	5.28	5.28	5.28

I RETIREMENT BENEFITS(AS 15 REVISED)

The Principal assumptions used in actuarial are as below
For Gratuity

("Rupees in Lakh")

Period	From: 1/4/2024 To: 30/9/2024	From: 1/4/2023 To: 30/9/2023	From: 1/4/2023 To: 31/3/2024	From: 1/4/2022 To: 31/3/2023	From: 1/4/2021 To: 31/3/2022
Discount rate	7	7.25	7.25	7.25	7.25
Salary Growth Rate	5.00 % p.a.				
Mortality	IALM 2012-14 ULTIMATE				
Expected rate of return	7	7.25% p.a.	7.25% p.a.	7.25% p.a.	7.25% p.a.
Withdrawal rate 18 to 60 Years	5.00% per annum				
Period	From: 1/4/2024 To: 30/9/2024	From: 1/4/2023 To: 30/9/2023	From: 1/4/2023 To: 31/3/2024	From: 1/4/2022 To: 31/3/2023	From: 1/4/2021 To: 31/3/2022
Present value of the obligation at the beginning of the period	95.83	83.36	83.36	79.03	71.15
Interest Cost	3.47	3.13	6.25	5.73	5.16
Current Service Cost	4.94194	4.42	9.42	7.76	7.15
Benefits paid (if any)	(3.20)	-	(1.86)	(2.43)	(2.06)
Actuarial (gain)loss	7.96	1.41	(1.35)	(6.73)	(2.37)
Present value of the obligation at the end of the period	109.00	92.31	95.83	83.36	79.03
Period	From: 1/4/2024 To: 30/9/2024	From: 1/4/2023 To: 30/9/2023	From: 1/4/2023 To: 31/3/2024	From: 1/4/2022 To: 31/3/2023	From: 1/4/2021 To: 31/3/2022
Present value of the obligation at the end of the period	109.00	92.31	95.83	83.36	79.03
Fair Value of Plan assets at end of period	26.37	28.98	29.56	28.98	28.49
Net Liability /assets recognized in Balance sheet and related analysis	82.64	63.33	66.26	54.38	50.53
Funded status	(82.64)	(63.33)	(66.26)	(54.38)	(50.53)



Period	From: 1/4/2024 To: 30/9/2024	From: 1/4/2023 To: 30/9/2023	From: 1/4/2023 To: 31/3/2024	From: 1/4/2022 To: 31/3/2023	From: 1/4/2021 To: 31/3/2022
Interest Cost	3.47	3.13	6.25	5.73	5.16
Current Service Cost	4.94	4.42	9.42	7.76	7.15
Expected Return on plan assets	(1.03)	(1.05)	(2.10)	(2.14)	(2.06)
Net Actuarial (gain)\loss recognized in the period	8.99	2.46	(1.41)	(6.50)	(2.06)
Expenses recognized in the statement of Profit and loss accounts	16.37	8.95	12.16	4.84	8.19
Obligation	7.95	1.41	(1.35)	(6.73)	(2.37)
Actuarial (gain)\loss-plan assets	1.03	1.05	(0.06)	0.02	0.31
Total Actuarial (gain)\loss	8.99	2.46	(1.41)	(6.50)	(2.06)
Actuarial (gain)\loss-recognized	8.99	2.46	(1.41)	(6.50)	(2.06)
outstanding actuarial (gain)\loss at the end of the period	0	0	0	0	0

For Leave Encashment

Period	From: 1/4/2024 To: 30/9/2024	From: 1/4/2023 To: 30/9/2023	From: 1/4/2023 To: 31/3/2024	From: 1/4/2022 To: 31/3/2023	From: 1/4/2021 To: 31/3/2022
Discount rate	7.25	7.25	7.25	7.25	7.25
Salary Growth Rate	5.00 % p.a.				
Mortality	IALM 2012-14				
Expected rate of return	0	0	0	0	0
Withdrawal rate 18 to 60 Years	5.00% per annum				

Period	From: 1/4/2024 To: 30/9/2024	From: 1/4/2023 To: 30/9/2023	From: 1/4/2023 To: 31/3/2024	From: 1/4/2022 To: 31/3/2023	From: 1/4/2021 To: 31/3/2022
Present value of the obligation at the end of the period	4.94	3.94	6.75	1.73	1.17
Fair Value of Plan assets at end of period	0	0	0	0	0
Net Liability \assets recognized in Balance sheet and related analysis	4.94	3.94	6.75	1.73	1.17
Funded status	(4.94)	(3.94)	(6.75)	(1.73)	(1.17)

J EARNING PER SHARE

("Rupees in Lakh")

PARTICULARS	for the period ended 30/09/2024	for the period ended 30/09/2023	2023-24	2022-23	2021-22
NET PROFIT AFTER TAXATION	212.91	377.84	715.86	515.85	408.82
NO. OF EQUITY SHARES	72	72	72	72	72
EARNING PER SHARE (IN RS.)	2.96	5.25	9.94	7.16	5.68
BASIC	2.96	5.25	9.94	7.16	5.68
DILUTED	2.96	5.25	9.94	7.16	5.68

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

L 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	for the period ended 30.09.2024	for the period ended 30.09.2023	2023-24	2022-23	2021-22
1	Current Ratio	Current Assets/Current Liabilities	7.00	5.86	6.46	5.35	4.97
2	Debt-Equity Ratio	Loan taken/Shareholder fund	0.00	NA	0.01	NA	NA
3	Debt Service Coverage Ratio	Profit Before Interest, Dep and Tax/EMI paid (including Interest)	88.17	NA	97.74	NA	NA
4	Return on Equity Ratio,	Profit After Tax/ Shareholder Equity	0.05	0.10	0.19	0.16	0.15
5	Inventory turnover ratio,	Average Inventory /Cost of Goods Sold	0.004	0.01	0.003	0.01	0.01
6	Trade Receivables turnover ratio,	Average Receivables Balance / Sales	1.34	1.06	0.58	0.64	0.71
7	Trade payables turnover ratio,	Average Accounts Payable /Total purchase	0.30	0.46	0.17	0.31	0.45
8	Net capital turnover ratio,	Total Sales/ Net Working Capital	0.45	0.55	0.95	0.91	0.87
9	Net profit ratio,	Net Profit / Total revenue	0.13	0.22	0.22	0.19	0.19
10	Return on Capital employed,	Earnings Before Interest and Tax/Shareholders' Funds and Long term Liabilities	0.08	0.15	0.25	0.21	0.17
11	Return on investment.	Net Profit/Investment	0.12	0.00	0.05	0.22	0.26

(iii) The Company has no transaction during the financial year with the stuck off companies under Companies Act, 2013 or Companies Act ,1956

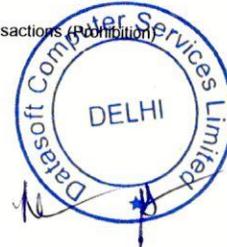
(iv) There is no income surrendered or disclosed by company as income during the current or previous year in the tax Assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.

(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.

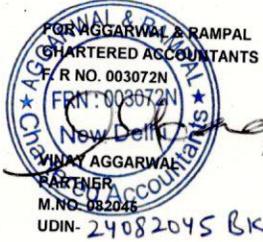
(vi) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.



D L N



- (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 or
 - 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)
 - 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.



Aggarwal
7/11/24

Deepti Goel

DEEPTI GOEL
DIRECTOR
DIN-00050944

PREETI SAXENA
COMPANY SECRETARY
FCS NO.3615

Sandeep Goel

SANDEEP GOEL
MANAGING DIRECTOR
DIN-00050926

Mamta Garg
MAMTA GARG
CFO
M.No.501031

PLACE: NEW DELHI
DATE :07/11/2024

Restated Statement of Accounting Ratios

Particular	Rs. In Lakhs				
	As at 30th September 2024	As at 30th September 2023	As at 31st March		
			2024	2023	2022
Restated PAT as per P&L Account					
EBITDA	212.91	377.84	715.86	515.85	408.82
Actual no of shares outstanding at the end of period	387.45	573.00	1053.35	743.88	573.36
Weighted Average Number of Equity Shares at the end of the period	72,00,000	72,00,000	72,00,000	72,00,000	72,00,000
Net Worth	72,00,000	72,00,000	72,00,000	72,00,000	72,00,000
Current Assets	4071.94	3598.53	3863.61	3220.68	2755.30
Current Liabilities	4062.29	3729.34	3970.33	3385.79	2919.73
	580.14	636.31	615.02	632.49	587.41
Earning Per Share					
Basis EPS (Pre Issue)					
EPS (Post Bonus)	2.96	5.25	9.94	7.16	5.68
	2.96	5.25	9.94	7.16	5.68
Return on NetWorth					
	5.23	10.50	18.53	16.02	14.84
Net Asset Value Per share					
Pre Issue					
Post Issue	56.55	49.98	53.66	44.73	38.27
	56.55	49.98	53.66	44.73	38.27
Current Ratio					
EBITDA	7.00	5.86	6.46	5.35	4.97
Nominal Value per Equity share	387.45	573.00	1053.35	743.88	573.36
	10	10	10	10	10

* The company does not have any diluted potential equity shares. Consequently the basic and diluted profit/ earning per share of the company remain the same.



RESTATED STATEMENT OF CAPITALISATION

Sr No	Particular	(Rs. In Lakhs)	
		Pre Issue	Post Issue
	Debts		
A	Long Term Debt*	8.50	-
B	Short Term Debt*	9.40	-
C	Total Debts	17.90	-
	Equity Shareholders Funds		
	Equity Share Capital#	720.00	-
	Reserve and Surplus	3351.94	-
D	Total equity	4071.94	-
	Long term Debt/Equity Ratio(A/D)	0.0021	-
	Total Debt/Equity Ratio(C/D)	0.0044	-

Notes

The amount are consider as outstanding as on 30.09.2024

Post Issue Figures are not available since issue price is not yet finalized

