

Unified Data-Tech Solutions Private Limited

CIN: U51900MH2010PTC202878

Regd. Office.: 701, 7th Floor, Chintamani Avenue, Village Dindoshi

Off Western Express Highway, Goregaon (East), Mumbai 400063.

Tel: (022) 40726000/40157585. Email: info@udtechs.com

www.udtechs.com

NOTICE

Notice is hereby given that the 14th Annual General Meeting of the Members of **Unified Data-Tech Solutions Private Limited** will be held on **Monday, the 30th September, 2024** at 11.00 AM at 701st 7th Floor, Chintamani Avenue, Village Dindoshi, off. Western Express Highway, Goregaon (E) Mumbai 400063 to transact the following business:

ORDINARY BUSINESS:

1. To consider, approve and adopt the Statement of Profit & Loss of the Company for the year ended on 31st March, 2024 and the Balance Sheet as on that date, together with the Directors' and Auditors' Report thereon.
2. To consider appointment of the Auditors and to fix their remuneration.

To consider and if thought fit to pass with or without modification the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Section 139, 141, 142 and other applicable provisions, if any, of the Companies Act, 2013 read with Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof, for the time being in force) and pursuant to the recommendation of the Board, M/s J. S. Bhatia & Co., Chartered Accountants (Firm Registration No.118806W) be and is hereby appointed as Auditors of the Company for 5 years to hold office from the conclusion of ensuing Annual General Meeting upto the conclusion of the Annual General Meeting to be held in the year 2029, on such remuneration as may be decided by the Board of Directors."

By Order of the Board Of Directors

For Unified Data- Tech Solutions Private Limited

Hiren Rajendra Mehta

Hiren Rajendra Mehta

DIN : 02972140

(Director)

Flat No. 1102, 11th Floor, Kabra Prathna Juhu Prathana CHS,
Vidyanidhi, Marg, Vile Parle (W), Mumbai 400049



NOTES:

1. A Member entitled to attend and vote at the Extra Ordinary General Meeting (the "meeting") is entitled to appoint a proxy to attend and vote on a poll instead of him and the proxy need not be a member of the company. The instrument appointing the proxy should, however, be deposited at the registered office of the company not less than forty-eight hours before the commencement of the meeting.
2. A Person can act as proxy on behalf of members not exceeding fifty and holding in aggregate not more than 10% for the total share capital for the company carrying voting rights. However, a member holding more than 10% of the total share capital of the company carrying voting rights may appoint a single person as a proxy and such person shall not act as proxy for any other person or shareholder.
3. Members are requested to bring their attendance slip to the Meeting.
4. Members who have not registered their e-mail addresses so far are requested to register their e-mail address for receiving all communication including Annual Report, Notices, Circulars, etc. from the Company electronically.
5. Relevant documents referred to in the accompanying Notice and the Statement are open for inspection by the members at the registered office of the Company on all working days, during business hours up to the date of the Meeting.

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Folio No./	
No. of Shares held	

ATTENDANCE SLIP

NAME AND ADDRESS OF THE SHAREHOLDERS

I hereby record my presence at the 14th Annual/Extraordinary General Meeting of the Company held on 30th September, 2024 at 11.00 a.m. /p.m., at 701, 7th Floor, Chintamani Avenue, Village Dindoshi Off Western Express Highway, Goregaon (East), Mumbai 400063

(Signature of Shareholders/proxy(s))

Note: Shareholders/proxy holder(s) are requested to bring the attendance slips with them when they come to the meeting and hand over them at the entrance after affixing their signatures on them

Form No. MGT-11 Proxy form

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

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Name of the member (s):

Registered address:

E-mail ID:

Folio No.

I /We, being the member (s) ofShares of the above named company, hereby appoint

1. Name:
Address:
E-mail Id:
Signature:, or failing him
2. Name:
Address:
E-mail Id:
Signature:, or failing him
3. Name:
Address:
E-mail Id:
Signature:

as my / our proxy to attend and vote (on a poll) for me/ us and on my/our behalf at the 14th Annual General Meeting/Extraordinary General Meeting of the Company, to be held on the 30th day of September, 2024 at 11.00 a.m./p.m. 701, 7th Floor, Chintamani Avenue, Village Dindoshi Off Western Express Highway, Goregaon (East), Mumbai 400063 (place) and at any adjournment thereof in respect of resolution as are indicated below:

Resolution No.

1.....

2.....

3.....

Signed this ____ day of _____, 2024_

Signature of shareholder(s)

Signature of Proxy holder(s)

Affix
Revenue
stamp

NOTES: This form in proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.

701, 7th Floor, Chintamani Avenue, Village Dindoshi Off Western Express Highway, Goregaon (East), Mumbai 400063
Route Map and Prominent Land Mark of Venue of Annual General Meeting to be held on 30th September, 2024,
at 11:00 AM at the registered office of the company situated at 701, 7th Floor, Chintamani Avenue, Village
Dindoshi Off Western Express Highway, Goregaon (East), Mumbai - 400063, Maharashtra, INDIA.

Chintamani Avenue Location Map



DIRECTORS' REPORT

Dear Members,

Your Directors present the 14th Annual Report and the Company's audited financial statement for the financial year ended March 31, 2024.

1. Financial Results:

The Company's financial performance, for the year ended March 31, 2024 is summarized below:

	Amt. in (000.)	
	2023-24	2022-23
Total Revenue	26,68,030	11,28,131
Profit before tax	3,36,672	1,41,639
Less: Current Tax	85,852	36,5078
Deferred Tax	571	1,001
Income Tax for earlier year	0.00	627
Prior Period Adjustment	1	0
Profit for the year	2,50,248	1,03,502

There was neither any change in the nature of business nor any material changes and commitment affecting the financial positions of the company during the year under review.

2. Dividend:

To strength the financial position, expansion and conserve resources of the Company, the Directors do not recommend any dividend on Equity Shares for the year under review.

3. Director:

During the year under review, neither any new director was appointed nor had any of the directors resigned or ceased to be a director of the Company.

4. Directors' Responsibility Statement:

In terms of Section 134(3) (c) of the Companies Act, 2013, your Directors' state that:

- in the preparation of the annual accounts for the year ended March 31, 2024, the applicable accounting standards read with requirements set out under Schedule III to the Act have been followed along with proper explanation relating to material departures, if any;
- the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2024 and of the **profit** of the Company for the year ended on that date;
- the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- the Directors have prepared the annual accounts for the year ended March 31, 2024 on a 'going concern' basis;
- the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

5. Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo:

Conservation of energy, Technology absorption and foreign exchange earnings and outgo: Information as per section 134 (1) (m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 is as under:

A) Conservation of energy	
i) steps taken or impact on conservation of energy	Nil
ii) steps taken for utilizing alternate sources of energy	Nil
iii) capital investment on energy conservation equipments	Nil
B) Technology absorption	
(i) the efforts made towards technology absorption;	Not applicable
(ii) the benefits derived like product improvement, cost reduction, product development or import substitution;	Not applicable
(iii) in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-	Not applicable
(a) the details of technology imported;	No applicable
(b) the year of import;	Nil
(c) whether the technology been fully absorbed;	Not applicable
(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and	Not applicable
(iv) the expenditure incurred on Research and Development.	NIL
C) Foreign exchange earnings and Outgo –	(Rs.'000)
Forex earned -actual inflows and	NIL
- outgo - actual outflows	Rs. 1,949.49
	(P.Y. 428.50)

6. Risk Management:

Risk Management policy is put in place and monitored regularly. All the assets of the Company are adequately insured against all risks/perils. In the opinion of the Board there is no risk at present that may threaten the existence of the company.

7. Loans, guarantees or investments:

During the financial year ended 31st March, 2024

- The Company has not given any loans under Section 186 of the Companies Act, 2013.
- The Company has not given any guarantee under Section 186 of the Companies Act, 2013
- Details of Investment covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes to the financial statement.

8. Deposits:

The Companies has not invited, accepted or renewed deposits under Chapter V of the Companies Act, 2013 from the public during the year under review.

9. Number and dated of Meeting of the Board:

Number (s)	1	2	3	4	5	6	7	8
Date(s)	31/05/23	27/07/23	01/09/23	27/09/23	20/10/23	29/01/24	10/03/24	20/03/24

Number of Dates of the Meeting of the CSR Committee

Number(s)	1	2
Date(s)	09/05/2023	19/03/2024

10. Corporate Social Responsibility (CSR):

The Corporate Social Responsibility (CSR) Committee has formulated and recommended to the Board, a Corporate Social Responsibility Policy (CSR Policy) indicating the activities to be undertaken by the Company, which has been approved by the Board.

In terms of the CSR Policy, the focus areas of engagement *inter alia* shall be food for poor and education for poor through renowned Trust.

Annual Report on CSR activities of the Company is annexed herewith and marked as “**Annexure –A**” to this Report.

11. Auditors and Auditors Report:

M/s. Rahul Jimulia & Associates, Chartered Accountants (Firm Registration No. 134709W) the Statutory Auditors of the Company expressed their inability to continue as Statutory Auditor of the Company from the conclusion of the ensuing Annual General Meeting.

The Company commends the name M/s. J. S Bhatia & Co., Chartered Accountants (Firm Registration No. 118806W) as the Statutory Auditors of the Company in place of M/s. Rahul Jimulia & Associates, Chartered Accountants (Firm Registration No. 134709W)

The company has received a letter from M/s. J. S Bhatia & Co., Chartered Accountants to the effect their appointment, if made, would be within the provisions of Section 141(3) (g) of the Act, 2013.

The Notes on financial statement referred to in the Auditors’ Report are self-explanatory. The Auditors’ have not made any qualification, reservation or adverse remark or disclaimer, needing explanation or comments by the Board u/s 134(3) (f) of the Act.

No Frauds: Item (xi) (a) of the Annexure to the Independent Auditor’s Report, the Auditors has not reported any frauds reportable to the Central Government u/s 143(12) of the Act.

12. Subsidiaries, Joint Venture or Associate:

During the year under review there was no company which has become or ceased to be its subsidiaries, Joint Venture or Associate.

13. Committees:

During the year under review, the Company has the Corporate Social Responsibility Committee comprising the directors as mentioned in item 10 (b) above

14. Contracts and Arrangements with Related Parties:

Pursuant to Section 134 (3) (h) of the Act, 2013 and Rule 8(2) of the Companies (Accounts) Rules, 2014 referred to in sub-section (1) of Section 188 of the Act: **NIL**

15. Secretarial Standards:

During the year under review, the Company had complied with the applicable Secretarial Standards.

16. SHWW:

The Board further states that during the under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

17. Extract of Annual Return:

Pursuant to section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and administration) Rules, 2014 in Form MGT-9 is annexed herewith as **Annexure-“B”** to this Report.

18. Acknowledgement:

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the banks, Government authorities, customers, vendors and members during the year under review.

Your Directors also wish to place on record their deep sense of appreciation for the committed services devotion by the Company's executives, staff and workers.

For and on behalf of the Board of Directors
Unified Data- Tech Solutions Private Limited

FOR UNIFIED DATA-TECH SOLUTIONS PVT. LTD.

H.R. Mehta

H.R. Mehta

Hiren R Mehta
Chairman
DIN: 02972140

DIRECTOR

Date: 23/08/2024
Place: Mumbai

Annexure "A"

Annual Report on Corporate Social Responsibility (CSR) activities for the Financial Year 2023-24

1. Brief outline on CSR Policy of the Company:

Under the CSR policy the company promoted activities relating to food for poor and education for poor through renowned Trust.

2. Composition of CSR Committee as on March 31, 2024:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	Hiren R Mehta	Director	2	2
2	Rajendra Mehta	Director	2	2

- Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the Company. **Not applicable**
- Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable (attach the report): **Not Applicable**
- Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any. **Not Applicable**

Sl. No.	Financial Year	Amount available for set-off from preceding financial years (in Rs)	Amount required to be set-off for the financial year, if any (in Rs)
		NIL	

(Amt. '000)

- Average net profit of the company as per section 135 (5): Rs. 98,677.60**
- Two percent of average net profit of the company as per section 135(5): Rs. 19.74
 - Surplus arising out of the CSR projects or programmes or activities of the previous financial years: **NIL**
 - Amount required to be set off for the financial year, if any: **NIL**
 - Total CSR obligation for the financial year (7a+7b-7c): Rs. 19.74

8. (a) CSR amount spent or unspent for the financial year:

(Amt. Rs. 000)

Total Amount Spent for the Financial Year	Total Amount transferred to Unspent CSR Account as per Section 135(6)		Amount transferred to any fund specified under Schedule VII as per second proviso to Section 135(5)		
	Amount	Date of transfer	Name of the Fund	Amount	Date of transfer
19.75	0.00	Nil	Nil	Nil	Nil

(b) Details of CSR amount spent against ongoing projects for the financial year: **Not Applicable**

1	2	3	4	5	6	7	8	9	10	11
Sl. No.	Name of the Project.	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/No).	Location of the project.	Project duration.	Amount allocated for the project (in Rs.).	Amount spent in the current financial Year (in Rs.).	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).	Mode of Implementation - Direct (Yes/No).	Mode of Implementation - Through Implementing Agency
				State	District					Name
										CSR Registration number
Not Applicable										

(c) Details of CSR amount spent against other than ongoing projects for the financial year:

(Amt. Rs. 000)									
1	2	3	4	5		6	7	8	
Sl. No	Name of the Project	Item from the list of activities in schedule VII to the Act	Local area (Yes/ No).	Location of the project.		Amount spent for the project (in Rs.)	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency	
				State.	District.			Name.	CSR registration number.
1.	Sankalp Siddhi Trust	Providing Food to Poor and Needed People at Free of Cost and education to poor	Yes	Maharashtra	Mumbai	5.00	No	Sankalp Siddhi Trust	CSR00007477
	Sankalp Siddhi Trust	Providing Food to Poor and Needed People at Free of Cost and education to poor	Yes	Maharashtra	Mumbai	1.60	No	Sankalp Siddhi Trust	CSR00007477
2.	International Society for Krishna Consciousness (ISKON)	Providing Food to Poor and Needed People at Free of Cost	No	Maharashtra	Mumbai	5.00	No	International Society for Krishna Consciousness (ISKON)	CSR00005241
3.	SportingsLions Foundation	Renovating Schools and colleges	No	Maharashtra	Mumbai	5.00	No	SportingsLions Foundation	CSR00002733
4.	Young Volunteers Organisation	Water storage and rain harvesting	No	Maharashtra	Mumbai	3.15	No	Young Volunteers Organisation	CSR100117
Total						19.75			

(d) Amount spent in Administrative Overheads: NIL

(e) Amount spent on Impact Assessment, if applicable: NIL

(f) Total amount spent for the Financial Year (8b+8c+8d+8e): Rs. **19.75**

(g) Excess amount for set off, if any-

Sl.no	Particular	Amt Rs.000
(i)	Two percent of average net profit of the company as per section 135(5)	19.74
(ii)	Total amount spent for the Financial Year	19.75
(iii)	Excess amount spent for the financial year [(ii)-(i)]	NIL
(iv)	Surplus arising out of the CSR projects or programmes or activities of the	NIL

	previous financial years, if any	
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	NIL

9. (a) Details of Unspent CSR amount for the preceding three financial years:

Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Amount spent in the reporting Financial Year (in Rs.)	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.			Amount remaining to be spent in succeeding financial years. (in Rs.)
				Name of the Fund	Amount (in Rs.)	Date of transfer.	
1.	2022-23	5.51	5.51	Niramaya Health Foundation	60.00	24/05/2023	Nil
				Sportings Lions Foundation	5.00	24/05/2023	Nil
	Total				5.60		Nil

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s): **Not Applicable**

1	2	3	4	5	6	7	8	9
Sl. No.	Project ID.	Name of the Project.	Financial Year in which the project was commenced.	Project duration.	Total amount allocated for the project (in Rs.).	Amount spent on the project in the reporting Financial Year (in Rs.).	Cumulative amount spent at the end of reporting Financial Year. (in Rs.)	Status of the project - Completed /Ongoing.
1								
	Total				Not Applicable			

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year. (asset-wise details):

(a) Date of creation or acquisition of the capital asset(s) - **Not applicable**

(b) Amount of CSR spent for creation or acquisition of capital asset - **Not applicable**

(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc- **Not applicable**

(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset) - **Not applicable**

11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5): **Not applicable**

For and on behalf of the Board of Directors

Unified Data- Tech Solutions Private Limited

FOR UNIFIED DATA-TECH SOLUTIONS PVT. LTD.

H.R. Mehta

H.R. Mehta

Hiren R Mehta

Chairman

DIRECTOR

DIN: 02972140

Date: 23/08/2024

Place: Mumbai

ANNEXURE "B" TO DIRECTORS' REPORT

Form No. MGT-9

EXTRACT OF ANNUAL RETURN

As on the financial year ended on March 31, 2024

[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS:

i)	CIN	U51900MH2010PTC202878
ii)	Registration Date	08/05/2010
iii)	Name of the Company	Unified Data- Tech Solutions Private Limited
iv)	Category / Sub-Category of the Company	Company limited by shares/ India Non-Government Company
v)	Address of the Registered office and contact details	701, 7 th Floor, Chintamani Avenue Village Dindoshi, Off Western Express Highway, Goregaon (East). Mumbai 400063 TEL: (022) 40726000/40157585
vi)	Whether listed company Yes / No	No.
vii)	Name, Address and Contact details of Registrar and Transfer Agent, if any	Not Applicable

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10 % or more of the total turnover of the company shall be stated:-

Sl. No.	Name and Description of main products / services	NIC Code of the Product/ service	% to total turnover of the company
1.	Computer and parts thereof	NIC:4651 ITC:99611841	100

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES: NIL
IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity):

i) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year 01/04/2022				No. of Shares held at the end of the year 31/03/2023				% Change during the year
	Demat	Physical	Total	% of Total shares	Demat	Physical	Total	% of Total shares	
A. Promoters (1) Indian									
a) Individual/HUF	-	5010	5010	100	-	5010	5010	100	-
Sub-total (A) (1)	-	5010	5010	100	-	5010	5010	100	-
2) Foreign									
Sub-total (A) (2)	-	-	-	-	-	-	-	-	-
Total shareholding (A)= (A)(1)+(A)(2)	-	5010	5010	100	-	5010	5010	100	-
B. Public Shareholding									
Institutions	-	-	-	-	-	-	-	-	-
Sub-total (B)(1):-	-	-	-	-	-	-	-	-	-
2.Non-Institutions									
C. Others (specify)	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	-	5010	5010	100	-	5010	5010	100	-

ii) Shareholding of Promoters:

Sl No.	Shareholders' Name	Shareholding at the beginning of the year 01/04/2022			Shareholding at the end of the year 31/03/2023			% change in shareholding during the year
		No. of shares	% of total shares of the Company	% of Shares Pledged/encumbered to total shares	No. of shares	% of total shares of the Company	% of Shares Pledged/encumbered to total shares	
1.	Hiren Mehta	5000	99.8	-	5000	99.80	-	-
2.	Harsha Mehta	5	0.10	-	5	0.10	-	-
3.	Rajendra K Mehta	5	0.10	-	5	0.10	-	-
	Total	5010	100	-	5010	100	-	-

(iii) Change in Promoters' Shareholding (please specify, if there is no change) : **NIL**

(iv) Share holding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs): **NIL**

(v) Shareholding of Directors and Key Managerial Personnel:

Sl No.		Shareholding at the beginning of the year		Cumulative Shareholding at the end of the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	For Each of the Director and KMP				
	At the beginning of the year	5010	100	5010	100
	Date wise Increase/Decrease in shareholding during the year specifying the reasons for increase/decrease (e.g. allotment/transfer/bonus/sweat equity etc):	-	-	-	-
	At the End of the year	5010	100	5010	100

V. INDEBTEDNESS: **NIL**

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL:

A. Remuneration to Managing Director, Whole-time Directors and/or Manager: **NIL**

B. Remuneration to other Directors:

Sl. No.	Particulars of Remuneration	Name of Directors			Amount (ooo)
		Hiren Mehta	Harshaben Mehta	Rajendra K Mehta	Total Amount
1.	Independent Directors	-	-	-	-
	• Fee for attending board/committee meetings	-	-	-	-
	• Commission	-	-	-	-
	• Others, please specify	-	-	-	-
	Total (1)	-	-	-	-
2.	Other Non-Executive Directors				
	• Fee for attending board/committee meetings	-	-	-	-
	• Commission	-	-	-	-
	• Others, please specify (Salary)	42,176	35,922	37,433	1,15,541
	Total (2)	42,176	35,922	37,433	1,15,541
	Total (B)= (1+2)	42,176	35,922	37,433	1,15,541
	Total Managerial Remuneration	42,176	35,922	37,433	1,15,541

	Overall Ceiling as per the Act	Not applicable to Private Companies
--	--------------------------------	-------------------------------------

C. Remuneration to Key Managerial Personnel other than MD/Manager/WTD: **NIL**

VII. Penalties/Punishment/Compounding of Offences: **NIL**

For and on behalf of the Board of Directors
Unified Data- Tech Solutions Private Limited

FOR UNIFIED DATA-TECH SOLUTIONS PVT. LTD.

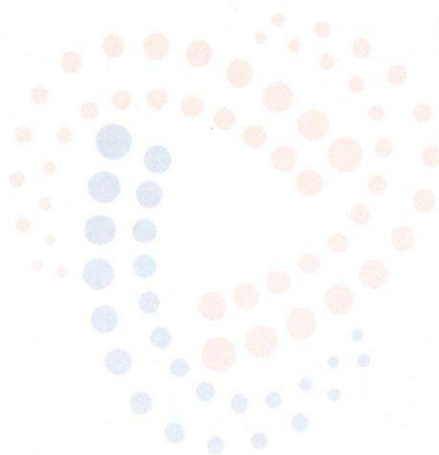
H. R. Mehta

H. R. Mehta

Hiren R Mehta
Chairman
DIN: 02972140

DIRECTOR

Date: 23/08/2024
Place: Mumbai





RAHUL JIMULIA & ASSOCIATES

CHARTERED ACCOUNTANT

D-15, Ratandeeep CHS. Ltd., 60 Feet Road, Bhayandar (West), Thane - 401 101.
Ph. : (022) 28147306, Rahul Jimulia : 9820743509
E-mail : carahuljimulia@gmail.com • rjimulia@gmail.com

Independent Auditor's Report

To,
The Member of
Unified Data-Tech Solutions Private Limited.

Report on the Audit of the Financial Statements

We have audited the accompanying financial statements of Unified Data-Tech Solutions Private Limited ("the Company"), which comprise the Balance Sheet as at 31st March, 2024, and the statements of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act'), in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and its Profit and cash flows, for the year ended on that date.

Basis for Opinion

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

1. Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.
2. Reporting of key audit matters as per SA 701 is not applicable to the Company as it is an unlisted Company.



RAHUL JIMULIA & ASSOCIATES

Information other than the Financial Statements and Auditors' Report thereon

The Company's Board of Directors is responsible for the preparation of other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statement does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of audit, or otherwise appears to be materially misstated.

Responsibilities of Management for the 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 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 provision 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, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statement:

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 SAs 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 skepticism 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 Company's Act, 2013, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operation effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates 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.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economics discussions of a reasonably knowledgeable user of financial statements may be influenced. We considered quantitative materiality and qualitative factors in (i) planning the scope of our Audit work and in evaluating the result of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

Report on Other Legal and Regulatory Requirements -

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the **Annexure "A"**, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;



RAHUL JIMULIA & ASSOCIATES

- (b) In our opinion, proper books of accounts as required by law have been kept by the company so far as it appears from our examination of those books;
- (c) The Balance Sheet, the statement of Profit and Loss and the cash flow statements dealt with by these reports are in agreement with the books of account;
- (d) In our opinion, the aforesaid report financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014, as amended from time to time;
- (e) On the Basis of the written representation received from the directors, as on March 31, 2024 and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "**Annexure-B**";
- (g) The Company being a Private Limited Company, the other matters to be included in the Auditors report in accordance with the requirements of section 197(16) of the Act, as amended, in respect of whether the remuneration paid by the Company to its Directors during the year is in accordance with the provisions of section 197 of the Act is not applicable; and
- (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;
 - a. The Company does not have any pending litigation's which would impact its financial position;
 - b. The Company did not have any long term contracts including derivative contracts which there were any material foreseeable losses;
 - c. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - d. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the Notes to the accounts -
 - (i) no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries") with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or



RAHUL JIMULIA & ASSOCIATES

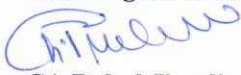
provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(ii) no funds have been received by the company from any person(s) or entity(ies) including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(iii) Based on audit procedures carried out by us, that we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

- e. The Company has not declared any dividend during the year.
- f. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended 31st March 2024 which has a feature of recording audit trail (edit log) facility, which was implemented w.e.f. 1st April, 2023. Further, in the absence of sufficient and appropriate audit evidence, we are unable to comment whether the said feature was enabled and operated throughout for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

For Rahul Jimulia & Associates
Chartered Accountants
Firm Registration No.: 134709W



CA Rahul Jimulia
Proprietor
Membership No.149855

UDIN: 24149855BKFLIN8307



Mumbai, 23rd August, 2024

RAHUL JIMULIA & ASSOCIATES

Annexure A – To the Auditor's Report

Annexure referred to an Independent Auditor's Report of even date to the members of Unified Data-Tech Solutions Private Limited on financial statements for the year ended 31st March, 2024.

We report that:

- i. (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment's.

(B) The Company does not have any intangible assets, therefore, the provisions of clause 3(i) (a) (B) of the order is not applicable to the Company.

(b) These Property, Plant and Equipment were physically verified during the year by the Management in accordance with the regular programmed of verification, which in our opinion, provides for physical verification of all the Property, Plant and Equipment's at reasonable intervals. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(c) The Company does not have immovable property therefore, the provisions of clause 3(i) (c) of the order is not applicable to the Company.

(d) According to the information and explanation given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, Plant and Equipment (including Right of Use assets) and intangible assets during the year. Therefore, the provisions of clause 3(i) (d) of the Order is not applicable to the Company.

(e) According to the information and explanation given to us, there are no proceedings initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Accordingly, reporting under clause 3 (i) (e) of the Order is not applicable to the Company.
- ii. (a) As explained to us, physical verification of Inventories, have been conducted at reasonable intervals by the management during the year. According to the information and explanation give to us, we are of the opinion that the coverage and procedure of such verification by management is appropriate and no material discrepancies of 10% or more in the aggregate for each class of inventory were noticed on such physical verification of Inventory by the Company.

(b) According to the information and explanation given to us and on the basis of our examination of the records of the Company, the Company has not been sanctioned with any working capital loan from banks or financial institutions on the basis of security of current assets, at any point of time during the year. Accordingly, reporting under clause 3 (ii) (b) of the order is not applicable to the Company.
- iii. (a) As explained to us, during the year, the Company has not made any Investments in, not provided any guarantee or security or not guaranteed any loans or advances in the nature of loans, secured or unsecured to Companies, firms, Limited Liability Partnership or any other parties and hence reporting under clause 3(iii) (a), (b), (c), (d), (e) and (f) are not applicable to the Company.
- iv. In our opinion and according to the information and explanations given to us, the Company has not given any loans, made Investments or provided any guarantee or security as specified under section 185 and 186 of the Companies Act 2013.
- v. According to the information and explanations given to us, the Company has not accepted any deposit within the meaning of sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, clause 3 (v) of the order is not applicable.
- vi. As explained to us, maintenance of cost record has not been specified by the Central Government for the Company under Section 148(1) of the Act.



RAHUL JIMULIA & ASSOCIATES

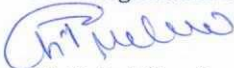
- vii. In respect of statutory dues:
- a) According to the records of the Company, undisputed statutory dues including Goods and Service Tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Customs, duty of excise, Value Added Tax, Cess and other material statutory dues, as applicable to the Company, have generally been regularly deposited with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the aforesaid dues were outstanding as at March 31, 2024 for a period of more than six months from the date of becoming payable.
 - b) According to the information and explanations given to us, there are no disputed aforesaid statutory dues pending as on 31st March 31, 2024.
- viii. According to information and explanation given to us, the Company does not have transactions, which are not recorded in the books of accounts but has been surrendered or disclosed as income during the year in tax assessment under the Income Tax Act, 1961 (43 of 1961). Accordingly, the reporting under clause 3(viii) of the order is not applicable to the Company.
- ix. As explained to us, during the year, the Company has no Loans or other borrowings at any point of time during the year and hence reporting under clause 3(ix) (a), (b), (c), (d), (e) and (f) are not applicable to the Company.
- x. (a) The Company has not raised money by way of initial public offer or further public offer including debt instruments during the year and hence reporting under clause 3 (x) (a) of the Order is not applicable to the Company
- (b) According to the information and explanations given to us and based on our examination of the books and records, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year hence reporting under clause 3 (x) (b) of the Order is not applicable to the Company
- xi. (a) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India and according to the information and explanations given to us, no instances of fraud by the Company or any fraud on the Company has been noticed or reported during the year.
- (b) No report under sub regulation 12 of Section 143 of the Companies Act, 2013 has been filed in Form ADT-4 as prescribed under rule 13 of the Companies (Audit and Auditors) Rules 2014 with the Central Government during the year.
- (c) As per the information and explanations given by the Company, no whistle blower complaint is received by the Company.
- xii. In our opinion, the Company is not a Nidhi Company and hence reporting under clause 3 (xii) of the Order is not applicable to the Company.
- xiii. In our opinion and according to the information and explanations given to us, the Company's transactions with its Related Party are in compliance with Section 177 and 188 of the Companies Act 2013 where applicable, and details of related party transactions have been disclosed in the Financial Statement as required by the applicable accounting standards.
- xiv. (a) During the year, the Internal audit of the Company has been carried out by an independent firm of Chartered Accountants. In our opinion and based on our examination, the scope and coverage of the Internal Audit needs to be strengthened to commensurate with the size and nature of its business.
- (b) We have considered the internal audit reports of the Company issued till date, for the period under audit.



RAHUL JIMULIA & ASSOCIATES

- xv. In our opinion and according to the information and explanations given to us, during the year, the Company has not entered into any non-cash transactions with its Directors or persons connected with its Directors and hence provisions of section 192 of the Act are not applicable to the Company.
- xvi. The Company is not required to be registrar under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, the reporting under clause 3(xvi) of the order is not applicable to the Company.
- xvii. The Company has not incurred cash losses in the current financial year and in the immediately preceding financial year.
- xviii. There has not been any resignation of statutory auditors during the year.
- xix. According to the information and explanations given to us and on overall examination of the balance sheet and on the basis of financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statement, and our knowledge of the Board of Directors and management plans, in our opinion, no material uncertainty exists as on the date of audit report that Company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.
We, however state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
- xx. There are no unspent amounts towards Corporate Social Responsibility (CSR) that are required to be transferred to a fund specified in Schedule VII to the Act or to special account, in compliance with Section 135(5) and 135(6) of the Act. Accordingly reporting under clause 3(xx)(a) and 3(xx)(b) of the Order is not applicable.

For Rahul Jimulia & Associates
Chartered Accountants
Firm Registration No.: 134709W


CA Rahul Jimulia
Proprietor
Membership No. 149855
UDIN: 24149855 BKF LING 301



Mumbai, 23rd August, 2024

Annexure B – To the Auditor's Report

Annexure referred to in paragraph 2 (f) of an Independent Auditor's Report of even date to the members of Unified Data-Tech Solutions Private Limited on financial statements for the year ended 31st March, 2024. Report on the Internal Financial Controls over Financial Reporting under Clause (i) of sub section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of the Company as of 31st March, 2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of fraud and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls both applicable to an audit of Internal Financial Controls and both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls systems over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting includes obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls systems over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statement for external purposes in accordance with generally accepted accounting principles. A Company's internal financial controls over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility



RAHUL JIMULIA & ASSOCIATES

of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of change in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal controls over financial reporting were operating effectively as at March 31, 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Rahul Jimulia & Associates
Chartered Accountants
Firm Registration No.: 134709W

CA Rahul Jimulia
Proprietor

Membership No.: 149855

UDIN: 26149855BKFLLN88



Mumbai, 23 August, 2024

Unified Data-Tech Solutions Private Limited
Balance Sheet as at 31st March, 2024
CIN :U51900MH2010PTC202878

Particulars	Note No	31st March 2024 (Amount in ₹)	31st March 2023 (Amount in ₹)
EQUITY AND LIABILITIES			
Shareholder's Funds			
(a) Share Capital	2	501000	501000
(b) Reserves and Surplus	3	637669787	387421524
Non-Current Liabilities			
(a) Long-term borrowings	4	0	0
(b) Deferred tax liabilities (Net)		0	0
Current Liabilities			
(a) Short-term borrowings	5	0	0
(b) Trade payables	6		
(i) Dues of small and micro enterprises		0	0
(ii) Dues of creditors other than small and micro enterprises		120193056	247481311
(c) Other current liabilities	7	22368791	6078108
(d) Short Term Provisions	8	848173	76699
Total		781580807	641558642
ASSETS			
Non-Current Assets			
(a) Fixed assets			
(i) Property, Plant and Equipment	9	12594154	18442405
(ii) Capital Work-in-progress		0	0
(iii) Intangible Assets		0	0
(b) Non-Current Investments	10	616978320	304056693
(c) Deferred Tax Assets (Net)	11	-977217	-406269
(d) Other Non-Current Assets	12	1000000	1000000
Current Assets			
(a) Inventories	13	0	0
(b) Trade receivables	14	80621617	80144127
(c) Cash and cash equivalents	15	34928683	228302688
(d) Other Current Assets	16	36435250	10018998
Significant Accounting Policies	1		
Total		781580807	641558642

Notes referred to above form an integral part of the Financial Statement.

As per our Audit report of even date
For Rahul Jimulia & Associates
Chartered Accountants
F. R. No.: 134709W

Rahul Jimulia

CA Rahul Chandrakant Jimulia
(Proprietor)
M.No.: 149855
Place: Mumbai
Date: 23rd August, 2024
UDIN: 24149855BKFLIN8307



For and on behalf of the Board of Director of
Unified Data-Tech Solutions Pvt Ltd

FOR UNIFIED DATA-TECH SOLUTIONS PVT. LTD.

FOR UNIFIED DATA-TECH SOLUTIONS PVT. LTD.

H. R. Mehta

DIRECTOR

H. R. Mehta

DIRECTOR

Mr. Hiren Mehta
Director
DIN: 02972140

Mrs. Harshaben Mehta
Director
DIN: 06849561

Unified Data-Tech Solutions Private Limited
Statement of Profit and Loss for the year ended 31st March, 2024
CIN : U51900MH2010PTC202878

Particulars	Note No.	2023-24 (Amount in ₹)	2022-23 (Amount in ₹)
Revenue:			
Revenue from operations	17	2603787058	1104866180
Other Income	18	64243178	23264494
Total Income		2668030236	1128130674
Expenses:			
Cost of Raw Materials Consumed	19a	0	0
Purchase of Stock-in-Trade	19b	2133746170	846829540
Changes in Inventories	19c	0	0
Employee Benefit Expense	20	160276194	103300611
Financial Costs	21	0	0
Depreciation and amortisation cost	22	6345905	8529741
Other Expenses	23	30989791	27832120
Total Expenses		2331358060	986492012
Profit before Tax		336672176	141638662
Tax Expense:			
Current tax		85851797	36507975
Deferred tax		570948	1001216
Profit (Loss) for the year after tax		250249431	104129471
Prior Period Adjustments		1168	0
Income Tax for Earlier Years		0	627090
Profit (Loss) carried to the Balance Sheet		250248263	103502381
Earning per equity share of FV Rs 100 each			
Basic		49949.75	20659.16
Diluted		49949.75	20659.16
Number of shares used in computing EPS			
Basic		5010	5010
Diluted		5010	5010

Notes referred to above form an integral part of the Financial Statement.

As per our Audit report of even date
For Rahul Jimulia & Associates
Chartered Accountants
F. R. No.: 134709W

(Signature)

CA Rahul Chandrakant Jimulia
(Proprietor)
M.No.: 149855
Place: Mumbai
Date: 23rd August, 2024
UDIN: 24149855 BKFLIN8307



For and on behalf of the Board of Director of
Unified Data-Tech Solutions Pvt Ltd

FOR UNIFIED DATA-TECH SOLUTIONS PVT. LTD.

FOR UNIFIED DATA-TECH SOLUTIONS PVT. LTD.

(Signature)

Mr. Hiren Mehta
Director
DIN: 02972140

(Signature)

Mrs. Harshaben Mehta
Director
DIN: 06849561

UNIFIED DATA TECH SOLUTIONS PRIVATE LIMITED

Cash Flow Statement for the year ended 31st March, 2024

	2023-24		2022-23	
	₹	₹	₹	₹
A CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax		336672176		141638662
Adjustments for:				
Depreciation	6345905		8529741	
Short Term Capital Gain	-1504030		-1154540	
Long Term Capital Gain	-357416		-4810122	
Loss on Sale of Fixed Assets	0		85581	
Intraday Gain	-1899		0	
Dividend	-192597		0	
Interest on Fixed Deposit	-20077371		-10647907	
Interest & Finance Charges	0	-15787408	0	-7997247
Operating Profit before Working Capital Changes		320884768		133641415
Adjustments for:				
Increase in Inventories	0		0	
Decrease in Inventories	0		0	
Increase in Trade Receivables	-477490		-51000323	
Decrease in Trade Receivables	0		0	
Increase in Other Current Assets	-26416252		11043752	
Increase in Short Term Loans & Advances	0		0	
Increase in Trade Payables	0		180442006	
Decrease in Trade Payables	-127288255		0	
Increase in Other Current Liabilities	16290683		0	
Decrease in Other Current Liabilities	0		-2960025	
Increase in Short Term Provisions	771474		0	
Decrease in Short Term Provisions	0	-137119840	-41360	137484050
Cash generated from operations		183764928		271125465
Income Tax paid		85852965		37135065
Net Cash flow from Operating activities		97911963		233990400
B CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets	-497654		-2091598	
Sale of Fixed Assets	0		200000	
Increase In Non Current Investments	-312921627		-25656408	
Decrease In Non Current Investments	0		0	
Decrease In Other Non-Current Assets	0		0	
Short Term Capital Gains	1504030		1154540	
Long Term Capital Gains	357416		4810122	
Intraday Gain	1899		0	
Dividend	192597		0	
Interest on Fixed Deposit	20077371		10647907	
Net Cash flow from Investing activities		-291285968		-10935437
C CASH FLOW FROM FINANCING ACTIVITIES				
Repayment from Long term Borrowings	0		0	
Dividend & Dividend Tax Paid	0		0	
Interest & Prepayment charges paid	0		0	
Net Cash used in financing activities		0		0
Net increase in cash & Cash Equivalents		-193374005		223054963
Cash and Cash equivalents as at the start of the year		228302688		5247725
Cash and Cash equivalents as at the end of the year		34928683		228302688

Cash & Cash Equivalents	As on		As on	
	End of the year	Start of the year	End of the year	Start of the year
Cash in Hand	5063	46413	46413	58340
Cash at Bank	34923620	228256275	228256275	5189385
Cash & Cash equivalents as stated	34928683	228302688	228302688	5247725



FOR UNIFIED DATA-TECH SOLUTIONS PVT. LTD.

H.R. Mehta, H.R. Mehta, DIRECTOR

UNIFIED DATA-TECH SOLUTIONS PRIVATE LIMITED

NOTES FORMING PARTS OF ACCOUNTS FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2024

1 SIGNIFICANT ACCOUNTING POLICIES

1.1.a. Basis of Accounting

The financial statements are prepared under the historical cost convention on an accrual basis of accounting in accordance with the Generally Accepted Accounting Principles, Accounting Standards notified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013. The accounting policies adopted in the presentation of the financial statements are consistent with those followed in the previous year.

b. Use of Estimates

The preparation of Balance Sheet requires the Management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the reported amounts of incomes and expenses during the year. Examples of such estimates includes provisions for doubtful debts, provision for income taxes, useful life of depreciable fixed assets etc.

c. Revenue Recognition

Revenue is recognised on nature of activity when consideration can reasonably measured and there exists reasonable certainty of its recovery.

d. Fixed Assets, Depreciation and Amortisation

Fixed Assets are stated at cost less accumulated depreciation. Pre-operational expenses are capitalised.

Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value.

Depreciation on tangible fixed assets has been provided on Written Down Value method as per useful life prescribed in Schedule II to the Companies Act, 2013.

e. Impairment of Assets

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to Profit & Loss account in the year in which an asset is identified as impaired. The impairment loss recognised in the prior accounting period is reversed if there has been change in estimate of recoverable amount.

f. Inventories

Stock in Trade is carried at lower of cost or net realisable value.

g. Employees Benefits

Short term employees benefits are recognised as an expense at the undiscounted amount in the statement of Profit & Loss Account of the year in which the related services is rendered.

Post employment and other long term employee benefits are recognised as an expenses in the Profit and Loss account for the year in which the employees has rendered service.

The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by the employees is recognised during the period when the employees renders the service. The benefits include compensated absences such as paid annual leave, performance incentives etc.



FOR UNIFIED DATA-TECH SOLUTIONS PVT. LTD.
FOR UNIFIED DATA-TECH SOLUTIONS PVT. LTD. *R. Mehta*
R. Mehta

h. Taxation

Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act, 1961. Deferred tax resulting from timing difference between taxable and accounting income is accounted for using the tax rates and laws that are enacted or substantively enacted as on the balance sheet date. Deferred tax asset is recognised and carried forward only to the extent that there is a virtual certainty that the asset will be realised in future.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction and the company intends to settle the assets and liabilities on a net basis.

i. Indirect Taxes

The indirect taxes including GST are a part of Duties & Taxes under Current Liabilities. There is no effect on the Profit of the company.

j. Foreign Currency Transactions,

Transactions denominated in foreign currencies are recorded at the exchange rate prevailing on the date of the transactions or that approximates the actual rate at the date of the transactions. Monetary items denominated in foreign currencies at the year end are restated at year end rates. Any income or expense on account of exchange difference either on settlement or on transaction is recognised in the Profit & Loss Account.

k. Borrowing Costs

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets.

l. Provisions, Contingent Liabilities & Contingent Assets.

Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities and assets are not recognised nor disclosed in the financial statements.



FOR UNIFIED DATA-TECH SOLUTIONS PVT. LTD. FOR UNIFIED DATA-TECH SOLUTIONS PVT. LTD.

H. R. Mehta.

DIRECTOR

H. R. Mehta.

DIRECTOR

UNIFIED DATA-TECH SOLUTIONS PRIVATE LIMITED

NOTES FORMING PARTS OF ACCOUNTS FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2024

1.2 RELATED PARTY TRANSACTIONS

List of Related Parties

Name of Entity	Relation
1. Mr. Hiren Mehta	Director as on date
2. Mrs. Harsha Mehta	Director as on date
3. Mr. Rajendra Mehta	Director as on date
4. The Travel Solutions Co - Prop Kruti Mehta	Proprietary Concern of Wife of Director
5. Valuedata Technologies Private Limited	Company in which Director is also a Director

During the year the Company has entered into transactions with related parties. Those transactions along with related balances are as follows -

Key Management Personnel & their relatives

Name of Related Party	Nature of Transaction	As at 31-03-2024	As at 31-03-2023
Mr. Hiren Mehta	Directors Remuneration	42176000	48176000
Mrs Harsha Mehta	Directors Remuneration	35921600	13421600
Mr. Rajendra Mehta	Directors Remuneration	37443200	12443200
Valuedata Technologies Private Limited	Sales	0	8144481

1.3 TRANSACTIONS IN FOREIGN CURRENCY

Earnings in Foreign Exchange	Rs. 0 /-.	Previous Year Rs. 0/-.
Expenses in Foreign Exchange	Rs. 1949492/-	Previous Year Rs. 428495/-.

1.4 EARNING PER SHARE

	As at 31-03-2024	As at 31-03-2023
Profit for the year	250248263	0 103502381
Less: Dividend on Preference Shares	0	0
Amount available for Equity Shareholders	250248263	103502381
Wt Avg No. of Equity Shares	5010	5010
Earning per Equity Share (Rs.)	49949.75	20659.16
Face value per Equity Share (Rs.)	100.00	100.00

1.5 Previous years figures have been reworked, regrouped, rearranged & reclassified wherever necessary.



FOR UNIFIED DATA-TECH SOLUTIONS PVT. LTD.

H. R. Mehta.
H. R. Mehta.
DIRECTOR

Unified Data-Tech Solutions Private Limited
1.6 : Statement of Ratios for the F.Y. 2023-24

Sr. No	Ratio	Numerator	Denominator	For the year ended March 31, 2024	For the year ended March 31, 2023	% Variance	Refer Note
1	Current Ratio (in times)	Current Assets	Current Liabilities	1.06	1.26	-15.59	
2	Debt-Equity Ratio (in times)	Debt	Total Equity	0.00	0.00	NA	Note 1 and 2
3	Debt Service Coverage Ratio (in times)	Earnings for debt service	Debt Obligations	NA	NA	NA	Note 3 and 4
4	Return on Equity Ratio (in %)	Net profit after Tax less preference dividend if any	Average total equity	48.78	30.79	58.43	
5	Inventory Turnover Ratio (in times)	Sales of products and services	Average Inventory	NA	NA	NA	Note 5
6	Trade Receivables Turnover Ratio (in times)	Net Sales	Average trade debtors	32.39	20.22	60.20	Note 6
7	Trade Payables Turnover Ratio (in times)	Net Credit Purchase	Average trade creditors	11.60	5.38	115.56	Note 7
8	Net Capital Turnover Ratio (in times)	Net Sales	Average WC (i.e. Total Current Assets Total Current Liabilities)	70.94	50.12	41.54	
9	Net Profit Ratio (in %)	Profit After Tax	Revenue from operations	9.61	9.37	2.59	
10	Return on Capital Employed (in %)	Earning Before Interest and Taxes	Average Capital Employed	65.62	42.13	55.75	Note 8
11	Return on Investment (in %)	Income generated from invested funds	Average invested funds in investments	4.81	5.83	-17.52	Note 9

Notes

- Debt = Long term secured loans + current maturities of long term debt + long term unsecured funds + working capital facilities
- Total Equity = Equity Share Capital + Reserves and Surplus
- Earnings for Debt Service = PAT - Non operating income + interest + Other non cash adjustments
- Debt Obligations = Interest Expense + Total repayments due within a year
- Average Inventory = (Opening inventory + Closing inventory) / 2
- Average trade debtors = (Opening trade debtors + Closing trade debtors) / 2
- Average trade creditors = (Opening trade creditors + Closing trade creditors) / 2
- Average Capital Employed = Total Assets - Current Liabilities
- Average invested funds in investments = (Opening invested funds in investments + Closing invested funds in investment) / 2

FOR UNIFIED DATA-Tech SOLUTIONS PRIVATE LIMITED

H.R. Mehta. H.R. Mehta.
DIRECTOR



1.7 Trade Payables Ageing Schedule

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	Total outstanding dues to micro and small enterprises (MSME)	0				0
2	Total outstanding dues to other than micro and small enterprises (MSME)	12,01,93,056				120193056
3	Total outstanding dues to disputed micro and small enterprises (MSME)	-	-	-	-	-
4	Total outstanding dues to other than disputed micro and small enterprises (MSME)	-	-	-	-	-
Total		120193056	0	0	0	120193056

1.8 Trade Receivables Ageing Schedule

Trade Receivables Ageing Schedule							
Sr. No.	Particulars	Outstanding for following periods from due date of payment					Total
		Less than 6 Months	6 Months to 1 Year	1 - 2 Years	2 - 3 Years	More than 3 Years	
1	Undisputed Trade Receivables - considered good	8,06,21,618	0	0	0	0	80621618
2	Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
3	Disputed Trade Receivables - considered good	-	-	-	-	-	-
4	Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
Total		80621617.87	0	0	0	0	80621618



FOR UNIFIED DATA TECH SOLUTIONS PRIVATE LIMITED

H. Mehta

MR. HIREN MEHTA
DIRECTOR
DIN: 02972140

H.R. Mehta

MRS. HARSHABEN MEHTA
DIRECTOR
DIN: 06849561

Unified Data-Tech Solutions Private Limited
Notes Forming Part of Balance Sheet as at 31st March, 2024

Note 2:- Share Capital

Particulars	₹ 31-03-2024	₹ 31-03-2023
Authorised Share Capital		
25,000 Equity Shares of Rs. 100/- each	2500000	2500000
Issued, Subscribed & fully Paid-up Share Capital		
5,010 equity shares of Rs. 100/- each fully paid up	501000	501000
Total Share Capital	501000	501000

Note:- 2.1: Terms / Rights attached to Equity Shares

The company has only one class of equity shares having face value of Rs. 100/- per share. Each Shareholder is eligible for one vote per share held and will rank pari passu with each other in all respects.

Note:- 2.2 The reconciliation of the number of Equity shares :-

Particulars	31-03-2024	31-03-2023
Equity Shares at the beginning of the year	5010	5010
Add: Shares issued during the current financial year.	0	0
Equity Shares at the end of the year	5010	5010

Note 2.3 : Shareholding Pattern

Particulars	31-03-2024		31-03-2023	
	No. of Shares	%	No. of Shares	%
Share holders				
Mr. Hiren Mehta	5000	99.80	5000	99.80
Mr. Rajendra Mehta	5	0.10	5	0.10
Mrs. Harsha Mehta	5	0.10	5	0.10
(5,010 Equity Share of Rs.100 /- Each Fully paid up.)	5,010	100	5,010	100

Note 2.4 : Details of Shareholding of Promoters and % Change during the year

Shares held by the Promoter at the end of the year			% change during the year
Promoter's Name	No of Shares	% Total Shares	
Mr. Hiren Mehta	5,000	99.80	-
Mr. Rajendra Mehta	5	0.10	-
Mrs. Harsha Mehta	5	0.10	-

Note 3: Reserves & Surplus

Particulars	₹ 31-03-2024	₹ 31-03-2023
Profit and Loss Account		
Opening Balance	387397344	283894963
Add: - Profit for the year	250248263	103502381
Less: - Dividend Paid including Dividend Distribution Tax	0	0
Total	637645607	387397344
Securities Premium	24180	24180
Total	637669787	387421524



FOR UNIFIED DATA-TECH SOLUTIONS PVT. LTD.

H. R. Mehta. H.R. Mehta.

Note 4: Long Term Borrowings

	₹	₹
Particulars	31-03-2024	31-03-2023
Term Loan:		
- From Banks	0	0
Total	0	0

Note 5: Short-Term Borrowings

	₹	₹
Particulars	31-03-2024	31-03-2023
Loan Repayable on Demand	0	0
Total	0	0

Note 6: Trade Payables

	₹	₹
Particulars	31-03-2024	31-03-2023
Sundry Creditors -		
Total outstanding dues to micro and small enterprises	0	0
Total outstanding dues to other than micro and small enterprises	120193056	247481311
Refer : Note No. 1.7		
Total	120193056	247481311

Note 6.1 - The Balance of Sundry Creditors are subject to confirmation and reconciliation.

Note 6.2 - There are no reported cases of dues to Micro, Small and Medium Enterprises for more than 45 days and hence no provision of interest has been made in the current year. The same is based on the information available with the company and relied upon by the Auditors.

Note 7: Other Current liabilities

	₹	₹
Particulars	31-03-2024	31-03-2023
Advance from Customers	2353459	535035
Salary Payable	3027	0
Statutory Dues:		
Income Tax Payable	0	0
GST Payable	0	8261
TDS & TCS Payable	19687470	5252146
Profession Tax	0	6975
Provident Fund Payable	211013	189689
Gratuity Payable	113822	84568
ESIC Payable	0	1434
Total	22368791	6078108

Note 8: Short Term Provisions

	₹	₹
Particulars	31-03-2024	31-03-2023
Other Provisions	848173	76699
Total	848173	76699



FOR UNIFIED DATA-TECH SOLUTIONS PVT. LTD.

H. R. Mehta. H. R. Mehta.

DIRECTOR

Unified Data-Tech Solutions Private Limited
Fixed Assets as on 31 March 2024

Note No. 9 : Statement Showing Details Of Fixed Assets & Depreciation as per The Company's Act, 2013

PARTICULARS	Gross Block				Depreciation				Net Block	
	As at 01.04.2023	Addition	Deduction	As at 31.03.2024	Up to 01.04.2023	Addition	Deduction	Up to 31.03.2024	As at 31.03.2024	As at 31.03.2022
I) Property, Plant & Equipment										
Air Conditioner	375834	0	0	375834	321335	24562	0	345897	29937	54499
Computer	3590000	380390	0	3970390	2318000	876866	0	3194866	775524	1272000
Computer Software	65022	0	0	65022	61770	0	0	61770	3252	3252
Motor Car	23892335	0	0	23892335	8591238	4778533	0	13369771	10522564	15301097
LED TV	124890	0	0	124890	106493	7843	0	114336	10554	18397
Projector System	75893	0	0	75893	72098	0	0	72098	3795	3795
Security System	93651	0	0	93651	27336	29551	0	56887	36764	66315
Water Purifier	9799	10000	0	19799	9309	188	0	9497	10302	490
Office Equipment	768593	0	0	768593	436957	148864	0	585821	182772	331636
Mobile Phones	939152	75350	0	1014502	450248	237741	0	687989	326513	488904
Refrigerator	10055	19915	0	29970	8576	6277	0	14853	15117	1479
Furniture	2437221	11999	0	2449220	1536680	235480	0	1772160	677060	900541
Sub Total (A)	32382445	497654	0	32880099	13940040	6345905	0	20285945	12594154	18442405
II) Capital Work-in-progress	0	0	0	0	0	0	0	0	0	0
Sub Total (B)	0	0	0	0	0	0	0	0	0	0
III) Intangible Assets	0	0	0	0	0	0	0	0	0	0
Sub Total (C)	0	0	0	0	0	0	0	0	0	0
Grand Total	32382445	497654	0	32880099	13940040	6345905	0	20285945	12594154	18442405
Previous Year's Amount	33491488	2091598	3200641	32382445	8325359	8529741	2915060	13940040	18442405	25166129



FOR UNIFIED DATA-TECH SOLUTIONS PVT. LTD.
H. R. Menta
DIRECTOR

Unified Data-Tech Solutions Private Limited
Notes Forming Part of Balance Sheet as at 31st March, 2024

Note 10: Non Current Investment

Sr. No.	Particulars	₹ 31-03-2024	₹ 31-03-2023
1	Fixed Deposits with HDFC Bank	349362263	86510891
2	Mutual Fund Investment	215604172	215604172
3	Share Investments	52011885	1941630
	Total	616978320	304056693

Note 11: Deferred Tax Assets (Net)

Sr. No.	Particulars	₹ 31-03-2024	₹ 31-03-2023
1	<u>Opening Balance</u>	-406269	594947
2	<u>Deferred Tax Liabilities</u>	570948	1001216
	Sub Total (A)	-977217	-406269
3	<u>Deferred Tax Assets</u>		
	Difference in Depreciation	0	0
	Sub Total (B)	0	0
	Total [B - A]	-977217	-406269

Note 12: Other Non Current Assets

Sr. No.	Particulars	₹ 31-03-2024	₹ 31-03-2023
1	<u>Security Deposit</u>		
	a) Unsecured, Considered Good	1000000	1000000
	Total	1000000	1000000

Note 13: Inventories

Sr. No.	Particulars	₹ 31-03-2024	₹ 31-03-2023
1	Stock-In-Trade	0	0
	Total	0	0

Note 14: Trade Receivables

Sr. No.	Particulars	₹ 31-03-2024	₹ 31-03-2023
1	<u>Outstanding for more than six months</u>		
	a) Unsecured, Considered Good	0	0
2	<u>Others</u>		
	a) Unsecured, Considered Good	80621617	80144127
	Refer : Note No. 1.8		
	Total	80621617	80144127



FOR UNIFIED DATA-TECH SOLUTIONS PVT. LTD.

H.R. Mehta. H.R. Mehta. DIRECTOR

Note 15: Cash & Bank Balances

		₹	₹
Sr. No.	Particulars	31-03-2024	31-03-2023
1	Cash & Cash Equivalent		
	Cash Balance	5063	46413
	Sub Total (A)	5063	46413
2	Bank Balances		
	Bank of India-1381	243308	242308
	HDFC Bank - 1432	34490300	226356063
	HDFC Bank - Gratuity Ac-9017	10100	10100
	ICICI Bank- 10803	129420	1596663
	State Bank of India-1560	50492	51141
	Sub Total (B)	34923620	228256275
	Total [A + B]	34928683	228302688

Note 16: Other Current Assets

		₹	₹
Sr. No.	Particulars	31-03-2024	31-03-2023
1	Other Deposits (Refundable)	1115000	5000
2	Others		
	Advance to Suppliers	81592	0
	Advance Income Tax / Refund Due	5289231	2896745
	Balance with Revenue Authorities (GST Credit)	13055058	4168225
	Unclaimed GST	638293	112229
	Prepaid Expenses	422161	341147
	Advance to Employees	2135270	701239
	FD Interest Accrued	13689245	1794413
	Profession Tax Advance	9400	0
	Total	36435250	10018998



FOR UNIFIED DATA-TECH SOLUTIONS

H.R. mehta. H.R. mehta.

DIRECTOR

Unified Data-Tech Solutions Private Limited

Notes Forming Part of Statement of Profit & Loss for the year ended 31st March, 2024

Note 17: Revenue from Operations

Sr. No.	Particulars	₹ 31-03-2024	₹ 31-03-2023
1	Sales & Services	2595056119	1090252321
3	Rebate on Sales	8730939	14613859
	Total	2603787058	1104866180

Note 18: Other Income

Sr. No.	Particulars	₹ 31-03-2024	₹ 31-03-2023
1	Interest on Fixed Deposit	18826001	10647907
2	Other Interest	1251370	0
3	Cash Discount	42109865	6293328
4	Short Term Capital Gain	1504030	1154540
5	Long Term Capital Gain	357416	4810122
6	Interest on IT Refund	0	353325
7	Interest on late payment	0	5272
8	Intraday Gain	1899	0
9	Dividend	192597	0
	Total	64243178	23264494

Note 19: Cost of Goods Sold

Sr. No.	Particulars	₹ 31-03-2024	₹ 31-03-2023
a)	Cost of Raw Materials Consumed		
	Raw Materials Consumed	0	0
	Sub-total (a)	0	0
b)	Purchases of Stock-in-Trade		
	Purchases of Stock-in-Trade	2133418197	846646466
	Freight Charges	316243	168674
	Loading & Unloading Charges	11730	14400
	Sub-total (b)	2133746170	846829540
c)	Changes in Inventories of Stock in Trade		
	Opening Stock	0	0
	Closing Stock	0	0
	Sub-total (c)	0	0
	Total	2133746170	846829540

Note 20: Employment Benefit Expenses

Sr. No.	Particulars	₹ 31-03-2024	₹ 31-03-2023
1	Salaries & Bonus	43178733	27731817
2	Directors Remuneration	115540800	74040800
3	Bonus Paid	217500	183340
4	Provident Fund	1223431	1119184
5	Maharashtra Labour Welfare Fund	1908	1459
6	Gratuity	113822	170670
7	Leave Encashment	0	38250
8	ESIC Expense	0	15091
	Total	160276194	103300611



FOR UNIFIED DATA-TECH SOLUTIONS PRIVATE LTD.

Roehla. K.R. mehta.
DIRECTOR

Note 21: Financial Cost

Sr. No.	Particulars	₹ 31-03-2024	₹ 31-03-2023
1	Interest Expenses Interest on Motor Car Loan	0	0
	Total	0	0

Note 22: Depreciation & Amortised Cost

Sr. No.	Particulars	₹ 31-03-2024	₹ 31-03-2023
1	Depreciation	6345905	8529741
	Total	6345905	8529741

Note 23 : Other Expenses

Sr. No.	Particulars	₹ 31-03-2024	₹ 31-03-2023
1	Professional Fees	1105490	3822662
2	Telephone Charges	299488	253259
3	Business Promotion Expenses	783520	649112
4	Commission Paid	3696002	5308774
5	Electricity Charges	391589	363840
6	Conveyance Charges	1749600	1502541
7	Travelling Expenses	7464464	3446826
8	Festival Expenses	1112569	0
9	Office Expenses	679328	506460
10	Internet Expenses	49533	24200
11	Staff Welfare Expenses	2886614	3805052
12	Postage & Courier	9537	6753
13	Loss on Sale of Motor Car	0	85581
14	ISO Expenses	125000	0
15	Medical Expenses	9724	0
16	Insurance Charges	346177	410568
17	Printing & Stationary	86408	160722
18	Membership & Subscription	49314	29000
19	Rent	4169056	3970528
20	Motor Car Expenses	586532	534061
21	STT Paid	358284	18968
22	Tender Expenses	286750	0
23	Repairs & Maintenance	487232	625449
24	Profession Tax	2500	2500
25	Service Charges	9800	0
26	GST Expense	1424	949
27	Interest on Government Dues & Late Fees	90	0
28	Bank Charges	144025	13814
29	Corporate Training Charges	0	61032
30	Discount	98	291
31	ROC Filing Fees	2000	2400
32	Sundry balances written off	-2366	0
33	Rounding Off	-353	162
34	Corporate Social Responsibility	2535000	1171030
35	Registration Fees	0	20000
36	Legal Expenses	1394300	904018
37	Exam Fees	151062	111568
	Total	30969791	27812120

23.1 Payment to Auditors

Sr. No.	Particulars	31-03-2024	31-03-2023
1	For Audit Fees	20000	20000
	Total	20000	20000

Total Other Expenses (23 + 23.1)**30989791 27832120**

FOR UNIFIED DATA-TECH SOLUTIONS PVT. LTD.

H. R. Mehta. H.R. Mehta.

DIRECTOR