

**Unified Data-Tech Solutions Private Limited**

CIN: U51900MH2010PTC202878

Regd. Office.: 701, 7<sup>th</sup> 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 11<sup>th</sup> Annual General Meeting of the Members of **Unified Data-Tech Solutions Private Limited** will be held on **Saturday, the 27<sup>th</sup> November, 2021** at 11.00 AM at 701, 7<sup>th</sup> 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 31<sup>st</sup> March, 2021 and the Balance Sheet as on that date, together with the Directors' and Auditors' Report thereon.

For Unified Data-Tech Solutions Private Limited

*H R Mehta*

Hiren R Mehta  
Director  
DIN: 02972140

Place: Mumbai:  
Date: 07/11/2021

**Notes:**

1. A member entitled to attend and vote at the annual general meeting is entitled to appoint a proxy, or where that is allowed, one or more proxies, to attend and vote instead of himself and the proxy need not be a member of the company.
2. The instrument appointing the proxy form duly completed and stamped should be deposited at the Registered Office of the Company not less than 48 hours before the commencement of the meeting. A person can act as a proxy on behalf of members not exceeding 50 and holding in the aggregate not more than 10% of the total share capital of the Company carrying voting rights. A member holding more than 10% of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.
3. Members/Proxies are requested to bring duly filled attendance slips/proxy forms sent herewith to attend the meeting.

## DIRECTORS' REPORT

Dear Members,

Your Directors are pleased to present the 11<sup>th</sup> Annual Report and the Company's audited financial statement for the financial year ended March 31, 2021.

### 1. Financial Results:

The Company's financial performance, for the year ended March 31, 2021 is summarized below:

	Amt. in Rs.	
	2020-21	2019-20
Profit before tax	2,50,41,922	10,39,80,458
Less: Current Tax	68,35,149	2,64,78,068
Deferred Tax	(1,77,439)	(52,861)
Income Tax for earlier year	2,25,982	0
<b>Profit for the year</b>	<b>1,81,58,230</b>	<b>7,75,55,251</b>

### GLOBAL PANDEMIC – COVID-19

The COVID-19 pandemic has emerged as a global challenge, creation disruption across the world. Global solutions are needed to overcome the challenges and business models have transformed to create a new work order.

This transformation model enables remote access to employees and all systems needed to ensure that work allocation, monitoring and reporting continues without disruption.

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, 2021, 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, 2021 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, 2021 on a 'going concern' basis;

- e) 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 –	
Forex earned -actual inflows and	NIL
- outgo - actual outflows	Rs.60,240/- (P.Y. 8,04,304/-)

**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. The Company has also covered all its employees for accidental and medical insurance. 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 31<sup>st</sup> March, 2021

- 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	9	10
Date(s)	12/06/20	20/08/20	25/09/20	25/11/20	01/12/20	25/01/21	08/02/21	25/02/21	02/03/21	25/03/21

**Number of Dates of the Meeting of the CSR Committee**

<b>Number(s)</b>	<b>1</b>	<b>2</b>
Date(s)	12/06/2020	02/03/2021

**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 health and public welfare 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 hold office until the conclusion of the annual general meeting to be held in 2023.

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 (x) 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, all contracts / arrangements / transactions entered by the Company during the financial year with related parties were in the ordinary course of business and on an arm's length basis. The details of the contract are given in Form AOC-2 **Annexure – "B"** to this Report.

Your Directors draw attention of the members to Note 1.2 to the financial statement which sets out related party disclosures.

**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-"C"** 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.

DIRECTOR

Hiren R Mehta  
Chairman  
DIN: 02972140

**Date: 07/11/2021**  
**Place: Mumbai**

**Annexure "A"**
**Annual Report on Corporate Social Responsibility (CSR) activities for the Financial Year 2020-21**
**1. Brief outline on CSR Policy of the Company:**

Under the CSR policy the company promoted activities relating to health and public welfare through renowned Trust.

**2. Composition of CSR Committee as on March 31, 2021:**

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.	Shri Hiren R Mehta	Director, Chairman of the Committee	2	2
2.	Shri Rajendra K Mehta	Director	2	2

3. 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**

4. 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**

5. 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)
1.		NIL	
	<b>Total</b>		

6. **Average net profit of the company as per section 135 (5):** Rs. 7,20,44,922 **(Amt. Rs.)**

7. (a) Two percent of average net profit of the company as per section 135(5): Rs. 14,40,898/-  
 (b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years: **NIL**  
 (c) Amount required to be set off for the financial year, if any: **NIL**  
 (d) Total CSR obligation for the financial year (7a+7b-7c): Rs. 14,40,898
8. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year	<b>(Amt. in Rs)</b>				
	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
<b>Rs. 14,41,000</b>	Nil	Nil	Nil	Nil	Nil

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

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

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

1 Sl. No.	2 Name of the Project	3 Item from the list of activities in schedule VII to the Act	4 Local area (Yes/No).	5 Location of the project.		6 Amount spent for the project (in Rs.)	7 Mode of implementation - Direct (Yes/No).	8 Mode of implementation - Through implementing agency	
				State.	District.			Name.	CSR registration number.
1.	Health and public welfare	To prevent blindness and provide access to affordable eye care services to marginalized people	Yes	Mumbai	Maharashtra	Rs. 14,41,000	No	Kamal Welfare Trust	CSR00000228
<b>Total</b>						Rs. 14,41,000			

(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. **14,41,000/-**

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

Sl.no	Particular	Amt (in Rs)
(i)	Two percent of average net profit of the company as per section 135(5)	Rs. 14,40,898/-
(ii)	Total amount spent for the Financial Year	Rs. <b>14,41,000/-</b>
(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 previous financial years, if any	NIL
(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: **Not Applicable**

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	Date of transfer.
1.						<b>Not Applicable</b>	
	Total						

(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							<b>Not Applicable</b>

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): **Not applicable**

(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

DIRECTOR

H.R. Mehta

Hiren R Mehta

Chairman

DIN: 02972140

Date: 07/11/2021

Place: Mumbai



**Annexure – “B” TO DIRECTORS’ REPORT**
**Form No. AOC-2**

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with **related parties** referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain **arm’s length transactions** under third proviso thereto

1. Details of contracts or arrangements or transactions **not at arm’s length basis**: NIL
2. Details of material contracts or arrangement or transactions at **arm length’s basis**

	(a) Name(s) of the related party and nature of relationship	(b) Nature of contracts / arrangements / transactions	(c) Duration of the contracts / arrangements / transactions	(d) Salient terms of the contracts or arrangements or transactions including the value, if any	(e) date(s) of approval by the Board, if any	(f) Amount paid as advances, if any
1.	The Travel Solutions Co (Proprietor firm of the Spouse of One Director)	Travel Solution	During the Financial year ending 31/3/2021	Providing Travel solution for ticket booking travel arrangement to the Company at the market determined rate	12/06/2020	NIL

For and on behalf of the Board of Directors  
**Unified Data- Tech Solutions Private Limited**  
 FOR UNIFIED DATA-TECH SOLUTIONS PVT. LTD.

*H. Mehta*      *H.R. Mehta*

DIRECTOR

Hiren R Mehta  
 Chairman  
 DIN: 02972140

**Date: 07/11/2021**  
**Place: Mumbai**

**ANNEXURE "C" TO DIRECTORS' REPORT**

Form No. MGT-9

**EXTRACT OF ANNUAL RETURN**

As on the financial year ended on March 31, 2021

[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 <sup>th</sup> 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	4651	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 01/04/2020				No. of Shares held at the end of the year 31/03/2021				% Change during the year
	Demat	Physical	Total	% of Total shares	Demat	Physical	Total	% of Total shares	
<b>A. Promoters (1) Indian</b>									
a) Individual/HUF	-	5010	5010	100	-	5010	5010	100	-
Sub-total (A) (1)	-	5010	5010	100	-	5010	5010	100	-
<b>2) Foreign</b>									
Sub-total (A) (2)	-	-	-	-	-	-	-	-	-
<b>Total shareholding (A)= (A)(1)+(A)(2)</b>	-	5010	5010	100	-	5010	5010	100	-
<b>B. Public Shareholding</b>									
Institutions	-	-	-	-	-	-	-	-	-
Sub-total (B)(1):-	-	-	-	-	-	-	-	-	-
<b>2.Non-Institutions</b>									
C. Others (specify)	-	-	-	-	-	-	-	-	-
<b>Grand Total (A+B+C)</b>	-	5010	5010	100	-	5010	5010	100	-

ii) Shareholding of Promoters:

Sl No.	Shareholders' Name	Shareholding at the beginning of the year 01/04/2020			Shareholding at the end of the year 31/03/2021			% change in share holding 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	-	-
-	Harsha Mehta	5	0.10	-	5	0.10	-	-
3.	Rajendra K Mehta	5	0.10	-	5	0.10	-	-
	<b>Total</b>	<b>5010</b>	<b>100</b>	<b>-</b>	<b>5010</b>	<b>100</b>	<b>-</b>	<b>-</b>

(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.	For Each of the Director and KMP	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
	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			Total Amount
		Hiren Mehta	Harshaben Mehta	Rajendra K Mehta	
1.	Independent Directors				
	• Fee for attending board/committee meetings	-	-	-	-
	• Commission	-	-	-	-
	• Others, please specify	-	-	-	-
	<b>Total (1)</b>	-	-	-	-
2.	Other Non-Executive Directors				
	• Fee for attending board/committee meetings	-	-	-	-
	• Commission	-	-	-	-
	• Others, please specify (Salary)	4,71,76,000	1,19,31,600	1,24,43,200	7,15,50,800

	<b>Total (2)</b>	4,71,76,000	1,19,31,600	1,24,43,200	7,15,50,800
	<b>Total (B)= (1+2)</b>	4,71,76,000	1,19,31,600	1,24,43,200	7,15,50,800
	Total Managerial Remuneration	4,71,76,000	1,19,31,600	1,24,43,200	7,15,50,800
	Overall Ceiling as per the Act	N.A.	N.A.	N.A.	N.A.

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: 07/11/2021**  
**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 Members of Unified Data-Tech Solutions Private Limited

#### Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of Unified Data-Tech Solutions Private Limited ("The Company") which comprise the Balance Sheet as at 31st March, 2021, the Statement of Profit & Loss and Cash Flow Statement for the year then ended, and notes to the financial statements, including a summary of the 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 standalone 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, 2021, its profit and cash flows for the year ended on that date.

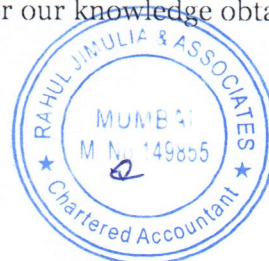
#### Basis for Opinion

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

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

#### Other Information

The Company's Board of Directors is responsible for the preparation of the other information. The other information does not include the financial Statements and our auditor's report thereon. Our opinion on the financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during



the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

### **Management's Responsibility 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 true and fair view of the financial position, financial performance and cash flow of the company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143 (3)(i) of the Act, we are also responsible for expressing an opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

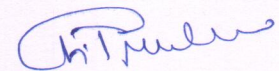
### **Report on Other Legal and Regulatory Requirements**

1. As required by the Companies (Auditor's Report) Order, 2016 ("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.
  - (b) In our opinion, proper books of account as required by the law have been kept by the Company so far as it appears from our examination of those books.



- (c) The Balance Sheet, the Statements of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31<sup>st</sup> March 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31<sup>st</sup> March, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) In terms of Notification No. F.No. 1/12014-CL\_VJ dated 13th June, 2017 issued by the Ministry of Corporate Affairs, Government of India, exemptions were provided to Private Companies under section 462 of the Companies Act, 2013. Hence, the requirement of reporting with respect to the adequacy of the Internal financial controls over financial reporting of the Company and the operating effectiveness of such controls is not applicable to the Company and ;
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position;
  - ii. The Company does not have any long-term contracts including derivative contracts which required provision for any material foreseeable losses.
  - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

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



CA Rahul Jimulia  
Proprietor  
Membership No.: 149855

Mumbai, 7<sup>th</sup> November, 2021

UDIN: 21149855AAAAJK3530



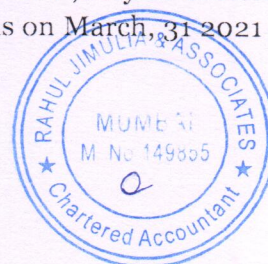


## Annexure A – To the Auditor’s Report

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 31<sup>st</sup> March, 2021.

We report that:

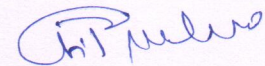
- i.
  - (a) The Company is maintaining proper records showing full particulars including quantitative details and situations of fixed assets.
  - (b) As explained to us, physical verification of major items of fixed assets was conducted by the management during the year. In our opinion, the frequency of physical verification is reasonable having regard to the size and operations of the Company and nature of its assets. On the basis of explanation received, in our opinion, the discrepancies found on physical verification were not significant.
  - (c) The Company does not own any Immovable Property.
- ii. As explained to us, physical verification of inventories has been conducted at reasonable intervals during the year by the management. In our opinion, the discrepancies on physical verification were not material in relation to the operations of the Company and the same have been properly dealt with in the books of account.
- iii. According to the information and explanation given to us, the Company has not granted any loans, secured or unsecured, to any companies, firms, and limited liability partnerships or other parties covered in the register maintained under Section 189 of the Act. Accordingly, sub clauses (a), (b) & (c) are not applicable.
- iv. According to the information and explanations given to us, No Loans, Investments, Guarantees and Security has been provided by the Company in terms of Section 185 & 186 of the Companies Act, 2013.
- v. The Company has not accepted any deposits from the Public.
- vi. As explained to us, maintenance of cost records has not been specified by the Central Government for the Company under Section 148(1) of the Act.
- vii.
  - (a) The Company is generally regular in depositing undisputed statutory dues including provident fund, employee's state insurance, income tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess, GST and any other statutory dues with the appropriate authority. Based on our audit procedures and according to the information and explanations given to us, there are no arrears of undisputed statutory dues which remained outstanding as at March 31, 2021 for a period of more than six months from the date they became payable.
  - (b) There were no dues of income tax, sales tax, service tax, duty of customs, duty of excise, value added tax or GST which have not been deposited as on March 31, 2021 on account of any



disputes.

- viii. According to the information and explanation given to us, the company has neither taken any loans or borrowings from Financial Institution, Banks or Government nor has it issued any Debentures.
- ix. According to the records examined by us and the information & explanation given to us, the Company has not raised any money by the way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly this clause is not applicable.
- x. During the year, no fraud by the Company or any fraud on the Company by its officers or employees has been noticed or reported, during the course of our audit.
- xi. Since the Company being Private Limited Company the compliance of section 197 of the Act relating to managerial remuneration is not applicable to the Company .
- xii. According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly this clause is not applicable.
- xiii. In our opinion and according to the information and explanation given to us, the transactions are entered into with related parties during the year in compliance with section 177 and 188 of the Companies Act, 2013, wherever applicable and details have been disclosed in the financial statements as required by the applicable Accounting Standard.
- xiv. The Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
- xv. The Company has not entered into non-cash transactions with the directors or person connected with him requiring compliance of section 192 of the Act.
- xvi. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

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



CA Rahul Jimulia  
Proprietor  
Membership No.: 149855

Mumbai, 7<sup>th</sup> November, 2021



UDIN: 21149855AAAAJK3530

**Unified Data-Tech Solutions Private Limited**  
**Balance Sheet as at 31st March, 2021**

Particulars	Note No	31st March 2021 (Amount in ₹)	31st March 2020 (Amount in ₹)
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholder's Funds</b>			
(a) Share Capital	2	501000	501000
(b) Reserves and Surplus	3	187588034	169429804
<b>Non-Current Liabilities</b>			
(a) Long-term borrowings	4	0	0
(b) Deferred tax liabilities (Net)		0	0
<b>Current Liabilities</b>			
(a) Short-term borrowings	5	0	0
(b) Trade payables	6		
(i) Dues of small and micro enterprises		4230631	840948
(ii) Dues of creditors other than small and micro enterprises		127561309	227847838
(c) Other current liabilities	7	9341020	2159033
(d) Short Term Provisions	8	100975	81638
<b>Total</b>		<b>329322968</b>	<b>400860261</b>
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
(a) Fixed assets			
(i) Property, Plant and Equipment	9	3771776	4937968
(ii) Capital Work-in-progress		0	0
(iii) Intangible Assets		0	0
(b) Non-Current Investments	10	231097575	293057573
(c) Deferred Tax Assets (Net)	11	809259	631820
(d) Other Non-Current Assets	12	1000000	1001000
<b>Current Assets</b>			
(a) Inventories	13	0	10000
(b) Trade receivables	14	51059142	94189550
(c) Cash and cash equivalents	15	32614915	-1044456
(d) Other Current Assets	16	8970302	8076806
Significant Accounting Policies	1		
<b>Total</b>		<b>329322968</b>	<b>400860261</b>

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

For Unified Data Tech Solutions Pvt Ltd

FOR UNIFIED DATA-TECH SOLUTIONS PVT. LTD.

H.R. Mehta.

DIRECTOR

Mr. Hiren Mehta  
Director  
DIN: 02972140

FOR UNIFIED DATA-TECH SOLUTIONS PVT. LTD.

H.R. Mehta.

DIRECTOR

Mrs. Harshaben Mehta  
Director  
DIN: 06849561

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: 7th November, 2021

UDIN: 21149855 AAAAJ143530



**Unified Data-Tech Solutions Private Limited**  
**Statement of Profit and Loss for the year ended 31st March, 2021**

Particulars	Note No.	2020-21 (Amount in ₹)	2019-20 (Amount in ₹)
<b>Revenue:</b>			
Revenue from operations	17	439621477	1098040985
Other Income	18	10948863	17033175
<b>Total Income</b>		<b>450570340</b>	<b>1115074160</b>
<b>Expenses:</b>			
Cost of Raw Materials Consumed	19a	0	0
Purchase of Stock-in-Trade	19b	314887124	890662895
Changes in Inventories	19c	10000	-10000
Employee Benefit Expense	20	94753130	100727984
Financial Costs	21	0	0
Depreciation and amortisation cost	22	1752591	1260206
Other Expenses	23	14125574	18452617
<b>Total Expenses</b>		<b>425528419</b>	<b>10111093702</b>
Profit before Tax		<b>25041922</b>	<b>103980458</b>
<b>Tax Expense:</b>			
Current tax		6835149	26478068
Deferred tax		-177439	-52861
<b>Profit (Loss) for the year after tax</b>		<b>18384212</b>	<b>77555251</b>
Prior Period Adjustments		0	0
Income Tax for Earlier Years		225982	0
<b>Profit (Loss) carried to the Balance Sheet</b>		<b>18158230</b>	<b>77555251</b>
<b>Earning per equity share of FV Rs 100 each</b>			
Basic		3624.00	15480.00
Diluted		3624.00	15480.00
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.

For Unified Data Tech Solutions Pvt Ltd

FOR UNIFIED DATA-TECH SOLUTIONS PVT. LTD.

*H. Mehta.*

DIRECTOR

Mr. Hiren Mehta  
 Director  
 DIN: 02972140

FOR UNIFIED DATA-TECH SOLUTIONS PVT. LTD.

*H. R. Mehta.*

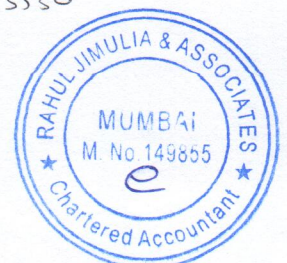
DIRECTOR

Mrs. Harshaben Mehta  
 Director  
 DIN: 06849561

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

*Chitrandan*

CA Rahul Chandrakant Jimulia  
 (Proprietor)  
 M.No.: 149855  
 Place: Mumbai  
 Date: 7th November, 2021  
 UDIN: 21149855 AAAAJK 3530



## UNIFIED DATA TECH SOLUTIONS PRIVATE LIMITED

Cash Flow Statement for the year ended 31st March, 2021

	2020-21		2019-20	
	₹	₹	₹	₹
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit Before Tax		25041922		103980458
Adjustments for:				
Depreciation	1752591		1260206	
Short Term Capital Gain	-92		0	
Interest on Fixed Deposit	-9540410		-12138963	
Interest & Finance Charges	0	-7787911	0	-10878757
<b>Operating Profit before Working Capital Changes</b>		<b>17254011</b>		<b>93101701</b>
Adjustments for:				
Increase in Inventories	0		-10000	
Decrease in Inventories	10000		0	
Increase in Trade Receivables	0		-61883678	
Decrease in Trade Receivables	43130408		0	
Increase in Other Current Assets	-893495		0	
Increase in Short Term Loans & Advances	0		-1067802	
Increase in Trade Payables	0		169619858	
Decrease in Trade Payables	-96896846		0	
Increase in Other Current Liabilities	7181987		0	
Decrease in Other Current Liabilities	0		-741557	
Increase in Short Term Provisions	19337		0	
Decrease in Short Term Provisions	0	-47448609	-290794	105626027
<b>Cash generated from operations</b>		<b>-30194598</b>		<b>198727728</b>
Income Tax paid		7061131		26478068
<b>Net Cash flow from Operating activities</b>		<b>-37255729</b>		<b>172249660</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>				
Purchase of Fixed Assets	-586400		-4686676	
Increase In Non Current Investments	0		-201152216	
Decrease In Non Current Investments	61959998		0	
Decrease In Other Non-Current Assets	1000		2500	
Short Term Capital Gains	92		0	
Interest on FD	9540410		12138963	
<b>Net Cash flow from Investing activities</b>		<b>70915100</b>		<b>-193697429</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>				
Repayment from Long term Borrowings	0		0	
Dividend & Dividend Tax Paid	0		0	
Interest & Prepayment charges paid	0		0	
<b>Net Cash used in financing activities</b>		<b>0</b>		<b>0</b>
Net increase in cash & Cash Equivalents		33659371		-21447769
Cash and Cash equivalents as at the start of the year		-1044456		20403313
Cash and Cash equivalents as at the end of the year		32614915		-1044456

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	109689	112147	112147	81942
Cash at Bank	32505226	-1156603	-1156603	20321371
<b>Cash &amp; Cash equivalents as stated</b>	<b>32614915</b>	<b>-1044456</b>	<b>-1044456</b>	<b>20403313</b>



# UNIFIED DATA-TECH SOLUTIONS PRIVATE LIMITED

NOTES FORMING PARTS OF ACCOUNTS FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2021

## 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.

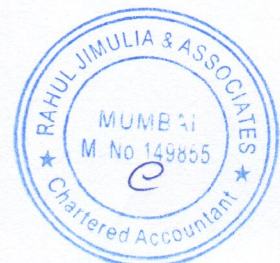
Post employment and other long term employee benefits are recognised as an expenses in the Profit and Loss account for the year in which the employees has rendered service.

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.

H. R. Mehta. H. R. Mehta

DIRECTOR



**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.

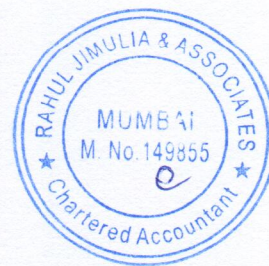
**l. Provisions, Contingent Liabilities & Contingent Assets.**

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.

H. B. Mehta. H. B. Mehta

DIRECTOR



# UNIFIED DATA-TECH SOLUTIONS PRIVATE LIMITED

NOTES FORMING PARTS OF ACCOUNTS FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2021

## 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	As at
		31/03/2021	31/03/2020
Mr. Hiren Mehta	Directors Remuneration	47176000	47176000
Mrs Harsha Mehta	Directors Remuneration	11931600	13431600
Mr. Rajendra Mehta	Directors Remuneration	12443200	14943200
The Travel Solutions Co	Traveling Expenses	28160	2071175
Valuedata Technologies Pvt Ltd	Sale of Service	0	4118851
Valuedata Technologies Pvt Ltd	Purchase of Service	0	413000

## 1.3 TRANSACTIONS IN FOREIGN CURRENCY

Earnings in Foreign Exchange	Rs. 0 /-	Previous Year Rs. 0/-.
Expenses in Foreign Exchange	Rs. 60240/-	Previous Year Rs. 804304/-.

## 1.4 EARNING PER SHARE

	As at	As at
	31/03/2021	31/03/2020
Profit for the year	18158230	77555251
Less: Dividend on Preference Shares	0	0
Amount available for Equity Shareholders	18158230	77555251
Wt Avg No. of Equity Shares	5010	5010
Earning per Equity Share (Rs.)	3624.40	15480.09
Face value per Equity Share (Rs.)	100.00	100.00

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

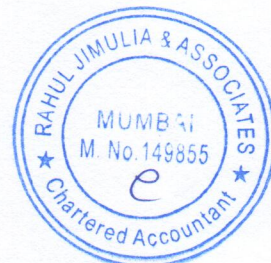
## 1.6 NOVEL CORONA VIRUS (COVID-19) PANDEMIC

The novel coronavirus (COVID-19) pandemic continues to spread across the globe including India. In the month of march 2020, the COVID-19 outbreak was declared a global pandemic by the World Health Organization. COVID-19 has taken its toll on not just human life, but all businesses, industries and services including health care. Various governments have introduced a variety of measures to contain the spread of the virus. The Central and State Governments and local bodies had announced various lock down measures which have significant impact on all the activities across the nation.

FOR UNIFIED DATA-TECH SOLUTIONS PVT. LTD.

H. Mehta. H. R. Mehta

DIRECTOR





The management has, at the time of approving the financial statements, made a detailed assessment of the possible impact of the pandemic relating to COVID-19 on the carrying amounts of investment and all the other assets / liabilities based on internal and external source of information. The management has also made a detailed assessment of its liquidity position for the next 12 months from the balance sheet date and believes that there is no material impact foreseen on revenue and operating cashflow of the Company. On the basis of such assessment, the management concluded that the carrying value of the assets are recoverable and no uncertainty exists on meeting the financial liabilities in the foreseeable future. However, the impact assessment of COVID 19 is a continuing process given the uncertainties associated with its nature and duration. Management will continue to monitor any material changes to future economic conditions and the impact thereof on the Company, if any. The eventual outcome of the impact of the COVID 19 pandemic on the Company's business may be different from that estimated as on the date of approval of these financial statements.

FOR UNIFIED DATA-TECH SOLUTIONS PVT. LTD.

*H. R. Mehta*

DIRECTOR



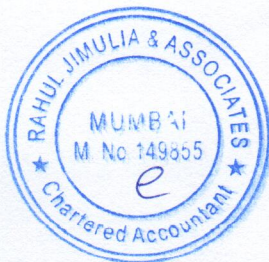
1.7 Trade Payables Ageing Schedule

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)	4230631				4230631
2	Total outstanding dues to other than micro and small enterprises (MSME)	127561309				127561309
3	Total outstanding dues to disputed micro and small enterprises (MSME)	-	-	-	-	-
4	Total outstanding dues to other than disputed micro and small enterprises (MSME)	-	-	-	-	-
<b>Total</b>		<b>131791940</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>131791940</b>

1.8 Trade Receivables Ageing Schedule

Sr. No.	Particulars	Outstanding for following periods from due date of payment					
		Less than 6 Months	6 Months to 1 Year	1 - 2 Years	2 - 3 Years	More than 3 Years	Total
1	Undisputed Trade Receivables - considered good	49588851	1062000	0	408291	0	51059142
2	Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
3	Disputed Trade Receivables - considered good	-	-	-	-	-	-
4	Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
<b>Total</b>		<b>49588851</b>	<b>1062000</b>	<b>0</b>	<b>408291</b>	<b>0</b>	<b>51059142</b>

FOR UNIFIED DATA TECH SOLUTIONS PRIVATE LIMITED



FOR UNIFIED DATA-TECH SOLUTIONS PVT. LTD.

*H.R. Mehta.*  
MR. HIREN MEHTA  
DIRECTOR  
DIN: 02972140

DIRECTOR

FOR UNIFIED DATA-TECH SOLUTIONS PVT. LTD.

*H.R. Mehta.*  
MRS. HARSHABEN MEHTA  
DIRECTOR  
DIN: 06849561

DIRECTOR

**Unified Data-Tech Solutions Private Limited**  
Notes Forming Part of Balance Sheet as at 31st March, 2021

**Note 2:- Share Capital**

Particulars	₹	₹
	31/03/2021	31/03/2020
<b>Authorised Share Capital</b>		
25,000 Equity Shares of Rs. 100/- each	<b>2500000</b>	<b>2500000</b>
<b>Issued, Subscribed &amp; fully Paid-up Share Capital</b>		
5,010 equity shares of Rs. 100/- each fully paid up	501000	501000
<b>Total Share Capital</b>	<b>501000</b>	<b>501000</b>

**Note:- 2.1 The reconciliation of the number of Equity shares :-**

Particulars	31/03/2021	31/03/2020
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	<b>5010</b>	<b>5010</b>

**Note 2.2 : Shareholding Pattern**

Particulars	31/03/2021		31/03/2020	
	No.of Shares	%	No.of Shares	%
<b>Share holders</b>				
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.)	<b>5,010</b>	<b>100</b>	<b>5,010</b>	<b>100</b>

**Note 2.3 : Details of Shareholding of Promoters and % Change during the year**

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

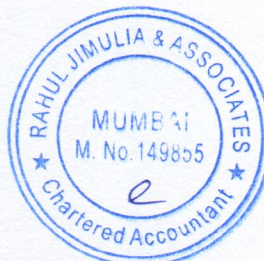
**Note 3: Reserves & Surplus**

Particulars	₹	₹
	31/03/2021	31/03/2020
<b>Profit and Loss Account</b>		
Opening Balance	169405624	91850373
Add:- Profit for the year	18158230	7755251
Less:- Dividend Paid including Dividend Distribution Tax	0	0
<b>Total</b>	<b>187563854</b>	<b>169405624</b>
<b>Securities Premium</b>	24180	24180
<b>Total</b>	<b>187588034</b>	<b>169429804</b>

FOR UNIFIED DATA-TECH SOLUTIONS PVT. LTD.

H. Mehta. H. R. Mehta

DIRECTOR



**Note 4: Long Term Borrowings**

Particulars	₹	
	31/03/2021	31/03/2020
<b>Term Loan:</b>		
- From Banks	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**Note 5: Short-Term Borrowings**

Particulars	₹	
	31/03/2021	31/03/2020
Loan Repayable on Demand	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**Note 6: Trade Payables**

Particulars	₹	
	31/03/2021	31/03/2020
<b>Sundry Creditors -</b>		
Total outstanding dues to micro and small enterprises	4230631	840948
Total outstanding dues to other than micro and small enterprises	127561309	227847838
<b>Total</b>	<b>131791940</b>	<b>228688785</b>

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	₹	
	31/03/2021	31/03/2020
Advance from Customers	1137520	1031014
Salary Payable	165177	198819
<b>Statutory Dues:</b>		
Income Tax Payable	0	179060
GST Payable	63294	4500
TDS & TCS Payable	6088138	141646
Profession Tax	6800	0
Provident Fund Payable	183667	192532
Gratuity Payable	250811	411461
CSR Payable	1441000	0
ESIC Payable	4613	0
<b>Total</b>	<b>9341020</b>	<b>2159033</b>

**Note 8: Short Term Provisions**

Particulars	₹	
	31/03/2021	31/03/2020
Other Provisions	100975	81638
<b>Total</b>	<b>100975</b>	<b>81638</b>

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 2021**

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 01.04.2020	Addition	Deduction	As at 31.03.2021	Up to 01.04.2020	Addition	Deduction	Up to 31.03.2021	As at 31.03.2021	As at 31.03.2020
<b>I) Property, Plant &amp; Equipment</b>										
Air Conditioner	375834	0	0	375834	47010	148201	0	195211	180623	328824
Computer	1251140	238576	0	1489716	851090	321675	0	1172765	316951	400050
Computer Software	65022	0	0	65022	61770	0	0	61770	3252	3252
Motor Car	5853811	0	0	5853811	3791636	628171	0	4419807	1434004	2062175
LED TV	19890	105000	0	124890	18895	47324	0	66219	58671	995
Projector System	75893	0	0	75893	72098	0	0	72098	3795	3795
Security System	15001	0	0	15001	14251	0	0	14251	750	750
Water Purifier	9799	0	0	9799	9309	0	0	9309	490	490
Office Equipment	39405	195115	0	234520	27668	30747	0	58415	176105	11737
Mobile Phones	378349	40508	0	418857	313282	40436	0	353718	65139	65067
Refrigerator	10055	0	0	10055	1133	4021	0	5154	4901	8922
Furniture	2348750	7200	0	2355950	296839	532016	0	828855	1527095	2051911
<b>Sub Total (A)</b>	<b>10442949</b>	<b>586400</b>	<b>0</b>	<b>11029348</b>	<b>5504981</b>	<b>1752591</b>	<b>0</b>	<b>7257572</b>	<b>3771776</b>	<b>4937968</b>
<b>II) Capital Work-in-progress</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sub Total (B)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>III) Intangible Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sub Total (C)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>	<b>10442949</b>	<b>586400</b>	<b>0</b>	<b>11029348</b>	<b>5504981</b>	<b>1752591</b>	<b>0</b>	<b>7257572</b>	<b>3771776</b>	<b>4937968</b>
<b>Previous Year's Amount</b>	<b>5756273</b>	<b>4686676</b>	<b>0</b>	<b>10442949</b>	<b>4244775</b>	<b>1260206</b>	<b>0</b>	<b>5504981</b>	<b>4937968</b>	<b>1511498</b>



FOR UNIFIED DATA-TECH SOLUTIONS PVT. LTD.  
*H. P. Mehta*

DIRECTOR

**Unified Data-Tech Solutions Private Limited**  
Notes Forming Part of Balance Sheet as at 31st March, 2021

**Note 10: Non Current Investment**

Sr. No.	Particulars	₹	₹
		31/03/2021	31/03/2020
1	Fixed Deposits with HDFC Bank	210665089	272559369
2	Fixed Deposits with Bank of India	199691	265409
3	Share Investments	20232795	20232795
	<b>Total</b>	<b>231097575</b>	<b>293057573</b>

**Note 11: Deferred Tax Assets (Net)**

Sr. No.	Particulars	₹	₹
		31/03/2021	31/03/2020
1	<b>Opening Balance</b>	631820	578959
2	<b>Deferred Tax Liabilities</b>	0	0
	<b>Sub Total (A)</b>	<b>0</b>	<b>0</b>
3	<b>Deferred Tax Assets</b> Difference in Depreciation	177439	52861
	<b>Sub Total (B)</b>	<b>177439</b>	<b>52861</b>
	<b>Total [ B - A ]</b>	<b>809259</b>	<b>631820</b>

**Note 12: Other Non Current Assets**

Sr. No.	Particulars	₹	₹
		31/03/2021	31/03/2020
1	<b>Security Deposit</b> a) Unsecured, Considered Good	1000000	1001000
	<b>Total</b>	<b>1000000</b>	<b>1001000</b>

**Note 13: Inventories**

Sr. No.	Particulars	₹	₹
		31/03/2021	31/03/2020
1	Stock-In-Trade	0	10000
	<b>Total</b>	<b>0</b>	<b>10000</b>

**Note 14: Trade Receivables**

Sr. No.	Particulars	₹	₹
		31/03/2021	31/03/2020
1	<b>Outstanding for more than six months</b> a) Unsecured, Considered Good	1470290	17006600
2	<b>Others</b> a) Unsecured, Considered Good	49588851	77182950
	<b>Total</b>	<b>51059142</b>	<b>94189550</b>

FOR UNIFIED DATA-TECH SOLUTIONS PVT. LTD.

H.R. Mehta. H.R. Mehta

DIRECTOR



**Note 15: Cash & Bank Balances**

Sr. No.	Particulars	₹	₹
		31/03/2021	31/03/2020
1	<b>Cash &amp; Cash Equivalent</b>		
	Cash Balance	109689	112147
	<b>Sub Total (A)</b>	<b>109689</b>	<b>112147</b>
2	<b>Bank Balances</b>		
	Axis Bank Ltd	48702	49941
	Bank of India	41704	19569
	HDFC Bank	32049741	-1577641
	HDFC Bank - Gratuity Ac	10000	10000
	ICICI Bank	302640	302640
	State Bank of India	52440	38889
	<b>Sub Total (B)</b>	<b>32505226</b>	<b>-1156603</b>
	<b>Total [ A + B ]</b>	<b>32614915</b>	<b>-1044456</b>

**Note 16: Other Current Assets**

Sr. No.	Particulars	₹	₹
		31/03/2021	31/03/2020
1	EMD Deposit (Refundable)	300000	30000
2	<b>Others</b>		
	Advance to Suppliers	473449	19948
	Advance Income Tax / Refund Due	2124379	1914772
	Balance with Revenue Authorities (GST Credit)	205291	1122249
	Prepaid Expenses	820435	1842714
	Advance to Employees	886005	670000
	FD Interest Accrued	4160743	2477123
	<b>Total</b>	<b>8970302</b>	<b>8076806</b>

FOR UNIFIED DATA-TECH SOLUTIONS PVT. LTD.

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, 2021**

**Note 17: Revenue from Operations**

Sr. No.	Particulars	₹	₹
		31/03/2021	31/03/2020
1	Sales & Services	421403119	1076794871
2	Commission	1609601	27522
3	Rebate on Sales	16608758	21218592
	<b>Total</b>	<b>439621477</b>	<b>1098040985</b>

**Note 18: Other Income**

Sr. No.	Particulars	₹	₹
		31/03/2021	31/03/2020
1	Interest on Fixed Deposit	9540410	12131065
2	Interest on Late Payment	0	7898
3	Cash Discount	1408361	4894211
4	Short Term Capital Gain	92	0
	<b>Total</b>	<b>10948863</b>	<b>17033175</b>

**Note 19: Cost of Goods Sold**

Sr. No.	Particulars	₹	₹
		31/03/2021	31/03/2020
a)	<b>Cost of Raw Materials Consumed</b>		
	Raw Materials Consumed	0	0
	<b>Sub-total (a)</b>	<b>0</b>	<b>0</b>
b)	<b>Purchases of Stock-in-Trade</b>		
	Purchases of Stock-in-Trade	314775974	890555183
	Freight Charges	95950	97842
	Loading & Unloading Charges	15200	9870
	<b>Sub-total (b)</b>	<b>314887124</b>	<b>890662895</b>
c)	<b>Changes in Inventories of Stock in Trade</b>		
	Opening Stock	10000	0
	Closing Stock	0	10000
	<b>Sub-total (c)</b>	<b>10000</b>	<b>-10000</b>
	<b>Total</b>	<b>314897124</b>	<b>890652895</b>

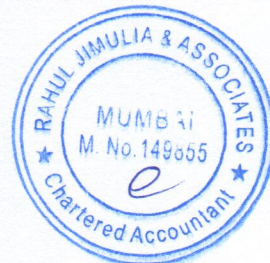
**Note 20: Employment Benefit Expenses**

Sr. No.	Particulars	₹	₹
		31/03/2021	31/03/2020
1	Salaries & Bonus	21486325	22996314
2	Directors Remuneration	71540800	75540800
3	Bonus Paid	274190	251663
4	Provident Fund	1174681	1109963
5	Maharashtra Labour Welfare Fund	1665	1584
6	Gratuity	250811	411461
7	Leave Encashment	0	416199
8	ESIC Expense	24658	0
	<b>Total</b>	<b>94753130</b>	<b>100727984</b>

FOR UNIFIED DATA-TECH SOLUTIONS PVT. LTD.

H. R. Mehta. H. R. Mehta

DIRECTOR





**Note 21: Financial Cost**

Sr. No.	Particulars	₹	₹
		31/03/2021	31/03/2020
1	<b>Interest Expenses</b> Interest on Motor Car Loan	0	0
	<b>Total</b>	<b>0</b>	<b>0</b>

**Note 22: Depreciation & Amortised Cost**

Sr. No.	Particulars	₹	₹
		31/03/2021	31/03/2020
1	Depreciation	1752591	1260206
	<b>Total</b>	<b>1752591</b>	<b>1260206</b>

**Note 23 : Other Expenses**

Sr. No.	Particulars	₹	₹
		31/03/2021	31/03/2020
1	Professional Fees	1918796	1566211
2	Telephone Charges	233789	314944
3	Business Promotion Expenses	891740	1724166
4	Commission Paid	136000	790000
5	Electricity Charges	254300	347900
6	Conveyance Charges	630094	961778
7	Travelling Expenses	583258	2890166
8	Office Expenses	509593	224112
9	Internet Expenses	26910	40349
10	Staff Welfare Expenses	1133565	2104180
11	Postage & Courier	10228	9039
12	Insurance Charges	1140673	1071767
13	Printing & Stationary	136317	139046
14	Membership & Subscription	160450	141837
15	Rent	3533487	3601380
16	Motor Car Expenses	152759	191252
17	STT Paid	13	0
18	Repairs & Maintenance	1000757	1167958
19	Profession Tax	2500	2500
20	Donation	100000	100000
21	GST Expense	330	841
22	Interest on Government Dues	152	1966
23	Bank Charges	10161	7522
24	Corporate Training Charges	60240	27930
25	Discount	5890	1297
26	ROC Filing Fees	1000	2500
27	Rounding Off	25	260
28	Corporate Social Responsibility	1441000	1000000
29	Registration Fees	30000	0
30	Legal Expenses	1548	1718
	<b>Total</b>	<b>14105574</b>	<b>18432617</b>

**23.1 Payment to Auditors**

Sr. No.	Particulars	₹	₹
		31/03/2021	31/03/2020
1	For Audit Fees	20000	20000
	<b>Total</b>	<b>20000</b>	<b>20000</b>

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

<b>14125574</b>	<b>18452617</b>
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FOR UNIFIED DATA-TECH SOLUTIONS PVT. LTD.

H.R. Mehta

DIRECTOR

