

J. S. BHATIA & CO.

CHARTERED ACCOUNTANTS

140-141, 1st Floor, Commercial Entry 3, Moongipa Arcade, Ganesh Chowk, Near D.N. Nagar Metro Station, D.N. Nagar, Andheri (West), Mumbai - 400 053.

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INDEPENDENT AUDITOR'S REPORT

INDEPENDENT AUDITORS REPORT ON THE ANNUAL FINANCIAL RESULTS PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

To the Board of Directors of Unified Data-Tech Solutions Limited

Opinion

We have audited the accompanying annual financial results of M/s Unified Data-Tech Solutions Limited. ("The Company"), for the year ended 31st March, 2025("the statement"), attached herewith, being submitted by the company pursuant to the regulation 33 of the **SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015**, as amended ("SEBI LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- a) Is presented in accordance with the requirements of Regulation 33 of the SEBI LODR Regulations; and
- b) Give us a true and fair view in conformity with the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other accounting principles generally accepted in India, of the net profit and other financial information of the company for the year ended March 31, 2025.

Basis for Opinion

We conducted our audit 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 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 Companies Act, 2013 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.



Emphasis of Matter

We draw attention to the fact that the company was listed on the SME platform of Bombay Stock Exchange during the year, and these financial results are the first to be prepared and presented pursuant to such listing. The comparative figures for the previous year are as stated in the restated financial information included in the prospectus issued in connection with the Company's Initial Public Offering. Our conclusion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance 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 with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flow statement 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 and other accounting principal generally accepted in India.

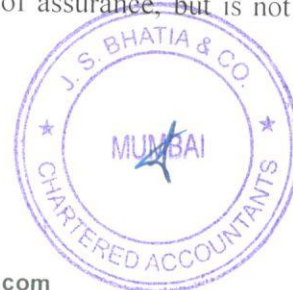
This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management and Board of Directors are 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.

Those Board of Directors are 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Statement to express an opinion on the Statement.



Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the statement may be influenced. We consider quantitative factors in:-

- (i) Planning the scope of our audit work and in evaluating the results of our work; and
- (ii) To evaluate the effect of any identified misstatements in the Statement.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

For J.S. Bhatia & Co.
(Chartered Accountants)
Firm's Registration No.118806W



J.S. Bhatia
M. No. 034290

UDIN : 25034290BMJJTU9398

Place :- Mumbai
Date :- 13/06/2025

Unified Data-Tech Solutions Limited
Formerly known as Unified Data-Tech Solutions Private Limited
Balance Sheet as at 31st March, 2025
CIN : U51900MH2010PLC202878

{Figures: INR In Lakhs}

Particulars	Year Ended	
	31st March 2025 (Amount in ₹)	31st March 2024 (Amount in ₹)
EQUITY AND LIABILITIES		
Shareholder's Funds		
(a) Share Capital	2009.01	5.01
(b) Reserves and Surplus	7780.27	6376.70
Non-Current Liabilities		
(a) Long-term borrowings	0.00	0.00
(b) Deferred tax liabilities (Net)	0.00	0.00
Current Liabilities		
(a) Short-term borrowings	0.00	0.00
(b) Trade payables		
(i) Dues of small and micro enterprises	7.01	0.00
(ii) Dues of creditors other than small and micro enterprises	4590.96	1201.93
(c) Other current liabilities	244.29	223.69
(d) Short Term Provisions	0.56	8.48
Total	14632.10	7815.81
ASSETS		
Non-Current Assets		
(a) Fixed assets		
(i) Property, Plant and Equipment	131.07	125.94
(ii) Capital Work-in-progress	-	-
(iii) Intangible Assets	-	-
(b) Non-Current Investments	3,456.59	2,204.54
(c) Deferred Tax Assets (Net)	23.94	(9.77)
(d) Other Non-Current Assets	13.00	10.00
Current Assets		
(a) Current Investments	8,544.48	3,965.24
(b) Inventories	-	-
(c) Trade receivables	2,071.33	806.22
(d) Cash and cash equivalents	122.90	349.29
(e) Other Current Assets	268.78	364.35
Significant Accounting Policies		
Total	14,632.10	7,815.81

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

As per our attached report of even date

For J. S. Bhatia & Co.,
Chartered Accountants
Firm Registration No. 118806W

J. S. Bhatia
Membership No. 034290
UDIN : - 25034290BMJJTU9398

Place:- Mumbai
Date:- 13/06/2025

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

Mr. Hiren Mehta
Managing Director
DIN: 02972140



Unified Data-Tech Solutions Limited
Formerly known as Unified Data-Tech Solutions Private Limited
Statement of Profit and Loss for year ended 31st March 2025
CIN : U51900MH2010PLC202878

{Figures: INR In Lakhs except EPS}

Particulars	31st March 2025 (Amount in ₹)	30th September 2024 (Amount in ₹)	31st March 2024	31st March 2025 (Amount in ₹)	31st March 2024 (Amount in ₹)
Revenue:			The Company got listed on BSE SME platform w.e.f. 29th May 2025. Therefore half year ended financial results are prepared by the Company for first time, hence financial results for 6 months ended on 31st March 2024 are not applicable.		
Revenue from operations	11,441.33	10,584.67		22,026.00	26,037.87
Other Income	208.20	717.24		925.44	642.46
Total Income	11,649.53	11,301.91		22,951.44	26,680.33
Expenses:					
Cost of Raw Materials Consumed		-		-	-
Purchase of Stock-in-Trade	9,423.18	7,649.52		17,072.70	21,337.46
Changes in Inventories	33.56	(33.56)		-	-
Employee Benefit Expense	321.36	623.37		944.73	1,602.76
Financial Costs	-	-		-	-
Depreciation and amortisation cost	29.00	21.32		50.32	63.46
Other Expenses	203.37	205.63		408.99	309.93
Total Expenses	10,010.45	8,466.29		18,476.74	23,313.61
Profit before Tax	1,639.08	2,835.62		4,474.70	3,366.72
Tax Expense:					
Current tax	422.77	669.49		1,092.26	858.52
Deferred tax for current year	2.71	0.67		3.38	5.71
Deferred tax short provision	-	30.34		30.34	-
Profit (Loss) for the year after tax	1,219.02	2,197.14		3,416.16	2,502.49
Prior Period Adjustments	-	-		-	0.01
Income Tax for Earlier Years	8.59	-		8.59	-
Profit (Loss) carried to the Balance Sheet	1,210.43	2,197.14		3,407.57	2,502.48
Earning per equity share of FV Rs 100 each					
Basic	0.00	0.00		-	49,949.75
Diluted	0.00	0.00		-	49,949.75
Earning per equity share of FV Rs 10 each					
Basic	6.03	10.93		16.96	-
Diluted	6.03	10.93		16.96	-
Number of shares used in computing EPS					
Basic	2,00,90,100	2,00,90,100		2,00,90,100	5,010
Diluted	2,00,90,100	2,00,90,100		2,00,90,100	5,010

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

As per our attached report of even date

For J. S. Bhatia & Co.,
Chartered Accountants
Firm Registration No. 118806W

J. S. Bhatia
Membership No. 034290
UDIN :- 25034290BMJJ TU9398

Place:- Mumbai
Date:- 13/06/2025

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

Mr. Hiren Mehta
Managing Director
DIN: 02972140



Unified Data-Tech Solutions Limited
Formerly known as Unified Data-Tech Solutions Private Limited
CIN : U51900MH2010PLC202878
Cash Flow Statement for the year ending 31st March 2025

	Particulars	As at March 31, 2025	As at March 31, 2024
I	CASH FLOWS FROM OPERATIVE ACTIVITIES:		
	Net Profit before tax as per profit and Loss Account	4,474.70	3,366.72
	<u>Add : Non Cash / Non Operating Expenses :</u>		
	Depreciation being Non-cash expense	50.32	63.46
	Interest Paid		
	Sundry Balance w/off		
	Loss on sale of Fixed Asset		
	<u>Less : Non Cash / Non Operating Income</u>		
	Accrued FD Interest	(102.11)	(200.77)
	Short Term Capital Gain on MF and Shares	(310.91)	(15.04)
	Short Term Capital Gain on FA	(0.09)	
	Long Term Capital Gain	(295.45)	(3.57)
	Intra Day Gain	-	(0.02)
	Dividend	(10.77)	(1.93)
	Prior Year Income Tax Demand	(8.59)	
	Foreign Exchange Gain/Loss		
	Operating Profit before Working Capital Changes	3,797.09	3,208.85
	Adjustments for:		
	Decrease/(Increase) in Inventories	-	
	Decrease/(Increase) in Trade Receivable	(1,265.11)	(4.77)
	Decrease/(Increase) in Short-term Loans & Advances	-	
	Decrease/(Increase) in Other Current Asset	95.57	(264.16)
	Decrease/(Increase) in Long Term Loans and Advances		
	Decrease/(Increase) in Other Non Current Assets - Security deposit	(3.00)	
	Decrease/(Increase) in Short-term provisions	(7.92)	
	(Decrease)/Increase in Trade Payable	3,396.04	(1,272.88)
	(Decrease)/Increase in Other Current Liabilities	20.61	170.62
	(Decrease)/Increase in Short Term Borrowings		
	Cash generated from/(used in) Operating Activities	6,033.28	1,837.65
	Income Tax paid (net of refund)	(1,092.26)	(858.53)
	Net Cash generated from/(used in) Operating Activities	4,941.02	979.12
II	CASH FLOWS FROM INVESTING ACTIVITIES :		
	Long Term Loans & Advances		
	Purchase of Fixed Assets	(55.48)	(4.98)
	Sale of Fixed Assets	0.12	
	Capital work-in-progress		
	Increase in Investments	(5,831.29)	(3,129.22)



	Short Term Capital Gain		310.91	15.04
	Long Term Capital Gain		295.45	3.57
	Intra Day			0.02
	Dividend		10.77	1.93
	Interest on Fixed Deposits		102.11	200.77
III	Net Cash generated from/ (used in) Investing Activities	(B)	(5,167.41)	(2,912.86)
III	CASH FLOWS FROM FINANCING ACTIVITIES :			
	Interest paid		-	
	Proceeds/Repayment of Borrowings			
	Net Cash generated from/ (used in) Financing Activities	(C)	-	-
	Net Cash and cash equivalents generated during the year	(A+B+C)	(226.38)	(1,933.74)
	Add: Opening Balance of Cash & Cash Equivalents		349.29	2,283.03
	Foreign exchange Fluctuation (on foreign currency)		-	
	Closing Balance of cash and Cash equivalents		122.90	349.29

As per our attached report of even date

For J. S. Bhatia & Co.,
Chartered Accountants
Firm Registration No. 118806W

[Signature]

J. S. Bhatia
Membership No. 034290
UDIN:- 250342906MJJTU9398

Place :- Mumbai
Date:- 13/06/2025

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

[Signature]

Mr. Hiren Mehta
Managing Director
DIN: 02972140



Notes accompanying Financial Results :

1. The financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13th June 2025.
2. These are the first financial results published by the Company after its listing on the SME Platform of Bombay Stock Exchange with effect from 29th May, 2025.
3. The financial results have been prepared in accordance with applicable Accounting Standards issued by the ICAI.
4. The company was converted into a public company as of 26th November 2024; therefore, the comparative figures pertain to the period when it operated as a private limited company.
5. The statutory audit for the year ended 31st March 2025 has been completed by the statutory auditors of the Company. The audit report issued thereon is unmodified and does not contain any qualification.
6. The Company has no external debt as on the date of this statement. Accordingly, no disclosures are required with respect to servicing of interest or principal obligations or defaults.
7. There has been no change in the accounting policies during the year. Further, no new estimates have been made that materially affect the financials of the Company for the period reported.

