

M L BHUWANIA AND CO LLP

CHARTERED ACCOUNTANTS

F-11, 3rd floor, Manek Mahal, 90, Veer Nariman Road, Churchgate, Mumbai - 400 020, INDIA.
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INDEPENDENT AUDITOR'S REPORT

To,
The Members of **Datamatics Foundation**

Report on the Audit of the financial statements

Opinion

We have audited the accompanying financial statements of **Datamatics Foundation** ("the Company"), which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity, the Statement of Cash Flows for the year then ended and notes to the financial statements, including a summary of material accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

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 ("the 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, 2025, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

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.

Other Information

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's Annual Report, but does not include the financial statements and our Auditors' 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.



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Management's Responsibility for the financial statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including Indian Accounting Standards (Ind As) specified under Section 133 of the Act read with rule 3 of Companies (Indian Accounting Standards) Rules, 2015. This responsibility also includes 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 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 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 are 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.



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- 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. The requirements of 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, are not applicable to the company.
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 purpose of our audit;
 - b. In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
 - c. The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account;
 - d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with rule 3 of Companies (Indian Accounting Standards) Rules, 2015.
 - e. On the basis of the written representations received from the directors as on 31 March 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2025 from being appointed as a director in terms of Section 164 (2) of the Act;
 - f. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:



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In our opinion and according to the information and explanations given to us, the Company has not paid any remuneration to its directors during the current year and hence, the reporting requirement under Section 197(16) of the Companies Act, 2013 is not applicable.

- 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 did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the company.
 - iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds have been advanced or granted loans 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 or entity, including foreign entity ("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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any person or entity, including foreign entity ("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;

(c) Based on the audit procedures that have been 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) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
 - v. The company has not declared or paid dividends during the period. Hence compliance with section 123 of the Companies Act, 2013 is not applicable.

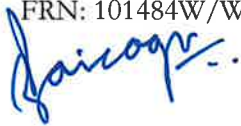


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- vi. Based on our examination which includes test checks, the company have used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transaction recorded in the software. Further, during the course of our audit, we did not come any instances of audit trail feature being tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

For and on behalf of
M L BHUWANIA AND CO LLP
Chartered Accountants
FRN: 101484W/W100197



Ashishkumar Bairagra
Partner
Membership No.109931
UDIN: 25109931BMIAHO7990

Place: Mumbai
Date: May 14th, 2025

**F-11, 3rd Floor, Manek Mahal,
90, Veer Nariman Road, Churchgate,
Mumbai - 400 020, India.**



Datamatics Foundation

Financial statements as at and for the year ended March 31, 2025

Balance Sheet as at March 31, 2025

(Amount in Hundreds)

Particulars	Note	March 31, 2025	March 31, 2024
ASSETS			
Non Current assets			
Deferred Tax Assets	3	29.67	22.27
Total current assets		29.67	22.27
Current assets			
i. Cash and cash equivalents	4	11.60	41.00
Total current assets		11.60	41.00
Total assets		41.27	63.27
EQUITY AND LIABILITIES			
Equity			
Equity share capital	5 (a)	100.00	100.00
Other equity	5 (b)	(88.23)	(116.23)
Total equity		11.77	(16.23)
LIABILITIES			
Current liabilities			
Financial liabilities			
i. Trade payables	6		
Total outstanding dues of micro enterprises and small enterprises			
Total outstanding dues of creditors other than micro		29.50	79.50
Total current liabilities		29.50	79.50
Total liabilities		29.50	79.50
Total equity and liabilities		41.27	63.27

The accompanying notes forming an integral part of the financial statements 1-21

As per our attached report of even date

For M L BHUWANIA AND CO LLP

Chartered Accountants

FRN: 101484W/W100197

For and on behalf of the Board

Ashishkumar Bairagra

Partner

Membership No. 109931


Priyadarshini Kanodia

Director

DIN 02590775

Divya Kumat

Director

DIN 03592056

Place : Mumbai

Dated : 14th May, 2025



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Datamatics Foundation

Financial statements as at and for the year ended March 31, 2025

Statement of profit and loss for the year ended March 31, 2025

(Amount in Hundreds)			
Particulars	Note	2024-2025	2023-2024
Revenue from operations		-	-
Other income	7	50.10	-
Total income		50.10	-
Expenses			
Other expenses	8	29.50	29.50
Total expenses		29.50	29.50
Profit/(Loss) before tax		20.60	(29.50)
Income tax expense			
- Deferred tax	3	(7.40)	(22.27)
Total tax expense		(7.40)	(22.27)
Profit/(Loss) for the year		28.00	(7.23)

Statement of other comprehensive income (OCI) for the year ended March 31, 2025

Particulars	2024-2025	2023-2024
Items that will not be reclassified to profit or loss	-	-
Items that will be reclassified to profit or loss	-	-
OCI for the year	-	-
Total comprehensive income for the year	28.00	(7.23)
Earnings per Equity Share (of Rs. 10 each)	11	
- Basic (In Rs.)	2.80	(0.72)
- Diluted (In Rs.)	2.80	(0.72)

The accompanying notes forming an integral part of the financial statements 1-21

As per our attached report of even date

For M L BHUWANIA AND CO LLP

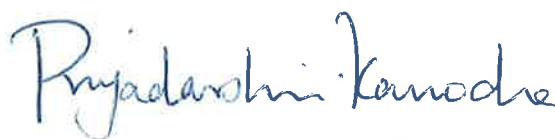
Chartered Accountants

FRN: 101484W/W100197

For and on behalf of the Board**Ashishkumar Bairagra**

Partner

Membership No. 109931

**Priyadarshini Kanodia**

Director

DIN 02590775

**Divya Kumart**

Director

DIN 03592056

Place : Mumbai

Dated : 14th May, 2025

F-11, 3rd Floor, Manek Mahal,
90, Veer Nariman Road, Churchgate,
Mumbai - 400 020, India.



Datamatics Foundation**Financial statements as at and for the year ended March 31, 2025****Statement of changes in equity****A. Equity share capital**

Particulars	Amount in Hundreds
As at March 31, 2023	100.00
Changes in equity share capital	-
As at March 31, 2024	100.00
Changes in equity share capital	-
As at March 31, 2025	100.00

B. Other equity**(Amount in Hundreds)**

Particulars	Reserves and surplus	Total other equity
	Retained earnings	
As at March 31, 2023	(109.00)	(109.00)
Profit for the period ended	(7.23)	(7.23)
Other comprehensive income	-	-
As at March 31, 2024	(116.23)	(116.23)
Profit for the year ended	28.00	28.00
Other comprehensive income	-	-
As at March 31, 2025	(88.23)	(88.23)

As per our attached report of even date

For M L BHUWANIA AND CO LLP

Chartered Accountants

FRN: 101484W/W100197

For and on behalf of the Board**Ashishkumar Bairagra**

Partner

Membership No. 109931

**Priyadarshini Kanodia**

Director

DIN 02590775

Divya Kumat

Director

DIN 03592056

Place : Mumbai

Dated : 14th May, 2025

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Datamatics Foundation
Standalone Cash flow statement for the year ended March 31, 2025

(Amount in Hundreds)

	2024-2025	2023-2024
A. Cash flow from operating activities		
Profit/(Loss) before tax	20.60	(29.50)
Interest income	(0.10)	-
Sundry balances written back	(50.00)	-
Adjustments for :		
Operating profit before working capital changes	(29.50)	(29.50)
Adjustments for :		
Increase / (decrease) in trade payables	-	-
Net cash flow from operating activities (A)	(29.50)	(29.50)
B. Cash flow from investing activities		
Interest received	0.10	-
Net cash flow used in investing activities (B)	0.10	-
C. Cash flow from financing activities		
Issue of equity share during the period	-	-
Net cash flow used in financing activities (C)	-	-
Net cash flow during the year (A+B+C)	(29.40)	(29.50)
Cash and cash equivalents at the beginning of the year	41.00	70.50
Net cash and cash equivalents at the end of the year (Refer Note No 4)	11.60	41.00

1. Cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) statement of cash flows.
2. Previous year figures have been regrouped and rearranged wherever considered necessary to make them comparable with those of the current year.
3. Cash and cash equivalents at the end of the year

Cash and cash equivalents includes	31.03.2025	31.03.2024
Balances with bank:		
- in Current Account	11.60	41.00
	11.60	41.00

As per our attached report of even date

For M L BHUWANIA AND CO LLP

Chartered Accountants

FRN: 101484W/W100197



Ashishkumar Bairagra

Partner

Membership No. 109931

Place : Mumbai

Dated : 14th May, 2025

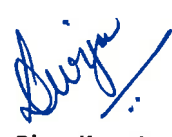
For and on behalf of the Board



Priyadarshini Kanodia

Director

DIN 02590775



Divya Kumat

Director

DIN 03592056

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Mumbai - 400 020, India.



Datamatics Foundation
Notes forming part of the Financial Statements

Note 1: General Information

Datamatics Foundation having CIN U85300MH2021NPL371963 was incorporated on November 23, 2021. To carry on activities which brings a transformation in the quality of life of people through social upliftment and similar such programs which includes supporting and promoting activities in the field of Employability, Education, Health and Environment with objective to contribute to the economic and social development of society at large.

Note 2: Material Accounting Policies

a) Basis of Preparation of Financial Statements:

i) Compliance with Ind AS

The financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act) [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provisions of the Act.

ii) Historical cost convention

The Company follows the mercantile system of accounting and recognizes income and expenditure on an accrual basis. The financial statements are prepared under the historical cost convention.

b) Use of Estimates

The preparation of financial statements in conformity with the generally accepted accounting principles require estimates and assumptions to be made that affect the reported amounts of the assets and liabilities on the date of financial statements and the reported amounts of revenues and expenses during the reporting period. Differences between actual results and estimates are recognised in the year in which the results are known / materialized.

c) Trade and other payables

These amounts represent liabilities for goods and services provided to the company prior to the end of financial year which are unpaid. The amounts are unsecured. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognised initially at their fair value and subsequently measured at amortised cost using the effective interest method.

d) Provision, Contingent Liabilities and Contingent Assets

The Company recognises a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for contingent liability is made when there is possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation that the likelihood of outflow of resources is remote, no provision or disclosure is made.

Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect current best estimates.

Contingent assets are neither recognised nor disclosed.

e) Income tax

Tax expense comprise of current and deferred tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Indian Income Tax Act.

Current income taxes

Advance taxes and provision for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in some tax jurisdictions.

Deferred tax

Deferred income taxes reflects the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years. Deferred tax is measured based on the tax rates and the tax laws enacted at the balance sheet date. Deferred tax assets are recognized only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

f) Earnings per share

In determining Earnings per Share, the Company considers the net profit attributable to company's owners. The number of shares used in computing basic Earnings per Share is the weighted average number of shares outstanding during the period. The number of shares used in computing diluted Earnings per Share comprises the weighted average shares considered for deriving basic Earnings per Share and also the weighted average number of equity shares that could have been issued on the conversion of all dilutive potential equity shares.



Datamatics Foundation

Financial statements as at and for the year ended March 31, 2025

Note 3 - Deferred Tax Assets

(Amount in Hundreds)

Particulars	March 31, 2025	March 31, 2024
Deferred Tax Assets	29.67	22.27
Total	29.67	22.27

Note 3 - Taxation

3(a) - Deferred Tax

(Amount in Hundreds)

Particulars	March 31, 2025	March 31, 2024
Decrease/(increase) in deferred tax assets	7.40	22.27
Total deferred tax expense/(benefit)	7.40	22.27
Income tax expense	7.40	22.27

3(b) - Reconciliation of tax expense and accounting profit multiplied by statutory tax rates

(Amount in Hundreds)

Particulars	March 31, 2025	March 31, 2024
Profit for the year	20.60	(29.50)
Statutory tax rate applicable	25.17%	25.17%
Tax expense at applicable tax rate	5.18	(7.42)
Effects of:		
Temporary differences	2.22	29.69
Income tax expense	7.40	22.27

3(C) - Deferred Tax

(Amount in Hundreds)

Particulars	March 31, 2024	Movement through P&L	Movement through OCI	March 31, 2025
Deferred Tax Assets				
Unutilised Losses	22.27	7.40	-	29.67
Total Deferred Tax Assets	22.27	7.40	-	29.67

Particulars	March 31, 2023	Movement through P&L	Movement through OCI	March 31, 2024
Deferred Tax Assets				
Unutilised Losses	-	22.27	-	22.27
Total Deferred Tax Assets	-	22.27	-	22.27

Note 4 - Cash and cash equivalents

(Amount in Hundreds)

Particulars	March 31, 2025	March 31, 2024
Balances with bank:		
- In Current Account	11.60	41.00
Total	11.60	41.00



Note 5 - Share capital and other equity

5(a) - Equity share capital

(i) Authorised share capital

Particulars	Number of shares	Amount in Hundreds
March 31, 2023	1,000	100.00
Increase during the year	-	-
March 31, 2024	1,000	100.00
Increase during the year	-	-
March 31, 2025	1,000	100.00

Issued, Subscribed and Paid-up equity share capital of face value of Rs. 10/- each

Particulars	Number of shares	Amount in Hundreds
March 31, 2023	1,000	100.00
Increase during the year	-	-
March 31, 2024	1,000	100.00
Increase during the year	-	-
March 31, 2025	1,000	100.00

(ii) Movements in equity share capital

Particulars	Number of shares	Amount in Hundreds
March 31, 2023	1,000	100.00
Issued during the year	-	-
March 31, 2024	1,000	100.00
Issued during the year	-	-
March 31, 2025	1,000	100.00

(iii) Shares of the company held by holding company

Particulars	March 31, 2025	March 31, 2024
1,000 (P.Y. 1,000) Equity shares of Rs. 10/- held by Datamatics Global Services Limited	100.00	100.00

(iv) Details of shareholders holding more than 5% shares in the Company

Particulars	March 31, 2025		March 31, 2024	
	Number of shares	% Holding	Number of shares	% Holding
Datamatics Global Services Limited	1,000	100	1,000	100

(v) Share held by promoters

Particulars	March 31, 2025			March 31, 2024	
	Number of shares	% of total shares	% change during the year	Number of shares	% of total shares
Datamatics Global Services Limited	1,000	100	-	1,000	100

5(b) - Other equity*

Particulars	March 31, 2025	March 31, 2024
Retained earnings	(88.23)	(116.23)
Total	(88.23)	(116.23)

* For movement of reserves, refer statement of changes in equity.



Datamatics Foundation

Financial statements as at and for the year ended March 31, 2025

Note 6 - *Trade payables

(Amount in Hundreds)

Particulars	March 31, 2025	March 31, 2024
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	29.50	79.50
Total	29.50	79.50

***Trade payable ageing schedule for the year ended:**

March 31, 2025 March 31, 2024

Accrued Expense	29.50	79.50
Total	29.50	79.50

Micro, Small and Medium enterprises have been identified by the Company on the basis of the information available. Total outstanding dues of Micro and Small enterprises, which are outstanding for more than the stipulated period and other disclosures as per Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) are given below :

Particulars	March 31, 2025	March 31, 2024
(a) Dues remaining unpaid		
- Principal	-	-
- Interest on above	-	-
(b) Interest paid in terms of Section 16 of MSMED Act		
- Principal paid beyond the appointed date	-	-
- Interest paid in terms of Section 16 of MSMED Act	-	-
(c) Amount of interest due and payable for the period of delay on payments made beyond the appointed day during the year	-	-
(d) Amount of interest accrued and unpaid	-	-



Datamatics Foundation**Financial statements as at and for the year ended March 31, 2025****Note 7 - Other income**

Particulars	(Amount in Hundreds)	
	2024-2025	2024-2025
Interest from bank	0.10	-
Sundry balances written back	50.00	-
Total	50.10	-

Note 8 - Other expenses

Particulars	(Amount in Hundreds)	
	2024-2025	2023-2024
Payment to statutory auditors (Refer Note No. 10)	29.50	29.50
Total	29.50	29.50



Datamatics Foundation
Notes forming part of the Financial Statements

- 9 In the opinion of the Board, the Current Assets and Loans and Advances are approximately of the value stated if realised in ordinary course of business. The provision for all known liabilities is adequate and not in excess of the amount reasonable necessary.

10 Auditors' Remuneration Includes :

Particulars	(Amount in Hundreds)	
	2024-2025	2023-2024
For Services as Auditors	29.50	29.50
	29.50	29.50

11 Earnings per share :

	2024-2025	2023-2024
a. Net loss after taxation (Amount in Hundreds)	28.00	(7.23)
b. Weighted average number of Equity shares	1,000	1,000
c. Nominal value of Equity shares (in Rs.)	10.00	10.00
d. Basic and diluted earnings per share (in Rs.)	2.80	(0.72)

12 Related Party Disclosures:

- (i) As required under Ind AS 24 – "Related Party Disclosures", following are details of transactions during the year with the related parties of the Company as defined in Ind AS- 24.

(A) Holding Company

Datamatics Global Services Limited

(B) Key Managerial Personnel

Priyadarshini Kanodia

- (ii) No transactions with related party during the year ended 31st March, 2025.

13 Ratio:

The following are applicable analytical ratios for the year/period ended March 31, 2025 and March 31, 2024

Particulars	Refer notes for variance	March 31,2025	March 31,2024	Variance (%)
(i) Current Ratio =(Current Assets/Current Liabilities) (Times)		0.39	0.52	-23.75%
(ii) Trade payables turnover ratio =(Purchases of services and other expenses/Average Trade Payables) (Times)	1	0.54	0.37	45.87%

1. Decrease in trade payable during the current year.

- 14 No major events occurred after balance sheet date so as to have any impact on the business of the Company.
- 15 No proceeding has been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- 16 The Company has no transaction with companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956.
- 17 The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.
- 18 There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.
- 19 The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.
- 20 We draw attention that the company has accumulated losses as on the Balance Sheet date amounting Rs. 88.23 hundreds (Previous Year Rs.116.23 hundreds) against the paid up capital of Rs. 100 Hundreds. In view of the operational and growth plan of the company, the management is of the view that the company is a going concern.



21 Previous year figures have been appropriately regrouped/reclassified and rearranged wherever necessary to conform to the current year's presentation.
There are no such changes during the year.

As per our attached report of even date
For M L BHUWANIA AND CO LLP
Chartered Accountants
FRN: 101484W/W100197



Ashishkumar Bairagra
Partner
Membership No. 109931

Place : Mumbai
Dated : 14th May, 2025

For and on Behalf of the Board



Priyadarshini Kanodia
Director
DIN 02590775

Divya Kumar
Director
DIN 03592056



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