



# UNIFIED DATA-TECH SOLUTIONS LIMITED

Formerly Known as Unified Data-Tech Solutions Private Limited

701, 7th Floor, Chintamani Avenue, Village Dindoshi  
Off Western Express Highway, Goregaon (East),  
Mumbai, Maharashtra, India, 400063

www.udtechs.com  
info@udtechs.com  
+91 22 69056033 / +91 22 40726000

CIN: U51900MH2010PLC202878

ISO 9001 & ISO 27001 Certified Company

Date: 13.06.2025

To,  
**BSE Limited,**  
Phirozen Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400 001, Maharashtra

**Scrip ID / Code: UNIFIED | 544406**

**Subject: Outcome of Board Meeting held on 13<sup>th</sup> June, 2025**

Dear Sir / Madam,

Pursuant to the provisions of Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are pleased to inform you that the Board of Directors of the Company in their meeting held today i.e., Friday, 13<sup>th</sup> June, 2025 have inter-alia, considered and approved the following major businesses:

1. The Audited Financial Results of the Company for the half year and year ended 31st March, 2025 and Auditors' Report thereon. A copy of the Audited Financial Results along with Auditors Report received from M/s. J.S. Bhatia & Co., Statutory Auditors of the Company are enclosed herewith.
2. As per Regulation 33(3)(d) of the Listing Regulations, the Statutory Auditors have given Unmodified Opinion on the Annual Audited Financial Results of the Company for the half year and year ended 31st March, 2025 and the declaration to that effect is also enclosed as Annexure-A.
3. Appointed M/s Sawala & Co., Chartered Accountants, as an Internal Auditor to conduct the internal audit of the Company for Financial Year 2025-26. Brief Profile of M/s Sawala & Co. is enclosed herewith as Annexure A.

The Board Meeting commenced at 1:15 P.M. and concluded at 02:10 P.M.

**For UNIFIED DATA- TECH SOLUTIONS LIMITED**

**Hiren Rajendra Mehta**  
**Chairman & Managing Director**  
**(DIN: 02972140)**



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**Details under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024**

**Brief Profile of Internal Auditor:**

Sr. No.	Particulars	Details
1	Reason for change viz. appointment, <del>reappointment, resignation,</del> removal, death or otherwise	Appointment M/s Sawala & Co. , Chartered Accountants as Internal Auditor of the Company.
2	Date of appointment/ reappointment\ cessation (as applicable) & term of appointment/ re-appointment;	Appointment in the Board Meeting held on June 13, 2025, for FY 2025-26.
3	Brief profile (in case of appointment);	The firm has over 7 years of experience in delivering high-quality services in audits, taxation, and financial consultancy matters. More specifically under auditing their expertise is in providing comprehensive solutions to ensure compliance, accuracy, and transparency in financial reporting. This experience helps in identifying financial risks, optimizing internal controls, and streamlining processes.
4	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable



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**BSE Limited,**  
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Dalal Street,  
Mumbai - 400 001, Maharashtra

**Scrip ID / Code: UNIFIED | 544406**

**Subject: Declaration in respect of unmodified opinion on Annual Audited  
Standalone Financial Results for the financial year ended March 31, 2025**

Dear Sir / Madam,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, we hereby confirm and declare that J. S. Bhatia & Co., Chartered Accountants, (FRN No. 118806W), Statutory Auditors of the Company have issued an unmodified audit report on the Audited Financial Results (Standalone) of the company, for the half year and year ended March 31, 2025.

Request you to please take the same on your record.

Thanking you,

**For UNIFIED DATA- TECH SOLUTIONS LIMITED**

**Hiren Rajendra Mehta**  
**Chairman & Managing Director**  
**(DIN: 02972140)**

# 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.

Tel.: 022-2670 1256 / 022-2670 1257 / 022-2670 1258 Mob.: 9820071672

### 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 31<sup>st</sup> 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	Note No	Year Ended	
		31st March 2025 (Amount in ₹)	31st March 2024 (Amount in ₹)
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholder's Funds</b>			
(a) Share Capital	2	2009.01	5.01
(b) Reserves and Surplus	3	7780.27	30556.46
<b>Non-Current Liabilities</b>			
(a) Long-term borrowings		0.00	0.00
(b) Deferred tax liabilities (Net)		0.00	0.00
<b>Current Liabilities</b>			
(a) Short-term borrowings		0.00	0.00
(b) Trade payables	4		
(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	5	244.29	223.69
(d) Short Term Provisions	6	0.56	8.48
<b>Total</b>		<b>14632.10</b>	<b>31995.57</b>
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
(a) Fixed assets			
(i) Property, Plant and Equipment	7	131.07	125.94
(ii) Capital Work-in-progress		-	-
(iii) Intangible Assets		-	-
(b) Non-Current Investments	8	3,456.59	2,204.54
(c) Deferred Tax Assets (Net)	9	23.94	(9.77)
(d) Other Non-Current Assets	10	13.00	10.00
<b>Current Assets</b>			
(a) Current Investments	11	8,544.48	3,965.24
(b) Inventories	12	-	-
(c) Trade receivables	13	2,071.33	806.22
(d) Cash and cash equivalents	14	122.90	349.29
(e) Other Current Assets	15	268.78	364.35
Significant Accounting Policies	1		
<b>Total</b>		<b>14,632.10</b>	<b>7,815.81</b>

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*

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

*Hiren Mehta*

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	Note No.	31st March 2025 (Amount in ₹)	30th September 2024 (Amount in ₹)	31st March 2024	31st March 2025 (Amount in ₹)	31st March 2024 (Amount in ₹)	
<b>Revenue:</b>				The Company got listed on BSE SME platform w.e.f. 29th May 2025.			
Revenue from operations	16	11,441	10,585		22,026	26,038	
Other Income	17	208	717	925	642		
<b>Total Income</b>		<b>11,650</b>	<b>11,302</b>		<b>22,951</b>	<b>26,680</b>	
<b>Expenses:</b>				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.			
Cost of Raw Materials Consumed	18a	-	-		-	-	
Purchase of Stock-in-Trade	18b	9,423	7,650		17,073	21,337	
Changes in Inventories	18c	34	(34)		-	-	
Employee Benefit Expense	19	321	623		945	1,603	
Financial Costs	20	-	-		-	-	
Depreciation and amortisation cost	21	29	21		50	63	
Other Expenses	22	203	206		409	310	
<b>Total Expenses</b>		<b>10,010</b>	<b>8,466</b>			<b>18,477</b>	<b>23,314</b>
Profit before Tax		<b>1,639</b>	<b>2,836</b>			<b>4,475</b>	<b>3,367</b>
<b>Tax Expense:</b>							
Current tax		423	669	1,092	858.51797		
Deferred tax for current year		3	1	3	5.70948		
Deferred tax short provision		-	30	30	-		
<b>Profit (Loss) for the year after tax</b>		<b>1,219</b>	<b>2,197</b>		<b>3,416</b>	<b>2,502</b>	
Prior Period Adjustments		-	-	-	0.01168		
Income Tax for Earlier Years		9	-	8.5878815	-		
<b>Profit (Loss) carried to the Balance Sheet</b>		<b>1,210</b>	<b>2,197</b>		<b>3,408</b>	<b>2,502</b>	
<b>Earning per equity share of FV Rs 100 each</b>	23						
Basic		0.00	0.00	-	0		
Diluted		0.00	0.00	-	0		
<b>Earning per equity share of FV Rs 10 each</b>	23						
Basic		0.00	0.00	0	-		
Diluted		0.00	0.00	0	-		
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 and on behalf of the Board of Director of  
**Unified Data-Tech Solutions Limited**

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

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

Mr. Hiren Mehta  
Managing Director  
DIN: 02972140

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



**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**

		As at March 31, 2025	As at March 31, 2024
<b>I CASH FLOWS FROM OPERATIVE ACTIVITIES:</b>			
Net Profit before tax as per profit and Loss Account		1,639.08	3,366.72
<u>Add : Non Cash / Non Operating Expenses :</u>			
Depreciation being Non-cash expense		29.00	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		(24.82)	(200.77)
Short Term Capital Gain on MF and Shares		(79.02)	(15.04)
Short Term Capital Gain on FA		(0.09)	
Long Term Capital Gain			
Intra Day Gain			(3.57)
Dividend		(0.80)	(0.02)
Prior Year Income Tax Demand		(8.59)	(1.93)
Foreign Exchange Gain/Loss			
<b>Operating Profit before Working Capital Changes</b>		<b>1,554.76</b>	<b>3,208.85</b>
Adjustments for:			
Decrease/(Increase) in Inventories		33.56	
Decrease/(Increase) in Trade Receivable		(1,340.12)	(4.77)
Decrease/(Increase) in Short-term Loans & Advances			
Decrease/(Increase) in Other Current Asset		(51.37)	(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		(2.06)	
(Decrease)/Increase in Trade Payable		3,850.42	(1,272.88)
(Decrease)/Increase in Other Current Liabilities		(78.81)	170.62
(Decrease)/Increase in Short Term Borrowings			
<b>Cash generated from/(used in) Operating Activities</b>		<b>3,963.38</b>	<b>1,837.65</b>
Income Tax paid (net of refund)		(422.77)	(858.53)
<b>Net Cash generated from/(used in) Operating Activities</b>	<b>(A)</b>	<b>3,540.61</b>	<b>979.12</b>
<b>II CASH FLOWS FROM INVESTING ACTIVITIES :</b>			
Long Term Loans & Advances			
Purchase of Fixed Assets		(30.45)	(4.98)
Sale of Fixed Assets		0.12	
Capital work-in-progress			
Increase in Investments		(3,920.37)	(3,129.22)
Short Term Capital Gain		79.02	15.04
Long Term Capital Gain			3.57



Intra Day			0.02
Dividend		0.80	1.93
Interest on Fixed Deposits		24.82	200.77
III Net Cash generated from/ (used in) Investing Activities	(B)	(3,846.06)	(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)	(305.45)	(1,933.74)
Add: Opening Balance of Cash & Cash Equivalents		428.35	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

*[Handwritten Signature]*

J. S. Bhatia  
Membership No. 034290  
UDIN:- 26034290BMJJT09398  
Place :- Mumbai  
Date:- 13/06/2025



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

*[Handwritten 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 13<sup>th</sup> 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 29<sup>th</sup> 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 26<sup>th</sup> 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.

