

NOTICE is hereby given that the 14th Annual General Meeting (AGM) of the Members of OptiValue Tek Consulting Limited ("the Company") will be held on Sunday, 28th day of September, 2025 at 11:30 AM through Video Conferencing (VC)/Other Audio-Visual Means (OAVM) to transact the following businesses:

ORDINARY BUSINESS

1. To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended March, 2025, together with the Reports of the Board of Directors and Auditors thereon.
2. To consider the re-appointment of M/s A. Mishra & Associates, Chartered Accountants (Firm Registration No. 023686N), as Statutory Auditors of the Company and authorized Board of Directors to fix the remuneration, and in this regard, to consider and if thought fit, to pass, the following Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Section 139, Section 142 and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) and pursuant to the recommendations of the Audit Committee and approval by the Board of Directors, M/s A. Mishra & Associates, Chartered Accountants (Firm Registration No. 023686N), be and are hereby re-appointed as Statutory Auditors of the Company to hold office from the conclusion of this Annual General Meeting until the conclusion of the 19th Annual General Meeting.

RESOLVED FURTHER THAT the Board of Directors be authorized to fix the remuneration for the Statutory Auditors in consultation with the Audit Committee and the Statutory Auditors.

RESOLVED FURTHER THAT the Board of Directors of the Company be and are hereby authorized to settle any question, difficulty or doubt, that may arise and to do all such acts, deeds and things as may be necessary, proper or expedient for the purpose of giving effect to this resolution".

By Order of the Board of Directors

For OptiValue Tek Consulting Limited


Ashish Kumar
Managing Director
DIN: 03511258



Place: New Delhi

Date: 26.08.2025

NOTES

1. The Company had earlier circulated a Notice on 23rd August, 2025 convening the AGM. The said Notice stands recalled/withdrawn due to clerical error, non-attachment of Annual Report etc. This Notice supersedes the earlier Notice, and Members are requested to kindly consider this as the valid Notice of AGM.
2. Pursuant to the provisions of the Act, a member entitled to attend and vote at the AGM is also entitled to appoint a proxy to attend and vote on his/her behalf and the proxy need not be a Member of the Company. Since the AGM is being conducted through VC, physical attendance of the members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be available for the AGM and hence the Proxy Form and Attendance Slip are not annexed to this Notice.
3. Pursuant to Section 113 of Companies Act 2013 corporate members intending to attend the Meeting must be authorized by proper Board resolution/ Authorization authorizing its representative to attend the AGM through VC on its behalf. A copy of the Board resolution/ Authorization must be sent to the Company before the Meeting. The resolution/authority may be sent through an email to the Company Secretary.
4. The access details for attending the meeting through video conference VC will be provided at the registered email address of the members.
5. Members can cast their vote by sending a mail to cs@optivaluetek.com from their registered email ID, when a poll is required to be taken on any resolutions.
6. Members are requested to log in on the portal using the details provided over registered email of members at least 5 to 10 minutes prior to the scheduled time.
7. The scanned copies of all documents referred to in the accompanying notice shall be made available for inspection via electronic means. If a shareholder desires to peruse any document, he/they may write to the Company Secretary and Compliance Officer, Ms. Shraboni Chatterjee at the email id cs@optivaluetek.com, from their registered email address. The requested documents shall be provided at the earliest possible time.

**By Order of the Board of Directors
For Optivalue Tek Consulting Limited**


Ashish Kumar
Managing Director
DIN: 03511258



Place: New Delhi
Date: 26.08.2025

BOARD'S REPORT-FY 2024-25

BOARD OF DIRECTORS

Name

Mr. Ashish Kumar
Ms. Ragini Jha
Mr. Girish Kamal Gupta
Mr. Sumit Kumar
Mr. Ankit Aggarwal

Designation

Managing Director
Whole Time Director
Independent Director
Independent Director
Independent Director

COMPANY SECRETARY AND COMPLIANCE OFFICER

Ms. Shraboni Chatterjee

BOARD COMMITTEES

Audit Committee

Mr. Sumit Kumar
Ms. Ragini Jha
Mr. Ankit Aggarwal

BANKERS TO THE COMPANY

HDFC Bank Limited

STATUTORY AUDITOR

M/s A Mishra & Associates, Chartered
Accountants, New Delhi

Nomination and Remuneration Committee

Mr. Ankit Aggarwal
Mr. Sumit Kumar
Mr. Girish Kamal Gupta

REGISTRAR AND TRANSFER AGENT

Cameo Corporate Services Limited,
"Subramanian Building", No. 1, Club House
Road, Chennai - 600 002, India

Stakeholders Relationship Committee

Mr. Sumit Kumar
Ms. Ragini Jha
Mr. Ankit Aggarwal

REGISTERED OFFICE

607 6th Floor, Surya Kiran Building, 19 K G
Marg, Connaught Place, New Delhi-110001

Corporate Social Responsibility Committee

Mr. Ankit Aggarwal
Mrs. Ragini Jha
Mr. Sumit Kumar

Risk Management Committee

Mr. Sumit Kumar
Ms. Ragini Jha
Mr. Ankit Aggarwal



607, 6th Floor, Surya Kiran Building, 19, K. G. Marg, Connaught Place,
New Delhi, India, 110001

Email-Contact@optivaluetek.com

Phone No: - +91 8095910431

www.optivaluetek.com

To the Members of
M/s OptiValue Tek Consulting Limited

Your directors have pleasure in presenting the 14th Board's Report together with the Audited Financial Statements of the Company for the financial year ended 31st March, 2025.

1. Corporate Overview:

During the year under review, pursuant to the approval of the shareholders and the Registrar of Companies, the Company was converted from a Private Limited Company into a Public Limited Company, and accordingly, the name of the Company was changed from "OptiValue Tek Consulting Private Limited" to "OptiValue Tek Consulting Limited" with effect from 16th day of September, 2024.

The conversion represents a significant milestone in the corporate journey of the Company and has strengthened the governance framework and preparedness for accessing the capital markets.

Further, subsequent to the closure of the financial year 2024-25, the Company has received in principle approval on 9th July, 2025 from the National Stock Exchange of India Limited (NSE) for listing of its equity shares on the SME Platform (NSE EMERGE) through Initial Public Offering (IPO).

2. Financial Highlights:

(₹ in Lakhs)		
PARTICULARS	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
Revenue from operations	5607.86	3656.04
Other Income	39.52	16.86
Total Income	5647.38	3672.90
Less: Total Expenses	4022.95	2929.23
Profit/(loss) before Taxation	1618.95	743.68
Less: Provision for Taxation		
Current Tax	426.65	193.21
Deferred Tax (Expenses)/Income	21.61	(1.31)
Profit after Taxation	1213.91	549.16

607, 6th Floor, Surya Kiran Building, 49, K. G. Marg, Connaught Place,
New Delhi, India, 110001

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3. State of Company's Affairs and Future Outlook:

During the financial year under review, the company recorded a total income of Rs. 5647.38 lakhs from its business operations and other sources, as against Rs.3672.90 lakhs in the previous financial period. The net profit after tax stood at Rs. 1213.91 lakhs, reflecting a significant improvement in the company's financial performance.

The Company continued to provide IT related services to its clients during FY 2024-25. The business focus remained on strengthening client relationships, ensuring delivery excellence, and pursuing sustainable growth.

With the successful conversion into a public limited company and in principle approval for IPO (received post year-end), the Company aims to:

- Strengthen its financial position and working capital base through IPO proceeds;
- Enhance its market presence and brand visibility;
- Expand its services to new clients and geographies;
- Invest in people, innovation, and digital capabilities.

The Board is confident that these initiatives will further enhance stakeholder value in the coming years.

4. Change in nature of Business:

During the period under review, there was no change in nature of business of the Company.

5. Material Changes between the date of the Board report and end of financial year:

During the financial year ended 31st March 2025, the Board is pleased to report that the company filed its Draft Red Herring Prospectus (DRHP) with the Securities and Exchange Board of India (SEBI) for the proposed Initial Public Offering (IPO) of equity shares. The DRHP was reviewed by the concerned regulators/authorities and the company received in principle approval letter on 9th July, 2025, marking a significant milestone in the company's journey towards becoming a publicly listed entity. The approval confirms that the DRHP complies with SEBI's regulatory requirements, including disclosure norms and investor protection guidelines, as per the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018. The company is now progressing towards filing the Red Herring Prospectus (RHP) and completing the IPO process, subject to market conditions and regulatory approvals from the Registrar of Companies (ROC) and stock exchanges and other concerned regulators/authorities, if required.

6. Dividend:



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In view of the proposed IPO and the need to conserve resources for future growth, your directors have not recommended any dividend for FY 2024–25.

7. Reserves:

The Board has decided to retain the entire profit of the Company for FY 2024–25 in the Reserves and Surplus, to strengthen the financial base of the Company.

8. Share Capital:

During the year under review the Authorised Share Capital of the Company has been increased from ₹1,00,000 divided into 10,000 equity shares of ₹10 each to ₹25,00,00,000 divided into 2,50,00,000 equity shares of ₹10 each.

During the year under review, the Company has undertaken the following changes in its share capital:

a) Rights Issue;

The Company has issued 1150 equity shares of ₹10/- each on a rights basis.

b) Bonus Issue;

The Company has capitalized its reserves and issued 1,67,13,850 fully-paid-up equity shares of ₹10/- each as Bonus Shares to the existing shareholders.

c) Private Placement (Pre-IPO Round);

In order to strengthen the capital base and support the Company's proposed Initial Public Offer (IPO), the Company has raised ₹2,06,72,000/- through a private placement of 5,16,800 equity shares of ₹10 each to identified investors, in compliance with the provisions of Sections 42 and 62(1)(c) of the Companies Act, 2013 and applicable rules thereunder. The proceeds of this issue are being utilized towards business expansion, working capital requirements, and expenses related to the IPO process.

As a result of the above, the issued, subscribed and paid-up share capital of the Company as on March 31, 2025, stood at ₹17,24,18,000/- divided into 1,72,41,800 shares of ₹10 each.

Further, during the year under review, the Company has not issued shares under Employee Stock Option Scheme, Sweat Equity Shares, or through Buy-back of securities.

During the year under review, pursuant to the conversion into a public limited company and enhancement of Authorised Share Capital, the Articles of Association and Memorandum of Association of the Company were altered.

9. Details of new Subsidiaries, Associates and Joint Ventures:



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The company does not have any new Subsidiaries, Associates and Joint Ventures. Thus it is not required to give details as required under Rule 8(5)(iv) of Companies (Accounts) Rules, 2014.

10. Deposits:

During the year under review, your Company has neither accepted nor renewed any deposits within the meaning of Section 73 of the Companies Act, 2013.

11. Directors and Key Managerial Personnel (KMP):

During the financial year under review, in accordance with the provisions of section 149(4) of the Companies Act, 2013, and the rules framed thereunder, every listed company is required to have at least one-third of the total number of directors as Independent Directors. As the company is in the process of an IPO, it was necessary to appoint Independent Directors as per these provisions.

Details of directors and KMP appointed and resigned during the financial year is as under:

Sr. No	DIN/PAN	Name	Designation	Date of Appointment	Cessation Date
1	10688032	Sujith Damodara Kamath	Director	14/08/2024	05/03/2025
2	08099039	Nitesh Agrawal	Independent Director	14/08/2024	21/10/2024
3	00193844	Girish Kamal Gupta	Independent Director	10/3/2025	-
4	10385526	Sumit Kumar	Independent Director	07/11/2024	-
5	10742028	Ankit Aggarwal	Independent Director	14/08/2024	-
6	DYQPS9222D	Sudhir Kumar Sahani	CFO	07/11/2024	-
7	BHHPC5764L	Shraboni Chatterjee.	Company Secretary	14/08/2024	-



In accordance with section 203 of the Companies Act, 2013, and the rules framed thereunder, the following Directors were re-designated as Key Managerial Personnel (KMP) considering their roles and responsibilities:

Sr. No	DIN	Name	Designation	Date of Appointment	Cessation Date
1	03511258	Ashish Kumar	Managing Director	07/11/2024	-
2	05260531	Ragini Jha	Whole-time director	07/11/2024	-

Ms. Shraboni Chatterjee was appointed as Company Secretary by the Board of Directors at their meeting held on 14th August 2024. Further, pursuant to Regulation 6 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, the company was required to appoint a Compliance Officer and accordingly Ms. Shraboni Chatterjee was designated as the Compliance Officer of the company.

Mr. Sudhir Kumar Sahani was appointed as Chief Financial Officer of the Company by the Board of Directors at their meeting held on 07th November 2024.

As of 31st March 2025, the composition of the Board of Directors and Key Managerial Personnel is as under:

Sr. No	DIN/PAN	Name	Designation	Date of Appointment
1	05260531	Ragini Jha	Whole-time director	01/05/2012
2	03511258	Ashish Kumar	Managing Director	27/06/2011
3	00193844	Girish Kamal Gupta	Independent Director	10/03/2025
4	10385526	Sumit Kumar	Independent Director	07/11/2024
5	10742028	Ankit Aggarwal	Independent Director	14/08/2024
6	DYQPS9222D	Sudhir Kumar Sahani	CFO	07/11/2024
7	BHHP5764L	Shraboni Chatterjee	Company Secretary	14/08/2024



12. Board Committees:

During the financial year under review the company has constituted following committees as required for upcoming SME IPO:

Audit Committee

Name of the Director	Designation
Mr. Sumit Kumar	Chairperson
Ms. Ragini Jha	Member
Mr. Ankit Aggarwal	Member

Nomination and Remuneration Committee

Name of the Director	Designation
Mr. Ankit Aggarwal	Chairperson
Mr. Sumit Kumar	Member
Mr. Girish Kamal Gupta	Member

Stakeholders Relationship Committee

Name of the Director	Designation
Mr. Sumit Kumar	Chairperson
Ms. Ragini Jha	Member
Mr. Ankit Aggarwal	Member

Corporate Social Responsibility Committee

Name of the Director	Designation
Mr. Ankit Aggarwal	Chairperson
Ms. Ragini Jha	Member
Mr. Sumit Kumar	Member

Risk Management Committee

Name of the Director	Designation
Mr. Sumit Kumar	Chairperson
Ms. Ragini Jha	Member
Mr. Ankit Aggarwal	Member

13. Auditors and Auditors' Report:

M/s. A Mishra & Associates, Chartered Accountants, (Firm Registration No. 023686N), were appointed as the Statutory Auditors of the Company at the 9th Annual General Meeting (AGM) to hold office for a term of five (5) consecutive years, i.e., from the conclusion of that AGM until the conclusion of the ensuing 14th AGM of the Company.



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Accordingly, the tenure of M/s. A Mishra & Associates, Chartered Accountants, (Firm Registration No. 023686N) as Statutory Auditors will come to an end at the conclusion of the forthcoming AGM.

The Board of Directors of the Company, based on the recommendation of the Audit Committee, has proposed the re-appointment of M/s. A Mishra & Associates, Chartered Accountants, (Firm Registration No. 023686N) as Statutory Auditors of the Company, subject to approval of the shareholders at the ensuing AGM, for a term of five (5) consecutive years commencing from the conclusion of the ensuing AGM.

The Company has received a written consent and eligibility certificate from the proposed auditors under Section 139 and 141 of the Companies Act, 2013, confirming that they satisfy the criteria prescribed under the Act and are not disqualified to be appointed as Statutory Auditors of the Company.

The Auditors' Report on the financial statements for FY 2024-25 does not contain any qualification, reservation, or adverse remark.

14. Number of meetings of the Board, Members and its committees:

During the financial year 2024-25, the Board of Directors met 14(Fourteen) times for which details given as under:

Sr. No.	Date of Meeting	Board strength	No. of Director's present
1	20-05-2024	2	2
2	26-06-2024	2	2
3	24-07-2024	2	2
4	25-07-2024	2	2
5	26-07-2024	2	2
6	02-08-2024	2	2
7	14-08-2024	2	2
8	18-09-2024	5	5
9	11-10-2024	5	5
10	25-10-2024	5	4
11	07-11-2024	4	4
12	02-12-2024	4	4
13	10-03-2025	4	4
14	27-03-2025	5	4



During the financial year 2024-25, the members of Audit Committee met 2(Two) times for which details given as under:

Sr. No.	Date of Meeting	Members' strength	No. of Members present
1	20-12-2024	3	2
2	27-03-2025	3	2

During the financial year 2024-25, the members of Nomination and Remuneration Committee met 3(Three) times for which details given as under:

Sr. No.	Date of Meeting	Members' strength	No. of Members present
1	21-12-2024	3	2
2	07-03-2025	3	2
3	10-03-2025	3	3

During the financial year 2024-25, the members of Stakeholder Relationships Committee met once for which details given as under:

Sr. No.	Date of Meeting	Members' strength	No. of Members present
1	20-12-2024	3	3

During the financial year 2024-25, the Company convened Annual General Meeting (AGM) on 31.07.2024 and 4 (Four) Extra-Ordinary General Meeting (EGM) on 22.05.2024, 30.07.2024, 12.11.2024 and 12.03.2025.

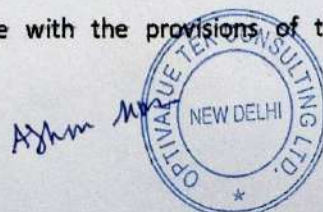
15. Secretarial Standards:

The Company has complied with the applicable provisions of the Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI).

16. Directors' Responsibility Statement:

Pursuant to the requirement under section 134(3)(C) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, it is hereby confirmed that:

- In the preparation of the annual accounts for the financial year ended 31st March, 2025, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- The directors had 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, 2025 and of the profit and loss of the company for that period;
- The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the



Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

- The directors had prepared the annual accounts on a going concern basis; and
- The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

17. Declaration by Independent Directors:

The Company has obtained the declarations from Independent Directors under Section 149(7) of the Companies Act, 2013 and the Board is satisfied that all the Independent Directors meet the criterion of independence as mentioned in Section 149(6) of the Companies Act, 2013.

18. Company's policy on directors' appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a director and other matters provided under sub-section (3) of section 178:

The Company, has duly constituted a Nomination and Remuneration Committee under Section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013.

19. Particulars of loans, guarantees or investments under section 186:

During the year under review, the Company has not advanced any loans/ given guarantees/ made investments.

20. Conservation of Energy, Technology Absorption and Foreign Exchange Earning and Outgo

i. Conservation of Energy:

➤ **The steps taken or impact on conservation of Energy:**

Adequate measures have been taken to reduce the energy consumption by using energy efficient computers and other equipment's and low energy consumption in tube light fittings, usage of LED/CFL lights in offices, installing power capacitors, replacement of very old air conditioners to reduce power consumption, reduction in daily A.C. running time, switching off lights and air conditioners during lunch breaks.

➤ **The steps taken by the Company for utilizing alternate sources of Energy:**

As much as possible the Company uses the ambient light for lighting purposes. This reduces electricity consumption due to lesser need of lighting during the day.



➤ **The capital investment on energy conservation:**

The measures taken have resulted in savings in overheads. Since energy cost comprises a small part of the Company's total expenses, the financial impact of these measures is not material.

ii. Technology Absorption:

There was no Technology Absorption during the year.

Foreign Exchange Earning and Outgo

- i) Expenditure in foreign currency: NIL (Previous Year- NIL)
- ii) Earnings in foreign currency: Rs 123.04 Lakhs (Previous Year- Rs. 184.35 Lakhs)

21. Particulars of Employee:

None of the employee has received remuneration exceeding the limit as stated in rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

22. Related Party Transactions:

The details of the contracts or arrangements with related parties referred to in sub-section (1) of section 188 during the financial year were on an arm's length basis and were in the ordinary course of business, pursuant to clause (h) of sub-section (3) of section 134 of the Companies Act 2013 and Rule 8(2) of the Companies (Accounts) Rules, 2014 are annexed with the report as "Annexure-A".

23. Annual Return:

Pursuant to Section 92(3) of the Companies Act, 2013, the Annual Return of the Company in Form MGT-7 for the financial year ended 31st March, 2025 is available on the Company's website at the link www.optivaluetek.com.

24. Corporate Social Responsibility (CSR):

Pursuant to the provisions of Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, the constitution of a Corporate Social Responsibility (CSR) Committee of the Board is not mandatory in case of our company as the annual spent on CSR activities is less than Rs. 50 lakhs, but for good governance the company has constituted Corporate Social Responsibility (CSR) Committee and the functions relating to the CSR activities and compliance of statutory provisions shall be carried out by the Corporate Social Responsibility (CSR) Committee.

The Company has framed a CSR Policy indicating the activities to be undertaken by the Company in line with Schedule VII of the Companies Act, 2013. The CSR Policy is available on the Company's website at www.optivaluetek.com.



During the financial year 2024-25, the provision for expenditure on CSR activities has been made for 18.51 Lakhs and the Company has actually spent ₹19.50 Lakhs during the year on various CSR projects/programs out of which 5.48lakhs related to previous years unspent amount.

The Annual Report on CSR activities for the financial year ended 31st March 2025, in the format prescribed under the Companies (CSR Policy) Rules, 2014, is annexed herewith as 'Annexure-B' to this Report.

25. Risk Management:

The company has in place a mechanism to identify, assess, monitor and mitigate various risks to the Company.

26. Significant and Material orders passed by the Regulators or Courts:

There are no significant and material orders passed by the Regulators/Courts that would impact the going concern status of the Company and its future operations.

27. Secretarial Auditor:

Being an unlisted public company and not meeting the threshold limits provided under section 204 of the companies Act, 2013, the provisions relating to secretarial audit does not apply on the company.

28. Internal Auditor:

Being an unlisted public company and not meeting the threshold limits provided under section 138 of the of the companies Act, 2013, the provisions relating to internal audit does not apply on the company.

29. Details of Frauds reported by Auditors:

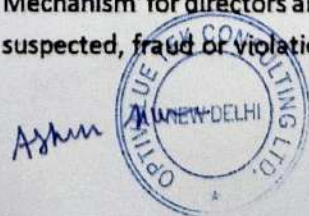
Pursuant to the provisions of clause (ca) of sub-section (3) of section 134 of the Companies Act, 2013, your Directors report state that there is no fraud reported by the Auditors of the company under sub-section (12) of section 143 of the Companies Act, 2013.

30. Details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016):

During the year under review, no applications were made, nor any proceeding were pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016).

31. Vigil Mechanism (Whistle Blower Policy):

Your Company has established a mechanism called "Vigil Mechanism" for directors and employees to report the unethical behaviour, actual or suspected, fraud or violation



of the Company's code of conduct or ethics policy and provides safeguards against victimization of employees who avail the mechanism. The Vigil Mechanism Policy has been uploaded on the website of the Company.

32. Transfer of unclaimed dividend to Investor Education and Protection Fund:

The provisions of Section 125(2) of the Companies Act, 2013 are not applicable to the Company.

33. Internal Financial Control:

Our internal controls are commensurate with its size and the nature of its operations. These have been designed to provide reasonable assurance with regard to recording and providing reliable financial and operational information, complying with applicable statutes, safeguarding assets from unauthorized use, executing transactions with proper authorization and ensuring compliance with corporate policies. Optivalue has aligned its current systems of internal financial control with the requirement of Companies Act, 2013.

34. Disclosure under sexual harassment of women at workplace (prevention, prohibition and redressal) act, 2013:

Your directors state that during the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

35. Policies formulated, approved and adopted by the Board:

The Board of directors approved and adopted following policies during the financial year under review:

- Code of Conduct for Directors and Senior Management
- Code for Independent Directors
- Policy for determination of Materiality of events / Information and Disclosure to Stock Exchanges
- Policy for Preservation of Document and Archival of Documents
- Details of Familiarisation Programme for Independent Directors
- The Materiality Policy
- Policy for Determining Material Subsidiary
- Policy for Identification of Material Group Companies
- Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information and Code of Conduct for Regulating, Monitoring and Reporting of Trading by Insiders
- Related Party Transaction Policy
- Risk Management Policy



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- Corporate Social Responsibility (CSR) Policy; and
- Policy for Prevention of Sexual Harassment

36. Employee Stock Option Scheme:

Since the Company has not granted any Stock Options so far, the company is not required to give any details in this regard.

37. Acknowledgements:

Your directors wish to place on record their gratitude to the shareholders, clients, employees, bankers, business associates, and various regulatory authorities for their continued trust and support.

**For and on behalf of the Board of Directors of
Optivalue Tek Consulting Limited**



Ashish Kumar

Managing Director
DIN: 03511258



Ragini Jha

Whole Time Director
DIN:05260531

Place: New Delhi

Date: 04.08.2025

Annexure-A

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 arms' length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm's length basis. **NIL**.
2. Details of contracts or arrangements or transactions at Arm's length basis.

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SL. No.	Particulars	Details	Details	Details
1	Name (s) of the related party & nature of relationship	Mr. Ashish Kumar (Managing Director)	Mr. Sujith Damodara Kamath	Datadigi Technologies Private Limited
2	Nature of contracts/arrangements/transaction	Unsecured Loan Repaid	Professional Fee	Professional Fee
3	Duration of the contracts/arrangements/transaction	F.Y. 2024-25	F.Y.2024-25	F.Y.2024-25
4	Salient terms of the contracts or arrangements or transaction including the value, if any	As per Contracts/Arrangements	As per Contracts/Arrangements	As per Contracts/Arrangements
5	Date of approval by the Board	20.05.2024	20.05.2024	20.05.2024
6	Amount paid as advances, if any	NIL	NIL	NIL

Place: New Delhi
Dated: 04/08/2025



For and on behalf of the Board of Directors
Of OptiValue Tek Consulting Limited

(Ragini Jha)

Whole Time
Director

DIN: 05260531



(Ashish Kumar)

Managing
Director

DIN: 03511258

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New Delhi, India, 110001

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www.optivaluetek.com

Annexure-B

Annual Report on CSR Activities**1. Brief outline on CSR Policy of the Company**

The Company's Corporate Social Responsibility (CSR) Policy encompasses the Company's philosophy for delineating its responsibility as Corporate citizen and lays down the guidelines and mechanism for undertaking socially useful programmes for the welfare & sustainable development of the community at large in alignment with the vision of the company, through its CSR initiative strives to create and enhance value in the society and in the community in which it operates, through its services, conducts & initiatives, so as to promote sustained growth and development and welfare for the society and community at large, more specifically for the deprived and underprivileged persons.

The main objective of the policy is to establish and lay down the basic principles and the general framework of action for the company to undertake and fulfill its Corporate Social Responsibility. The policy functions as a built-in, self-regulating mechanism whereby the business will monitor and ensure its active compliance with the spirit of law, ethical standards and requisite norms.

2. Composition of CSR Committee:

Sl. No.	Name of Member	Designation	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	Mr. Ankit Aggarwal	Chairperson	02	02
2	Mrs. Ragini Jha	Member	02	01
3	Mr. Sumit Kumar	Member	02	02

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

Website of the company: www.optivaluetek.com

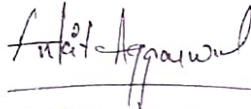
4. Provide the executive summary along with web-link(s) of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8, if applicable (attach the report): NIL
5. (a) Average net profit of the company as per section 135(5): 625.13 Lakh
 (b) Two percent of average net profit of the company as per sub section (5) of section 135: 12.50 Lakh
 (c) Surplus arising out of the CSR projects or programmes or activities of the previous financial years: NIL
 (d) Amount required to be set off for the financial year, if any: NIL
 (e) Total CSR obligation for the financial year (b+c+d): - 12.50 Lakh
6. (a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project): 12.50 Lakh
 (b) Amount spent in Administrative Overheads: NIL
 (c) Amount spent on Impact Assessment, if applicable: NIL
 (d) Total amount spent for the Financial Year [(a)+(b)+(c)]: 12.50 Lakh
 (e) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year (Rs. In lacs)	Amount Unspent (in Rs.) NIL				
	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
12.50	NIL	NA	NA	NA	NA

- (f) Excess amount for set-off, if any: NIL

7. Details of Unspent Corporate Social Responsibility amount for the preceding three Financial Years: NIL
8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year: No
If Yes, enter the number of Capital assets created/ acquired: NA
Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year: NA
9. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per sub section (5) of section 135: NA

For OptiValue Tek Consulting Limited



Ankit Aggarwal
(Director/Chairperson
of CSRC)
DIN: 10742028



Ashish Kumar
Managing
Director
DIN: 03511258

Place: New Delhi
Dated: 04/08/2025



Independent Auditor's Report

The Members,
OPTIVALUE TEK CONSULTING LIMITED
(Previously Known as Optivalue Tek Consulting Private Limited)

Opinion

We have audited the accompanying Standalone financial statements of M/s Optivalue Tek Consulting Limited (Previously Known as M/s Optivalue Tek Consulting Private Limited) ("the Company") which comprises the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss and notes to the financial statements for the year ended on same date, including a summary of significant 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 standalone financial statements give the information required by the Companies Act, 2013 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 and its financial performance 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.

Information other than the Financial Statements and Auditors' Report thereon

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 in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, 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.

Responsibility of Management for the Standalone 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 standalone financial statements that give a true and fair view of the financial position and financial performance 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 relevant rules prescribed there under. 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, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process

Auditor's Responsibility 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.
- 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.

Other Matters

Attention is drawn to point no. 11 of Note 20B regarding conformation/reconciliation of sundry receivables, sundry payables, other current assets and other current liabilities which has been reported in balance sheet as per accounting records of the company and management believes that balances are receivable/payable in ordinary course of business.

Our opinion is not modified in this matter.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2022 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure-1" a statement on the matters specified in the paragraph 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 law have been kept by the Company so far as it appears from our examination of those books.
 - c. The Balance Sheet and the Statement of Profit and Loss 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 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in '**Annexure 2**'. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- 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) Amendment Rules, 2021, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements. (Refer Note 20B Point No.3)
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were 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.
 - iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or 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, other than as disclosed in the notes to the accounts, no funds have been received by the company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

- v. There is no dividend declared or paid during the year by the Company which requires compliance with the provisions of section 123 of the Companies Act, 2013.
- vi. Based on our examination, which included test checks, the company has used accounting software for maintaining its books of account for the financial year ended March 31, 2025 which has a feature of recording audit trail facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tempered with.
- h. With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

For A. Mishra & Associates
(CHARTERED ACCOUNTANTS)
FRN: 023686N

A. Mishra
(Alok Mishra)
Partner

M.No.408580

UDIN: 25408580BMKQAS7873



Place: New Delhi
Date: 04.08.2025

Annexure-1: To the Independent Auditors' Report on the Standalone Financial Statement

(Referred to in Paragraph 1 under the "Other Legal & Regulatory Requirement")

We further report that:

i. **In Respect of Its Fixed Assets**

- 1) (a) The Company has maintained proper records in respect showing full particulars including quantitative details and situation of Property, Plant and Equipment.
(b) The company is maintaining proper records showing full particulars of intangible assets;
- 2) These Property, Plant and Equipment have been physically verified by the management at reasonable intervals and there is no material discrepancy noted at the time of verification
- 3) The title deeds of all the immoveable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the company.
- 4) The Company has not revalued its property, plant and equipment including intangible assets appearing in its financial statement during the year.
- 5) As explained to us by the management of the Company, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder

ii. **In Respect of Its Inventory**

During the year, the company is engaged in providing technical consultancy services, hence the clause is not applicable to the Company.

iii. **Loans given to parties covered under section 189**

During the year, the company has not provided loans or provided advances in the nature of loans or stood guarantee or provided security to subsidiaries, joint ventures and associates, hence the clause is not applicable to the Company.

iv. **Compliance of Provision of Section 185 and 186 of the Companies Act, 2013 in respect of loans, guarantees and securities**

According to the information and explanations given to us, the company has complied the provisions of Section 185 and 186.

v. **Acceptance of Deposits**

According to the information and explanations given to us, the company has not accepted deposits as per the directive issued by the Reserve Bank of India and the provision of Section 73 to 76 or any other relevant provision of the Act and the rules framed there under.

vi. **Maintenance of Cost Records**

As explained to us, maintenance of cost records has not been prescribed by the Central Government for the company under Section 148(1) of the Act.

vii. **Undisputed & Disputed Statutory Dues**

- a. According to the information and explanations given to us and as per the records verified by us, the Company has been regular in depositing undisputed statutory dues including Income Tax, Provident Fund dues, Professional Tax, Value Added Tax and Service Tax with the appropriate authorities.
- b. There was no undisputed amount payable in respect of Income Tax, Provident Fund dues, Professional Tax, Value Added Tax and Service Tax and other statutory dues in arrear as at 31st March 2025 for more than six months from the date they became payable except self-assessment tax payable for the year ended on 31st March 2025 amounting to Rs. 115.25 Lakhs excluding interest thereon.
- c. According to the record of the company & explanations given to us, there are no disputed dues of Income Tax, Sales Tax, Custom Duties, Excise Duties and Cess which are pending in any forum except as stated below:

Sl. No.	Name of the Statute	Amount (Rs.)	Period to which the amount relates	Forum where dispute is pending	Remarks
1	Goods & Service Tax	11.92 Lakhs	2019-20	GST Appeals	
2	Goods & Service Tax	6.31 Lakhs	2017-18	VATO	

viii. The Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account in the tax assessments under the Income Tax Act, 1961 as income during the year. Accordingly, the requirement to report on clause 3(viii) of the Order is not apply to the Company.

- ix. A. Based on our audit procedures and according to the intimation and explanations given by the management the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
- B. The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- C. No term loans obtained during the year by the Company have been applied for the purposes for which they were obtained. Hence, need not be disclose.
- D. On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.
- E. On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiary.
- F. The Company has not raised loans during the year on the pledge of securities held in its subsidiary company. According to the information and explanations given to us and as per the records verified by us,

the Company has not raised any money during the year through initial/further public offer (including debt instruments). Term loans raised by the company during the year have been utilized for the purpose for which they were obtained.

- x. (a) The Company has not raised any money during the year by way of initial public offer / further public offer (including debt instruments) hence, the requirement to report on clause 3(x)(a) of the Order is not applicable to the Company.

(b) During the year, the Company has made preferential allotment and private placement of shares and the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised.

xi. **Frauds on or by the Company**

According to the information and explanations given to us and as per the records verified by us, carried out in accordance with the generally accepted auditing practices in India, we have neither come across any instance of fraud on or by the company or its officers, noticed or reported during the year, nor have we been informed of any such case by the management.

xii. **Nidhi Companies**

The Company is not a Nidhi Company during the year under review and hence, the criteria as stipulated under Nidhi Rules 2014 are not applicable to the company.

xiii. **Related Party Transactions**

As per the information and explanations given during the course of our verification, in our opinion, all transactions with the related parties made by the company were in compliance with section 177 and 188 of the Act, to the extent applicable to the company during the year, the relevant details in respect of which have been appropriately disclosed in the standalone financial statements.

- xiv. In our opinion and based on our examination, the company does not have an internal audit system and is not required to have an internal audit system as per provisions of the Companies Act 2013

xv. **Non-Cash Transactions with Director's etc.**

As per the information and explanations provided to us, during the year, the Company has not entered into any non-cash transactions with directors or persons connected with the directors within the purview of section 192 of the Act are not applicable.

xvi. **Provision of 45-IA of the Reserve Bank of India Act, 1934**

- a. According to the information and explanations given to us and as per the records verified by us, during the year, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act 1934.
- b. In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934,
- c. In our Opinion and based on our examination, the Company is not a Core Investment company (CIC) as defined in the regulations made by the Reserve Bank of India.

- d. According to the information and explanations given by the management, the Group does not have any CIC as part of the Group.
- xvii. Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- xviii. There has been no resignation of the statutory auditors during the year.
- xix. On the information obtained from the management and audit procedures performed and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;
- xx. The Company has during the year spent the amount of Corporate Social Responsibility as required under subsection (5) of Section 135 of the Act. Accordingly, reporting under clause 3(xx) of the Order is not applicable to the Company.
- xxi. The reporting under Clause 3(xxi) of the Order is not applicable in respect of audit of standalone financial statements. Accordingly, no comment in respect of the said clause has been included in this report

Place: New Delhi

Date: 04.08.2025

**For A. Mishra & Associates
Chartered Accountants
FRN.: 023686N**



**Alok Mishra
Partner**

M. No.: 408580

UDIN: 25408580BMKQAS7873



ANNEXURE '2' TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ('the Act')

We have audited the internal financial controls over financial reporting of M/s Optivalue Tek Consulting Limited (Previously Known as M/s Optivalue Tek Consulting Private Limited) ("the Company") as of March 31, 2025 in conjunction with our audit of the standalone financial statements of the Company for the year ended and as on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

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



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

Meaning of Internal Financial Controls over Financial Reporting

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

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

According to the information and explanations given to us and based on our audit, no material weakness have been identified as at 31st March, 2025 relating to Financial Controls over Financial Reporting.

- a) The management of the Company needs to improve internal financial controls system over financial reporting after taking into account risk assessment, which is one of the essential components of Internal Control, with regard to the potential for fraud when performing risk assessment.

A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such there is a reasonable possibility that a material misstatement of the company's annual or interim financial statements will not be prevented or detected on timely basis.

A.MISHRA & ASSOCIATES
CHARTERED ACCOUNTANTS



Opinion

In our opinion, except for the effects/ possible effects of the material weaknesses describe above on the achievement of the objective of the control criteria, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note.

For A. Mishra & Associates
(CHARTERED ACCOUNTANTS)
FRN: 023686N



(Alok Mishra)
Partner
M.No.408580
UDIN: 25408580BMKQAS7873

Place: New Delhi
Date: 04.08.2025

M/S OPTIVALUE TEK CONSULTING LTD
Previously Known As M/s OPTIVALUE TEK CONSULTING PRIVATE LTD
CIN: U72200DL2011PLC221539
BALANCE SHEET AS ON 31 Mar, 2025

(Amount in Rs. Lakhs)

Particulars	Note No	As at March 31, 2025	As at March 31, 2024
I. EQUITY AND LIABILITIES			
(1) SHAREHOLDER'S FUND			
(a) Share Capital	1	1,724.18	1.00
(b) Reserves and Surplus	2	1,462.73	1,765.17
(c) Application Money			
(2) NON-CURRENT LIABILITIES			
(a) Long-term Borrowings	3	74.79	179.70
(b) Other Long Term Liabilities			
(c) Deferred Tax Liability / (Asset) (Net)			
(3) CURRENT LIABILITIES			
(a) Short-term Borrowings		477.92	266.91
(b) Trade Payable	4	225.95	111.34
(c) Short Term Provisions	5	637.95	310.94
(c) Other Current Liabilities	6	116.06	262.27
Total		4,719.57	2,897.33
II. ASSETS			
(1) NON-CURRENT ASSETS			
(a) Property, Plant & Equipment			
(i) Tangible Assets	7	472.61	502.76
(ii) Capital work-in-progress			
(iii) Intangible assets			
(b) Investments		109.80	125.14
(c) Long-term Loans and Advances			
(d) Deferred Tax Assets (Net)	8	24.34	2.74
(2) CURRENT ASSETS			
(a) Inventories			
(b) Trade Receivables	9	1,715.64	1,000.31
(c) Cash and Cash Equivalents	10	457.88	512.80
(d) Other Current Assets	11	1,863.07	753.58
(e) Short-Term Loans and Advances	12	76.23	-
Total		4,719.57	2,897.33
Significant Accounting Policies			
Notes on Financial Statements	20		

As Per Our Report of Even Date Attached

For **A. Mishra & Associates**

Chartered Accountants

FRN: 023686N

Alok Mishra

Partner

M. No. 408580

Place : New Delhi

Date : 04.08.2025

UDIN: 25408580BMKQAS7873



For and on behalf of the Board of Directors

For OPTIVALUE TEK CONSULTING LTD. For OPTIVALUE TEK CONSULTING LTD.

Ragini Jha

Director

Ragini Jha
Whole time Director
DIN No:-05260531

Ashish Kumar

Director

Ashish Kumar
Managing Director
DIN No:- 03511258

Shraboni Chatterjee

Shraboni Chatterjee
Company Secretary
Mem No.: A45903

Sudhir Kumar Sahani

Sudhir Kumar Sahani
CFO

M/S OPTIVALUE TEK CONSULTING LTD
Previously Known As M/s OPTIVALUE TEK CONSULTING PRIVATE LTD
CIN: U72200DL2011PLC221539
BALANCE SHEET AS ON 31 Mar, 2025

(Amount in Rs. Lakhs)

Particulars	Note No.	Year Ended March, 31st 2025	Year Ended March, 31st 2024
I. Revenue from operations	13	5,607.86	3,656.04
II. Income from other Sources	14	39.52	16.86
III. Total Revenue (I +II)		5,647.38	3,673
IV. Expenses:			
Employee Benefit Expenses	15	1,197.83	1,062.39
Consultancy Charges	16	2,638.15	1,721.12
Finance Costs	17	11.37	43.49
Depreciation and amortization expenses	18	42.57	54.40
Other expenses	19	133.03	47.83
Total Expenses		4,022.95	2,929
V. Profit before exceptional and extraordinary items and tax	(III - IV)	1,624.43	743.68
VI. Exceptional items		5.48	-
VII. Profit before extraordinary items and tax (V - VI)		1,618.95	743.68
VIII. Extraordinary Items			
IX. Profit before tax (VII - VIII)		1,618.95	743.68
X. Tax expense:			
(1) Current tax		426.65	193.21
(2) Deferred tax (expense)/Income		21.61	(1.31)
XI. Profit/(Loss) from the period from continuing operations	(IX-X)	1,213.91	549.16
XII. Profit/(Loss) from discontinuing operations			
XIII. Tax expense of discounting operations			
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)			
XV. Profit/(Loss) for the period (XI + XIV)		1,213.91	549.16
XVI. Earning per equity share of face value of 10 each			
(1) Basic (in Rs.)		7.42	5,491.60
(2) Diluted		7.42	5,491.60
Significant Accounting Policies			
Notes on Financial Statements	20		

As Per Our Report of Even Date Attached

For A. Mishra & Associates

Chartered Accountants

FRN: 023686N

Alok Mishra
Partner
M. No. 408580



Place : New Delhi

Date : 04.08.2025

UDIN: 25408580BMKQAS7873

For and on behalf of the Board of Directors

For OPTIVALUE TEK CONSULTING LTD. For OPTIVALUE TEK CONSULTING LTD.

Ragini Jha
Ragini Jha
 Director

Whole time Director
 DIN No:-05260531

Ashish Kumar
Ashish Kumar
 Director

Managing Director
 DIN No:- 03511258

Shraboni Chatterjee
Shraboni Chatterjee
Company Secretary
 Mem No.: A45903

Sudhir Kumar Sahani
Sudhir Kumar Sahani
CFO

M/S OPTIVALUE TEK CONSULTING LTD
(Previously Known As M/s OPTIVALUE TEK CONSULTING PRIVATE LTD)
CIN: U72200DL2011PLC221539
CASH FLOW STATEMENT As at 31-03-2025

PARTICULARS	Amount in Rs Lakhs	
	As at 31.03.2025	As at 31.03.2024
CASH FLOW FROM OPERATING ACTIVITIES:		
Net profit before taxation	1,618.95	743.68
Adjusted for :		
Amount written off	-	3.00
Depreciation	42.57	54.40
Interest and financial charges Paid	11.37	43.49
Interest Received	(39.52)	11.70
Operating Profit before Working Capital Changes, Tax and Extraordinary items	1,633.36	856.28
Change in working capital		
Increase/(Decrease) Trade payable	114.61	(61.91)
Increase/(Decrease) Other Current Liabilities	(141.71)	175.02
(Increase)/Decrease Trade Receivable	(715.33)	(244.77)
(Increase)/Decrease short term Loan And Advances	(1,185.72)	(495.64)
Cash Generated From Operations	(294.79)	228.98
Direct taxes paid (Net of Refunds)	(104.13)	(193.21)
Cash Generated From Operations after tax	(398.92)	35.78
Extraordinary items		
NET CASH GENERATED FROM OPERATING ACTIVITIES (A)	(398.92)	422.19
CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of Fixed Assets	(12.42)	(11.06)
Investments (Purchase)	15.34	(600.00)
Interest Received	39.52	(11.70)
NET CASH USED IN INVESTING ACTIVITIES (B)	42.44	(622.77)
CASH FLOW FROM FINANCING ACTIVITIES :		
Share Capital	206.84	-
Interest Paid	(11.37)	(43.49)
Repayment of Borrowings	(104.91)	(525.86)
Proceeds From Borrowings	211.01	266.91
NET CASH USED IN FINANCING ACTIVITIES (C)	301.57	(302.45)
Net Increase/(decrease) in Cash and Cash equivalents (A)+(B)+(C)	(54.92)	(503.03)
Cash and cash equivalents (Opening Balance)	512.80	515.83
Cash and cash equivalents (Closing Balance)	457.88	12.80
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(54.92)	(503.03)

For OPTIVALUE TEK CONSULTING LTD.

For OPTIVALUE TEK CONSULTING LTD.

For A Mishra & Associates

Chartered Accountants
FRN : 023686N

Alok Mishra
Partner
Mem No. 408580



Place: New Delhi
Date: 04.08.2025

Ragini Jha
Director
Ragini Jha

Whole time Director
DIN No:-05260531

Shraboni Chatterjee

Shraboni Chatterjee
Company Secretary
Mem No.: A45903

Ashish Kumar
Director
Ashish Kumar

Managing Director
DIN No:- 03511258

Sudhir Kumar Sahani

Sudhir Kumar Sahani
CFO

M/S OPTIVALUE TEK CONSULTING LTD
Previously Known As M/s OPTIVALUE TEK CONSULTING PRIVATE LTD
NOTES FORMING PART TO THE BALANCE SHEET

(Amount in Rs. Lakhs)

Note : 1 Share Capital

Particulars	AS AT	AS AT
	31-Mar-25	31-Mar-24
Authorised Capital	2,500.00	1.00
(2,50,00,000 Equity Shares of Rs. 10 Each, Previous Year 10,000 Equity Shares of Rs 10 Each)		
Issued, Subscribed & Paid up		
Share Capital A/c	1,724.18	1.00
(1,72,41,800 Equity Shares of Rs. 10 Each, Previous Year 10,000 Equity Shares of Rs 10 Each)		
Total	1,724.18	1.00

Reconciliation of Number of Shares

Particulars	31-Mar-25		31st March 2024	
	No.	Amount	No.	Amount
Balance at the beginning of the year	10,000	1.00	10,000	1.00
Add: Rights Issue	1,150	0.12	-	-
Add: Bonus Shares Issued	1,67,13,850	1,671.39	-	-
Add: Private Placement	5,16,800	51.68	-	-
Balance at the end of the year	1,72,41,800	1,724.18	10,000	1.00

Details of Shareholders Holding More Than 5% Shares

Particulars Name	31-Mar-25		31st March 2024	
	No. of Shares	% Held	No. of Share	% Held
Ragini	75,00,000	43.50%	5,000	50%
Ashish Kumar	74,99,956	43.50%	5,000	50%
Sujith Kamath	17,25,000	10.00%		
Balance at the end of the year	1,67,24,956	97.00%	10,000	100%

Note : 2 Reserves and Surplus

Particulars	AS AT	
	31-Mar-25	31-Mar-24
Securities Premium Account		
Securities Premium	155.04	-
General Reserve		
Balance at the beginning of the year	1,765.17	1,216.01
Add: Transfer of Surplus	1,213.91	549.16
Less: Bonus Shares issued	1,671.39	-
Balance at the end of the year	1,462.73	1,765.17

M/S OPTIVALUE TEK CONSULTING LTD
Previously Known As M/s OPTIVALUE TEK CONSULTING PRIVATE LTD
NOTES FORMING PART TO THE BALANCE SHEET

Note:-3 Long Term Borrowings

Particulars	AS AT	
	31-Mar-25	31-Mar-24
<u>Secured Loan</u>		
Against Hypothecation of Car	27.74	47.54
(Payable in 60 Equal Instalments of Rs. 1.82 Lakhsto HDFC Bank at an interest rate of 7.25%)		
<u>Unsecured Loans</u>		
From Directors	47.05	132.16
Total	74.79	179.70

Note:-4 Trade Payable

Particulars	AS AT	
	31-Mar-25	31-Mar-24
Trade Payable	225.95	111.34
Total	225.95	111.34

Note: 5 Short Term Provisions

Particulars	AS AT	
	31-Mar-25	31-Mar-24
Provision for Income Tax	619.85	297.34
Provision for CSR Expenses	18.09	13.60
Total	637.95	310.94

Note : 6 Other Current Liabilities

Particulars	AS AT	
	31-Mar-25	31-Mar-24
Duties & Taxes Payable	39.69	135.18
Other Payables	76.37	127.10
TOTAL	116.06	262.27

Note: 8 Deferred Tax Asset/ (Liability)

Particulars	AS AT	
	31-Mar-25	31-Mar-24
Deferred Tax Asset	24.34	2.74
Total	24.34	2.74

M/S OPTIVALUE TEK CONSULTING LTD
Previously Known As M/s OPTIVALUE TEK CONSULTING PRIVATE LTD
NOTES FORMING PART TO THE BALANCE SHEET

Note:9 Trade Receivables

Particulars	AS AT	
	31-Mar-25	31-Mar-24
Trade Receivables (Hypothecated against OD limit Sanctioned by HDFC Bank Ltd.)	1,715.64	1,000.31
Total	1,715.64	1,000.31

Note : 10 Cash & Cash Equivalent

Particulars	AS AT	
	31-Mar-25	31-Mar-24
Bank Balance		
In Current Accounts	3.25	3.28
In Deposits In Deposits (With Original Maturities of Less than 3 Months)	450.00	500.00
Cash In Hand	4.63	9.52
	-	-
Total	457.88	512.80

Note : 11 Other Current Assets

Particulars	AS AT	
	31-Mar-25	31-Mar-24
Security Deposit	2.76	2.76
Unbilled Customers	1,183.99	50.00
TDS	648.84	689.32
Accrued Interest	27.49	11.51
Total	1,863.07	753.58

Note : 12 Loans & Advances

Particulars	AS AT	
	31-Mar-25	31-Mar-24
Deposit With Government Bodies	0.62	-
Perpaid Advance	75.62	-
Total	76.23	-

M/S OPTIVALUE TEK CONSULTING LTD
NOTES FORMING PART TO THE STATEMENT OF PROFIT & LOSS ACCOUNT

(Amount in Rs. Lakhs)

Note 13 : Revenue from operation

Particulars	Year Ended	Year Ended
	31.03.2025	31.03.2024
Sale of Goods	480.00	-
Professional Consultancy	5,127.86	3,656.04
Total	5,607.86	3,656.04

Note 14: Other Income

Particulars	Year Ended	Year Ended
	31.03.2025	31.03.2024
Interest on FDR	39.52	11.70
Miscellaneous Income	-	2.16
Sundry Balance Written Off	-	3.00
Total	39.52	16.86

Note 15 : Employee Benefit Expenses

Particulars	Year Ended	Year Ended
	31.03.2025	31.03.2024
a) Salaries and Wages		
Salary and Allowances	1,123.17	991.73
b) Contribution/Provision to Provident Fund & others		
Provident Fund	5.90	3.25
ESI	-	0.33
Professional Tax	1.64	1.55
Gratuity Exp	28.03	30.00
d) Directors' Remuneration	39.09	35.53
TOTAL	1,198	1,062

Note 16 : Consultancy and Purchases

Particulars	Year Ended	Year Ended
	31.03.2025	31.03.2024
Professional Expenses	2,186.67	1,721.12
Purchases of Material	451.49	-
TOTAL	2,638.15	1,721.12

Note 17 : Finance costs

Particulars	Year Ended	Year Ended
	31.03.2025	31.03.2024
Bank Charges and Interest	7.94	35.29
Interest on Car Loan	2.26	4.78
Forex Exchange (Gain)/Loss	1.16	3.43
TOTAL	11.37	43.49

Note 18 : Depreciation and Amortisation Expenses

Particulars	Year Ended	Year Ended
	31.03.2025	31.03.2024
Depreciation on Tangible Assets	42.57	54.40
TOTAL	42.57	54.40

Note 19: Other Expenses

Particulars	Year Ended	Year Ended
	31.03.2025	31.03.2024
Audit Fee	12.00	7.50
Office Expenses	10.86	2.89
Business Promotion	21.77	2.73
Rates & Taxes	0.50	0.77
Office Rent	1.65	0.12
Repair & Maintenance	0.64	3.03
Misc Exp	2.89	0.60
Subscription Exp	0.20	0.16
Sundry Balance Written Off	0.40	7.40
PF & ESI Consultancy Charges	0.75	0.45
Travelling Exp	10.62	5.39
IT and Computer Maintenance Exp	9.07	7.33
CSR Expenses	18.51	8.86
Vehicle Maintenance Charges	0.59	0.23
ROC Exp	42.47	-
Telephone and Internet Expenses	0.12	0.37
Total	133.03	47.83

M/s OPTIVALUE TEK CONSULTING LTD

CIN:U72200DL2011PLC221539

Note: 7: Depreciation schedule as per Companies Act

Asset	Rate	Gross Block As on 1 April 2024	Addition	Deletion	Gross Block As on 31 Mar 2025	Depreciation			Net Block As on 31 March 2025	Net Block As on 31 March 2024
						Opening	For the Year	Total		
Office Equipment	25.88%	1.85	-	-	1.85	1.70	0.04	1.74	0.11	0.15
Furniture	18.10%	2.80	-	-	2.80	2.37	0.11	2.48	0.32	0.43
Car	39.30%	116.51	-	-	116.51	87.93	8.93	96.85	19.66	28.58
Building: Note-1	4.87%	595.29	-	-	595.29	129.48	22.69	152.17	443.13	465.81
Laptop	61.16%	24.07	13.22	0.80	36.49	16.29	10.81	27.10	9.39	7.79
Total		740.53	13.22	0.80	752.94	237.77	42.57	280.34	472.61	502.76

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS FOR THE PERIOD ENDED 30.09.2024

Note-20: ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

A. Accounting Policies

i. Basis of Accounting

The financial statements have been prepared in accordance with Indian Accounting Standards (Ind-AS) as notified by Ministry of Corporate Affairs, Government of India vide Notification dated February 16, 2015. Accounting policies have been applied consistently to all periods presented in these financial statements. The Financial Statements are prepared under historical cost convention from the books of accounts maintained under accrual basis except for certain financial instruments which are measured at fair value and in accordance with the Indian Accounting Standards prescribed under the Companies Act, 2013

ii. Use of Estimates

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period.

Difference between the actual results and estimates are recognized in the period in which the results are known / materialized.

iii. Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. Cost includes installation and expenditure on construction and pre-operative expenses, wherever applicable.

iv. Depreciation

Depreciation on Fixed Assets is provided on straight line method. In accordance with requirements prescribed under Schedule II of Companies Act, 2013, the Company has assessed the estimated useful lives of its fixed assets and has adopted the useful lives as prescribed in Schedule II.

Deprecation @ 100% has been provided on fixed assets costing less than Rs.5,000/-.

v. Foreign Currency Transaction

Transactions in Foreign Currency are recorded at the exchange rates prevailing on the date of transactions and the exchange differences arising on settlement of foreign currency transactions are recognized in the Profit and Loss Account. Foreign currency monetary items appearing in the Balance Sheet are converted at exchange rates prevailing as on Balance Sheet date and exchange differences are recognized in the Profit and Loss Account. Non-monetary item which are carried at historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction.

vi. Revenue Recognition

Revenue in respect of consultancy services is recognized on accrual basis.

vii. Taxes on Income

Provision for current year income tax is made on the basis of the assessable income at the tax rate applicable to the relevant assessment year. Provision is made for deferred tax for all timing differences arising between taxable incomes and accounting income at currently enacted or substantially enacted tax rates. Deferred tax assets are recognized, only if there is reasonable certainty that they will be realized and are reviewed for the appropriation of their respective carrying values at each Balance Sheet date.

viii. Provisions, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Provision for taxation is made as per the provisions of Income Tax Act, 1961.

B. NOTES TO ACCOUNTS

1. Revenue from Operations includes an amount of Rs. 11.84 Crores against which service has been provided during FY 2024-25 but invoice has not been raised (Customer Due but not Billed)
2. Major Component of Deferred Tax Assets and Liabilities on account of timing difference are as follows.

Components	Deferred Tax (Asset)/Liability As at 01.04.2024	Current year Charge/(Credit)	Deferred Tax (Asset)/Liability As at 31.03.2025
Deferred Tax Liability			
Due to Difference in Written Down Value of PPE	2.74	13.91	11.16
Due to Expenses on Provisional Basis	NIL	14.60	14.61
Due to Expenses disallowed u/s 40a(ia) of Income Tax Act	NIL	(3.67)	(3.66)
Deferred Tax Assets/(Liability)	2.74	24.84	22.10

3. Contingent Liability:

The Company has received demand Notice for FY 2017-18 and 2019-20 from Goods and Service Tax Department amounting to Rs. 18.23 Lakhs including Interest and penalty.

4. Capital Commitment:

The management has represented that there is no commitment for the capital acquisitions has been made as on the balance sheet date

5. Segment Report:

Segment Reporting AS 17 notified by the Companies (Accounting Standards) Rules, 2006 is not applicable since the corporation primarily operates in one segment.

6. Related Party Transaction

Disclosure as per AS -18 (as certified by the management) are as follows:

i. Enterprise that controls the company:

- Nil

ii. Key Management Personnel with whom transactions have taken place

- Mr. Ashish Kumar - Director
- Mrs. Ragini Jha – Director
- SUMIT KUMAR-Director
- SUJITH DAMODARA KAMATH
- ANKIT AGGARWAL-Director

iii. Other related parties in which key management personnel or their relatives having significant influence

- DATADIGI TECHNOLOGIES PVT LTD (-Common Director)

iv. Relatives of Key Management Personnel with whom transactions have taken place

- Nil

v. Details of Transaction with related party

(In Lakh's)

Name of the related Party	Nature of Transaction	Volume of Transactions		Amount (Payable) / Recoverable	
		Current Year	Previous Year	Current Year	Previous Year
The Key management Personnel					
Ragini Jha	Salary	12.94	11.76	Nil	Nil
	Bonus Shares Issues				
Ashish Kumar	Salary	13	12	8.01	Nil
Ashish Kumar	Unsecured Loan Repaid	128.31	109.57	47.05	132.16
	Bonus Shares Issued				
SUJITH KAMATH	Professional Fee	4.00	Nil	Nil	Nil

Other related parties in which key management personnel or their relatives having significant influence					
DATADIGI TECHNOLOGIES PVT LTD	Professional Fee	82.46	Nil	Nil	Nil

7. Earning in Foreign Currency:

(In Lakh's)

Particulars	Current Year	Previous Year
Income from Operations	123.04	184.35

8. Audit Fee

(In Rs. Lakh)

Particulars	Current Year	Previous Year
Fees for Statutory and Tax Audit	12.00	7.50

9. Earnings per Share:

Earnings per share of the company is calculated in accordance with AS 20 notified by the (Accounting Standards) Rules, 2006

Particulars	Current Year	Previous Year
Profit/(Loss) attributable to Equity Shares for the year (In Lakhs)	1,213.91	549.16
Number of shares outstanding during the year (In Lakh's)	172.41	.1
Weighted Average number of shares outstanding during the year (In Lakh's)	110.46	0.10
Basis Earning/(Loss) per share	7.04	5,491.60
	10.82	5,491.60
Nominal Value per Share (In Rs.)	10.00	10.00

10. Corporate Social Responsibility Expenditure

Provision for Expenditure on Corporate Social Expenditure for the FY 2024-25 has been made for Rs. 18.51 Lakhs (Previous Year: Rs. 8.86 Lakhs). During the year, the company has spent an amount of Rs. 19.50 Lakhs, covering short provisions for previous years amounting to Rs. 5.48 Lakhs

11. Outstanding Balances in Current Assets and Current Liabilities

Balances of parties appearing in Sundry Receivables and Sundry Creditors and amount appearing under Current Assets and Current Liabilities are subject to reconciliation / confirmation. However, in the opinion of the Board of Directors, Current Assets, Loans and Advances have realizable value in the ordinary course of business at least equal to the amount at which they are stated and all known liabilities are provided for.

12. Ratio

Sl. No.	Particulars	30-Sep-2024	2023-24	Remarks
1	Current Ratio	4.21	2.58	Company has reduced long term liability
2	Debt-Equity Ratio	0.06	0.10	NA
3	Debt Service Coverage Ratio	0.00	0.00	Company has reduced its long-term liability
4	Return on Equity Ratio,	0.26	0.31	NA
5	Inventory turnover ratio	0.00	0.00	NA
6	Trade Receivables turnover ratio	1.39	3.48	NA
7	Trade payables turnover ratio	7.17	15.46	NA
8	Net capital turnover ratio	1.09	3.38	NA
9	Net profit ratio	0.28	0.15	NA
10	Return on Capital employed	0.33	0.40	NA
11	Return on investment.	0.00	0.00	NA

13. Previous Year figures have been regrouped/rearranged

Notes numbered 1 to 20 constitute part of the audited accounts.

As per our report of even date

For A. Mishra & Associates
Chartered Accountants
F.R.N.: -023686N

CA Alok Mishra
Membership No. 408580
Partner



For and on behalf of the Board of Directors

For OPTIVALUE TEK CONSULTING LTD.

Ashish Kumar
Director

Ashish Kumar
Director
DIN: 03511258

Shraboni Chatterjee

Shraboni Chatterjee
Company Secretary
Mem No. A45903

For OPTIVALUE TEK CONSULTING LTD.

Ragini Jha
Director

Ragini Jha
Director
DIN: 05260531

Sudhir Kumar Sahni

Sudhir Kumar Sahni
CFO

Place: New Delhi

Date: 04.08.2025

UDIN: 25408580BMKQAS7873