



CIN: L72300DL1977PLC008782

International Data Management Ltd.

Registered Office : 806, Siddhartha, 96, Nehru Place, New Delhi - 110019,
Tel. : 011-26444812

www.idmlimited.in

August 16, 2019

BSE Limited
Phirojze Jeejeebhoy Towers
27th Floor, Dalal Street
Mumbai - 400 001

Dear Sirs

Ref.: File No. I-107

Sub: Disclosure under Regulation 34(1) (a) of Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, Book Closure & E-voting dates

Further to our letter dated May 28th, 2019, on the captioned subject, we wish to inform your office in respect of the following events in terms of Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015.

1. Notice and Annual Report of 42nd Annual General Meeting

The 42nd Annual General Meeting (AGM) of International Data Management Limited will be held on Wednesday, the 18th day of September, 2019 at 3.30 p.m. at Lok Kala Manch, 20, Institutional Area, Lodhi Road, New Delhi – 110003 to transact the business as set out in the Notice of the AGM. The Notice & Annual Report are also available on website of the Company i.e. www.idmlimited.in.

Further, Pursuant to Regulation 34(1) of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the copy of Notice and Annual Report for the Financial year ended March 31, 2019.

2. Book Closure

Pursuant to Section 91 of the Companies Act, 2013 and the Rules framed thereunder, the Register of Members and the Share Transfer Books of the Company will remain closed from Saturday, 14th September, 2019 to Wednesday, 18th September, 2019 (both days inclusive) for the 42nd Annual General Meeting.

3. E-voting

As per Section 108 of the Companies Act 2013, and Rule 20(4) of the Companies (Management and Administration Rules) 2014, the remote e-voting shall begin on Sunday, 15th September, 2019 at 9.00 A.M. and end on Tuesday, 17th September, 2019 at 5.00 P.M. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of 13th September, 2019, may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

Kindly take the same on your records, do the needful and oblige.

Thanking You

For International Data Management Limited



Jasbir Singh Majra
Company Secretary & Compliance Officer

Encl.: As Above

INTERNATIONAL DATA MANAGEMENT LIMITED

CIN L72300DL1977PLC008782

Regd. Office: 806, Siddhartha, 96, Nehru Place, New Delhi-110019

Email: idmcomplianceofficer@gmail.com; Tel. 011-26444812

Website: www.idmlimited.in

NOTICE

NOTICE is hereby given that the Forty Second Annual General Meeting of the Members of International Data Management Limited will be held on Wednesday, 18th September, 2019 at 3:30 P.M. at Lok Kala Manch, 20, Institutional Area, Lodhi Road, New Delhi - 110003 to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the audited Balance Sheet of the Company as at 31st March, 2019 and the Profit and Loss Account for the year ended on that date, together with the reports of the Directors and Auditors thereon.
2. To appoint a Director in place of Mr. Sunil Kumar Shrivastava (DIN 00259961), who retires by rotation and, being eligible, offers himself for re-appointment.

By Order of the Board
For **International Data Management Limited**

Jasbir Singh Marjara
Company Secretary & Compliance Officer
ACS 41879

Address: 2252, Guru Nanak Nagar,
New Ranjit Nagar, New Delhi - 110008

Place: New Delhi

Date: 28th May, 2019

Notes:

- A. **A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF AND THE PROXY NEED NOT BE A MEMBER. A BLANK PROXY FORM IS ENCLOSED FOR USE BY MEMBERS, IF REQUIRED. THE PROXY FORM DULY SIGNED ACROSS THE REVENUE STAMP SHOULD BE SUBMITTED TO THE COMPANY'S REGISTERED OFFICE AT LEAST 48 HOURS BEFORE THE TIME OF THE MEETING.**
- B. Register of Members and Share Transfer Books of the Company shall remain closed on Book Closure Dates i.e. from Saturday, 14th September, 2019 to Wednesday 18th September, 2019 (both days inclusive).
- C. During the period commencing 24 hours before the time fixed for the commencement of the meeting and ending with the conclusion of the meeting, a member would be entitled to inspect the proxies lodged at any time during the business hours of the Company, provided that not less than three day notice in writing is given to the Company.
- D. Corporate Members intending to send their authorized representatives to attend the AGM are requested to send a certified

copy of the Board Resolution to the Company, authorizing them to attend and vote on their behalf at the AGM.

- E. Members / proxies should bring the duly filled Attendance Slip enclosed herewith to attend the meeting.
- F. Pursuant to Section 108 of the Companies Act, 2013, Rule 20 of the Companies (Management and Administration) Rules, 2014, as amended and Regulation 44 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company is pleased to provide the facility to Members to exercise their right to vote on the resolutions proposed to be passed at Annual General Meeting by electronic means. The Members, whose names appear in the Register of Members / list of Beneficial Owners as on Friday, September 13, 2019, i.e. the date prior to the commencement of book closure, are entitled to vote on the Resolutions on Agenda No. 1 & 2 set forth in this Notice. The members may cast their votes on electronic voting system from place other than the venue of the meeting (remote e-voting). The remote e-voting period will commence at 9.00 a.m. on Sunday, September 15, 2019 and will end at 5.00 p.m. on Tuesday, September 17, 2019. The Facility of voting through ballot paper shall be made available at the AGM venue to those members, who have not cast their vote by remote e-voting. The members who have already cast their vote by remote e-voting prior to the AGM may also attend the AGM but shall not be entitled to cast their vote again at the AGM. In case member cast their votes through remote e-voting and ballot, voting done by remote e-voting shall prevail and votes cast through ballot shall be treated as invalid. The Company has appointed M/s Sachin Mavi & Associates, Company Secretaries, to act as the Scrutinizer, to scrutinize the entire e-voting process in a fair and transparent manner.
- G. The Scrutinizer shall within a period not exceeding three (3) working days from the conclusion of the e-voting period unblock the votes in the presence of at least two (2) witnesses not in the employment of the Company and make a Scrutinizer's Report of the votes cast in favour or against, if any, forthwith to the Chairman of the Company.
- H. The Results shall be declared at or after the Annual General Meeting of the Company and the resolutions will be deemed to be passed on the Annual General Meeting date subject to receipt of the requisite number of votes in favor of the Resolutions.
- I. The Results declared along with the Scrutinizer's Report shall be placed on the website of CDSL and the Company immediately after their declaration.
- J. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to their Depository Participants with whom they are maintaining their demat accounts. Members holding shares in physical form can submit their PAN details to the Company / RTA.

- K The Shareholders in their meeting held on 27th September, 2017 approved the appointment of M/s. Purushothaman Bhutani & Co., New Delhi (FRN 005484N), as the Statutory Auditors of the Company, to hold office till the conclusion of 45th Annual General Meeting to be held in year 2022.
- L. As per Regulation 40 of SEBI Listing Regulations, as amended, securities of listed companies can be transferred only in dematerialized form with effect from April 1, 2019, except in case of request received for transmission or transposition of securities. In view of this and to eliminate all risks associated with physical shares and for ease of portfolio management, members holding shares in physical form are requested to consider converting their holdings to dematerialized form. Members can contact the Company or Company's Registrars and Transfer Agents for assistance in this regard.
- M. As stipulated under Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard-2, brief profile of Mr. Sunil Kumar Shrivastava, including names of companies in which he holds directorships and memberships / chairmanships of Board Committees, is provided below in Table A and B respectively:

Table A

Age	58
Qualification	MBA& LL.B
Experience	Mr. Sunil Kumar Shrivastava has been associated with HCL Group from last 27 years. He is responsible for the all the Legal & Secretarial Compliances.
Terms and Conditions of appointment	Non-Executive Director
Details of remuneration	NIL
Date of first appointment	31-March-2015
Shareholding in the Company	500 Shares
Relationship with other director/ Manager and other KMP	None
Directorships of other Board	As provided in Table B
Membership/Chairmanship of Committees of other	Board As provided in table B

Table B

1. Directorships

Name of the Company	Position on the Board thereof
First Stonex Limited	Whole-time Director
HCL Infosolutions Limited	Director
HCL Employees Investment Co. Ltd	Director
PimpriChinchwadeServices Limited	Director

South Asian Computers Limited	Director
International Data Management Limited	Director
Guddu Investments (Delhi) Private limited	Director
Esthetic Infra-Developers Private Limited	Director
Universal Office Automation Limited	Director
Buoyant Infra- Developers Private Limited	Director
Cityframe Infra –Developers Private Limited	Director

2. Memberships / chairmanships of Board Committees

Name of the Company	Name of the Committee	Position on the Committee thereof
HCL Infosolutions Limited	Audit Committee	Member
	Nomination & Remuneration Committee	Member
Universal Office Automation Limited	Audit Committee	Member
	Nomination & Remuneration Committee	Member
	Stakeholder Relationship Committee	Member
	Corporate Social Responsibility Committee	Member

By Order of the Board
For **International Data Management Limited**

Jasbir Singh Marjara
Company Secretary & Compliance Officer

ACS 41879
Address: 2252, Guru Nanak Nagar,
New Ranjit Nagar, New Delhi - 110008

Place: New Delhi
Date: 28th May, 2019

To,
International Data Management Limited
806, Siddhartha, 96, Nehru Place,
New Delhi-110019

UPDATION OF SHAREHOLDERS INFORMATION
(For Electronic communication)

S. No	Shareholder's Particular	Details
1	Folio No.	
2	Name of the First Shareholder	
3	Name of Joint Shareholder/s, if any	
4	No. of Shares held	
5	E-mail ID (to be registered) (Mandatory)	
6	PAN(Mandatory)	
7	Mobile/Phone No	
8	CIN (applicable to corporate shareholders)	

I/We hereby declare that the particulars given above are correct and complete. If the transaction is delayed because of incomplete or incorrect information, I/We would not hold the Company/RTA responsible. I/We undertake to inform any subsequent changes in the above particulars as and when the changes take place. I/We understand that the above details shall be maintained till I/We hold the securities under the above mentioned Folio No./beneficiary account.

Place: _____

Date: _____

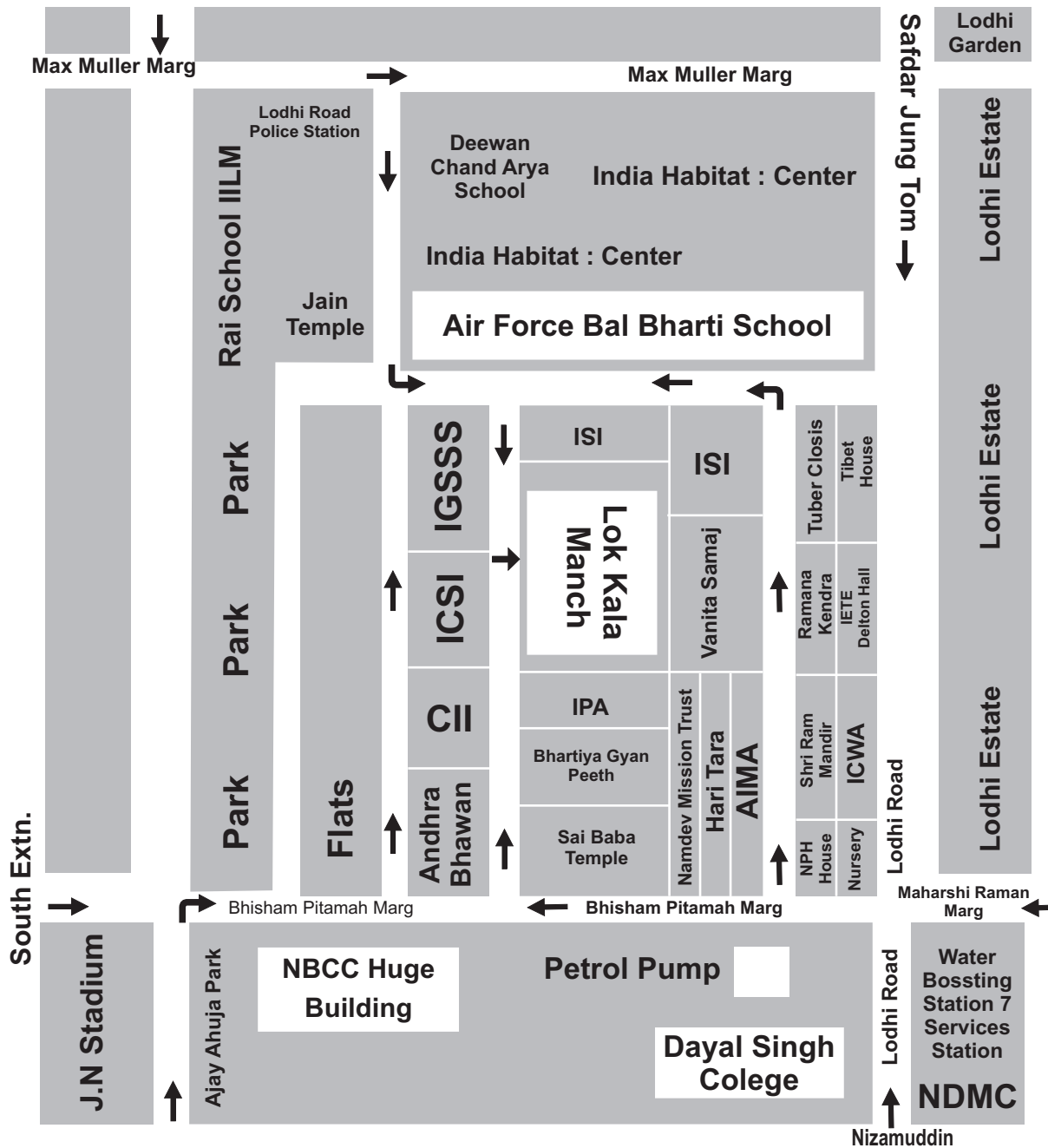
Signature: _____

Name: _____

(Shareholder)

Note: You may also send this information by e-mail to Registrar Transfer Agent @ admin@skylinerta.com or to Company @idmcomplianceofficer@gmail.com.

ROUTE MAP



INTERNATIONAL DATA MANAGEMENT LIMITED
 CIN: L72300DL1977PLC008782
 Registered office: 806, Siddhartha, 96, Nehru Place, New Delhi-110019
 Email: idmcomplianceofficer@gmail.com; Tel. 011-26444812
 Website: www.idmlimited.in

ATTENDANCE SLIP

42nd Annual General Meeting of the Company, to be held on **Wednesday, 18th September, 2019 at 3:30 P.M** at Lok Kala Manch, 20, Institutional Area, Lodhi Road, New Delhi – 110003

Folio No. DP ID No..... Client ID No.

Name of the Member Signature

Name of the Proxyholder Signature

1. Only Member/Proxyholder can attend the Meeting.
2. Member/Proxyholder should bring his/her copy of the Annual Report for reference at the Meeting.



**FORM NO. MGT-11
 PROXY FORM**

(Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014)

CIN: L72300DL1977PLC008782
 Name of the company: **INTERNATIONAL DATA MANAGEMENT LIMITED**
 Registered office: 806, Siddhartha, 96, Nehru Place, New Delhi-110019
 Email: idmcomplianceofficer@gmail.com; Tel. 011-26444812
 Website: www.idmlimited.in

Name of the member (s):	
Registered address:	
E-mail Id:	
Folio No/ Client Id:	
DP ID:	

I / We, being the member(s) of shares of the above named company, hereby appoint:

1. Name Address Email ID
- Signature or failing him/her
2. Name Address Email ID
- Signature or failing him/her
3. Name Address Email ID
- Signature

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 42nd Annual general meeting of the company, to be held on Wednesday, 18th September, 2019 at 3:30 P.M at Lok Kala Manch, 20, Institutional Area, Lodhi Road, New Delhi – 110003 and at any adjournment thereof in respect of such resolutions as are indicate below:

Resolution No.

Ordinary Business:		Response	
		Assent	Dissent
1	Adoption of Director's Report, Audited Financial Statements for the year ended 31st March, 2019 and Auditor's Report thereon		
2	To appoint a Director in place of Mr. Sunil Kumar Shrivastava (DIN 00259961), who retires by rotation and, being eligible, offers herself for re-appointment.		

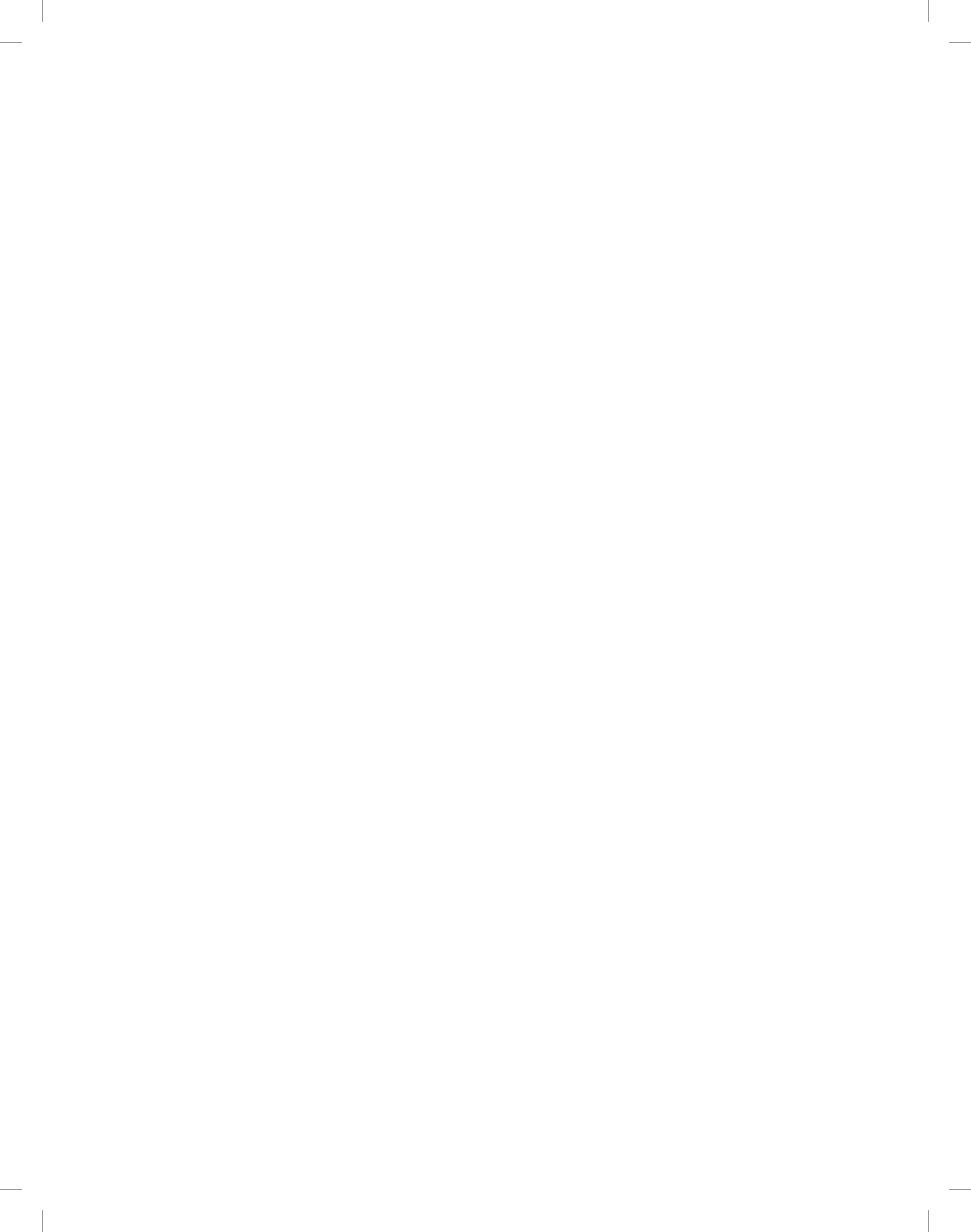
Signed this day of, 2019.

Signature of shareholder

Signature of Proxy holder(s)

Affix
 Revenue
 Stamp
 Re. 1/-

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.



INTERNATIONAL DATA MANAGEMENT LIMITED

CIN L72300DL1977PLC008782

Regd. Office: 806, Siddhartha, 96, Nehru Place, New Delhi-110019

Email: idmcomplianceofficer@gmail.com; Tel. 011-26444812

Website – www.idmlimited.in

Folio No

Sequence No

Dear Shareholder(s)

Voting through electronic means

Pursuant to Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 and Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, your Company is extending e-voting facility as an alternative, for its shareholders to enable them to cast their vote electronically on the resolutions proposed to be passed in the 42nd Annual General Meeting, scheduled to be held on Wednesday, 18th September, 2019 at 3:30P.M. at Lok Kala Manch, 20, Institutional Area, Lodhi Road, New Delhi – 110003

The Company has engaged the services of Central Depository Services (India) Limited (CDSL) as the agency to provide e-voting facilities.

As per the above said instructions, the sequence number required to exercise the e-voting right is as under:

E-Voting Sequence Number (EVSN)	190808005
Sequence Number(Refer step No. (vii) of e-Voting instructions contained in the Notice)	

The remote e-voting period begins on Sunday, 15th September, 2019 at 9:00 A.M. and ends on Tuesday, 17th September, 2019 at 5:00 P.M. Members may cast their votes accordingly.

The remote e-voting shall not be allowed beyond the aforesaid date and time and the e-voting module shall be disabled by CDSL upon expiry of aforesaid period.

The cut-off date for the purpose of remote e-voting and voting at the Annual General Meeting is 13th September, 2019.

This Communication forms an integral part of the Notice for the 42nd Annual General Meeting.

For International Data Management Limited

**Sd/-
Jasbir Singh Marjara
Company Secretary & Compliance Officer**

**Date: 28th May, 2019
Place: New Delhi**

PTO

The instructions for shareholders voting electronically are as under:

- i. The voting period begins on 15th September, 2019 at 9:00 A.M. and ends on 17th September, 2019 at 5:00 P.M. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of 13th September, 2019, may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
- ii. The shareholders should log on to the e-voting website www.evotingindia.com.
- iii. Click on Shareholders / Members
- iv. Now Enter your User ID
 - a. For CDSL: 16 digits beneficiary ID,
 - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
 - c. Members holding shares in Physical Form should enter Folio Number registered with the Company.
- v. Next enter the Image Verification as displayed and Click on Login.
- vi. If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier voting of any company, then your existing password is to be used.
- vii. If you are a first time user follow the steps given below:

For Members holding shares in Demat Form and Physical Form	
PAN	Enter your 10 digit alpha-numeric PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) <ul style="list-style-type: none">● Members who have not updated their PAN with the Company/Depository Participant are requested to use the first two letters of their name and the 8 digits of the sequence number in the PAN field.● In case the sequence number is less than 8 digits enter the applicable number of 0's before the number after the first two characters of the name in CAPITAL letters. Eg. If your name is Ramesh Kumar with sequence number 1 then enter RA00000001 in the PAN field.
Dividend Bank Details OR Date of Birth (DOB)	<ul style="list-style-type: none">● Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. If both the details are not recorded with the depository or company please enter the member id / folio number in the Dividend Bank details field as mentioned in instruction (v).

- viii. After entering these details appropriately, click on "SUBMIT" tab.
- ix. Members holding shares in physical form will then directly reach the Company selection screen. However, members holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- x. For Members holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- xi. Click on the EVSN for the 'International Data Management Limited'
- xii. On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
- xiii. Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.
- xiv. After selecting the resolution you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.
- xv. Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.
- xvi. You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.
- xvii. If a demat account holder has forgotten the changed login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- xviii. **Shareholders can also cast their vote using CDSL's mobile app m-Voting available for android based mobiles. The m-Voting app can be downloaded from Google Play Store. Apple and Windows phone users can download the app from the App Store and the Windows Phone Store respectively. Please follow the instructions as prompted by the mobile app while voting on your mobile.**
- xix. **Note for Non – Individual Shareholders and Custodians**
 - Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodian are required to log on to www.evotingindia.com and register themselves as Corporates.
 - A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
 - After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
 - The list of accounts linked in the login should be mailed to helpdesk.evoting@cdslindia.com and on approval of the accounts they would be able to cast their vote.
 - A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- xx. In case you have any queries or issues regarding e-voting, you may refer the Frequently Asked Questions ("FAQs") and e-voting manual available at www.evotingindia.com, under help section or write an email to helpdesk.evoting@cdslindia.com or Contact Mr. Rakesh Dalvi, Manager, CDSL, A Wing, 25th Floor, Marathon Futurex, Mafatal Mill Compounds, N M Joshi Marg, Lower Parel (E), Mumbai – 400013 at 1800225533 or write an email to helpdesk.evoting@cdslindia.com.
- xxi. M/s Sachin Mavi & Associates, Company Secretaries have been appointed as the Scrutinizer to scrutinize the e-voting process in a fair and transparent manner.
- xxii. The Scrutinizer shall within a period not exceeding three (3) working days from the conclusion of the e-voting period unblock the votes in the presence of at least two (2) witnesses not in the employment of the Company and make a Scrutinizer's Report of the votes cast in favour or against, if any, forthwith to the Chairman of the Company.
- xxiii. The Results shall be declared at or after the Annual General Meeting of the Company and the resolutions will be deemed to be passed on the Annual General Meeting date subject to receipt of the requisite number of votes in favour of the Resolutions.
- xxiv. The Results declared along with the Scrutinizer's Report shall be placed on the website of CDSL and the Company immediately after their declaration.

**ANNUAL REPORT
2018 - 2019**

IDM

International Data Management Limited

INTERNATIONAL DATA MANAGEMENT LIMITED

Board of Directors	Ms. Rita Gupta	Director
	Mr. P.S. Ravishankar	Director
	Mr. Suresh Chand Sharma	Director
	Mr. Sunil Kumar Shrivastava	Director
	Mr. Sashi Sekhar Mishra	Director & Manager
	Mr. Kuldeep Singh Pathania	Chief Financial Officer

Company Secretary &
Compliance Officer Jasbir Singh Marjara

Auditors M/s Purushothaman Bhutani & Co.

Banker Vijaya Bank, Noida

Registered Office 806, Siddhartha
96, Nehru Place
New Delhi-110 019
Website: www.idmlimited.in

Listed at Bombay Stock Exchange Limited, Mumbai
[Listing fees paid up to current year]

Registrar Transfer Agent Skyline Financial Services Private Limited
D-153 A, 1st Floor, Okhla Industrial Area,
Phase-I, New Delhi-110020
E-mail : admin@skylinerta.com

Note:- The designated e-mail ID for Investors Complaints / grievance redressal is :
idmcomplianceofficer@gmail.com

DIRECTORS' REPORT**To the Members**

International Data Management Limited

The Board of Directors of the Company presents herewith the Forty Second Annual Report together with the Audited Accounts of the Company for period ended 31st March, 2019.

1. FINANCIAL HIGHLIGHTS

The highlights of the financial results of the Company are as follows:

(Rs. in Lacs)

Particulars	Financial Year Ended March 31, 2019	Financial Year Ended March 31, 2018
Total Income	0	0
Total Expenses	16.48	18.60
Profit/ (Loss)	(16.48)	(18.60)
Depreciation	0	0
Profit/ (Loss) Before finance Cost	(16.46)	(18.60)
Finance Cost	(0.02)	0
Profit/ (Loss) Before Exceptional Items	(16.48)	(18.60)
Exceptional items	0	1103.91
Profit/ (Loss) Before Tax	(16.48)	1085.31
Tax Expense	0	(96.09)
Profit/ (Loss) After Tax	(16.48)	989.22

2. STATE OF COMPANY'S AFFAIRS

During the year under review loss of Rs.16.48 Lacs has been reported by the company as against the Profit of Rs. 989.22 Lacs for the previous year.

No business could be undertaken due to paucity of working capital and other business constraints.

3. DIVIDEND

In view of the loss incurred during the year under review and past accumulated losses, the Board of Directors of the Company does not recommend any dividend for the financial year ended March 31, 2019.

4. EXTRACT OF THE ANNUAL RETURN

The details forming part of the extract of the Annual Return in Form MGT 9 as per provisions of Companies Act, 2013 and rules thereto is annexed to this report [**Annexure 1**].

5. MEETINGS OF THE BOARD

The Board met 6 (Six) times during the Financial Year 2018-19, the details of which are given below:

06-May-2018	30-May-2018	07-Aug-2018
12-Nov-2018	10-Dec-2018	12-Feb-2019

Further, the gap between two meetings did not exceed one hundred and twenty days.

The following table gives the attendance record of the Board Meetings:

Name of the Director	No. of Board Meetings held	No. of Board Meetings attended
Mr. Sunil K Shrivastava	6	6
Mr. Sashi Sekhar Mishra	6	6
Ms. Rita Gupta	6	6
Mr. P S Ravishankar	6	3
Mr. Suresh Chand Sharma	6	6

6. ASSOCIATE COMPANY

The Company is an Associate Company of M/s HCL Corporation Private Limited under Section 2(6) of the Companies Act, 2013.

7. SHARE CAPITAL: There was no change in the share capital of the company during the year.

- Issue of equity shares with differential rights – NIL
- Issue of sweat equity shares – NIL
- Issue of employee stock option – NIL
- Provision of moneys by company for purchase of its own shares - NIL

8. DIRECTORS' RESPONSIBILITY STATEMENT

As required under Section 134(5) of the Companies Act, 2013, the Directors hereby confirm that:

- In the preparation of the Annual Accounts for the financial year ended at 31st March, 2019; the applicable accounting standards have been followed along with proper explanation relating to material departure (if any);
- Appropriate accounting policies have been selected and applied consistently and that the judgments and estimates made 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, 2019 and of the Loss of the Company for the said period;
- Proper and sufficient care has been taken 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;
- In view of expected future business, the annual accounts for the financial year ended on 31st March, 2019 have been prepared on a going concern basis;

- v. The internal financial controls were followed by the Company and that internal financial controls are adequate and were operating effectively; and
- vi. Proper systems were devised to ensure compliance with the provision of all applicable laws and the systems were adequate and operating effectively.

9. SECRETARIAL STANDARD

The Company complies with all applicable secretarial standards.

10. INDEPENDENT DIRECTORS DECLARATION

The Company has received the necessary declaration from each Independent Director in accordance with Section 149(7) of the Companies Act, 2013, that they meet the criteria of independence as laid out in sub-section (6) of Section 149 of the Companies Act, 2013 and Regulation 25 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015.

11. MANAGEMENT'S DISCUSSION AND ANALYSIS

In terms of the provision of Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015, the management's discussion and analysis is not applicable on the Company. Since the Company is not having any operations the information as required is not provided.

12. CORPORATE GOVERNANCE REPORT

We wish to inform the members that in terms of Regulation 15 (2) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, Corporate Governance is not applicable to Companies having paid up equity share capital not exceeding Rs. 10 crore and Net Worth not exceeding Rs. 25 crores, as on the last day of the previous financial year. The Company does not fulfil any of the criteria's as mentioned above and hence are not required to comply with the Corporate Governance provisions envisaged under SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

13. COMPENSATION POLICY FOR BOARD AND SENIOR MANAGEMENT

Based on the recommendations of the Nomination and Remuneration Committee, the Board has approved the Remuneration Policy for Directors, KMP and all other employees of the Company. As part of the policy, the Company strives to ensure that:

- a) the level and composition of remuneration is reasonable and sufficient to attract, retain and motivate Directors of the quality required to run the Company successfully;
- b) relationship between remuneration and performance is clear and meets appropriate performance benchmarks; and

- c) Remuneration to Directors, KMP and senior management involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the Company and its goals.

The Remuneration Policy for Directors, KMP and other employees is annexed to this report [**Annexure 2**].

14. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

The Company has not made any loans, given guarantees and investments during the year attracting the provisions of Section 186 of the Companies Act, 2013.

15. RELATED PARTY TRANSACTIONS

During the accounting year under review, the company has not entered into any contract or arrangement with any related party attracting the provisions of Section 188 of the Companies Act, 2013.

Further, there have been no materially significant related party transactions between the Company and the Directors, the management, the associate or the relatives except for those disclosed in the financial statements.

16. MATERIAL CHANGES AND COMMITMENTS

During the period between the close of accounting year and date of report, there was no material changes and commitments that affects the financial position of the Company.

17. DIRECTORS AND KEY MANAGERIAL PERSONNEL

- A. Retirement by rotation:** Pursuant to Section 149, 152 and other applicable provisions if any of the Companies Act, 2013, one third of such of the Directors as are liable to retire by rotation, shall retire at every Annual General Meeting, and if eligible, offer themselves for re - appointment at every Annual General Meeting. Consequently Mr. Sunil Kumar Shrivastava, Director will retire by rotation at the ensuing Annual General Meeting and being eligible offers himself for re-appointment in accordance with the provisions of Companies Act, 2013.
- B.** There has been no change in the composition of Board of Directors and Managerial Personnel during the year.
- C. Formal Annual Evaluation:** Pursuant to provisions of the Companies Act, 2013 the Board has carried out an evaluation of its own performance, the Directors individually and the evaluation of the working of its Audit committee, Nomination & Remuneration committee, Corporate Social Responsibility Committee and Stakeholder Relationship Committee.

18. COMMITTEES OF BOARD

A. Audit Committee:

The Audit Committee which was constituted on March 31, 2015, was re-constituted on February 12, 2019. The

Committee has adopted a Charter for its functioning. The primary objective of the Committee is to monitor and provide effective supervision of the Management's financial reporting process, to ensure accurate and timely disclosures, with the highest levels of transparency, integrity and quality of financial reporting.

The Committee met 5 (Five) times during the Financial Year 2018-19 on 30-May-18, 07-Aug-18, 12-Nov-18, 10-Dec-18 and 12-Feb-19. As on the date of this report, the Committee is comprised of:

S. No.	Name of Director	Category	Designation
1	Mr. Suresh Chand Sharma	Independent Director	Chairman
2	Mr. P S Ravishankar	Independent Director	Member
3	Mr. Sunil Kumar Shrivastava	Non-Independent Director	Member

B. Nomination and Remuneration Committee:

The Nomination & Remuneration Committee which was constituted on March 31, 2015, was re-constituted on February 12, 2019. The Committee has adopted a Charter for its functioning. The primary objective of the Committee is to recommend suggestions to the Board of Directors pertaining to the Remuneration Policy for Directors, KMP and all other employees of the Company.

During the Financial Year 2018-19, the Committee met twice on 07-Aug-18 and 12-Feb-2019. As on the date of this report, the Committee is comprised of:

S. No.	Name of Director	Category	Designation
1	Mr. Suresh Chand Sharma	Independent Director	Chairman
2	Mr. P S Ravishankar	Independent Director	Member
3	Mr. Sunil Kumar Shrivastava	Non-Independent Director	Member

The Nomination and Remuneration Policy of the Company is Annexed to this Report (**Annexure 2**).

C. Stakeholder Relationship Committee

The Stakeholder Relationship Committee which was constituted on March 31, 2015, was re-constituted on February 12, 2019. The Committee has adopted a Charter for its functioning. The primary objective of the Committee is to consider and resolve the grievances of Security Holders of the Company.

During the Financial Year 2018-19, the Committee met twice on 07-Aug-18 and 12-Feb-2019. As on the date of this report, the Committee is comprised of:

S. No.	Name of Director	Category	Designation
1	Mr. Suresh Chand Sharma	Independent Director	Chairman
2	Mr. P S Ravishankar	Independent Director	Member
3	Mr. Sunil Kumar Shrivastava	Non-Independent Director	Member

D. Corporate Social Responsibility Committee:

The Corporate Social Responsibility Committee was constituted on February 12, 2019. During the Financial Year 2018-19, the Committee met once on 12-Feb-2019. As on the date of this report, the Committee is comprised of:

S. No.	Name of Director	Category	Designation
1	Mr. Suresh Chand Sharma	Independent Director	Chairman
2	Mr. P S Ravishankar	Independent Director	Member
3	Mr. Sunil Kumar Shrivastava	Non-Independent Director	Member

A brief outline of the CSR Policy of the Company and the initiatives under taken by the Company on CSR activities during the year are set out in (**Annexure 3 & 3 (i)**) of this Report in the forms prescribed under the Companies (Corporate Social Responsibility Policy) Rules, 2014.

E. Vigil Mechanism

The Board at its meeting held on March 31, 2015, approved the Vigil Mechanism that provides a formal mechanism for all Directors, employees and vendors of the Company to report genuine concerns or grievances about unethical behavior, actual or suspected fraud or violation of the company's Code of Conduct or Ethics Policy.

The Vigil mechanism provides a channel to the employees and Directors to report to the management concerns about unethical behavior, actual or suspected fraud or violation of the Codes of conduct or legal or regulatory requirements incorrect or misrepresentation of any financial statements and reports, etc. The Vigil Mechanism policy of the Company is annexed to this Report (**Annexure 4**).

19. Independent Director's meeting

In compliance with Schedule IV to the Companies Act, 2013 and regulation 25 (3) of the SEBI Listing Regulations, 2015, the independent directors held their separate meeting on December 10, 2018 and February 12, 2019.

Without the attendance of non-independent directors and members of management, inter alia, the independent directors discussed the following:

- i. Review the performance of non-independent directors and the board as a whole;
- ii. Review the performance of the chairperson of the Company, taking into account the views of executive directors and non-executive directors;
- iii. Assess the quality, quantity and timeliness of flow of information between the Company Management and the board that is necessary for the Board to effectively and reasonably perform their duties; and
- iv. Review the responsibility of independent directors with regards to internal financial controls.

20. AUDITORS AND AUDITORS' REPORT

Statutory Auditors

The Shareholders in their meeting held on 27th September, 2017 approved the appointment of M/s. Purushothaman Bhutani & Co., New Delhi (FRN 005484N), as the Statutory Auditors of the Company, to hold office till the conclusion of 45th Annual General Meeting to be held in year 2022.

The Auditors' Report with notes to accounts are self-explanatory and, therefore, do not call for further comments. The Audit Report does not contain any qualification, reservation or adverse remarks.

Internal Auditors

The Board of Directors based on the recommendation of the Audit Committee have appointed Mr. Ashish Mittal (M.No 518891) a qualified Chartered Accountant as the Internal Auditors of the Company. The Internal Auditors are submitting their reports on quarterly basis.

Secretarial Auditor

The Board has appointed M/s Sachin Mavi & Associates, Practicing Company Secretaries (CP No. 18417) to conduct the secretarial audit for the financial year 2018-19 i.e. from 1st April, 2018 to 31st March, 2019. The Secretarial Audit report is annexed herewith marked as **Annexure 5** to this report. The Secretarial Audit Report does not contain any qualification, reservation or adverse remarks.

21. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION & FOREIGN EXCHANGE EARNINGS AND OUTGO

As there has been no business activities in the company during the year under review, the information required under Section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 is **NIL** and hence not provided.

22. PARTICULARS OF EMPLOYEES

During the year under review, there are no employees in the Company. Therefore, Section 134 of the Companies Act, 2013 does not apply.

23. DETAILS IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS

The Company has in place adequate internal financial controls with reference to financial statements.

24. RISK MANAGEMENT POLICY

Pursuant to Section 134(3) (n) of the Companies Act, 2013, the Company has laid down Risk Management Policy to inform Board Members about the risk assessment and minimization procedures.

25. MANAGERIAL REMUNERATION

During the year under review, no managerial remuneration was paid.

26. PUBLIC DEPOSITS

Your Company has not accepted any Public deposits. As such, no amount of principal or interest was outstanding as on the Balance Sheet date.

27. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS

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

28. ACKNOWLEDGMENT

The Directors wish to record their appreciation to the Government authorities, Bankers and Shareholders for their co-operation and unstinted support extended to the Company during the year under review.

By order of the Board

For and on behalf of Board of Directors

Sunil K Srivastava

Director

DIN: 00259961

Address: 12, Aakriti Apartments,

I.P. Extn., Patparganj, Delhi-110092

Sashi Sekhar Mishra

Director & Manager

DIN: 03072330

Address: H-126, Kilokari Jang Pura,

New Delhi-110014

Place : New Delhi

Date: 28th May, 2019

FORM MGT - 9
EXTRACT OF ANNUAL RETURN AS ON THE FINANCIAL YEAR ENDED ON
31st March, 2019

[Pursuant to Section 92(3) of the Companies Act, 2013 and rule 12(1) of the
Companies (Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS:

1.	CIN	L72300DL1977PLC008782
2.	Registration Date	09/11/1977
3.	Name of the Company	International Data Management Limited
4.	Category/Sub-Category of the Company	Public Company
5.	Address of the Registered office and contact details	806, Siddhartha, 96, Nehru Place , New Delhi-110019
6.	Whether listed company	Yes
7.	Name, Address and Contact details of Registrar and Transfer Agent, if any	Skyline Financial Services Private Limited D-153A, 1 st Floor, Okhla Industrial Area, Phase- I, New Delhi-110020 Contact No. : 011- 64732681-88

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10 % or more of the total turnover of the company shall be stated: -

Sl. No.	Name and Description of main products / services	NIC Code of the Product/ service	% to total turnover of the company
1.	Consultancy Services	71230	100

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES -

[No. of Companies for which information is being filled] Nil

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)**i. Category-wise Share Holding**

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% Change during the year
	Demat	Physical	Total	% of Total shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									
(a) Individual/ HUF	0	0	0	0	0	0	0	0	0
(b) Central Govt	0	0	0	0	0	0	0	0	0
(c) State Govt (s)	0	0	0	0	0	0	0	0	0
(d) Bodies Corp.	490125	67720	557845	25.36	490125	66920	557045	25.32	-0.04
(e) Banks / FI	0	0	0	0	0	0	0	0	0
(f) Any Other....	0	0	0	0	0	0	0	0	0
Sub-total (A) (1): -	490125	67720	557845	25.36	490125	66920	557045	25.32	-0.04
(2) Foreign									
(a) NRIs - Individuals	0	0	0	0	0	0	0	0	0
(b) Other - Individuals	0	0	0	0	0	0	0	0	0
(c) Bodies Corp.	0	0	0	0	0	0	0	0	0
(d) Banks / FI	0	0	0	0	0	0	0	0	0
(e) Any Other....	0	0	0	0	0	0	0	0	0
Sub-total (A) (2): -	0	0	0	0	0	0	0	0	0
Total shareholding of Promoter (A) = (A)(1)+(A)(2)	490125	67720	557845	25.36	490125	66920	557045	25.32	-0.04

(b) Public Shareholding									
1. Institutions									
(a) Mutual Funds									
(b) Banks / FI	0	150	150	0.01	0	150	150	0.01	0
(c) Central Govt	0	0	0	0	0	0	0	0	0
(d) State Govt(s)	0	0	0	0	0	0	0	0	0
(e) Venture Capital Funds	0	0	0	0	0	0	0	0	0
(f) Insurance Companies	0	0	0	0	0	0	0	0	0
(g) FIIs	0	0	0	0	0	0	0	0	0
(h) Foreign Venture Capital Funds	0	0	0	0	0	0	0	0	0
(i) Others (specify)	0	0	0	0	0	0	0	0	0
Sub-total (B)(1):-	0	150	150	0.01	0	150	150	0.01	0
2. Non-Institutions									
(a) Bodies Corp.									
(i) Indian	1800	28525	30325	1.38	726	18725	19451	0.88	-0.5
(ii) Overseas	0	0	0	0	0	0	0	0	
(b) Individuals									
(i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	68373	1413332	1481705	67.35	144346	1346307	1490653	67.76	0.41
(ii) Individual shareholders holding nominal share capital in excess of Rs. 1 lakh	30000	74600	104600	4.75	30000	74600	104600	4.75	0
(c) Others (specify)									
● Hindu Undivided Family (HUF)	0	1450	1450	0.07	2051	1450	3501	0.16	0.09
● NRI/OCBs	50	17250	17300	0.79	725	17250	17975	0.82	0.03
● Trusts	6625	-	6625	0.30	6625	-	6625	0.3	0
Sub-total (B)(2):-	106848	1535157	1642005	74.64	184473	1458332	1642805	74.67	0.03
Total Public Shareholding (B)=(B)(1) +(B)(2)	106848	1535307	1642155	74.65	184473	1458482	1642955	74.68	0.03
C. Shares held by Custodian for GDRs & ADRs	0	0	0	0	0	0	0	0	0
Grand Total (A+B+C)	596973	1603027	2200000	100	674598	1525402	2200000	100	0

(ii) Shareholding of Promoters

Sl No.	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in share holding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
1	Molly Trading Co Pvt. Ltd	2000	0.09	0	1200	0.05	0	-0.04
2	Vireet Investments Pvt. Ltd	11250	0.51	0	11250	0.51	0	-
3	Viren Investments Pvt. Ltd	16250	0.74	0	16250	0.74	0	-
4	Apollo Trading & Finance Pvt. Ltd	38220	1.74	0	38220	1.74	0	-
5	HCL Corporation Pvt. Ltd	490125	22.28	0	490125	22.28	0	-
	Total	557845	25.36	0	557045	25.32	0	-0.04

(iii) Change in Promoters' Shareholding (please specify, if there is no change)

Sl. No.	Molly Trading Co Pvt. Ltd	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1.	At the beginning of the year	2000	0.09	2000	0.09
	Sale of Shares on 30/11/2018	800	0.04	1200	0.05
	At the end of the year (or on the date of separation, if separated during the year)	1200	0.05	1200	0.05

(iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):

1.	Ranjit N	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	For each of Top 10 Shareholders				
	At the beginning of the year	74600	3.39	74600	3.39
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment /transfer / bonus/ sweat equity etc):	NIL	NIL	NIL	NIL
	At the End of the year (or on the date of separation, if separated during the year)	74600	3.39	74600	3.39
	Total	74600	3.39	74600	3.39

2.	Rahul Dilipbhai Jhaveri	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	30000	1.36	30000	1.36
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment /transfer / bonus/ sweat equity etc):	NIL	NIL	NIL	NIL
	At the End of the year (or on the date of separation, if separated during the year)	30000	1.36	30000	1.36
	Total	30000	1.36	30000	1.36

3.	S G Singh	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	9000	0.41	9000	0.41
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment /transfer / bonus/ sweat equity etc):	NIL	NIL	NIL	NIL
	At the End of the year (or on the date of separation, if separated during the year)	9000	0.41	9000	0.41
	Total	9000	0.41	9000	0.41

4.	Custodian A/c Deepika A Mehta/ Sudhir S Mehta	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	6625	0.30	6625	0.30
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment /transfer / bonus/ sweat equity etc):	NIL	NIL	NIL	NIL
	At the End of the year (or on the date of separation, if separated during the year)	6625	0.30	6625	0.30
	Total	6625	0.30	6625	0.30

5.	K.N Modi	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	6500	0.30	6500	0.30
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment /transfer / bonus/ sweat equity etc):	NIL	NIL	NIL	NIL
	At the End of the year (or on the date of separation, if separated during the year)	6500	0.30	6500	0.30
	Total	6500	0.30	6500	0.30
6.	Sanjay Krishan U/G/O Anjali Krishan	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	6000	0.27	6000	0.27
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment /transfer / bonus/ sweat equity etc):	NIL	NIL	NIL	NIL
	At the End of the year (or on the date of separation, if separated during the year)	6000	0.27	6000	0.27
	Total	6000	0.27	6000	0.27
7.	Anil Kumar Verma	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	5600	0.25	5600	0.25
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment /transfer / bonus/ sweat equity etc):	NIL	NIL	NIL	NIL
	At the End of the year (or on the date of separation, if separated during the year)	5600	0.25	5600	0.25
	Total	5600	0.25	5600	0.25
8.	Pankaj Choraria	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	0	0	0	0
	Purchase of Share on 09/07/2018	3200	0.15	3200	0.15
	Purchase of Share on 02/01/2019	2000	0.09	5200	0.24
	At the End of the year (or on the date of separation, if separated during the year)	5200	0.24	5200	0.24
Total	5200	0.24	5200	0.24	
9.	Pradeep Soneja	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	5000	0.23	5000	0.23
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment /transfer / bonus/ sweat equity etc):	NIL	NIL	NIL	NIL
	At the End of the year (or on the date of separation, if separated during the year)	5000	0.23	5000	0.23
	Total	5000	0.23	5000	0.23

10.	Bhagwat Devidayal	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	4600	0.21	4600	0.21
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment /transfer / bonus/ sweat equity etc):	NIL	NIL	NIL	NIL
	At the End of the year (or on the date of separation, if separated during the year)	4600	0.21	4600	0.21
	Total	4600	0.21	4600	0.21

(v) Shareholding of Directors and Key Managerial Personnel:

Sl. No.	Sunil Kumar Shrivastava	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1	At the beginning of the year	500	0.02	500	0.02
	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):	0	0	0	0
	At the end of the year	500	0.02	500	0.02

Sl. No.	Kuldeep Singh Pathania	Shareholding at the beginning of the year		Cumulative Shareholding during theyear	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
2	At the beginning of the year	500	0.02	500	0.02
	Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):	0	0	0	0
	At the end of the year	500	0.02	500	0.02

V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment

(In Lacs)

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year		85.05	0	85.05
i) Principal Amount	0			
ii) Interest due but not paid	0	0	0	0
iii) Interest accrued but not due	0	0	0	0
Total (i+ii+iii)	0	85.05	0	85.05

Change in Indebtedness during the financial year	0	269.00	0	269.00
● Addition				
Reduction	-	-	-	-
Net Change	0	269.00	0	269.00
Indebtedness at the end of the financial year				
i) Principal Amount	0	354.05	0	354.05
ii) Interest due but not paid	0	0	0	0
iii) Interest accrued but not due	0	0	0	0
Total (i+ii+iii)	0	354.05	0	354.05

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL**A. Remuneration to Managing Director, Whole-time Directors and/or Manager:**

(Rs'000)

Sl. no.	Particulars of Remuneration	Name of MD/WTD/ Manager	Total Amount
1.	Gross salary (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 (c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-
2.	Stock Option	-	-
3.	Sweat Equity	-	-
4.	Commission - as % of profit - others, specify...	-	-
5.	Others, please specify Contribution to Provident Fund	-	-
	Total (A)	-	-
	Ceiling as per the Act	-	-

B. Remuneration to other directors:

(Amount in Rs.)

Sl. no	Particulars of Remuneration	Name of Directors					Total Amount
1.	Independent Directors Fee for attending board / committee meetings Commission Others, please specify	-	-	-	-	-	-
	Total (1)	-	-	-	-	-	-
2.	Other Non-Executive Directors Fee for attending board / committee meetings Commission Others, please specify	-	-	-	-	-	-
	Total (2)	-	-	-	-	-	-
	Total (B)= (1+2)	-	-	-	-	-	-
	Total Managerial Remuneration	-	-	-	-	-	-
	Overall Ceiling as per the Act	-	-	-	-	-	-

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD

Sl. no.	Particulars of Remuneration	Key Managerial Personnel			
		CEO	Company Secretary	CFO	Total
1.	Gross salary (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 (c) Profits in lieu of salary under section 17(3) Income tax Act, 1961	-	-	-	-
2.	Stock Option	-	-	-	-
3.	Sweat Equity	-	-	-	-
4.	Commission - as % of profit - Others, specify...	-	-	-	-
5.	Others, please specify	-	-	-	-
	Total	-	-	-	-

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT / COURT]	Appeal made, if any (give Details)
A. COMPANY					
Penalty	NIL	-	-	-	-
Punishment	NIL	-	-	-	-
Compounding	NIL	-	-	-	-
B. DIRECTORS					
Penalty	NIL	-	-	-	-
Punishment	NIL	-	-	-	-
Compounding	NIL	-	-	-	-
C. OTHER OFFICERS IN DEFAULT					
Penalty	NIL	-	-	-	-
Punishment	NIL	-	-	-	-
Compounding	NIL	-	-	-	-

Place : New Delhi
Date: 28th May, 2019

By order of the Board
For and on behalf of Board of Directors

Sunil K Srivastava
Director
DIN: 00259961
Address: 12, Aakriti Apartments, I.P. Extn.,
Patparganj, Delhi-110092

Sashi Sekhar Mishra
Director & Manager
DIN: 03072330
Address: H-126, Kilokari Jang Pura, New
Delhi-110014

**INTERNATIONAL DATA MANAGEMENT LIMITED
NOMINATION AND REMUNERATION COMMITTEE POLICY**

Introduction

The Board of Directors of International Data Management Limited constituted the “Nomination and Remuneration Committee” on March 31, 2015 & re-constituted on February 12, 2019 consisting of three Non- Executive Directors of which majority is of Independent Directors.

1. Committee Objective:

The Committee is constituted by and accountable to the Board of Directors of International Data Management Limited. The primary objectives of the committee would be:

- 1.1. To guide or recommend the Board in relation to appointment and removal of Directors, Key Managerial Personnel and Senior Management.
- 1.2. To evaluate the performance of the members of the Board and provide necessary report to the Board for further evaluation of the Board.
- 1.3. To recommend to the Board on Remuneration payable to the Directors, Key Managerial Personnel and Senior Management.
- 1.4. To provide to Key Managerial Personnel and Senior Management reward linked directly to their effort, performance, dedication and achievement relating to the Company’s operations.
- 1.5. To retain, motivate and promote talent and to ensure long term sustainability of talented managerial persons and create competitive advantage.
- 1.6. To devise a policy on Board diversity
- 1.7. To develop a succession plan for the Board and to regularly review the plan;

2. Role of Committee

The committee shall:

- 2.1.1. formulates the criteria for determining qualifications, positive attributes and independence of a director;

2.1.2. identify persons who are qualified to become directors and who may be appointed in senior management;

2.1.3. recommend to the board relating to appointment, removal or remuneration of directors, key managerial personnel and other employees.

3. Composition

The Nomination and Remuneration Committee consist of three Non- Executive Directors majority of which are Independent Directors.

4. Frequency of the Meeting

The committee shall meet as many times as the committee deems necessary to carry out its duties effectively.

Notice of every meeting will be given to every member of the Committee.

5. Quorum

The presence of any two members of the committee is necessary to form the quorum for the meeting.

6. Decision considers by the Board but is not binding

The decision for appointment or removal of Directors, Key Managerial Personnel and Senior Management is to be considered by the Board. The committee will only recommend to the Board the candidature of the suitable personnel in the office as required from time to time. The Board is at its discretion to accept the recommendations made to them.

7. Review of Policy

This Policy will be reviewed and reassessed by the Committee as and when required and appropriate recommendations shall be made to the Board to update this Policy based on changes that may be brought about due to any regulatory amendments or otherwise.

8. Disclosure

As per Companies Act, 2013 the Board have to make disclosures of appointment and removal and managerial remuneration of Directors, key managerial personnel and senior management in the Board Report to its shareholders.

INTERNATIONAL DATA MANAGEMENT LIMITED
CORPORATE SOCIAL RESPONSIBILITY POLICY

Introduction

The Board of Directors of International Data Management Limited constituted the "Corporate Social Responsibility Committee" on 12th February, 2019 consisting of three Non- Executive Directors of which majority is of Independent Directors.

1. Committee Objectives:

The objective of the Corporate Social Responsibility (CSR) policy ("Policy") of International Data Management Limited ("IDM" or "Company") is to lay down guidelines for proper execution of CSR activities of the Company so as to support the sustainable development of the society.

2. CSR Activities, Projects and Programmes:

2.1 The CSR activities, projects and programmes that will be undertaken by the Company shall be those as may be approved by the committee that will be constituted / reconstituted by the Board of Directors of the Company in this regard (CSR Committee). The CSR Committee will approve the undertaking of such activities, projects and programs as are covered under the following areas set out in Schedule VII of the Companies Act, 2013:

- i. Eradicating hunger, poverty and malnutrition, promoting healthcare including preventive health care and sanitation including contribution to the Swach Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water;
- ii. Promoting education including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects;
- iii. Promoting gender equality, empowering women, setting up homes and hostels for women and orphans, setting up old age homes, day care centers and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups;
- iv. Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agro forestry, conservation of natural resources and maintaining quality of soil, air and water including contribution to the Clean Ganga Fund setup by the Central Government for rejuvenation of river Ganga;
- v. Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art, setting up public libraries, promotion and development of traditional arts and handicrafts;
- iv. Measures for the benefit of armed forces veterans, war widows and their dependents;

- vii. Training to promote rural sports, nationally recognized sports, Paralympics' sports and Olympic sports; and
- viii. Rural development projects.
- ix. Slum Area Development

- 2.2 The Committee, at its discretion, approve a contribution to the Prime Minister's National Relief Fund or any other fund set up by the Central Government for socioeconomic development and relief and welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women.
- 2.3 The Committee, at its discretion, may approve a contribution to technology incubators located within the academic institutions approved by the Central Government.
- 2.4 While approving the CSR activities, the Committee shall give preference to the local area where the Company operates, for spending the amounts earmarked for CSR activities.

3. Qualifications and Exclusions

- 3.1 Activities undertaken in pursuance of normal course of business of the Company shall not be considered as CSR activity under the Policy.
- 3.2 Contributions of any amount directly or indirectly to any political party shall not be considered as CSR activity under the Policy.
- 3.3 Only those CSR activities, projects or programs that are undertaken in INDIA shall qualify as CSR activities under the Policy.
- 3.4 Activities, projects or programs that benefit only the employees of the Company and their families shall not be considered as CSR activity under the Policy.
- 3.5 One-off events such as marathons/ awards/ charitable contributions/ advertisements/ sponsorships of TV programmes etc., shall not be considered as part of CSR expenditures under the Policy.
- 3.6 Expenses incurred for fulfilling the requirements of any statute, shall not be counted as CSR expenses under the Policy.

4. Modalities for execution:

The approved CSR activities, projects and programmes shall be carried out in any of the following ways as the CSR Committee in its absolute discretion may decide. The CSR Committee may decide to use any one or all or a combination of any of the following ways to undertake the said CSR activities, projects and programmes:

- a) By the Company directly;
- b) Through Shiv Nadar Foundation, a Registered Public Charitable Trust within the Group; and/or
- c) Through any other registered trust / any registered

society / any other company that is qualified to undertake CSR activities in terms of the provisions of the Companies Act, 2013

In the event the CSR activities are undertaken by the entities listed in (b) and/or (c) above, the Committee shall specify the activities, projects or programs that are to be undertaken, the modalities for utilization of funds on such projects and programs and the monitoring and reporting mechanisms to be followed in that regard.

5. Implementation and Monitoring

5.1 The implementation schedule for each approved activity, project or programme shall also be approved by the CSR Committee and all such activities, projects and programmes will be accordingly monitored by the CSR Committee.

5.2 A report on a periodic basis, as may be desired by the Board, shall be provided to the Board by the CSR Committee.

6. Treatment of Surplus:

Any surplus that may arise out of the approved CSR activities,

projects and programmes that are carried out shall not form part of the business profits of the Company and such surplus shall be dealt with in the manner deemed appropriate by the CSR Committee.

7. CSR Expenditures:

The CSR expenditures shall include all expenditures, including contribution to corpus on the activities, projects or programs as are approved by the CSR Committee and shall not include expenditures on any item not in conformity with the activities specified in Paragraph 2 hereinabove. However, contributions to the corpus of a Trust/ Society/ Company set up under Section 8 of the Companies Act, 2013 will qualify as CSR expenditure as long as (a) the entity is created exclusively for undertaking CSR activities or (b) where the corpus is created exclusively for a purpose directly relatable to a subject covered in Schedule VII of the Act. Salaries paid to regular CSR staff and to volunteers of the Company (in proportion to time/hours spent specifically on CSR activity) will also be factored into CSR project cost as part of the CSR expenditures.

Annexure 3 (i)

ANNUAL REPORT OF INTERNATIONAL DATA MANAGEMENT LIMITED ON THE CORPORATE SOCIAL RESPONSIBILITY ACTIVITIES

1. Brief outline of the company's CSR policy including overview of projects:

The company shall endeavor to spend at least 2% of the average profits during the preceding three years towards the following activities:

- i. Eradicating hunger, poverty and malnutrition, promoting healthcare including preventive health care and sanitation and making available safe drinking water;
- ii. Promoting education including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects;
- iii. Promoting gender equality, empowering women, setting up homes and hostels for women and orphans, setting up old age homes, day care centers and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups;
- iv. Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agro forestry, conservation of natural resources and maintaining quality of soil, air and water;
- v. Protection of national heritage, art and culture including restoration of buildings and sites of historical importance

and works of art, setting up public libraries, promotion and development of traditional arts and handicrafts;

- vi. Measures for the benefit of armed forces veterans, war widows and their dependents;
- vii. Training to promote rural sports, nationally recognized sports, Paralympics' sports and Olympic sports; and
- viii. Rural development projects.
- ix. The Committee, at its discretion, approve a contribution to the Prime Minister's National Relief Fund or any other fund set up by the Central Government for socioeconomic development and relief and welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women.
- x. The Committee, at its discretion, may approve a contribution to technology incubators located within the academic institutions approved by the Central Government.

2. Composition of the CSR Committee

Following are the members of the CSR committee:

- i. **Mr. Suresh Chand Sharma**, Independent Director & Chairman
- ii. **Mr. P S Ravishankar**, Independent Director & Member
- iii. **Mr. Sunil Kumar Shrivastava**, Non-Independent Director & Member

3. Average net profit for the previous three years	Rs. 3,56,08,738/-
4. Prescribed expenditure under CSR i.e. 2 per cent of the average net profit for the previous three years	Rs. 7,12,175/-
5(a). Total amount to be spent for the financial year	Rs. 7,12,175/-

5(b). Amt. unspent, if any					Rs. 6,87,175/-		
5(c). Manner in which the amount spent during the financial year is detailed herein below							
Sl No	CSR Projects or activities identified	Sector in which the project is covered	Projects or programs in Local area or other	Amt. outlay (budget) project or program wise	Amt. spent on projects or programs sub head: i. Direct expenditure on project ii. Overhead	Cumulative expenditure up to the reporting period	Amt. spent- direct or through implementing agency
1	<u>Project – Vidyagyan:</u> providing education to the underprivileged meritorious students of rural areas	Promoting Education [clause 1(ii) of Schedule VII]	Dulehra, Uttar Pradesh (local area where the corporate office is situated)	Rs. 7,12,175/-	Rs. 25,000/-	Rs 25,000/-	Implementing agency- M/s Shiv Nadar Foundation*

*Shiv Nadar Foundation (the Foundation) is a registered public charitable trust engaged in building an equitable society on pillars of creating leadership, meritocracy, transparency and transformational education. The Foundation has established “VidyaGyan” a leadership academy in the year 2009, designed for the economically underprivileged, meritorious students of rural India. With the backdrop that Education is the most powerful tool for social up-liftment, the Vidya Gyan School Program has continuing impact on the society.

3. During the year under review 2018 – 19 the company has spent an amount of Rs. 25,000 /- as against the prescribed amount of Rs. 7,12,175/-. The CSR Committee was in the process of identifying appropriate avenues in the society to spend towards its Corporate Social Responsibility obligation under the Companies Act, 2013. The Company took all reasonable efforts in this direction but could not identify the

areas to contribute the CSR spending, In the backdrop of the above, the Company could not spend prescribed amount towards its obligation under CSR during the year under consideration as per CSR policy.

4. The members of the committee hereby confirm that the implementation and monitoring of the CSR Policy is in compliance of the CSR objectives of the committee.

Suresh Chand Sharma
Chairperson of CSR
Committee
DIN- 02435235

Sunil Kumar Shrivastava
Non Independent Director
& Member
DIN- 00259961

Place: New Delhi
Date: 28th May, 2019

Annexure 4

VIGIL MECHANISM INTERNATIONAL DATA MANAGEMENT LIMITED

1. PREFACE

Pursuant to Section 177 of the Companies Act, 2013 requires every Company meeting the necessary criteria shall establish a Vigil Mechanism for the directors and employees to report genuine concerns or grievances about unethical behavior, actual or suspected fraud or violation of the company’s Code of Conduct or Ethics Policy. The Company has adopted a Code of Conduct for Directors and Senior Management Executives (“the Code”), which lays down the principles and standards that should govern the actions of the Company and its employees. Any actual or potential violation of the Code, howsoever insignificant or perceived as such, would be a matter of serious concern for the Company. Such a vigil mechanism shall provide for adequate safeguards against victimization of directors and employees who avail of such mechanism.

2. POLICY OBJECTIVES

The Company is committed to adhere to the highest standards of ethical, moral and legal conduct of business operations. An important aspect of accountability and

transparency mechanism to enable all individuals to voice Concerns internally in a responsible and effective manner when they discover information which they believe shows serious malpractice(s). To maintain these standards, the Company encourages its employees who have concerns about suspected misconduct to come forward and express these concerns without fear of punishment or unfair treatment. A Vigil (Whistle Blower) mechanism provides a channel to the employees and Directors to report to the management concerns about unethical behavior, actual or suspected fraud or violation of the Codes of conduct or legal or regulatory requirements incorrect or misrepresentation of any financial statements and reports, etc.

3. SCOPE OF THE POLICY

This Policy intends to cover serious concerns that could have grave impact on the operations and performance of the business of the Company and malpractices and events which have taken place / suspected to have taken place, misuse or abuse of authority, fraud or suspected fraud, violation of

company rules, manipulations, negligence causing danger to public health and safety, misappropriation of monies, and other matters or activity on account of which the interest of the Company is affected and formally reported by whistle blowers concerning its employees.

The policy neither releases employees from their duty of confidentiality in the course of their work, nor is it a route for taking up a grievance about a personal situation

4. Definitions:

- 4.1 "Employee" means every employee of the Company, including the Directors in the employment of the Company.
- 4.2 "Protected Disclosure" means a concern raised by a written communication made in good faith that discloses or demonstrates information that may evidence unethical or improper activity. Protected Disclosures should be factual and not speculative in nature
- 4.3 "Code" mean Conduct for Directors and Senior Management Personnel adopted by International Data Management Limited.
- 4.4 "Subject" means a person against or in relation to whom a Protected Disclosure has been made or evidence gathered during the course of an investigation.
- 4.5 "Whistle Blower" means an Employee making a Protected Disclosure under this Policy and also referred as claimant in this policy.
- 4.6 "Whistle and Ethics Officer" means an officer of the company nominated by Competent Authority to conduct detailed investigation under this policy and to receive protected disclosure from Whistle blowers, maintain record thereof, placing the same for its disposal and informing the Whistle blower the results thereof.
- 4.7 "Work place" includes:
 - i. All offices or other premises where the Company's business or services supporting to the business are conducted; or
 - ii. All Company related activities performed at any other site away from the Company's premises.
- 4.8 "Company" means International Data Management Limited.

5. ELIGIBILITY

All Employees of the Company and various stakeholders of the company are eligible to make Protected Disclosures under the Policy in relation to matters concerning the Company.

6. RECEIPT AND DISPOSAL OF PROTECTED DISCLOSURES:

- 6.1 All Protected Disclosures should be reported in writing by the complainant as soon as possible after the Whistle Blower becomes aware of the same so as to ensure a clear understanding of the issues raised and should either be

typed or written in a legible handwriting in English.

- 6.2 The Protected Disclosure should be submitted in a closed and secured envelope and should be super scribed as "Protected disclosure under the Whistle Blower policy". Alternatively, the same can also be sent through email with the subject "Protected disclosure under the Whistle Blower policy". If the complaint is not super scribed and closed as mentioned above, it will not be possible for the Whistle & Ethics Officer to protect the complainant and the protected disclosure will be dealt with as if a normal disclosure. In order to protect identity of the complainant, the Whistle & Ethics Officer will not issue any acknowledgement to the complainants and they are advised neither to write their name/address on the envelop nor enter into any further correspondence with the Whistle & Ethics Officer. The Whistle & Ethics Officer shall assure that in case any further clarification is required he will get in touch with the complainant.
- 6.3 The Company shall not entertain anonymous/pseudonymous disclosures.
- 6.4 The Protected Disclosure should be forwarded under a covering letter signed by the complainant to the Whistle and ethics Officer or to the CFO as the case may be, shall detach the covering letter bearing the identity of the Whistle Blower and process only the Protected Disclosure.
- 6.5 All Protected Disclosures should be addressed to the Whistle and Ethics Officer of the Company or CFO/ Chairman in exceptional cases. The contact details of the Whistle & Ethics Officer are as under: -

Name and Address –

Amitabh Singh
International Data Management Limited
806, Siddhartha, 96, Nehru Place,
New Delhi- 110019

- 6.6 Protected Disclosure against the Whistle & Ethics Officer should be addressed to the Chairman of the Company.

Name and Address

Sashi Sekhar Mishra
International Data Management Limited
806, Siddhartha, 96 Nehru Place,
New Delhi-110019

- 6.7 On receipt of the protected disclosure the Whistle and Ethics Officer / Chairman/ CFO, as the case may be, shall make a record of the Protected Disclosure and also ascertain from the

Complainant whether he was the person who made the protected disclosure or not. The record will include:

- Brief facts;
- Whether the same Protected Disclosure was raised previously by anyone, and if so, the outcome thereof;
- Whether the same Protected Disclosure was raised previously on the same subject;
- Details of actions taken by Whistle & Ethics Officer/ Chairman/ CFO for processing the complaint.
- The recommendations of the Whistle & Ethics Officer/ other action(s).

6.8 The Whistle and Ethics Officer / Chairman/ CFO, if deems fit, may call for further information or particulars from the complainant.

7. INVESTIGATION

- 7.1 All Protected Disclosures reported under this Policy will be thoroughly investigated by the Whistle Officers of the Company who will investigate / oversee the investigations. Whistle & Ethics Officer may at its discretion consider involving any investigators for the purpose of Investigation.
- 7.2 The decision to conduct an investigation taken into a Protected Disclosure by itself is not an acceptance of the accusation by the Authority and is to be treated as a neutral fact-finding process because the outcome of the investigation may or may not support accusation.
- 7.3 The identity of a Subject will be kept confidential to the extent possible given the legitimate needs of the investigation.
- 7.4 Unless there are compelling reasons not to do so, Subjects will be given reasonable opportunity for hearing their side during the investigation. No allegation of wrongdoing against a Subject shall be considered as maintainable unless there is good evidence in support of the allegation.
- 7.5 Subjects shall have a duty to co-operate with the Whistle Officer(s) during investigation to the extent that such co-operation sought does not merely require them to admit guilt.
- 7.6 Subjects shall have right to access any document/ information for their legitimate need to clarify/ defend themselves in the investigation proceedings.
- 7.7 Subjects shall have a responsibility not to interfere with the investigation. Evidence shall not be withheld, destroyed or tampered with, and witnesses shall not be influenced, coached, threatened or intimidated by the Subjects.
- 7.8 Subjects have a right to be informed of the outcome of the investigation. If allegations are not sustained, the Subjects shall be consulted as to whether public disclosure of the investigation results would be in the best interest of the Subject and the Company.

7.9 Whistle & Ethics Officer shall normally complete the investigation within 90 days of the receipt of protected disclosure.

7.10 In case of allegations against subject are substantiated by the Whistle & Ethics Officer in his report, then an opportunity to Subject will be given to explain his side.

8. PROTECTION

8.1 No unfair treatment will be meted out to a Whistle Blower by virtue of his/ her having reported a Protected Disclosure under this policy. The company, as a policy, condemns any kind of discrimination, harassment, victimization or any other unfair employment practice being adopted against Whistle Blowers. Complete protection will, therefore, be given to Whistle Blowers against any unfair practice like retaliation, threat or intimidation of termination / suspension of service, disciplinary action, transfer, demotion, refusal of promotion or the like including any direct or indirect use of authority to obstruct the Whistle Blower's right to continue to perform his duties / functions including making further Protected Disclosure. The Company will take steps to minimize difficulties, which the Whistle Blower may experience as a result of making the Protected Disclosure. Thus, if the Whistle Blower is required to give evidence in criminal or disciplinary proceedings, the Company will arrange for the Whistle Blower to receive advice about the procedure, etc.

8.2 A Whistle Blower may report any violation of the above clause to the Chief Finance Officer/CFO, who shall investigate into the same and recommend suitable action to the management.

8.3 The identity of the Whistle Blower shall be kept confidential to the extent possible and permitted under law.

8.4 Any other Employee assisting in the said investigation shall also be protected to the same extent as the Whistle Blower.

9. SECRECY / CONFIDENTIALITY

9.1 The complainant, Whistle and Ethics Officer, the Subject and everybody involved in the process shall:

- Maintain confidentiality of all matters under this Policy
- Discuss only to the extent or with those persons as required under this policy for completing the process of investigations.
- Not keep the papers unattended anywhere at any time
- Keep the electronic mails / files under password.

10. DECISION

10.1 If an investigation leads the Whistle and Ethics Officer / CFO to conclude that an improper or unethical act has been committed, the Whistle & Ethics Officer/ CFO shall

recommend to the management of the Company to take such disciplinary or corrective action as may be deemed fit. It is clarified that any disciplinary or corrective action initiated against the Subject as a result of the findings of an investigation pursuant to this Policy shall adhere to the applicable personnel or staff conduct and disciplinary procedures.

10.2 If the report of investigation is not to the satisfaction of the complainant, the complainant has the right to report the event to the appropriate legal or investigating agency. A complainant who makes false allegations of unethical & improper practices or about alleged wrongful conduct of the subject to the Whistle & Ethics Officer or the CFO shall be subject to appropriate disciplinary action in accordance with the rules, procedures and policies of the Company.

11. REPORTING

11.1 The Whistle & Ethics officer shall submit a report to the Chairman/CFO on a regular basis about all Protected Disclosures referred to him/her since the last report together with the results of investigations, if any.

12. ACCESS TO CFO/CHAIRMAN

12.1 The Whistle Blower shall have right to access Chairman directly in exceptional cases and the Chairman is authorized to prescribe suitable directions in this regard.

13. COMMUNICATION

13.1 A whistle Blower policy cannot be effective unless it is properly communicated to employees. The policy should be published on the website of the company.

14. RETENTION OF DOCUMENTS

14.1 All Protected disclosures in writing or documented along with the results of Investigation relating thereto, shall be retained by the Company for a period of 7 (seven) years or such other period as specified by any other law in force, whichever is more.

15. ADMINISTRATION AND REVIEW OF THE POLICY

15.1 A half yearly report about the functioning of the Whistle Blower Mechanism shall be placed before the Board. A half yearly status report on the total number of compliant received if any during the period with summary of the findings of Whistle & Ethics Officer/ CFO and corrective steps taken should be send to the Chairman of the company. The Chief Financial Officer shall be responsible for the administration, interpretation, application and review of this policy.

16. AMENDMENT

16.1 The Company reserves its right to amend or modify this Policy in whole or in part, at any time without assigning any reason whatsoever. However, no such amendment or modification will be binding on the Employees and Directors unless the same is notified to them in writing.

Annexure 5

FORM No. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2019

(Pursuant to Section 204 (1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014)

To,

The Members,

INTERNATIONAL DATA MANAGEMENT LIMITED

(CIN: L72300DL1977PLC008782)

806, SIDDHARTHA 96, NEHRU PLACE

NEW DELHI 110019

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices of INTERNATIONAL DATA MANAGEMENT LIMITED (“The Company”) for the year ended 31st March, 2019. Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company’s books, minute

books, forms and returns filed and other records maintained by the Company and also the information and representations provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on 31st March 2019, complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, minute books, forms and returns filed and other records made available to us and maintained by Company for the financial year ended on 31st March, 2019 according to the provisions of:

- (a) The Companies Act, 2013 (the Act) and the rules made there under.
- (b) The Securities Contracts (Regulations) Act, 1956 (SCRA) and the rules made there under;
- (c) The Depositories Act, 1996 and the regulations and bye-laws framed there under;
- (d) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of foreign direct investment, overseas direct investment and external commercial borrowing;

- (e) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (f) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- (g) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (h) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018;
- (i) Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014;
- (j) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;
- (k) Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013;
- (l) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

We have also examined compliance with the applicable clauses of the Secretarial Standards issued by The Institute of Company Secretaries of India with respect to board and general meetings.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, etc. mentioned above.

We further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Director and Non-Executive Directors. The changes in the composition of the Board of Directors/Committees that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notices are given to all Directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting in compliance of the Act.

Decisions at the Board Meetings were taken unanimously and there is no dissent from directors during the audit period.

We further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

FOR SACHIN MAVI & ASSOCIATES COMPANY SECRETARIES

**SACHIN MAVI
(Proprietor)**

Membership No: ACS46773

C.P: 18417

Place: New Delhi

Date: 28th May, 2019

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF

International Data Management Limited

Report on the Ind AS Financial Statements

We have audited the accompanying Ind AS Financial Statements of **International Data Management Limited** ("the Company"), which comprise the Balance Sheet as at 31st March, 2019, the Statement of Profit and Loss (including other Comprehensive Income) and Cash Flow Statement and the Statement of Changes in Equity for the year then ended and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Ind AS 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 Ind AS financial statements that give a true and fair view of the state of affairs (financial position), profit or loss (financial performance including other Comprehensive Income) and cash flows and changes in the equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act. This responsibility also includes maintenance of

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

Auditor's Responsibility

Our responsibility is to express an opinion on these Ind AS financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit of Ind AS financial statements in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the

audit to obtain reasonable assurance about whether the Ind AS financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Ind AS financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the Ind AS financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the Ind AS financial statements.

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Ind AS financial statements give the information required by the Act in the manner so required and give a true & fair view in conformity with the accounting principles generally accepted in India including the Ind AS, of the state of affairs (financial position) of the Company as at March 31, 2019 and its Profit (financial performance including other comprehensive income) and its Cash Flows and the Changes in Equity for the year ended on that date.

Report on Other Legal and Regulatory Requirements

- A. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure A, a statement on the matters specified in paragraph 3 and 4 of the Order, to the extent applicable.
- B. 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, the Statement of Profit and Loss, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account ;
 - (d) in our opinion, the aforesaid Ind AS Financial Statements comply with the Indian Accounting Standards specified under Section 133 of the Act ;
 - (e) on the basis of the written representations received from the directors as on 31st March, 2019 taken on record by the

Board of Directors, none of the directors is disqualified as on 31st March, 2019 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 B"; and
- (g) with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. the Company has disclosed the impact of pending litigations on its financial position in its Ind AS financial statements .
 - 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.

For PURUSHOTHAMAN BHUTANI & CO
Chartered Accountants
Firm Registration No: 005484N

BINAY KUMAR JHA
Partner
Membership No 509220

Place: New Delhi
Date: 28th May 2019

ANNEXURE - A TO THE AUDITORS' REPORT

The Annexure referred to in paragraph A of the Auditors' Report of even date to the members of **International Data Management Limited** on the Ind AS financial statements for the year ended 31st March, 2019, we report that:

- I. (a) The Company has maintained proper records showing full particulars, including quantitative details and situations of its fixed assets.
- (b) All fixed assets have been physically verified by the management during the year, there is a regular program of verification which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets and as informed, no material discrepancies were noticed on such verification.
- (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties are held in the name of the Company.
- II. The Company did not hold any inventory during the year and accordingly, the requirement under the paragraph 3(ii) of the order is not applicable to the Company.

- III. As per the information furnished, the Company has not granted any loan secured or unsecured to the companies, firms, Limited Liability partnership or other parties covered in the register maintained under sec 189 of the Companies Act. Accordingly, the provisions of clause 3(iii)(a),(b) and (c) of the order is not applicable to the company and hence not commented upon.
- IV. In our opinion and according to the information and explanations given to us, there are no loans, investments, guarantees, and security granted in respect of which provisions of section 185 and 186 of the Companies Act, 2013 are applicable hence not commented upon.
- V. The Company has not accepted any deposits from the public and hence the directives issued by Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Act & Companies (Acceptance of Deposits) Rule, 2015 with regard to the deposits accepted from the public are not applicable. Thus paragraph 3(V) of the order is not applicable to the Company and hence not commented upon.
- VI. According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Companies Act, 2013 for the products of the company. Thus, paragraph 3(VI) of the order is not applicable to the Company and hence not commented upon.
- VII. (a) According to the information and explanations given to us and on the basis of our examination of books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Income Tax, Value Added Tax, Work Contract Tax, Service Tax, Cess, GST and any other Statutory dues with the appropriate authorities.
- (b) According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees state insurance, Income Tax, Sales Tax, Service Tax, GST, Custom duty, excise duty, value added tax, cess and other material statutory dues were outstanding, at the year end, for a period of more than six months from the date they have become payable.
- (c) According to the information and explanations given to us, there are no dues of income tax, service tax, custom duty, excise duty, GST, value added tax and cess which have not been deposited on account of any dispute.
- VIII. According to the information and explanations given to us, the Company has not taken any loans either from the financial institutions, banks or from the government and has not issued any debentures. Thus, paragraph 3(VIII) of the Order is not applicable to the Company and has not commented upon.
- IX. The Company did not raise any money by way of initial public offer or further public offer including debt instruments and term loans during the year. Thus, paragraph 3(IX) of the Order is not applicable to the Company and has not commented upon.
- X. Based upon the audit procedures performed and according to the information and explanations given to us, no fraud on or by the Company has been noticed or reported during the year.
- XI. According to the information and explanation given to us and the books of accounts verified by us, the Managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with the Schedule V to the Companies Act.
- XII. The company is not a NIDHI Company. Accordingly, paragraph 3(XII) of the Order is not applicable.
- XIII. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act, where applicable and details of such transactions have been disclosed in the Ind AS financial statements as required by the applicable accounting standards.
- XIV. According to the information and explanations given to us and based on our examination of the records of the company, the company has not made any preferential allotment or private placement of shares or fully or partly paid convertible debentures during the year. Accordingly, paragraph 3(XIV) is not applicable to the Company and hence not commented upon.
- XV. According to the information and explanations given to us and as certified by the management the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(XV) is not applicable to the Company and hence not commented upon. In our opinion the company is not required to be registered under section 45 – IA of the Reserve Bank of India Act, 1934. Accordingly, paragraph (XVI) is not applicable to the Company and hence not commented upon.

For PURUSHOTHAMAN BHUTANI & CO
Chartered Accountants
Firm Registration No: 005484N

BINAY KUMAR JHA
Partner
Membership No 509220

Place: New Delhi
Date: 28th May 2019

ANNEXURE – B TO THE AUDITOR’S REPORT

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

To the Members of

INTERNATIONAL DATA MANAGEMENT LIMITED

We have audited the internal financial controls over financial reporting of **INTERNATIONAL DATA MANAGEMENT**

LIMITED “the Company” as of March 31, 2019 in conjunction with our audit of the Ind AS financial statements of the company for the year ended 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 control over Financial Reporting issued by the Institute of Chartered Accountants of India. 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 the 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 Companies Act, 2013.

Auditor’s 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 Guidance Note on audit of Internal financial controls over financial reporting the “Guidance Note” and the standards on auditing as specified under Section 143 (10) of the companies act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of internal financial controls and, both issued by Institute of Chartered Accountants of India. Those standards and the guidance note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate Internal financial controls over financial reporting were 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 control 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 auditor’s judgment, including the assessment of the risks of material misstatement of the 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 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, 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 the generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company;
3. provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company’s assets that could have a material effect on the Ind AS 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 control 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

In our opinion, 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, 2019, 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.

For PURUSHOTHAMAN BHUTANI & CO
Chartered Accountants
Firm Registration No: 005484N

BINAY KUMAR JHA
Partner
Membership No 509220

Place: New Delhi
Date: 28th May 2019

Balance Sheet as at 31 March 2019
(All amount in ₹ lakhs unless otherwise stated)

	Notes	As at 31 March 2019 In Rupees	As at 31 March 2018 In Rupees
I. ASSETS			
1. Non-current assets			
Property, plant and equipment	3	0.59	0.59
Financial assets			
Loans	4	3.38	3.38
Deferred tax assets (net)	5	125.20	125.20
Total non-current assets		129.17	129.17
2. Current assets			
Financial assets			
Cash and cash equivalents	6	0.60	0.51
Other non financial assets	7	31.63	-
Total current assets		32.23	0.51
Total assets		161.40	129.68
II. EQUITY AND LIABILITIES			
EQUITY			
Equity share capital	8	220.00	220.00
Other equity	9	(413.89)	(397.41)
Total equity		(193.89)	(177.41)
LIABILITIES			
1. Non-current liabilities			
Financial liabilities			
Trade payables	10	-	-
Total non-current liabilities		-	-
2. Current liabilities			
Financial liabilities			
Borrowings	11	354.05	85.05
Trade payables	10	1.12	0.75
Other Current liabilities	12	0.12	221.29
Total current liabilities		355.29	307.09
Total liabilities		355.29	307.09
Total equity and liabilities		161.40	129.68

The accompanying notes form an integral part of the financial statements.
This is the Balance Sheet referred to in our report of even date.

For Purushothaman Bhutani & Co
Chartered Accountants
FRN 005484N

For and on behalf of Board of Directors of
International Data Management Limited

Binay Kumar Jha
Partner
Membership No. 509220

Sunil Kumar Shrivastava
Director
DIN: 00259961
12, Aakriti Apartments,
I.P. Extn., Patparganj, Delhi-110092

Sashi Sekhar Mishra
Director & Manager
DIN: 03072330
H-126, Kilokari Jang Pura,
New Delhi-110014

Place: New Delhi
Date : 28 May 2019

Jasbir Singh Marjara
Company Secretary & Compliance Officer
M.No. ACS 41879
2252, Guru Nanak Nagar, New Ranjit Nagar, New
Delhi-110008

K.S. Pathania
Chief Financial Officer
PAN:ACMPP1483G
B-113, New Ashok Nagar,
Delhi-110096

Statement of Profit and Loss for the year ended on 31 March 2019
(All amount in ₹ lakhs unless otherwise stated)

	Notes	For the year ended 31 March 2019 In Rupees	For the year ended 31 March 2018 In Rupees
Income			
I. Revenue from operations		-	-
II. Other income		-	-
Total income		-	-
Expenses			
Finance Costs	13	0.02	-
Other expenses	14	16.46	18.60
Total expenses		16.48	18.60
Profit / (loss) before exceptional items and tax		-	(18.60)
Exceptional items	15	-	(1,103.91)
Profit/ (loss) before tax		(16.48)	1,085.31
Tax expense:			
(1) Current tax		-	221.29
(2) Deferred tax		-	(125.20)
Net loss for the year		(16.48)	989.22
Earnings per equity share:			
Basic (₹)	16	0.75	44.96
Diluted (₹)		0.75	44.96

The accompanying notes form an integral part of the financial statements.

This is the Statement of Profit and Loss referred to in our report of even date.

For Purushothaman Bhutani & Co
Chartered Accountants
FRN 005484N

For and on behalf of Board of Directors of
International Data Management Limited

Binay Kumar Jha
Partner
Membership No. 509220

Sunil Kumar Shrivastava
Director
DIN: 00259961
12, Aakriti Apartments,
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Chief Financial Officer
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B-113, New Ashok Nagar,
Delhi-110096

Cash Flow Statement for the year ended 31 March 2019
(All amount in ₹ lakhs unless otherwise stated)

	Year Ended 31 March 2019 In Rupees	Year Ended 31 March 2018 In Rupees
(A) Cash flow from operating activities		
Profit/ (loss) before tax	(16.48)	1,085.31
Adjustments for:		
Liabilities written back	-	(1,103.91)
Operating profit/ (loss) before working capital changes	(16.48)	(18.60)
Movement in working capital		
Other current assets	-	-
Trade payables	0.49	(0.13)
Cash flow from operating activities post working capital changes	(15.99)	(18.73)
Income tax paid (net)	(252.92)	-
Net cash flow from operating activities (A)	(268.91)	(18.73)
(B) Cash flows from investing activities		
Net cash flows used in investing activities (B)	-	-
(C) Cash flows from financing activities		
Proceeds from borrowings	269.00	19.00
Net cash used in financing activities (C)	269.00	19.00
Total (A) + (B) + (C)	0.09	0.27
Opening balance of cash & cash equivalents	0.51	0.24
Closing balance of cash & cash equivalents	0.60	0.51
Net increase/ (decrease) in cash and cash equivalents	0.09	0.27

Note: The above statement of Cash Flow has been prepared under the 'Indirect Method' as set out in Ind AS 7, 'Statement of Cash Flows'.

The accompanying notes form an integral part of the financial statements.

This is the Cash Flow Statement referred to in our report of even date.

For Purushothaman Bhutani & Co
Chartered Accountants
FRN 005484N

Binay Kumar Jha
Partner
Membership No. 509220

Place: New Delhi
Date : 28 May 2019

For and on behalf of Board of Directors of
International Data Management Limited

Sunil Kumar Shrivastava
Director
DIN: 00259961
12, Aakriti Apartments,
I.P. Extn., Patparganj, Delhi-110092

Jasbir Singh Marjara
Company Secretary & Compliance Officer
M.No. ACS 41879
2252, Guru Nanak Nagar, New Ranjit Nagar, New
Delhi-110008

Sashi Sekhar Mishra
Director & Manager
DIN: 03072330
H-126, Kilokari Jang Pura,
New Delhi-110014

K.S. Pathania
Chief Financial Officer
PAN:ACMPP1483G
B-113, New Ashok Nagar,
Delhi-110096

Statement of changes in equity for the year ended 31 March 2019
(All amount in ₹ lakhs unless otherwise stated)

A Equity share capital

	Amount
Balance as at 31 March 2018	220.00
Changes in equity share capital during the year	-
Balance as at 31 March 2019	220.00

B Other equity

	Capital redemption reserve	Securities premium reserve	Capital reserve	Retained earnings	Total
Balance as at 31 March 2018	6.00	17.60	345.54	(766.55)	(397.41)
Profit/ (loss) for the year	-	-	-	(16.48)	(16.48)
Balance as at 31 March 2019	6.00	17.60	345.54	(783.03)	(413.89)

The accompanying notes form an integral part of the financial statements.
This is the Statement of Changes in Equity referred to in our report of even date.

For Purushothaman Bhutani & Co
Chartered Accountants
FRN 005484N

For and on behalf of Board of Directors of
International Data Management Limited

Binay Kumar Jha
Partner
Membership No. 509220

Sunil Kumar Shrivastava
Director
DIN: 00259961
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DIN: 03072330
H-126, Kilokari Jang Pura,
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Place: New Delhi
Date : 28 May 2019

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K.S. Pathania
Chief Financial Officer
PAN:ACMPP1483G
B-113, New Ashok Nagar,
Delhi-110096

NOTES TO FINANCIAL STATEMENT FOR THE PERIOD ENDED MARCH 31, 2019**1. CORPORATE INFORMATION AND STATEMENT OF COMPLIANCE WITH INDIAN ACCOUNTING STANDARD (IND AS)**

International Data Management Limited (“the Company”) is a public limited company incorporated under the provisions of Companies Act, 2013. The Company is domiciled in India with its registered office situated at 806, Sidhartha, 96, Nehru Place, New Delhi – 110019, India. The Company’s shares are listed with Bombay Stock Exchange. The Company’s primary line of business had been manufacturing of computers and related peripherals.

2. BASIS OF PREPARATION, MEASUREMENT AND SIGNIFICANT ACCOUNTING POLICIES**2.1 Basis of preparation and measurement**

These financial statements have been prepared in accordance with the Indian Accounting Standards (hereinafter referred to as the ‘Ind AS’) as notified by Ministry of Corporate Affairs pursuant to section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

The financial statements for the year ended 31 March 2019 were approved for issue by the Board of Directors on 28 May 2019.

These financial statements for the year ended 31 March 2019 are the first financial statements prepared by the Company as per Ind AS. For all periods upto and including the year ended 31 March 2018, the Company prepared its financial statements in accordance with the accounting standards notified under the section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 (hereinafter referred to as ‘Previous GAAP’) used for its statutory reporting requirement in India immediately before adopting Ind AS. The financial statements for the comparative year ended 31 March 2018 and opening balance sheet at the beginning of the comparative year as at 1 April 2017 have been restated in accordance with Ind AS for comparative information. Reconciliations and explanations of the effect of the transition from Previous GAAP to Ind AS on the Group’s Balance Sheet, Statement of Profit and Loss and Statement of Cash Flows are provided in note 22.

The financial statements have been prepared on accrual and going concern basis. The accounting policies are applied consistently to all the periods presented in the financial statements, including the preparation of the opening Ind AS Balance Sheet as at 1 April 2016 being the date of transition to Ind AS. All assets and liabilities

have been classified as current or non-current as per the Group’s normal operating cycle and other criteria as set out in the Division II of Schedule III to the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention basis except for certain financial instruments which are measured at fair value.

2.2 Summary of significant accounting policies**a. Income taxes**

Tax expense recognised in the statement of profit and loss comprises the sum of deferred tax and current tax not recognised in Other Comprehensive Income (OCI) or directly in equity.

Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961. Current income tax relating to items recognised outside statement of profit and loss is recognised outside statement of profit and loss (i.e. in OCI or equity depending upon the treatment of underlying item).

Deferred tax liabilities are generally recognised in full for all taxable temporary differences. Deferred tax assets are recognised to the extent that it is probable that the underlying tax loss, unused tax credits or deductible temporary difference will be utilised against future taxable income. This is assessed based on the Company’s forecast of future operating results, adjusted for significant non-taxable income and expenses and specific limits on the use of any unused tax loss or credit. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date. Deferred tax relating to items recognised outside the statement of profit and loss is recognised outside statement of profit and loss (in OCI or equity depending upon the treatment of underlying item).

b. Cash and cash equivalents

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

c. Financial instruments

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of a financial instrument.

Financial assets

Initial recognition and measurement

Financial instruments are recognised when the Company becomes a party to the contractual provisions of the instrument and are measured initially at fair value adjusted for transaction costs, except for those carried at fair value through profit or loss which are measured initially at fair value.

If the Company determines that the fair value at initial recognition differs from the transaction price, the Company accounts for that instrument at that date as follows:

- i. at the measurement basis mentioned above if that fair value is evidenced by a quoted price in an active market for an identical asset or liability (i.e. a level 1 input) or based on a valuation technique that uses only data from observable markets. The Company recognises the difference between the fair value at initial recognition and the transaction price as a gain or loss.
- ii. in all other cases, at the measurement basis mentioned above, adjusted to defer the difference between the fair value at initial recognition and the transaction price. After initial recognition, the Company recognises that deferred difference as a gain or loss only to the extent that it arises from a change in a factor (including time) that market participants would take into account when pricing the asset or liability.

Classification and subsequent measurement

For the purpose of subsequent measurement, financial assets are classified into the following categories upon initial recognition:

- i. **Financial assets at amortised cost** – a financial instrument is measured at amortised cost if both the following conditions are met:
 - The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
 - Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest method.
- ii. **Financial assets at fair value**
 - **Investments in equity instruments (other than subsidiaries/ associates/ joint ventures)** – All equity investments in scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading are generally classified at fair value through profit and loss (FVTPL). For all other equity instruments, the Company

decides to classify the same either at fair value through other comprehensive income (FVOCI) or fair value through profit and loss (FVTPL). The Company makes such election on an instrument by instrument basis. The classification is made on initial recognition and is irrevocable.

If the Company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the other comprehensive income (OCI). There is no recycling of the amounts from OCI to P&L, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity. Dividends on such investments are recognised in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the P&L.

De-recognition of financial assets

A financial asset is primarily de-recognised when the rights to receive cash flows from the asset have expired or the Company has transferred its rights to receive cash flows from the asset.

Financial liabilities

Initial recognition and measurement

All financial liabilities are recognised initially at fair value and transaction cost that is attributable to the acquisition of the financial liabilities is also adjusted. These liabilities are classified as amortised cost.

Subsequent measurement

Subsequent to initial recognition, all financial liabilities are measured at amortised cost using the effective interest method.

Amortised cost is calculated by considering any discount or premium on acquisition and fees or costs that are an integral part of the Effective Interest Rate (EIR). The effect of EIR amortisation is included as finance costs in the statement of profit and loss.

De-recognition of financial liabilities

A financial liability is de-recognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

d. Property, plant and equipment ('PPE')**Recognition and initial measurement**

Property, plant and equipment are stated at their cost of acquisition. The cost comprises purchase price, borrowing cost if capitalisation criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discount and rebates are deducted in arriving at the purchase price. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and definition of asset is met. All other repair and maintenance costs are recognised in the statement of profit or loss as incurred.

In case an item of property, plant and equipment is acquired on deferred payment basis, interest expenses included in deferred payment is recognised as interest expense and not included in cost of asset.

Subsequent measurement (depreciation and useful lives)

Depreciation is provided using written-down value method from the date the asset is available for use and is computed on the basis of useful life as per technical assessment made by the management or as prescribed in Schedule II to the Companies Act, 2013

The residual values, useful lives and method of depreciation are reviewed at each financial year end and adjusted prospectively, if appropriate.

De-recognition

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is derecognised.

e. Impairment of assets

At each reporting date, the Company assesses whether there is any indication based on internal/external factors, that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. The recoverable amount is higher of an asset's fair value less costs of disposal and value in use. For this purpose, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or group of assets (cash generating units). If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less

than its carrying amount, the carrying amount is reduced to its recoverable amount and the reduction is treated as an impairment loss and is recognised in the statement of profit and loss. If at the balance sheet date, there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost and the same is accordingly reversed in the statement of profit and loss.

f. Provisions, contingent liabilities and contingent assets

Provisions are recognised when present obligations as a result of a past event will probably lead to an outflow of economic resources and amounts can be estimated reliably. Timing or amount of the outflow may still be uncertain. A present obligation arises when there is a presence of a legal or constructive commitment that has resulted from past events, for example, legal disputes or onerous contracts. Provisions are not recognised for future operating losses.

Provisions are measured at the estimated expenditure required to settle the present obligation, based on the most reliable evidence available at the reporting date, including the risks and uncertainties associated with the present obligation. Provisions are discounted to their present values, where the time value of money is material.

Any reimbursement that the Company can be virtually certain to collect from a third party with respect to the obligation is recognised as a separate asset. However, this asset may not exceed the amount of the related provision.

All provisions are reviewed at each reporting date and adjusted to reflect the current best estimate.

In those cases where the possible outflow of economic resources as a result of present obligations is considered improbable or remote, no liability is recognised.

Contingent liability is disclosed for:

- Possible obligations which will be confirmed only by future events not wholly within the control of the Company or
- Present obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognised. However, when inflow of economic benefits is probable, related asset is disclosed.

g. Employee benefits*Defined benefit plans*

The defined benefit plans sponsored by the Company define the amount of the benefit that an employee will

receive on completion of services by reference to length of service and last drawn salary. The legal obligation for any benefits remains with the Company.

Gratuity is post-employment benefit and is in the nature of a defined benefit plan. The liability recognised in the financial statements in respect of gratuity is the present value of the defined benefit obligation at the reporting date, together with adjustments for unrecognised actuarial gains or losses and past service costs. The defined benefit obligation is calculated at or near the reporting date by an independent actuary using the projected unit credit method.

Actuarial gains and losses arising from past experience and changes in actuarial assumptions are credited or charged to the statement of OCI in the year in which such gains or losses are determined.

Short-term employee benefits

Expense in respect of other short term benefits is recognised on the basis of the amount paid or payable for the period during which services are rendered by the employee.

h. Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period is adjusted for events including a bonus issue.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares. Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

2.3 Significant accounting judgements, estimates and assumptions

When preparing the financial statements management undertakes a number of judgments, estimates and assumptions about recognition and measurement of assets, liabilities, income and expenses.

The actual results are likely to differ from the judgments, estimates and assumptions made by management, and will seldom equal the estimated results.

Information about significant judgments, estimates and assumptions that have the most significant effect

on recognition and measurement of assets, liabilities, income and expenses are discussed below:

Significant judgements:

i. Evaluation of indicators for impairment of assets

The evaluation of applicability of indicators of impairment of assets requires assessment of several external and internal factors which could result in deterioration of recoverable amount of the assets.

ii. Recognition of deferred tax assets

The extent to which deferred tax assets can be recognised is based on an assessment of the probability of the future taxable income against which the deferred tax assets can be utilised.

iii. Contingent liabilities

The Company is the subject of certain legal proceedings which are pending in various jurisdictions. Due to the uncertainty inherent in such matters, it is difficult to predict the final outcome of such matters. The cases and claims against the Company often raise difficult and complex factual and legal issues, which are subject to many uncertainties, including but not limited to the facts and circumstances of each particular case and claim, the jurisdiction and the differences in applicable law. In the normal course of business management consults with legal counsel and certain other experts on matters related to litigation and taxes. The Company accrues a liability when it is determined that an adverse outcome is probable and the amount of the loss can be reasonably estimated.

Sources of estimation uncertainty

i. Useful lives of Property, plant and equipment

The assessment of useful lives of property, plant and equipment requires judgment. Depreciation is charged to the Statement of profit and loss based on these useful lives. This assessment requires estimation of the period over which the Company will benefit from these assets.

Management reviews its estimate of the useful lives of depreciable/amortisable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to technical and economic obsolescence that may change the utility of plant and equipments.

ii. Recoverability of advances/receivables

At each balance sheet date, based on historical default rates observed over expected life, the management assesses the expected credit loss on outstanding receivables and advances.

Summary of significant accounting policies and other explanatory information for the year ended 31 March 2019

(All amount in ₹ lakhs unless otherwise stated)

3. Property, plant and equipment

Description	Freehold land	Total
Gross carrying value		
As at 01 April 2017	0.59	0.59
Additions	-	-
Disposals	-	-
As at 31 March 2018	0.59	0.59
Additions	-	-
Disposals	-	-
As at 31 March 2019	0.59	0.59
Accumulated depreciation		
As at 01 April 2017	-	-
Charge for the year	-	-
As at 31 March 2018	-	-
Charge for the year	-	-
As at 31 March 2019	-	-
Net block as at 31 March 2018	0.59	0.59
Net block as at 31 March 2019	0.59	0.59

	As at 31 March 2019 In Rupees	As at 31 March 2018 In Rupees
4 Loans		
Unsecured, considered good		
Security deposits	3.38	3.38
	3.38	3.38
5 Deferred tax assets (net)		
Deferred tax asset arising on account of :		
Tax credit (minimum alternative tax)	125	125
	125	125

Movement in deferred tax assets Particulars	01 April 2018	Recognised in other comprehensive income	Recognised statement of profit and loss	31 March 2019
Tax credit (minimum alternative tax)	125.20	0.00	125.20	125.20

	As at 31 March 2019 In Rupees	As at 31 March 2018 In Rupees
6 Cash and cash equivalents		
Balances with banks in current accounts	0.50	0.43
Cash in hand	0.10	0.08
	0.60	0.51

Notes:

- (i) There are no repatriation restrictions with respect to cash and cash equivalents as at the end of the reporting year and comparative years.
- (ii) The carrying values are a reasonable approximate of their fair values.

	As at 31 March 2019 In Rupees	As at 31 March 2018 In Rupees
7 Other financial assets		
Advance Income Tax (Net of Provision Rs 221.29 lacs)	31.63	-
The carrying values are a reasonable approximate of their fair values.	31.63	-

	As at 31 March 2019 In Rupees	As at 31 March 2018 In Rupees
8 Equity share capital		
Authorised capital		
75,000 (31 March 2018 : 75,000 ; 01 April 2017 : 75,000) 13% Redeemable cumulative preference shares of ₹10 each	7.50	7.50
10,925,000 (31 March 2018 : 10,925,000 ; 01 April 2017 : 10,925,000) Equity shares of ₹10 each	1,092.50	1,092.50
	1,100.00	1,100.00
Issued, subscribed capital and fully paid up		
2,200,000 (31 March 2018 : 2,200,000 ; 01 April 2017 : 2,200,000) Equity shares of ₹10 each	220.00	220.00
	220.00	220.00

Of the above,

- (i) 8,50,170 shares were issued as fully paid bonus shares by capitalisation of reserves, and
- (ii) 4,40,000 shares were issued on part conversion of debentures

(i) Reconciliation of equity shares outstanding at the beginning and at the end of the year.

	31 March 2019		31 March 2018	
	No. in lakhs	(₹ in lakhs)	No. in lakhs	(₹ in lakhs)
Equity shares at the beginning of the year	22.00	220.00	22.00	220.00
Shares issued during the period	-	-	-	-
Shares bought back during the period	-	-	-	-
Equity shares at the end of the year	22.00	220.00	22.00	220.00

(ii) Terms/rights attached to equity shares

The company has only one class of equity shares having a par value of ₹ 10 per share. Each holder of equity shares is entitled to one vote per share. The company declares and pays dividends in Indian rupees. In the event of liquidation of the company, the holders of the equity shares will be entitled to receive remaining assets of the company, after distribution of all

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

	31 March 2019		As on 01 April 2018	
	No. of shares	% holding	No. of shares	% holding
Equity shares of ₹ 10 each fully paid up				
*HCL Corporation Private Limited- Holding Company	490,125	22.28	490,125	22.28

*HCL Corporation Private Limited was formerly known as Guddu Investments (Pondi) Private Limited

As per records of the company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

	As at	As at
	31 March 2019	31 March 2018
	In Rupees	In Rupees
9 Other equity		
Capital redemption reserve	6.00	6.00
Capital reserve	345.54	345.54
Securities premium reserve	17.60	17.60
Surplus in the statement of profit and loss		
As per last balance sheet	(766.55)	(1,755.77)
Add: Net profit/ (loss) for the year	(16.48)	989.22
Closing balance	(783.03)	(766.55)
	(413.89)	(397.41)

Nature and purpose of other reserves**Capital reserve**

This reserve represents the excess of net assets taken, over the cost of consideration paid at the time of amalgamation done previously. This reserve is not available for the distribution to the shareholders.

Securities premium reserve

Securities premium reserve represents premium received on issue of shares. The reserve is utilised in accordance with the provisions of the Companies Act.

	As at	As at
	31 March 2019	31 March 2018
	In Rupees	In Rupees
10 Trade payables		
Non-current		
Due to micro and small enterprises (refer note (i) below)	1.12	0.75
Dues of creditors other than micro and small enterprises	1.12	0.75

(i) Dues to micro and small enterprises pursuant to section 22 of the Micro, Small and Medium Enterprises Development Act (MSMED), 2006

On the basis of confirmation obtained from suppliers who have registered themselves under the Micro, Small and Medium Enterprises Development Act ,2006 (MSMED Act, 2006) and based on the information available with the company, the following are the details:

Principal amount remaining unpaid	Nil	Nil
Interest accrued and due thereon remaining unpaid	Nil	Nil
Interest paid by the company in terms of service 16 of MSMED Act 2006, along with the amount of the payment made to the suppliers and service providers beyond the appointed day during the year.		
Interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year), but without adding the interest specified under MSMED Act ,2006.	Nil	Nil
Interest accrued and remaining unpaid as at the end of the year	Nil	Nil
Further interest remaining due and payable even in the succeeding years ,until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act,2006.	Nil	Nil

(ii) Refer note 19 - Fair value disclosures for disclosure of fair value in respect of financial liabilities measured at amortised cost.

	As at 31 March 2019 In Rupees	As at 31 March 2018 In Rupees
11 Borrowings		
Unsecured		
Interest free loan from related parties (refer note 17)	354.05	85.05
	<u>354.05</u>	<u>85.05</u>
Notes:		
(i) Loan is repayable on demand.		
(ii) The carrying values are considered to be reasonable approximation of their fair values.		
12 Current tax liabilities (net)		
Statutory Dues	0.12	-
Provision for income tax (net of advance tax)	-	221.29
	<u>0.12</u>	<u>221.29</u>
	For the year ended 31 March 2019	For the year ended 31 March 2018
13 Finance Costs	<u>0.02</u>	<u>-</u>
	0.02	-
	For the year ended 31 March 2019	For the year ended 31 March 2018
14. Other expenses		
Communication expenses	5.01	6.17
Printing and stationery expenses	2.16	2.04
Interest on TDS	0.04	-
Legal and professional fees	3.25	3.85
Auditor's remuneration	0.26	0.26
Listing fees	2.95	2.88
Demat & E-Voting Charges	0.27	0.84
Advertising & Publication	0.31	0.53
Annual General Meeting expenses	1.81	1.98
CSR Contribution	0.25	-
Miscellaneous expenses	0.15	0.04
	16.46	18.59
Payment to auditor		
As auditor :	25,960	25,960
Audit fee	-	-
Limited review	-	-
In other Capacity :	-	0.05
Reimbursement of expenses	<u>25,960</u>	<u>25,960.05</u>
	As at 31 March 2019 In Rupees	As at 31 March 2018 In Rupees
15 Exceptional items	<u>-</u>	<u>(1,103.91)</u>
Liabilities written back	-	(1,103.91)
	As at 31 March 2019 In Rupees	As at 31 March 2018 In Rupees
16 Earnings per share		
Earning	(16.48)	989.22
Net profit(Loss) attributable to equity shareholders for calculation of basic and diluted EPS		
Shares	-	-
Weighted average number of equity shares outstanding during the year for calculation of basic and diluted EPS		
Nominal value of each equity share (₹)	10.00	10.00
Earning per share (basic and diluted) (₹)	0.75	44.96

	For the year ended 31 March 2019	For the year ended 31 March 2018
17 Tax expense		
Income tax expense recognised in statement of profit and loss		
Current tax		221.29
	-	
Deferred tax		(125.20)
	-	
	-	96.09
The major components of income tax expense and the reconciliation of expense based on the domestic effective tax rate of at 27.55% and the reported tax expense in profit or loss are as follows:		
Particulars		
Profit/ (loss) before tax		1,085.31
	-	
Income tax using the Company's domestic tax rate *	0.00%	27.55%
Expected tax expense [A]	-	299.00
Tax effect of adjustment to reconcile expected income tax expense to reported income tax expense		
Non-deductible expenses/non-taxable income		(202.91)
	-	
Deferred tax not created on unabsorbed losses		-
	-	
Total adjustments [B]	-	(202.91)
	-	
Actual tax expense [C=A+B]	-	96.09
* Domestic tax rate applicable to the Company has been computed as follows		
Base tax rate	25%	25%
Surcharge (% of tax)	7%	7%
Cess (% of tax)	3%	3%
Applicable rate	27.55%	27.55%

18 Related party disclosures**Name of related parties and related party relationship**

Investing party (to which the Company is an associate)
Key Management Personnel

HCL Corporation Private Limited
Ms. Rita Gupta, Director
Mr. P.S. Ravishankar, Director
Mr. Suresh Chand Sharma, Director
Mr. Sashi Sekhar Mishra, Director & Manager
Mr. Sunil Kumar Shrivastava, Director
Mr. Kuldeep Singh Pathania, Chief Finance Officer
Mr. Jasbir Singh Marjara, Company Secretary & Compliance Officer

Summary of related party disclosures:**a) Disclosure of related party transactions:**

	For the year ended 31 March 2019	For the year ended 31 March 2018
HCL Corporation Private Limited		
Amount received during the year	269	19.00
Amount refunded during the year	-	-
b) Loans taken and repayment thereof		
	As at 31 March 2019	As at 01 April 2018
HCL Corporation Private Limited		
Unsecured loan	354.05	85.05
Sundry creditors	-	-

Assets under credit risk –

Credit rating	Particulars	31 March 2019	31 March 2018
A: Low	Other financial assets	128.58	130.71
	Cash and cash equivalents	0.60	94.60

Cash & cash equivalents and bank deposits

Credit risk related to cash and cash equivalents and bank deposits is managed by only accepting highly rated banks and diversifying bank deposits and accounts in different banks.

International Data Management Limited

Summary of significant accounting policies and other explanatory information for the year ended 31 March 2019

(All amount in ₹ lakhs unless otherwise stated)

B) Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities and the availability of funding through an adequate amount of committed credit facilities to meet obligations when due.

a) Maturities of financial liabilities

The tables below analyse the Company's financial liabilities into relevant maturity Companyings based on their contractual maturities for all non-derivative financial liabilities.

The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant.

31 March 2019					Less than 1 year	1-3 year	3-5 year	More than 5 years	Total
Borrowings					269.00	85.05	-	-	354.05
Trade payable					0.37	0.75	-	-	1.12
Total					269.37	85.80	-	-	355.17
31 March 2018					Less than 1 year	1-2 year	2-3 year	More than 3 years	Total
Borrowings					85.05	-	-	-	85.05
Trade payable					0.75	-	-	-	0.75
Total					85.80	-	-	-	85.80

C) Market Risk

a) Foreign currency risk

Foreign exchange risk arises from recognised assets and liabilities denominated in a currency that is not the functional currency of the Company. The Company is not exposed to foreign exchange risk arising from foreign currency transactions.

b) Interest rate risk

(i) Liabilities

The Company has interest free borrowings from related parties, therefore Company has no exposure to interest rate risk.

(ii) Assets

The Company does not have any assets which are subject to interest rate risk as defined in Ind AS 107.

c) Price risk

The Company does not have any investment in equity instruments which create an exposure to price risk.

21 Capital management

The Company's capital management objectives are

- to ensure the Company's ability to continue as a going concern
- to provide an adequate return to shareholders

The Company monitors capital on the basis of the carrying amount of equity less cash and cash equivalents as presented on the face of balance sheet.

Management assesses the Company's capital requirements in order to maintain an efficient overall financing structure while avoiding excessive leverage. This takes into account the subordination levels of the Company's various classes of debt. The Company manages the capital structure and makes adjustments to it in the light of changes in economic conditions and the risk characteristics of the underlying assets. In order to maintain or adjust the capital structure, the Company may adjust the amount of dividends paid to shareholders, return capital to shareholders, issue new shares, or sell assets to reduce debt.

Debt equity ratio								
Particulars							31 March 2019	31 March 2018
Total borrowings							354.05	85.05
Total equity							(193.89)	(177.41)
Net debt to equity ratio*							-	-

The Company has not declared dividend in current year or previous year.

*Owing to equity being negative, debt to equity ratio has been shown as nil.

22 First time adoption of Ind AS

These are the Company's first financial statements prepared in accordance with Ind AS.

The accounting policies set out in note 3 have been applied in preparing the financial statements for the year ended 31 March 2019, the comparative information presented in these financial statements for the year ended 31 March 2018 and in the preparation of an opening Ind AS balance sheet at 01 April 2016 (the Company's date of transition). An explanation of how the transition from previous GAAP to Ind AS has affected the Company's financial position, financial performance and cash flows is set out in the following tables and notes.

A Ind AS optional exemptions**Deemed cost for property, plant and equipment**

Ind AS 101 permits a first-time adopter to elect to continue with the carrying value for all of its property, plant and equipment as recognised in the financial statements as at the date of transition to Ind AS, measured as per the Previous GAAP and use that as its deemed cost as at the date of transition after making necessary adjustments for de-commissioning liabilities. Accordingly, the Group has elected to measure all of its property, plant and equipment at their Previous GAAP carrying value.

B Ind AS mandatory exceptions**1 Estimates**

An entity's estimates in accordance with Ind ASs at the date of transition to Ind AS shall be consistent with estimates made for the same date in accordance with Previous GAAP (after adjustments to reflect any difference in accounting policies), unless there is objective evidence that those estimates were in error.

2 Classification and measurement of financial assets and liabilities

The classification and measurement of financial assets will be made considering whether the conditions as per Ind AS 109 are met based on facts and circumstances existing at the date of transition.

Financial assets can be measured using effective interest method by assessing its contractual cash flow characteristics only on the basis of facts and circumstances existing at the date of transition and if it is impracticable to assess the use of effective interest method, fair value of financial asset at the date of transition shall be the new carrying amount of that asset. The measurement exemption applies for financial liabilities as well.

C Reconciliations between Previous GAAP and Ind AS

There are no reconciling items of its net loss and equity between Ind AS and Previous GAAP for the earlier periods. The previous GAAP figures have been reclassified to confirm to Ind AS presentation requirements.

The accumulated losses as on 31 March 2018 have exceeded the paid up capital and Reserves of the company. Considering the future of the products in which company was dealing, the management is of the view that the provision of The Sick Industrial Companies (Special Provisions) Act, 1985 are not applicable to the Company.

The company's accumulated losses as at 31 March 2018 far exceed its paid up capital and reserves as at that date. The Company's business operation has also thinned down due to paucity of working capital. Since the Directors are looking for right opportunity to explore the similar line of business of activity, the Directors consider that it is appropriate to prepare the financial statements on going concern basis.

For Purushothaman Bhutani & Co
Chartered Accountants
FRN 005484N

For and on behalf of Board of Directors of
International Data Management Limited

Binay Kumar Jha
Partner
Membership No. 509220

Sunil Kumar Shrivastava
Director
DIN: 00259961
12, Aakriti Apartments,
I.P. Extn., Patparganj, Delhi-110092

Sashi Sekhar Mishra
Director & Manager
DIN: 03072330
H-126, Kilokari Jang Pura,
New Delhi-110014

Place: New Delhi
Date : 28 May 2019

Jasbir Singh Marjara
Company Secretary & Compliance Officer
M.No. ACS 41879
2252, Guru Nanak Nagar, New Ranjit Nagar, New
Delhi-110008

K.S. Pathania
Chief Financial Officer
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