



CIN: L72300DL1977PLC008782

# International Data Management Ltd.

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

[www.idmlimited.in](http://www.idmlimited.in)

August 26, 2020

BSE Limited  
Phiroze Jeejeebhoy Towers  
27<sup>th</sup> 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 August 14<sup>th</sup>, 2020 on the captioned subject, we wish to inform to 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 43<sup>rd</sup> Annual General Meeting**

The 43<sup>rd</sup> Annual General Meeting (AGM) of International Data Management Limited will be held on Wednesday, the 23<sup>rd</sup> day of September, 2020 at 2.30 P.M, Indian Standard Time ("IST") through Video Conferencing/ Other Audio Visual Means ("VC"/ "OAVM") 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](http://www.idmlimited.in). The AGM will be held without the physical presence of the Shareholders at a common venue. This is in view of the continuing COVID-19 pandemic and in compliance Ministry of Corporate Affairs ("MCA") Circular no. 20/2020 dated 5 May 2020 read with Circular no. 14/2020 dated 8 April 2020 and Circular no. 17/2020 dated 13 April 2020 (collectively referred to as "MCA Circulars") and SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/79 dated 12 May, 2020 issued by the Securities and Exchange Board of India and relevant provisions of the Companies Act, 2013 and SEBI Listing Regulations.

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, 2020.

**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, 19<sup>th</sup> September, 2020 to Wednesday, 23<sup>rd</sup> September, 2020 (both days inclusive) for the 43<sup>rd</sup> 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 will commence on Sunday, 20<sup>th</sup> September, 2020 at 9.00 A.M. and will end on Tuesday, 22<sup>nd</sup> September, 2020 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 18<sup>th</sup> September, 2020, 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

  
New Delhi  
**Jasbir Singh Marjara**  
Company Secretary & Compliance Officer

Encl.: As Above

# International Data Management Limited

CIN L72300DL1977PLC008782

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

Email : [idmcomplianceofficer@gmail.com](mailto:idmcomplianceofficer@gmail.com); Tel. : 011-26444812

Website : [www.idmlimited.in](http://www.idmlimited.in)

## NOTICE

**NOTICE** is hereby given that the Forty Third Annual General Meeting of the Members of International Data Management Limited will be held on Wednesday, 23<sup>rd</sup> September, 2020 at 2:30 PM, Indian Standard Time (“IST”), through Video Conferencing/ Other Audio Visual Means (“VC”/ “OAVM”) Facility to transact the following business:

### ORDINARY BUSINESS:

1. To receive, consider and adopt the audited Balance Sheet of the Company as at 31<sup>st</sup> March, 2020 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 Ms. Rita Gupta (DIN 00899240), who retires by rotation and, being eligible, offers herself for re-appointment.

### SPECIAL BUSINESS:

3. Re-appointment of Mr. Sashi Sekhar Mishra, as Manager of the Company. To Consider and, if thought fit, to pass, with or without modification, the following resolution as an **Ordinary Resolution**:

“**RESOLVED THAT** pursuant to the provisions of Section 196, 197, 198, 203 of the Companies Act, 2013 read with schedule V and any other applicable provisions of the Companies Act, 2013 (“Act”) and the Companies (Appointment & Remuneration of Managerial Personnel), Rules, 2014 and applicable provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment thereof for the time being in force), and as recommended / approved by the Nomination and Remuneration Committee and Board of Directors in its meeting held on February 12, 2020, the approval of the Members of the Company be and is hereby accorded to re-appoint, Mr. Sashi Sekhar Mishra (DIN 03072330) whose current period of office is expired on March 30, 2020, and is not debarred from holding the office of director by virtue of any SEBI order or any other such authority, who is eligible for re-appointment for a second term under the provisions of the Act and the rules made thereunder and SEBI LODR Regulations, being re-appointed as Manager of the Company without any remuneration w.e.f. March 31, 2020 to March 30, 2025 upon the terms and conditions as detailed in the explanatory statement attached hereto, which is hereby approved and sanctioned with authority to the Board of Directors to alter and vary the terms and conditions of the said re-appointment and / or agreement in such manner as may be agreed to between the Board of Directors and Mr. Sashi Sekhar Mishra.

**RESOLVED FURTHER THAT** the Board be and is hereby authorized to do all such acts, deeds and things and execute all such documents, instruments and writings as may be required and to

delegate all or any of its powers herein conferred to any Committee of Directors or Director(s) to give effect to the aforesaid resolution.

4. Re-appointment of Mr. P S Ravishankar as an Independent Director of the Company. To consider and if thought fit, to pass with or without modification(s), the following resolution as **Special Resolution**:

“**RESOLVED THAT** pursuant to the provisions of Section 149, 150, 152, of the Companies Act, 2013 read with schedule IV and any other applicable provisions of the Companies Act, 2013 (“Act”) and the Companies (Appointment and Qualification of Directors), Rules, 2014 and applicable provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment thereof for the time being in force), and as recommended/ approved by the Nomination and Remuneration Committee and Board of Directors in its meeting held on February 12, 2020, the approval of the Members of the Company be and is hereby accorded to re-appoint Mr. P S Ravishankar (DIN 00016364), a Non-Executive Independent Director of the Company, whose current period of office is expired on March 30, 2020, who has submitted a declaration continuing to meet the criteria for independence as provided in Section 149(6), and is not debarred from holding the office of director by virtue of any SEBI order or any other such authority, who is eligible for re-appointment be and is hereby re-appointed as an Independent Director for a second term under the provisions of the Act and the rules made thereunder and SEBI LODR Regulations, w.e.f. March 31, 2020 to March 30, 2025.

5. Re-appointment of Mr. Suresh Chand Sharma as an Independent Director of the Company. To consider and if thought fit, to pass with or without modification(s), the following resolution as **Special Resolution**:

“**RESOLVED THAT** pursuant to the provisions of Section 149, 150, 152, of the Companies Act, 2013 read with schedule IV and any other applicable provisions of the Companies Act, 2013 (“Act”) and the Companies (Appointment and Qualification of Directors), Rules, 2014 and applicable provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment thereof for the time being in force), and as recommended/ approved by of the Nomination and Remuneration Committee and Board of Directors in its meeting held on February 12, 2020, the approval of the Members of the Company be and is hereby accorded to re-appoint Mr. Suresh Chand Sharma (DIN 02435235), a Non-Executive Independent Director of the Company, whose current period of office is expired

on March 30, 2020, who has submitted a declaration continuing to meet the criteria for independence as provided in Section 149(6), and is not debarred from holding the office of director by virtue of any SEBI order or any other such authority, who is eligible for re-appointment be and is hereby re-appointed as an Independent Director for a second term under the provisions of the Act and the rules made thereunder and SEBI LODR Regulations, w.e.f. March 31, 2020 to March 30, 2025.

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: 10<sup>th</sup> August, 2020

#### NOTES:

- In view of the continuing COVID-19 pandemic and restrictions imposed on the movement of people, the Ministry of Corporate Affairs ("MCA") vide its Circular dated 5 May 2020 read with Circulars dated 8 April 2020 and 13 April 2020 (collectively referred to as "MCA Circulars") and SEBI vide its Circular No. SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated 12 May, 2020 have permitted the holding of the Annual General Meeting ("AGM") through Video Conference/ Other Audio Visual Means, without the physical presence of the Members at a common venue. The deemed venue for the 43rd AGM shall be the Registered Office of the Company.
- Pursuant to the provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the Circulars issued by MCA and SEBI, 43<sup>rd</sup> AGM of the Company shall be conducted through VC / OAVM. Central Depository Services Limited ('CDSL') will be providing facility for remote e-voting and e-voting during the AGM
- The attendance of the Members attending the 43<sup>rd</sup> AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.
- In terms of the MCA Circulars, since the physical attendance of Members has been dispensed with, there is no requirement of appointment of proxies. Accordingly, the facility of appointment of proxies by Members under Section 105 of the Act will not be available for the 43<sup>rd</sup>AGM. However, in pursuance of Section 112 and Section 113 of the Act, representatives of the Members may be appointed for the purpose of voting through remote e-Voting, for participation in the 43rd AGM through VC/OAVM Facility and e-Voting during the 43rd AGM.
- Corporate Members (i.e. other than individuals / HUF, NRI, etc.) are required to send a scanned copy (PDF/JPG Format) of its Board or governing body Resolution/Authorization etc., authorizing its representative to attend the AGM through VC / OAVM and vote on its behalf. The said Resolution/Authorization shall be sent to the Company at [idscomplianceofficer@gmail.com](mailto:idscomplianceofficer@gmail.com) or the Skyline Financial Services Private Limited, Registrar and Share Transfer Agent at [compliances@skylinerta.com](mailto:compliances@skylinerta.com) with a copy marked to [helpdesk.evoting@cDSLindia.com](mailto:helpdesk.evoting@cDSLindia.com).
- Register of Members and Share Transfer Books of the Company shall remain closed on Book Closure Dates i.e. from Saturday, 19th September, 2020 to Wednesday 23rd September, 2020 (both days inclusive).
- 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, and Secretarial Standard on General Meetings (SS- 2) issued by the Institute of Company Secretaries of India, 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 18, 2020, i.e. the date prior to the commencement of book closure, are entitled to vote on the Resolutions on Agenda No. 1 to 5 set forth in this Notice. The members may cast their votes through electronic voting system (remote e-voting). The remote e-voting period will commence at 9.00 a.m. on Sunday, September 20, 2020 and will end at 5.00 p.m. on Tuesday, September 22, 2020. In addition, the facility for e-voting shall also be made available during the AGM. Members participating in the AGM through Video Conference/ Other Audio Visual Means who have not cast their vote by remote e-voting shall be eligible to cast their vote through e-voting during the AGM. Members who have voted through remote e-voting shall be eligible to participate the AGM, however, they shall not be eligible to vote at the meeting. The Company has appointed M/s Rana & Associates, Company Secretaries, to act as the Scrutinizer, to scrutinize the entire e-voting process in a fair and transparent manner.
- Members may join the 43<sup>rd</sup> AGM through VC/OAVM Facility by following the procedure as mentioned below which shall be kept open for the Members from 2:00 p.m. IST i.e. 30 minutes before the time scheduled to start the 43<sup>rd</sup>AGM and the Company may close the window for joining the VC/OAVM Facility 15 minutes after the scheduled time to start the 43<sup>rd</sup> AGM. Members may note that the VC/OAVM Facility allows participation of atleast 1,000 Members on a first-come-first-served basis. The large shareholders (i.e. shareholders holding 2% or more shareholding), promoters, institutional investors, directors, key managerial personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, auditors, etc. can attend the 43<sup>rd</sup> AGM without any restriction on account of first-come-first-served principle.
- 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 at

[idmcomplianceofficer@gmail.com](mailto:idmcomplianceofficer@gmail.com) or the Skyline Financial Services Private Limited, Registrar and Share Transfer Agent at [compliances@skylinerta.com](mailto:compliances@skylinerta.com).

10. 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 their Depository Participant with whom they are maintaining their demat account the Company or Company's Registrars and Transfer Agents for assistance in this regard.
11. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the 43<sup>rd</sup> AGM has been uploaded on the website of the Company at [www.idmlimited.in](http://www.idmlimited.in). The Notice can also be accessed from the website of the Stock Exchanges i.e. BSE Limited at [www.bseindia.com](http://www.bseindia.com). The 43<sup>rd</sup> AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the 43<sup>rd</sup> AGM) i.e. [www.evotingindia.com](http://www.evotingindia.com).
12. The Shareholders in their meeting held on 27th September, 2017 approved the appointment of M/s. PurushothamanBhutani & 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.
13. As stipulated under Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard-2, brief profile of Ms. Rita Gupta, including names of companies in which she holds directorships and memberships / chairmanships of Board Committees, is provided below in Table A and B respectively:

Table A

Age	57 years
Qualification	CA
Experience	Ms. Rita Gupta has been associated with HCL Group from last many years in different capacities. She has rich exposure of Treasury and Banking Management.
Terms and Director Conditions of appointment	Non-Executive Women Director
Details of remuneration	NIL
Date of first appointment	31-March-2015
Shareholding in the Company	NIL
Relationship with other director/Manager and other KMP	None
Directorships of other Board	As provided in Table B
Membership/ Chairmanship of Committees of other	As provided in table B

Table B

## 1. Directorships

Name of the Company	Position on the Board thereof
Vama Sundari Investments (Pondi) Private Limited	Director
Universal Office Automation Limited	Director
Slocum Infrastructure Private Limited	Director
HCL Talentcare Private Limited	Director
HCL Technologies Solutions Limited	Director
Digilife Distribution and Marketing Services Limited	Director
HCL Infotech Limited	Director
Renew Wind Energy (Jath) Limited	Director
Renew AkshayUrja Limited	Director

## 2. Memberships / Chairmanships of Board Committees

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

## EXPLANATORY STATEMENT IN RESPECT OF THE SPECIAL BUSINESS PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

## Item No. 3

Mr. Sashi Sekhar Mishra (DIN 03072330) whose current period of office has expired on March 30, 2020, has been re-appointed for a second term from 31<sup>st</sup> March, 2020 to 30<sup>th</sup> March, 2025, subject to approval of the Members under the provisions of the Act and the rules made thereunder and SEBI LODR Regulations. Mr. Mishra is associated with HCL Group for the last about 25 years in different roles. The principal terms and conditions of Mr. Mishra's re-appointment as Manager (hereinafter referred to as 'Mr. Mishra' or the 'Manager') are as follows:

- Period: From 31<sup>st</sup> March, 2020 to 30<sup>th</sup> March 2025.
- Nature of duties:
  - The Manager shall devote his time and attention to the revival and compliances of the Company and carry out such duties, as may be entrusted to him by the Board from time to time and separately communicated to him and exercise such powers as may be assigned to him, subject to

- superintendence, control and directions of the Board in connection with and in the best interests of the Company.
- b) The Manager shall not exceed the powers so delegated by the Board pursuant to clause 2(a) above.
  - c) The Manager undertakes to employ the best of the skill and ability to make his utmost endeavours to promote the interests and welfare of the Company and to conform to and comply with the directions and regulations of the Company and all such orders and directions as may be given to him from time to time by the Board.
3. The personnel policies of the Company and the related Rules shall be applicable to the Manager, unless specifically provided otherwise.
  4. The Manager, so long as he functions as such, undertakes not to become interested or otherwise concerned, directly or through his spouse and/or children, in any selling agency of the Company.
  5. The terms and conditions of the re-appointment of the Manager may be altered and varied from time to time by the Board as it may, in its discretion deem fit, irrespective of the limits stipulated under Schedule V to the Act or any amendments made hereafter in this regard, in such manner as may be agreed to between the Board and the Manager, subject to such approvals as may be required.
  6. This re-appointment may be terminated by either party by giving to the other party two months' notice of such termination.
  7. The terms and conditions of the re-appointment of the Manager also include clauses pertaining to adherence with the Company's Code of Conduct, intellectual property, non-competition, conflict of interest with the Company and maintenance of confidentiality.

The Directors are of the view that the re-appointment of Mr. Mishra as Manager will be beneficial to the operations of the Company and the Company will be benefitted with his abilities and experience and accordingly commend the Resolutions at Item No. 3 of the accompanying Notice for approval by the Members of the Company. In compliance with the provisions of Sections 196, 197 and other applicable provisions of the Act, read with Schedule V to the Act, the terms of remuneration specified above are now being placed before the Members for their approval.

Brief profile of Mr. Sashi Sekhar Mishra, 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	52 years
Qualification	B.Com & LL.B
Experience	Mr. Sashi Sekhar Mishra has worked diligently for the last about 25 years at HCL Group in different roles.
Terms and Conditions of appointment	Executive Director and shall function subject to the supervision and control of Board.
Details of remuneration	NIL
Date of first appointment	31-March-2015

Shareholding in the Company	Nil
Relationship with other director/Manager and other KMP	None
Directorships of other Board	As provided in Table B
Membership/Chairmanship of Committees of other	NIL

**Table B****Directorships**

Name of the Company	Position on the Board and Committee thereof
HCL Infosolutions Limited	Director
HCL Employees Investment Co. Ltd	Director
South Asian Computers 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
Pimpri Chinchwade Services Limited	Director

Other than Mr. Mishra, none of the Directors and Key Managerial Personnel of the Company or their respective relatives are concerned or interested in the Resolutions at Item No. 3 of the accompanying Notice. Mr. Mishra is not related to any other Director of the Company.

**Item No. 4 & 5**

Mr. P S Ravishankar and Mr. Suresh Chand Sharma whose current period of office has expired on March 30, 2020 has been re-appointed for a second term from 31<sup>st</sup> March, 2020 to 30<sup>th</sup> March, 2025, subject to approval of the Members under the provisions of the Act and the rules made thereunder and SEBI LODR Regulations. Mr. P S Ravishankar and Mr. Suresh Chand Sharma Non-Executive Independent directors of the Company have furnished declarations to the Company under Section 149(7) of the Companies Act, 2013, confirming that they meet the criteria prescribed for independent directors under Section 149(6) of the said Act.

In the opinion of the Board these individuals are persons of integrity, possess the relevant expertise and experience, fulfill the conditions specified in the said Act and the rules made there under and are independent of the management of the Company. In terms of Section 149 of the Companies Act, 2013, an independent director shall hold office for two terms of up to 5 consecutive years each on the board of a company, but shall be eligible for re-appointment on passing of a special resolution by the company and disclosure of the same in the Directors' report. Further, in terms of Section 149(13) of the said Act, independent directors are not liable to retire by rotation.

Accordingly, the Board proposes to re-appoint Mr. P S Ravishankar and Mr. Suresh Chand Sharma as Independent Directors of the Company for further period of 5 years with effect from March 31, 2020 as set out at

Item Nos. 4 & 5 of this Notice. Upon the confirmation of the re-appointment of these individuals as Independent Directors by the Members of the Company, the re-appointment shall be formalised by the issue of a letter of appointment by the Company to the said Independent Directors. The Board accordingly recommends the resolutions at Item Nos. 4 & 5 of this Notice for the approval of the Members as special resolutions.

Brief profile of **Mr. P S Ravishankar**, 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	67 years
Qualification	Graduate
Experience	45 years
Terms and Conditions of appointment	Non-Executive Director
Details of remuneration	NIL
Date of first appointment	31-March-2015
Shareholding in the Company	Nil
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 and Committee thereof
Universal Office Automation Limited	Director

**2. Memberships / chairmanships of Board Committees**

Name of the Company	Name of the Committee	Position on the Committee thereof
Universal Office Automation Limited	Audit Committee	Member
	Nomination & Remuneration Committee	Member
	Stakeholder Relationship Committee	Member

Brief profile of **Mr. S C Sharma**, including names of companies in which he holds directorships and memberships / chairmanships of Board Committees, is provided below:

Age	65 years
Qualification	Graduated
Experience	43 years
Terms and Conditions of appointment	Non-Executive Director
Details of remuneration	NIL
Date of first appointment	31-March-2015
Shareholding in the Company	Nil
Relationship with other director/Manager and other KMP	None
Directorships of other Board	NIL
Membership/Chairmanship of Committees of other	NIL

Other than Mr. P S Ravishankar and Mr. S C Sharma, None of the Directors or Key Managerial Personnel of the Company or their relatives other than those mentioned in the respective resolutions and their relatives are in any way concerned or interested, financially or otherwise, in the resolutions at Item Nos. 4 & 5 of this Notice.

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

**Jasbir Singh Marjara**  
**Company Secretary & Compliance Officer**  
ACS 41879

Address : 2252, Guru Nanak Nagar

Place: New Delhi

New Ranjit Nagar

Date: 10<sup>th</sup> August, 2020

New Delhi - 110008

**THE INSTRUCTIONS FOR SHAREHOLDERS FOR REMOTE E-VOTING ARE AS UNDER:**

- (i) The voting period begins on 20<sup>th</sup> September, 2020 at 9:00 A.M. and ends on 22<sup>nd</sup> September, 2020 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 18<sup>th</sup> September, 2020, may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
- (ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
- (iii) The shareholders should log on to the e-voting website [www.evotingindia.com](http://www.evotingindia.com).
- (iv) Click on "Shareholders / Members" module.
- (v) 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.

Alternatively, if you are registered for CDSL's **EASI/EASIEST** e-services, you can log-in at <https://www.cdslindia.com> from **Login - Myeasi** using your login credentials. Once you successfully log-in to CDSL's **EASI/EASIEST** e-services, click on **e-Voting** option and proceed directly to cast your vote electronically.

- (vi) Next enter the Image Verification as displayed and Click on Login.
- (vii) If you are holding shares in demat form and had logged on to [www.evotingindia.com](http://www.evotingindia.com) and voted on an earlier voting of any company, then your existing password is to be used.
- (viii) If you are a first time user follow the steps given below:

	<b>For Members holding shares in Demat Form and Physical Form</b>
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"> <li>Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.</li> </ul>
Dividend Bank Details <b>OR</b> Date of Birth (DOB)	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. <ul style="list-style-type: none"> <li>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).</li> </ul>

- (ix) After entering these details appropriately, click on "SUBMIT" tab.
- (x) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders 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.
- (xi) For Shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- (xii) Click on the EVSN for the 'International Data Management Limited'
- (xiii) 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.

- (xiv) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.
- (xv) 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.
- (xvi) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.
- (xvii) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.
- (xviii) If a demat account holder has forgotten the 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.
- (xix) Shareholders can also cast their vote using CDSL's mobile app "**m-Voting**". 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.
- (xx) **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](http://www.evotingindia.com) and register themselves as "Corporates" module.
  - A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to [helpdesk.evoting@cdslindia.com](mailto: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](mailto: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.
  - Alternatively Non Individual shareholders are required to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz [idscomplianceofficer@gmail.com](mailto:idscomplianceofficer@gmail.com) or to the Skyline Financial Services Private Limited, Registrar and Share Transfer Agent at [compliances@skylinerta.com](mailto:compliances@skylinerta.com), if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

- (xxi) In case you have any queries or issues regarding attending AGM & e-Voting from the e-Voting System, you may refer the Frequently Asked Questions ("FAQs") and e-voting manual available at [www.evotingindia.com](http://www.evotingindia.com), under help section or write an email to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com) or contact Mr. Nitin Kunder (022- 23058738) or Mr. Mehboob Lakhani (022-23058543) or Mr. Rakesh Dalvi (022-23058542).
- (xxii) All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Manager, (CDSL, ) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com) or call on 022-23058542/43.
- (xxiii) M/s Rana & Associates, Company Secretaries have been appointed as the Scrutinizer to scrutinize the e-voting process in a fair and transparent manner.
- (xxiv) The Scrutinizer shall after the conclusion of e-Voting at the 43<sup>rd</sup> AGM, first download the votes cast at the AGM and thereafter unblock the votes cast through remote e-Voting and shall make a consolidated scrutinizer's report of the total votes cast in favour or against, invalid votes, if any, and whether the resolution has been carried or not, and such Report shall then be sent to the Chairman or a person authorized by him, within 48 (forty eight) hours from the conclusion of the 43<sup>rd</sup> AGM, who shall then countersign and declare the result of the voting forthwith.
- (xxv) The Results declared along with the report of the Scrutinizer shall be placed on the website of the Company and on the website of CDSL at [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com) immediately after the declaration of Results by the Chairman or a person authorized by him. The results shall also be immediately forwarded to the BSE Limited, Mumbai.

**PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL ADDRESSES ARE NOT REGISTERED WITH THE DEPOSITORIES FOR OBTAINING LOGIN CREDENTIALS FOR E-VOTING FOR THE RESOLUTIONS PROPOSED IN THIS NOTICE:**

- A. For Physical shareholders**-Send a request to the Skyline Financial Services Private Limited, Registrar and Share Transfer Agent of the Company, at [compliances@skylinerta.com](mailto:compliances@skylinerta.com) providing Folio No., Name of shareholder, scanned copy of the share certificate (front and back) and self-attested scanned copy of PAN card for registering their email address.
- B. For Demat shareholders** -Please provide Demat account details (CDSL-16 digit beneficiary ID or NSDL-16 digit DPID + CLID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to **Skyline Financial Services Private Limited (RTA) email id i.e. [compliances@skylinerta.com](mailto:compliances@skylinerta.com)** or Please Contact your Depository Participant (DP) and register your email address as per the process advised by your DP.

**INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE 43RD AGM THROUGH VC/OAVM ARE AS UNDER:**

- A. Shareholder will be provided with a facility to attend the 43<sup>rd</sup> AGM through VC/OAVM through the CDSL e-Voting system. Shareholders may access the same at <https://www.evotingindia.com> under shareholders/members login by using the remote e-voting credentials. The link for VC/OAVM will be available in shareholder/members login where the EVSN of Company will be displayed.
- B. Shareholders are encouraged to join the 43<sup>rd</sup> AGM through Laptops /IPads for better experience.
- C. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
- D. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
- E. Shareholders who would like to express their views/ask questions during the 43<sup>rd</sup> meeting may register themselves as a speaker by sending their request in advance atleast 2 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at company email id i.e. [idscomplianceofficer@gmail.com](mailto:idscomplianceofficer@gmail.com) or the Skyline Financial Services Private Limited, Registrar and Share Transfer Agent at [compliances@skylinerta.com](mailto:compliances@skylinerta.com). The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance atleast 2 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at company email id i.e. [idscomplianceofficer@gmail.com](mailto:idscomplianceofficer@gmail.com) the Skyline Financial Services Private Limited, Registrar and Share Transfer Agent at [compliances@skylinerta.com](mailto:compliances@skylinerta.com). These queries will be replied to by the company suitably by email.
- F. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the 43<sup>rd</sup> AGM.

**INSTRUCTIONS FOR SHAREHOLDERS FOR E-VOTING DURING THE 43<sup>RD</sup> AGM ARE AS UNDER:-**

- A. The procedure for e-Voting on the 43<sup>rd</sup> AGM is same as the instructions mentioned above for Remote e-voting.
- B. Only those shareholders, who are present in the 43<sup>rd</sup> AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during 43<sup>rd</sup> AGM.
- C. Shareholders who have voted through Remote e-Voting will be eligible to attend the 43<sup>rd</sup> AGM. However, they will not be eligible to vote at the 43<sup>rd</sup> AGM.



**ANNUAL REPORT  
2019-2020**

**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, Siddharth  
96, Nehru Place  
New Delhi-110 019  
Website: [www.idmlimited.in](http://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 : [compliances@skylinerta.com](mailto:compliances@skylinerta.com)

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

## DIRECTORS' REPORT

### To the Members

#### International Data Management Limited

The Board of Directors of the Company presents herewith the Forty Third Annual Report together with the Audited Accounts of the Company for period ended 31<sup>st</sup> March, 2020.

### 1. FINANCIAL HIGHLIGHTS

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

(Rs. in Lacs)

Particulars	Financial Year Ended March 31, 2020	Financial Year Ended March 31, 2019
Total Income	0	0
Total Expenses	17.22	16.48
Profit/ (Loss)	(17.22)	(16.48)
Depreciation	0	0
Profit/ (Loss) Before finance Cost	(17.21)	(16.46)
Finance Cost	(0.01)	(0.02)
Profit/ (Loss) Before Exceptional Items	(17.22)	(16.48)
Exceptional items	0	0
Profit/ (Loss) Before Tax	(17.22)	(16.48)
Tax Expense	0	0
Profit/ (Loss) After Tax	(17.22)	(16.48)

### 2. STATE OF COMPANY'S AFFAIRS

During the year under review loss of Rs. 17.22 Lacs has been reported by the company as against the loss of Rs. 16.48 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, 2020.

### 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 2019-20, the details of which are given below:

22-April-2019	28-May-2019	13-Aug-2019
12-Nov-2019	12-Dec-2019	12-Feb-2020

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 31<sup>st</sup> March, 2020; 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, 2020 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 31<sup>st</sup> March, 2020 have been prepared on a going concern basis;
- The internal financial controls were followed by the Company and that internal financial controls are adequate and were operating effectively; and
- 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 Ms. Rita Gupta, Director will retire by rotation at the ensuing Annual General Meeting and being eligible offers herself for re-appointment in accordance with the provisions of Companies Act, 2013.
- B. **Re-appointment of Manager:** Mr. Sashi Sekhar Mishra whose current period of office has expired on March 30, 2020, has been re-appointed for a second term from 31<sup>st</sup> March, 2020 to 30<sup>th</sup> March, 2025 under the provisions of the Act and the rules made thereunder and SEBI LODR Regulations.
- C. **Re-appointment of Independent directors:** Mr. P S Ravishankar and Mr. Suresh Chand Sharma whose current period of office has expired on March 30, 2020 has been re-appointed for a second term from 31<sup>st</sup> March, 2020 to 30<sup>th</sup> March, 2025. The Board has received declaration from all the Independent Directors that they meet the criteria of independence prescribed under Companies Act, 2013 shall be enclosed.
- D. **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 4 (Four) times during the Financial Year 2019-20 on 28-May-19, 13-Aug-19, 12-Nov-19, and 12-Feb-20. 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 2019-20, the Committee met twice on 13-Aug-19 and 12-Feb-20. 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 2019-20, the Committee met twice on 13-Aug-19 and 12-Feb-20. 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 2019-20, the Committee met once on 28-May-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

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 form as 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 12-Feb-20.

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 27<sup>th</sup> 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 45<sup>th</sup> 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 Rana & Associates, Practicing Company Secretaries (CP No. 22302) to conduct the secretarial audit for the financial year 2019-20 i.e. from 1<sup>st</sup> April, 2019 to 31<sup>st</sup> March, 2020. 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. DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SUB-SECTION (12) OF SECTION 143 OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT

The Statutory Auditors have not reported any incident of fraud by the officers or employees of the Company for the financial year under review.

## 26. MANAGERIAL REMUNERATION

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

## 28. 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.

## 29. 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.

## 30. 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 Shrivastava  
Director  
DIN: 00259961  
Address: S-1/730, Sector-5, Vaishali,  
Ghaziabad -201012**

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

**Place: New Delhi  
Date: 29<sup>th</sup> June, 2020**

## Annexure 1

**FORM MGT – 9**  
**EXTRACT OF ANNUAL RETURN AS ON THE FINANCIAL YEAR ENDED ON**  
**31st March, 2020**

[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 <sup>st</sup> 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

**VI. 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	
<b>A. Promoters</b>									
(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	66920	557045	25.32	490125	66920	557045	25.32	0
(e) Banks / FI	0	0	0	0	0	0	0	0	0
(f) Any Other....	0	0	0	0	0	0	0	0	0
<b>Sub-total (A) (1): -</b>	<b>490125</b>	<b>66920</b>	<b>557045</b>	<b>25.32</b>	<b>490125</b>	<b>66920</b>	<b>557045</b>	<b>25.32</b>	<b>0</b>
(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
<b>Sub-total (A) (2): -</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total shareholding of Promoter(A)= (A)(1)+(A)(2)</b>	<b>490125</b>	<b>66920</b>	<b>557045</b>	<b>25.32</b>	<b>490125</b>	<b>66920</b>	<b>557045</b>	<b>25.32</b>	<b>0</b>

<b>(b) Public Shareholding</b>									
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) FII's	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
<b>Sub-total (B)(1):-</b>	<b>0</b>	<b>150</b>	<b>150</b>	<b>0.01</b>	<b>0</b>	<b>150</b>	<b>150</b>	<b>0.01</b>	<b>0</b>
2. Non-Institutions									
(a) Bodies Corp									
(i) Indian	726	18725	19451	0.88	2643	18725	21368	0.97	0.09
(ii) Overseas	0	0	0	0	0	0	0	0	0
(b) Individuals									
(i) Individual share holder-holding nominal share capital upto Rs. 1 lakh	144346	1346307	1490653	67.76	159623	1328192	1487815	67.63	-0.13
(ii) Individual share holders-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)	2051	1450	3501	0.16	2872	1450	4233	0.20	0.04
• NRI/ OCBs	725	17250	17975	0.82	825	17250	18075	0.82	0
• Trusts	6625	-	6625	0.30	6625	-	6625	0.30	0
<b>Sub-total (B)(2):-</b>	<b>184473</b>	<b>1458332</b>	<b>1642805</b>	<b>74.67</b>	<b>202588</b>	<b>1440217</b>	<b>1642805</b>	<b>74.67</b>	<b>0</b>
Total Public Shareholding (B)=(B)(1) +(B)(2)	<b>184473</b>	<b>1458482</b>	<b>1642955</b>	<b>74.68</b>	<b>202588</b>	<b>1440367</b>	<b>1642955</b>	<b>74.68</b>	<b>0</b>
C. Shares held by Custodian for GDRs & ADRs	0	0	0	0	0	0	0	0	0
Grand Total(A+B+C)	<b>674598</b>	<b>1525402</b>	<b>2200000</b>	<b>100</b>	<b>692713</b>	<b>1507287</b>	<b>2200000</b>	<b>100</b>	<b>0</b>

**(ii) Shareholding of Promoters**

SI No.	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of 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	% change in share holding during the year
1	Molly Trading Co Pvt. Ltd	1200	0.05	0	1200	0.05	0	-
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	-
	<b>Total</b>	<b>557045</b>	<b>25.32</b>	<b>0</b>	<b>557045</b>	<b>25.32</b>	<b>0</b>	<b>-</b>



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

Sl. No.	NO CHANGE	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				
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment /transfer / bonus/ sweat equity etc):				
	At the end of the year				

**(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
	<b>For each of Top 10 Shareholders</b>				
	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
	<b>Total</b>	<b>74600</b>	<b>3.39</b>	<b>74600</b>	<b>3.39</b>

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
	<b>Total</b>	<b>30000</b>	<b>1.36</b>	<b>30000</b>	<b>1.36</b>

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
	<b>Total</b>	<b>9000</b>	<b>0.41</b>	<b>9000</b>	<b>0.41</b>

4.	<b>Custodian A/c Deepika A Mehta/ Sudhir S Mehta</b>	<b>Shareholding at the beginning of the year</b>		<b>Cumulative Shareholding during the year</b>	
		<b>No. of shares</b>	<b>% of total shares of the company</b>	<b>No. of shares</b>	<b>% of total shares of the company</b>
	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
	<b>Total</b>	<b>6625</b>	<b>0.30</b>	<b>6625</b>	<b>0.30</b>

5.	<b>K.N Modi</b>	<b>Shareholding at the beginning of the year</b>		<b>Cumulative Shareholding during the year</b>	
		<b>No. of shares</b>	<b>% of total shares of the company</b>	<b>No. of shares</b>	<b>% of total shares of the company</b>
	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
	<b>Total</b>	<b>6500</b>	<b>0.30</b>	<b>6500</b>	<b>0.30</b>

6.	<b>Sanjay Krishan U/G/O Anjali Krishan</b>	<b>Shareholding at the beginning of the year</b>		<b>Cumulative Shareholding during the year</b>	
		<b>No. of shares</b>	<b>% of total shares of the company</b>	<b>No. of shares</b>	<b>% of total shares of the company</b>
	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
	<b>Total</b>	<b>6000</b>	<b>0.27</b>	<b>6000</b>	<b>0.27</b>

7.	<b>Anil Kumar Verma</b>	<b>Shareholding at the beginning of the year</b>		<b>Cumulative Shareholding during the year</b>	
		<b>No. of shares</b>	<b>% of total shares of the company</b>	<b>No. of shares</b>	<b>% of total shares of the company</b>
	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
	<b>Total</b>	<b>5600</b>	<b>0.25</b>	<b>5600</b>	<b>0.25</b>

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	5200	0.24	5200	0.24
	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)	5200	0.24	5200	0.24
	<b>Total</b>	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
	<b>Total</b>	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
	<b>Total</b>	4600	0.21	4600	0.21(v)

## (v) Shareholding of Directors and Key Managerial Personnel:

SI.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 the year	
		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

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
<b>Indebtedness at the beginning of the financial year</b>				
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
<b>Change in ndebtedness during the financial year</b>				
Addition	0	18.00	0	18.00
Reduction	-	-	-	-
Net Change	0	18.00	0	18.00
<b>Indebtedness at the end of the financial year</b>				
i) Principal Amount	0	372.05	0	372.05
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	372.05	0	372.05

**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/s17(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	-	-	-	-
	<b>Total</b>	-	-	-	-

**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)
<b>A. COMPANY</b>					
Penalty	NIL	-	-	-	-
Punishment	NIL	-	-	-	-
Compounding	NIL	-	-	-	-
<b>B. DIRECTORS</b>					
Penalty	NIL	-	-	-	-
Punishment	NIL	-	-	-	-
Compounding	NIL	-	-	-	-
<b>C. OTHER OFFICERS IN DEFAULT</b>					
Penalty	NIL	-	-	-	-
Punishment	NIL	-	-	-	-
Compounding	NIL	-	-	-	-

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

Place: New Delhi  
Date: 29<sup>th</sup> June, 2020

Sunil K Shrivastava  
Director  
DIN: 00259961  
Address: S-1/730 Sector-5, Vaishali,  
Ghaziabad - 201012

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

## Annexure 2

**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 31<sup>st</sup> March, 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.

## Annexure 3

**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 12<sup>th</sup> 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 Swachh Bharat Koshset-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;
  - 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. 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						Not Applicable
4.	Prescribed expenditure under CSR i.e. 2 per cent of the average net profit for the previous three years						Not Applicable
5	(a). Total amount to be spent for the financial year						Not Applicable
	(b). Amt. unspent, if any						Not Applicable
	<b>( c ). Manner in which the amount spent during the financial year is detailed herein below</b>						
SI 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. Over head	Cumulative expenditure up to the reporting period	Amt. spent- direct or through implementing agency
-	-	-	-	-	-	-	-

3. During the previous year i.e. financial year 2018-19, there was loss in the company, hence there was no obligation to make CSR Expenditure by the company during the year under review i.e. financial year 2019 – 20. There is unspent Amount of Rs. 6.87 Lacs for the Financial year 2018-19. 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

Place: New Delhi  
Date: 29<sup>th</sup> June, 2020

**Sunil Kumar Shrivastava**  
Non Independent Director  
& Member  
DIN- 00259961

## 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:
- All offices or other premises where the Company's business or services supporting to the business are conducted; or.
  - 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 acknowledge-ment to the complainants and they are advised neither to write their name/address on the envelop nor enter into any further correspond-ence 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.

**FORM No. MR-3**  
**SECRETARIAL AUDIT REPORT**

Annexure 5

FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup> MARCH 2020  
(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 (CIN: L72300DL1977PLC008782)** (hereinafter called **The Company**) for the year ended 31<sup>st</sup> March, 2020. 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 31<sup>st</sup> March 2020, 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 31<sup>st</sup> March 2020 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; - **Not Applicable**
- (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.

*Note: 66,920 no. of shares out of 5,57,045 held by promoters are yet to be dematerialized. The Company is following-up with the remaining promoters for getting their shares in dematerialized form.*

**FOR RANA & ASSOCIATES**  
**COMPANY SECRETARIES**

**NISHANT RANA**  
**(Proprietor)**  
**Membership No: F10333**  
**C.P.: 22302**

**Date: 29.06.2020**  
**Place: New Delhi**

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF INTERNATIONAL DATA MANAGEMENT LIMITED

#### Report on the Audit of the Ind AS Financial Statements

We have audited the accompanying Ind AS Financial Statements of M/s INTERNATIONAL DATA MANAGEMENT LIMITED ("the Company"), which comprise the Balance Sheet as at 31<sup>st</sup> March 2020, and the Statement of Profit and Loss and Statement of Cash Flows for the year ended on that date, notes to the Ind AS Financial Statements including a summary of significant accounting policies and other explanatory information ("the 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 and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2020, and its loss and cash flow for the year ended on that date.

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Ind AS Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics issued by ICAI. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Ind AS financial statements.

#### Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Ind AS financial statements of the current period. These matters were addressed in the context of our audit of the Ind AS financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Based on our checks and on the basis of information and explanation from the management we have determined that there are no key audit matter to be communicated in our report.

#### Information Other than the Ind AS Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of other information. The other information comprises the information included in the Board report but does not include the Ind AS financial statements and our auditor's report thereon which we obtained prior to the date of this auditor's report, and the Director's report, which is expected to be made available to us after that date.

Our opinion on the Ind AS financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the Ind AS financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the Ind AS financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### Responsibilities of Management and those charged with governance for the Ind AS Financial Statements

The Company's Board of Directors and those charged with governance is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Ind AS financial statements that give a true and fair view of the Ind AS financial position, Ind AS financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards 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 of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Ind AS financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

#### Auditor's Responsibilities for the Audit of the Ind AS Financial Statements

Our objectives are to obtain reasonable assurance about whether the Ind AS financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Ind AS financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Ind AS financial statements, whether due to fraud or

error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

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

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

#### **Report on Other Legal and Regulatory Requirements**

1. 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 and the Cash Flow Statement 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 Accounting Standards specified under

Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

- (e) On the basis of the written representations received from the directors as on 31<sup>st</sup> March, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31<sup>st</sup> March, 2020 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**".
  - (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 no pending litigations on its financial position;
    - 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.
2. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order.

**For PURUSHOTHAMAN BHUTANI & CO.**  
Chartered Accountants  
(Firm Registration No.: 005484N)

**(BINAY KUMAR JHA)**  
Partner  
M.No. 509220

Place : New Delhi  
Date : 29<sup>th</sup> June 2020

#### **ANNEXURE 'A' TO THE INDEPENDENT AUDITOR'S REPORT**

**(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of INTERNATIONAL DATA MANAGEMENT LIMITED of even date)**

- i. In respect of the Company's property, plant & equipments:
  - a) The Company has maintained proper records showing full particulars, including quantitative details and situation of 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. In respect of inventory:  
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. In respect of loans, secured or unsecured, granted to the parties covered in register maintained under section 189 of the Companies Act, 2013:  
According to the information and explanations given to us, the Company has not granted loans, secured or unsecured, to companies covered in the register maintained under section 189 of the Act, in respect of which:
- The terms and conditions of the grant of such loans are, in our opinion, prima facie, not prejudicial to the Company's interest.
  - The schedule of repayment of principal and payment of interest has been stipulated and repayments or receipts of principal amounts and interest have been regular as per stipulations.
  - There is no overdue amount remaining outstanding as at the year-end.
- iv. In our opinion and according to the information and explanations given to us, there is no loans, investments, guarantees and security granted in respect of provisions of Sections 185 and 186 of the Companies Act, 2013..
- v. The Company has not accepted deposits from the public. As such, the directives issued by the Reserve Bank of India, the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed there under are not applicable to the company, so this paragraph of the Order is not applicable.
- vi. In our opinion and according to the information and explanations given to us and pursuant to the rules prescribed by Central Government for maintenance of cost records under sub section 1 of Section 148 of the Act, the prescribed accounts and records are not required to maintain by the company. Accordingly, paragraph 3(vi) of the Order is not applicable.
- vii. According to the information and explanations given to us, in respect of statutory dues:
- The Company has generally been regular in depositing undisputed statutory dues including Provident Fund, Employees' State Insurance, Income Tax, Goods and Service Tax, custom duty, cess and other material statutory dues applicable to it with the appropriate authorities.
  - There were no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income Tax, Goods and Service Tax, Custom Duty, Cess and other material statutory dues in arrears as at March 31, 2019 for a period of more than six months from the date they became payable.
  - According to the information & explanation given to us, there are no dues of Provident Fund, Employees' State Insurance, Income Tax, Goods and Service Tax, Custom Duty, Cess and other material statutory dues which have not been deposited with the appropriate authorities on account of any dispute.
- viii. In our opinion and according to the information and explanations given to us, the Company did not have any outstanding dues in respect of bank, a financial institution or debenture holders or government. Accordingly, paragraph 3(viii) of the Order is not applicable.
- ix. The Company has not raised any money by way of initial public offer or further public offer (including debt instruments). According to the information and explanations given to us, The Company has not raised term loan during the year under review.
- x. To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.
- xi. In our opinion and according to the information and explanations given to us, the Company has neither paid nor provided managerial remuneration during the reporting financial year. Hence reporting under clause 3 (xi) of the Order is not applicable to the Company.
- xii. The Company is not a Nidhi Company and hence reporting under clause 3 (xii) of the Order is not applicable to the Company.
- xiii. In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 where applicable, for all transactions with the related parties and the details of related party 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, the Company has not made any preferential allotment or private allotment or fully or partly convertible debentures and reporting under clause 3 (xiv) of the Order are not applicable to the Company.
- xv. In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its Directors or persons connected to its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.
- xvi. The Company is not required to be registered under section 45-I of the Reserve Bank of India Act, 1934 and it has obtained the registration.

**For PURUSHOTHAMAN BHUTANI & CO.**  
**Chartered Accountants**  
**(Firm Registration No.: 005484N)**

**(BINAY KUMAR JHA)**  
**Partner**  
**M.No. 509220**

Place : New Delhi  
Date : 29<sup>th</sup> June 2020

**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, 2020 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 Ind AS 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 Ind AS 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 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 Ind AS 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, 2020, 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**  
**M.No. 509220**

Place : New Delhi  
Date : 29<sup>th</sup> June 2020

**Balance Sheet as at 31 March 2020**  
(All amount in ₹ lakhs unless otherwise stated)

	Notes	as at March 31, 2020 (in Rs.)	as at March 31, 2019 (in Rs.)
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	3	0.59	0.59
Financial assets			
Loans	4	3.38	3.38
Deferred Tax assets	5	125.20	125.20
<b>Total non-current assets</b>		<b>129.17</b>	<b>129.17</b>
<b>Current assets</b>			
Financial assets			
Cash and cash equivalents	6	0.82	0.60
<b>Other non financial assets</b>	7	31.63	31.63
<b>Total current assets</b>		<b>32.45</b>	<b>32.23</b>
<b>Total assets</b>		<b>161.62</b>	<b>161.40</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Equity share capital	8	220.00	220.00
Other equity	9	(431.11)	(413.89)
<b>Total equity</b>		<b>(211.11)</b>	<b>(193.89)</b>
<b>Non-current liabilities</b>			
Financial liabilities			
Trade payables		-	-
<b>Total non-current liabilities</b>		<b>-</b>	<b>-</b>
<b>Current liabilities</b>			
Financial liabilities			
Borrowings	11	372.05	354.05
Trade payables	10	0.66	1.12
Other Current Liabilities	12	0.02	0.12
<b>Total current liabilities</b>		<b>372.73</b>	<b>355.29</b>
<b>Total liabilities</b>		<b>372.73</b>	<b>355.29</b>
<b>Total equity and liabilities</b>		<b>161.62</b>	<b>161.40</b>

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  
Firm Registration No. 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  
S-1/730, Sector-5  
Vaishali, Ghaziabad-201012

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

Place: New Delhi  
Date : 29<sup>th</sup> June 2020

Jasbir Singh Marjara  
Company Secretary & Compliance Officer  
M No. ACS41879  
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 2020**  
(All amount in ₹ lakhs unless otherwise stated)

	Notes	For the Year Ended March 31, 2020 (in Rs.)	For the Year Ended March 31, 2019 (in Rs.)
<b>Income</b>			
Revenue from operations		-	-
Other income		-	-
<b>Total revenue</b>		<b>-</b>	<b>-</b>
<b>Expenses</b>			
Finance costs	13	0.01	0.02
Other expenses	14	17.21	16.46
<b>Total expenses</b>		<b>17.22</b>	<b>16.48</b>
<b>Profit / (loss) before exceptional items and tax</b>			
Exceptional Items	15	-	-
<b>Profit(loss) before before tax</b>		<b>(17.22)</b>	<b>(16.48)</b>
<b>Tax expense:</b>			
(1) Current tax		-	-
(2) Deferred tax		-	-
<b>Net loss for the year</b>		<b>(17.22)</b>	<b>(16.48)</b>
<b>Earnings per equity share:</b>			
Basic (₹ )	16	0.07	0.07
Diluted (₹ )		0.07	0.07

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  
Firm Registration No. 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  
S-1/730, Sector-5  
Vaishali, Ghaziabad-201012

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

Place: New Delhi  
Date : 29<sup>th</sup> June 2020

**Jasbir Singh Marjara**  
Company Secretary & Compliance Officer  
M No. ACS41879  
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

**Cash Flow Statement for the year ended 31 March 2020**  
**(All amount in ₹ lakhs unless otherwise stated)**

	For the Year Ended March 31, 2020 (in Rs.)	For the Year Ended March 31, 2019 (in Rs.)
<b>(A) Cash flow from operating activities</b>		
Profit/ (loss) before tax	(17.22)	(16.48)
<b>Adjustments for:</b>		
Liabilities written back	-	-
<b>Operating profit/ (loss) before working capital changes</b>	(17.22)	(16.48)
<b>Movement in working capital</b>		
Other current assets	-	-
Trade payables	(0.56)	0.49
<b>Cash flow from operating activities post working capital changes</b>	(17.78)	(15.99)
Income tax paid (net)	-	(252.92)
<b>Net cash flow from operating activities (A)</b>	(17.78)	(268.91)
<b>(B) Cash flows from investing activities</b>		
<b>Net cash flows used in investing activities (B)</b>	-	-
<b>(C) Cash flows from financing activities</b>		
Proceeds from borrowings	18.00	269.00
<b>Net cash used in financing activities ( C)</b>	18.00	269.00
<b>Total (A) + (B) + ( C)</b>	0.22	0.09
Opening balance of cash & cash equivalents	0.60	0.51
Closing balance of cash & cash equivalents	0.82	0.60
<b>Net increase/ (decrease) in cash and cash equivalents</b>	0.22	0.09

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**  
**Firm Registration No. 005484N**

**Binay Kumar Jha**  
**Partner**  
**Membership No. 509220**

**Place: New Delhi**  
**Date : 29<sup>th</sup> June 2020**

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

**Sunil Kumar Shrivastava**  
**Director**  
**DIN:00259961**  
**S-1/730, Sector-5**  
**Vaishali, Ghaziabad-201012**

**Jasbir Singh Marjara**  
**Company Secretary & Compliance Officer**  
**M No. ACS41879**  
**2252, Guru Nanak Nagar,**  
**New Ranjit Nagar, New Delhi-110008**

**Sashi Sekhar Mishra**  
**Manager & Director**  
**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 2020**  
(All amount in ₹ lakhs unless otherwise stated)

<b>A</b>	<b>Equity share capital</b>	<b>Amount</b>
	Balance as at 31 March 2019	220.00
	Changes in equity share capital during the year	-
	<b>Balance as at 31 March 2020</b>	<b>220.00</b>

**B Other equity**

	Capital redemption reserve	Securities premium reserve	Capital reserve	Retained earnings	Total
Balance as at 31 March 2019	6.00	17.60	345.54	(783.03)	(413.89)
Profit/ (loss) for the year	-	-	-	(17.22)	(17.22)
<b>Balance as at 31 March 2020</b>	<b>6.00</b>	<b>17.60</b>	<b>345.54</b>	<b>(800.25)</b>	<b>(431.11)</b>

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  
Firm Registration No. 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  
S-1/730, Sector-5  
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**Sashi Sekhar Mishra**  
Manager & Director  
DIN:03072330  
H-126, Kilokari Jang Pura  
New Delhi-110014

Place: New Delhi  
Date : 29<sup>th</sup> June 2020

**Jasbir Singh Marjara**  
Company Secretary & Compliance Officer  
M No. ACS41879  
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New Ranjit Nagar, New Delhi-110008

**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, 2020

### 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 2020 were approved for issue by the Board of Directors on 29 June 2020.

These financial statements for the year ended 31 March 2020 are the financial statements prepared by the Company as per Ind AS. For all periods upto and including the year ended 31 March 2019, 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 have been prepared on accrual and going concern basis. 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 2020****(All amount in ₹ lakhs unless otherwise stated)****3. Property, plant and equipment**

Description	Freehold land	Total
<b>Gross carrying value</b>		
As at 01 April 2018	0.59	0.59
Additions	-	-
Disposals	-	-
<b>As at 31 March 2019</b>	<b>0.59</b>	<b>0.59</b>
Additions	-	-
Disposals	-	-
<b>As at 31 March 2020</b>	<b>0.59</b>	<b>0.59</b>
<b>Accumulated depreciation</b>		
As at 01 April 2018	-	-
Charge for the year	-	-
<b>As at 31 March 2019</b>	<b>-</b>	<b>-</b>
Charge for the year	-	-
<b>As at 31 March 2020</b>	<b>-</b>	<b>-</b>
<b>Net block as at 31 March 2019</b>	<b>0.59</b>	<b>0.59</b>
<b>Net block as at 31 March 2020</b>	<b>0.59</b>	<b>0.59</b>

**4. Loans**

	As at 31 March 2020 (in Rs.)	As at 31 March 2019 (in Rs.)
<b>Unsecured, considered good</b>		
Security deposits	3.38	3.38
	<b>3.38</b>	<b>3.38</b>

**5. Deferred Tax assets (net)**

	As at 31 March 2020 (in Rs.)	As at 31 March 2019 (in Rs.)
<b>Deferred tax asset arising on account of :</b>		
Tax credit (minimum alternative tax)	125	125
	<b>125</b>	<b>125</b>

Movement in deferred tax asset	01 April 2019	Recognised in other comprehensive income	Recognised statement of profit and loss	31 March 2020
Particular				
Tax credit (minimum alternative tax)	125.20	0.00	125.20	125.20

**6. Cash and cash equivalents**

	As at 31 March 2020 (in Rs.)	As at 31 March 2019 (in Rs.)
Balances with banks in current accounts	0.81	0.50
Cash in hand	0.01	0.10
	<b>0.82</b>	<b>0.60</b>

**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 2020 (in Rs.)	As at 31 March 2019 (in Rs.)
<b>7. Other Non-financial assets</b>		
<b>Advance Income Tax (Net of Provision Rs 221.29 lacs)</b>	31.63	31.63
The carrying values are a reasonable approximate of their fair values.	<b>31.63</b>	<b>31.63</b>
<b>8 Equity share capital</b>		
<b>Authorised capital</b>		
75,000 (31 March 2019 : 75,000 ; 01 April 2018: 75,000)		
13% Redeemable cumulative preference shares of ₹ 10 each	7.50	7.50
10,925,000 (31 March 2019 : 10,925,000 ; 01 April 2018 : 10,925,000)		
Equity shares of ₹ 10 each	1,092.50	1,092.50
	<b>1,100.00</b>	<b>1,100.00</b>
<b>Issued, subscribed capital and fully paid up</b>		
2,200,000 (31 March 2019 : 2,200,000 ; 01 April 2018 : 2,200,000)		
Equity shares of ₹ 10 each	220.00	220.00
	<b>220.00</b>	<b>220.00</b>

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 2020		31 March 2019	
	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	-	-	-	-
<b>Equity shares at the end of the year</b>	<b>22.00</b>	<b>220.00</b>	<b>22.00</b>	<b>220.00</b>

**(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 preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

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

	31-March-2020		As on 01 April 2019	
	No. of shares	% holding	No. of shares	% holding
<b>Equity shares of ₹ 10 each fully paid up</b>				
*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 31 March 2020 (in Rs.)	As at 31 March 2019 (in Rs.)
<b>9 Other equity</b>		
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	(783.03)	(766.55)
Add: Net profit/ (loss) for the year	(17.22)	(16.48)
Closing balance	<b>(800.25)</b>	<b>(783.03)</b>
	<b>(431.11)</b>	<b>(413.89)</b>

**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.

**10. Trade payables**

	As at 31 March 2020 (in Rs.)	As at 31 March 2019 (in Rs.)
Due to micro and small enterprises(refer note (l) below)	0.66	1.12
Dues of creditors other than micro and small enterprise	<b>0.66</b>	<b>1.12</b>

**(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 2020 (in Rs.)	As at 31 March 2019 (in Rs.)
<b>11. Borrowings</b>		
<b>Unsecured</b>		
Interest free loan from related parties (refer note 17)	372.05	354.05
	<b>372.05</b>	<b>354.05</b>
<b>Notes:</b>		
Loan is repayable on demand.		
The carrying values are considered to be reasonable approximation of their fair values.		
	As at 31 March 2020 (in Rs.)	As at 31 March 2019 (in Rs.)
<b>12 Current tax liabilities (net)</b>		
Statutory Dues	0.02	0.12
Provision for income tax (net of advance tax)	-	-
	<b>0.02</b>	<b>0.12</b>
<b>13. Finance costs</b>	For the year ended 31 March 2020 (in Rs.)	For the year ended 31 March 2019 (in Rs.)
Finance costs	0.01	0.02
	<b>0.01</b>	<b>0.02</b>
<b>14. Other expenses</b>	For the year ended 31 March 2020 (in Rs.)	For the year ended 31 March 2019 (in Rs.)
Communication expenses	5.83	5.01
Printing and stationery expenses	2.02	2.16
Interest on TDS	-	0.04
Legal and professional fees	3.17	3.25
Auditor's remuneration	0.26	0.26
Listing fees	3.54	2.95
Demat & E-Voting Charges	0.37	0.27
Advertising & Publication	0.65	0.31
Annual General Meeting expenses	1.32	1.81
CSR Contribution	-	0.25
Miscellaneous expenses	0.05	0.15
	<b>17.21</b>	<b>16.46</b>
<b>Payment to auditor</b>		
As auditor :	25,960	25,960
Audit fee	-	-
Limited review		
In other Capacity :		0.05
Reimbursement of expenses	<b>25,960</b>	<b>25,960.05</b>

	As at 31 March 2020 (in Rs.)	As at 31 March 2019 (in Rs.)
<b>15 Exceptional items</b>		
Liabilities written back	-	-
<b>16 Earnings per share</b>		
<b>Earning</b>		
Net profit(Loss) attributable to equity shareholders for calculation of basic and diluted EPS	(17.22)	(16.48)
<b>Shares</b>		
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) (₹)	0.07	0.07
	<b>For the year ended 31 March 2020 (in Rs.)</b>	<b>For the year ended 31 March 2019 (in Rs.)</b>
<b>17 Tax expense</b>		
<b>Income tax expense recognised in statement of profit and loss</b>		
Current tax	-	-
Deferred tax	-	-
	-	-
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:		
<b>Particulars</b>		
Profit/ (loss) before tax	-	-
Income tax using the Company's domestic tax rate *	0.00%	0.00%
<b>Expected tax expense [A]</b>	-	-
<b>Tax effect of adjustment to reconcile expected income tax expense to reported income tax expense</b>		
Non-deductible expenses/non-taxable income	-	-
Deferred tax not created on unabsorbed losses	-	-
<b>Total adjustments [B]</b>	-	-
<b>Actual tax expense [C=A+B]</b>	-	-
*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)	HCL Corporation Private Limited
Key Management Personnel	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:****HCL Corporation Private Limited**

	For the year ended 31 March 2020 (in Rs.)	For the year ended 31 March 2019 (in Rs.)
Amount received during the year	18.00	269.00
Amount refunded during the year	-	-

**b) Loans taken and repayment thereof****HCL Corporation Private Limited**

	As at 31 March 2020 (in Rs.)	As at 01 April 2019 (in Rs.)
Unsecured loan	372.05	354.05
Sundry creditors	-	-

**19 Fair value disclosures****(i) Fair values hierarchy**

Financial assets and financial liabilities measured at fair value in the statement of financial position are divided into three Levels of a fair value hierarchy. The three levels are defined based on the observability of significant inputs to the measurement, as follows:

**Level 1:** quoted prices (unadjusted) in active markets for financial instruments.

**Level 2:** The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximise the use of observable market data rely as little as possible on entity specific estimates.

**Level 3:** If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3.

**(ii) Financial assets measured at fair value - recurring fair value measurements**

The Company does not have any financial instruments which are measured at Fair value either through statement of profit and loss or through other comprehensive income.

**(iii) Fair value of instruments measured at amortised cost**

Fair value of instruments measured at amortised cost for which fair value is disclosed is as follows:

Particulars	Level	31 March 2020		31 March 2019	
		Carrying value	Fair value	Carrying value	Fair value
<b>Financial assets</b>					
Loans	Level 3	3.38	3.38	3.38	3.38
<b>Total financial assets</b>		<b>3.38</b>	<b>3.38</b>	<b>3.38</b>	<b>3.38</b>
<b>Financial liabilities</b>					
Trade payables - Non-current	Level 3		-	-	-
<b>Total financial liabilities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**20 Financial risk management****i) Financial instruments by category**

Particulars	31 March 2020			31 March 2019		
	FVTPL	FVOCI	Amortised cost	FVTPL	FVOCI	Amortised cost
<b>Financial assets</b>						
Loans	-	-	3.38	-	-	3.38
Other financial assets	-	-	-	-	-	-
Cash and cash equivalents	-	-	0.81	-	-	0.51
<b>Total</b>	-	-	<b>4.19</b>	-	-	<b>3.89</b>
<b>Financial liabilities</b>						
Borrowings	-	-	-	-	-	-
Trade payable	-	-	0.66	-	-	1.12
<b>Total</b>	-	-	<b>0.66</b>	-	-	<b>1.12</b>

**ii) Risk Management**

The Company's activities expose it to market risk, liquidity risk and credit risk. The Company's board of directors has overall responsibility for the establishment and oversight of the Company's risk management framework. This note explains the sources of risk which the entity is exposed to and how the entity manages the risk and the related impact in the financial statements.

**A) Credit risk**

Credit risk is the risk that a counter party fails to discharge an obligation to the company. The company is exposed to this risk for various financial instruments, for example by granting loans and receivables to customers, placing deposits, etc. The company's maximum exposure to credit risk is limited to the carrying amount of following types of financial assets.

- cash and cash equivalents,
- loans & receivables carried at amortised cost, and
- deposits with banks.

**Credit risk management**

The Company assesses and manages credit risk based on internal credit rating system, continuously monitoring defaults of customers and other counterparties, identified either individually or by the company, and incorporates this information into its credit risk controls. Internal credit rating is performed for each class of financial instruments with different characteristics. The Company assigns the following credit ratings to each class of financial assets based on the assumptions, inputs and factors specific to the class of financial assets.

A: Low

B: Mediu

C: High

Assets under credit risk –

Credit rating	Particulars	31 March 2020	31 March 2019
A: Low	Other financial assets	128.58	128.58
	Cash and cash equivalents	0.60	0.60

**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.

**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.

<b>31 March 2020</b>	<b>Less than 1 year</b>	<b>1-3 year</b>	<b>3-5 year</b>	<b>More than 5 years</b>	<b>Total</b>
Borrowings	18.00	269.00	85.05	-	<b>372.05</b>
Trade payable	0.66	0.37	0.75	-	<b>1.12</b>
<b>Total</b>	<b>18.00</b>	<b>269.37</b>	<b>85.80</b>	-	<b>373.17</b>
<b>31 March 2019</b>	<b>Less than 1 year</b>	<b>1-2 year</b>	<b>2-3 year</b>	<b>More than 3 years</b>	<b>Total</b>
Borrowings	85.05	-	-	-	<b>85.05</b>
Trade payable	0.75	-	-	-	<b>0.75</b>
<b>Total</b>	<b>85.80</b>	-	-	-	<b>85.80</b>

**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**

<b>Particulars</b>	<b>31 March 2020</b>	<b>31 March 2019</b>
Total borrowings	372.05	354.05
Total equity	(211.11)	<b>(193.89)</b>
<b>Net debt to equity ratio*</b>	-	-

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.

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

**For Purushothaman Bhutani & Co**  
**Chartered Accountants**  
**Firm Registration No. 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**  
**S-1/730, Sector-5**  
**Vaishali, Ghaziabad-201012**

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

**Place: New Delhi**  
**Date : 29<sup>th</sup> June 2020**

**Jasbir Singh Marjara**  
**Company Secretary & Compliance Officer**  
**M No. ACS41879**  
**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**