To,
The Corporate Relationship Department
Bombay Stock Exchange Limited
25th Floor, P J Tower, Dalal Street
Fort, Mumbai – 400 001

25/12/2020

SUB: REVISED Submission of Financial Results (In Respect of Reply of Discrepancies in Standalone Financial Results

Dear Sir/Madam,

Script code- 511260

This is to inform you that in reply of your mail , we are submitting Revised Financials of September quarter 2020 as per IND-AS Format for removal of discrepancies.

Enclosed please find herewith Unaudited Financial Results of the Company for the Quarter ended on 30th September, 2020 and Limited Review Report given by Statutory Auditor of the Company pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Listing Requirements) Regulations, 2015 ("Listing Regulations").

Kindly take the Note on your Record.

Yours Faithfully,

FOR-ID INFO BUSINESS SERVICES LIMITED

Director
Name: Mr. Krishnan Kannan
DIN:00014414

ID INFO BUSINESS SERVICES LIMITED MUMBAI

ID INFO BUSINESS SERVICES LIMITED

Unaudited Financial Results for the Quarter / Half Year Ended September 30, 2020

(Rupees in Lac)

	Quarter ended			Half Year ended		Year ended
	30.09.2020 (Unaudited)	**30.06.2020 (Unaudited)**	**30.09.2019 (Unaudited)**	**30.09.2020 (Unaudited)**	**30.09.2019 (Unaudited)**	**31.03.2020 (Audited)**
Revenue from operations	1.20	1.67	1.20	2.87	2.87	32.46
Other income	-	-	-	-	-	-
Total revenue	1.20	1.67	1.20	2.87	2.87	32.46
Expenses						
Cost of materials consumed	-	-	-	-	-	-
Purchase of stock-in-trade	-	-	-	-	-	-
Changes in inventories of finished goods, work in progress and stock-in-trade	-1.50	-3.00	-	-4.50	-	-
Emloyee benefit expense	1.39	1.81	3.23	3.20	3.75	9.26
Finance cost	-	-	-	-	-	-
Depreciation and amortisation expense	0.42	-	-	0.42	-	0.93
Other expense	1.81	3.29	1.24	5.10	4.87	20.73
Total expenses	2.12	2.10	4.47	4.22	8.62	30.92
Profit/ (loss) before exceptional items and tax	**-0.92**	**-0.43**	**-3.27**	**-1.35**	**-5.75**	**1.54**
Exceptional items	-	-	-	-	-	-
Profit/ (loss) before tax	**-0.92**	**-0.43**	**-3.27**	**-1.35**	**-5.75**	**1.54**
Tax expense						
a) Current tax	-	-	-	-	-	-
b) Deferred tax	-	-	-	-	-	-
Profit/ (loss) for the period from continuing operations	-0.92	-0.43	-3.27	-1.35	-5.75	1.54
Profit/ (loss) from discontinued operations	-	-	-	-	-	-
Tax expense of discontinued operations	-	-	-	-	-	-
Profit/ (loss) from discounting operations (after tax)	-	-	-	-	-	-
Profit/ (loss) for the period	-0.92	-0.43	-3.27	-1.35	-5.75	1.54



ID INFO BUSINESS SERVICES LIMITED

Unaudited Financial Results for the Quarter / Half Year Ended September 30, 2020

(Rupees in Lac)

	Quarter ended			Half Year ended		Year ended
	30.09.2020 (Unaudited)	**30.06.2020 (Unaudited)**	**30.09.2019 (Unaudited)**	**30.09.2020 (Unaudited)**	**30.09.2019 (Unaudited)**	**31.03.2020 (Audited)**
Other comprehensive income						
- Items that will not be reclassified to profit or loss	-	-	-	-	-	-
- Income tax relating to items that will not be reclassified to profit or loss						
- Items that will be reclassified to profit or loss	-	-	-	-	-	-
- Income tax relating to items that will be reclassified to profit or loss						
Total comprehensive income for the period						
(Profit/ loss + other comprehensive income)						
Earnings per equity share (for continuing operations)						
a) Basic	-	-	-	-	-	-
b) Diluted	-	-	-	-	-	-
Earnings per equity share (for discontinued operations)						
a) Basic	-	-	-	-	-	-
b) Diluted	-	-	-	-	-	-
Earnings per equity share (for discontinued & continuing operations)						
a) Basic	-	-	-	-	-	-
b) Diluted	-	-	-	-	-	-
See accompanying notes to the financial statements						

As per our report of even date attached

For N.K.Mittal & Associates
Chartered Accountants
Firm Regd. No.: 113281W

Name - CA N.K. Mittal
Designation - Proprietor
Membership No.: - 046785

Place: Mumbai
Date: November 12, 2020

For and on behalf of the Board of Directors of ID INFO BUSINESS SERVICES LIMITED

ID INFO BUSINESS SERVICES LIMITED MUMBAI

Name - Krishnan Kannan
Designation - Director
DIN - 00014414

Place: Mumbai
Date: November 12, 2020

ID INFO BUSINESS SERVICES LIMITED

Balance sheet as at 30th September 2020

(Rupees in Lac)

EQUITY AND LIABILITIES	September 30, 2020 (Unaudited)	March 31, 2020 (Audited)
Equity		
Equity Share capital	125.00	125.00
Other equity		
- Equity component of other financial instrument		
- Retained earnings		
- Reserves		
- Reserves representing unrealised gains/ losses		
- Other reserves	(379.47)	(378.11)
Money received against share warrants		
Others		
Share application money pending allotment	-	-
Non-current liabilities		
Financial liabilities		
- Long term borrowings		
- Other financial liabilities		
Long term provisions		
Deferred tax liabilities (Net)	-	-
Other non-current liabilities	271.68	291.54
Current liabilities		
Financial liabilities		
- Short term borrowings	-	-
- Trade and other payables	1.34	3.00
- Other financial liabilities	-	-
Other current liabilities	56.48	18.52
Short-term provisions	-	-
Liabilities for current tax (net)	-	-
Liabilities associated with group(s) of assets held for disposal		
TOTAL	**75.03**	**59.94**



ID INFO BUSINESS SERVICES LIMITED

Balance sheet as at 30th September 2020

(Rupees in Lac)

ASSETS	September 30, 2020 (Unaudited)	March 31, 2020 (Audited)
Non-current assets		
Property, plant and equipment	2.93	3.36
Capital work-in-progress		
Investment property	32.68	32.68
Goodwill		
Intangible assets under development		
Biological assets other than bearer plants		
Financial assets		
- Non-Current investments		
- Long-term loans and advances		
- Others		
Deferred tax assets (Net)		
Other non-current assets		
Current assets		
Inventories	13.00	8.50
Financial assets		
- Current investments		
- Trade and other receivables	1.06	-
- Cash and cash equivalents	0.12	0.20
- Short term loans and advances		
Assets for current tax (net)		
Other current assets	25.24	15.20
Non-current assets classified as held for sale		
TOTAL	**75.03**	**59.94**

See accompanying notes to the financial statements

As per our report of even date attached

For N.K.Mittal & Associates
Chartered Accountants
Firm Regd. No.: 113281W

Name - CA N.K. Mittal
Designation - Proprietor
Membership No.: - 046785

Place: Mumbai
Date: November 12, 2020

For and on behalf of the Board of Directors of ID INFO BUSINESS SERVICES LIMITED

ID INFO BUSINESS SERVICES LIMITED ★ MUMBAI

Name - Krishnan Kannan
Designation - Director
DIN - 00014414

Place: Mumbai
Date: November 12, 2020

ID INFO BUSINESS SERVICES LIMITED

Statement of changes in equity for the period ended 30 September 2020

(Rupees in Lac)

Equity share capital

	Opening balance as at 1 Apr 2020	Changes in equity share capital during the year	Closing balance as at 30 Sep 2020
Equity shares of Rs. 10 each	125.00		125.00
	125.00	-	125.00

Other Equity

	Opening balance as at 1 Apr 2020	Changes in accounting policy/ prior period errors	Restated balance as at 1 Apr 2020	Total comprehensive income for the year	Dividends	Transfer to retained earnings	Any other change (to be specified)	Closing balance as at 30 Sep 2020
Equity component of other financial instrument	-	-	-	-	-	-	-	-
Retained Earnings	(378.11)	-	-	-	-	(1.35)	-	(379.47)
Reserves								
Reserves representing unrealised gains/ losses								
- Debt instruments through other comprehensive income	-	-	-	-	-	-	-	-
- Equity instruments through other comprehensive income	-	-	-	-	-	-	-	-
- Effective portion of cash flow hedges	-	-	-	-	-	-	-	-
- Revaluation surplus	-	-	-	-	-	-	-	-
- Remeasurements of the net defined benefit plans	-	-	-	-	-	-	-	-
- Exchange differences on translating the financial statements of a foreign operation	-	-	-	-	-	-	-	-
- Others	-	-	-	-	-	-	-	-
Other reserves (to be specified separately)	-	-	-	-	-	-	-	-
Total reserves	-	-	-	-	-	-	-	-
Money received against share warrants	-	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-	-

As per our report of even date attached

For N.K.Mittal & Associates
Chartered Accountants
Firm Regd. No.: 113281W

Name - CA N.K. Mittal
Designation - Proprietor
Membership No.: - 046785

Place: Mumbai
Date: November 12, 2020

For and on behalf of the Board of Directors of ID INFO BUSINESS SERVICES LIMITED



Name - Krishnan Kannan
Designation - Director
DIN - 00014414

Place: Mumbai
Date: November 12, 2020

N. K. MITTAL & ASSOCIATES
CHARTERED ACCOUNTANTS

Office No. 620, 6th Floor, Pearl Plaza, Opp. Andheri Railway Station, Andheri (West), Mumbai – 400 058.
Tel : (+91-22) 2620 0030 • Off : (+91) 72080 11789 • Cell : (+91) 98926 40589
Email : nkmittalandassociates@gmail.com • www.nkmittal.com

N. K. Mittal M.Com., FCA, L.L.B., e-M.B.A.

Independent Auditors' Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors
ID Info Business Services Limited
(Formerly known as M/s Hemakuta Industrial Investment Co. Ltd)

1. We have reviewed the accompanying statement of unaudited financial results of **ID Info Business Services Limited** (Formerly known as M/s Hemakuta Industrial Investment Co. Ltd) (the "Company") for the quarter ended 30th September, 2020 and year to date from 1st April, 2020 to 30th September, 2020 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 read with relevant Rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. We have not reviewed the accompanying unaudited financial results and other financial information for the comparative period for the Quarter ended 30th June, 2020, 30th September,2019 & half year ended 30th September, 2019 which have been presented solely based on the information compiled by the management.

For N K Mittal & Associates
Chartered Accountants
Firm Registration Number: 113281W

CA N K Mittal
(Proprietor)
Membership Number: 046785
UDIN: 20046785AAAAZT1250

N. K. Mittal & Associates MUMBAI M. No.046785 Chartered Accountants

Place: Mumbai
Date: 12th November, 2020.