IDM

CIN: L72300DL1977PLC008782

International Data Management Ltd.

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

www.idmlimited.in

August 19, 2022

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

Dear Sirs

Ref.: File No. 1-107

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 10, 2022 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 45th Annual General Meeting

The 45th Annual General Meeting (AGM) of International Data Management Limited will be held on Wednesday, the 14th day of September, 2022 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. In view of the continuing COVID-19 pandemic, as per the provisions of the Companies Act, 2013 and Rules framed thereunder and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with General Circular Nos. 20/2020 dated 5th May 2020, 02/2021 dated 13th January 2021, 19/2021 dated 8th December 2021, 21/2021 dated 14th December 2021 and 02/2022 dated 5th May 2022 respectively issued by the Ministry of Corporate Affairs ("MCA Circulars") and Circular Nos. SEBI/HO/CFD/CMD2/CIR/P/2022/62 dated 13th May 2022 and SEBI/HO/CFD/CMD2/CIR/P/2021/11 dated 15th January 2021 respectively issued by the Securities and Exchange Board of India ('SEBI Circulars"), permitted the holding of Annual General Meeting ("AGM") through Video Conference/ Other Audio Visual Means, without the physical presence of the Members at a common venue.

Further, Pursuant to Regulation 34(1) of Securities Exchange Board of India (Listing Obligations and DisclosureRequirements) Regulations, 2015, please find enclosed herewith the copy of Notice and Annual Report for the Financial year ended March 31, 2022.

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, 10th September, 2022 to Wednesday, 14th September, 2022 (both days inclusive) for the 45th 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, 11th September, 2022 at 9.00 A.M. and will end on Tuesday, 13th September, 2022 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 09th September, 2022, 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**

International Data Management Limited New Delhi

Sunil Kumar Shrivastava
Director
DIN: 00259961

Encl.: As Above

International Data Management Limited

CIN L72300DL1977PLC008782
Regd. Office : 806, Siddharth, 96, Nehru Place, New Delhi-110019
Email : idmcomplianceofficer@gmail.com; Tel. : 011-26444812
Website : www.idmlimited.in

NOTICE

NOTICE is hereby given that the 45th Annual General Meeting of the Members of International Data Management Limited will be held on Wednesday,14th September, 2022 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 31st March, 2022 and the Profit and Loss Account for the year ended on that date, together with the reports of the Directors and Auditors thereon.

2. To appoint a Director in place of Mr. Sunil Kumar Shrivastava (DIN 00259961), who retires by rotation and, being eligible, offers himself for re-appointment.

3. To Re-appoint Statutory Auditors of the Company from the conclusion of this Annual General Meeting till the conclusion of 50th Annual General Meeting

   To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution:

   "RESOLVED THAT pursuant to Sections 139, 142 and other applicable provisions, if any, of the Companies Act, 2013 and the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), M/s Purushothaman Bhutani & Co, Chartered Accountants, New Delhi having Firm Registration No. 005484N, be and are hereby re-appointed as the Statutory Auditors of the Company to hold office for second term commencing from the conclusion of this 45th Annual General Meeting till the conclusion of the 50th Annual General Meeting of the Company to be held in the year 2027, on such remuneration as may be determined by Mr. Sashi Sekhar Mishra, Director & Manager and Mr. Sunil Kumar Shrivastava, Director, severally in consultation with them and reimburse travelling and out of pocket expenses incurred by them for the purpose of audit.

   RESOLVED FURTHER THAT the Directors be and are hereby severally authorized to settle any question, difficulty or doubt, that may arise in giving effect to this resolution and to issue letter of re-appointment and do all such acts, deeds and things as may be necessary, expedient and desirable for the purpose of giving effect to this resolution."

By Order of the Board
For **International Data Management Limited**
Sd/-

Place: New Delhi
Date: 30th May, 2022

Jasbir Singh Marjara
Company Secretary &
Compliance Officer
ACS 41879
Address: 2252, Guru Nanak Nagar,
New Ranjit Nagar, New Delhi - 110008

Notes:

1. In view of the continuing COVID-19 pandemic, as per the provisions of the Companies Act, 2013 and Rules framed thereunder and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with General Circular Nos. 02/2022 dated 5th May 2022, 21/2021 dated 14th December 2021, 19/2021 dated 8th December 2021, 02/2021 dated 13th January 2021, 20/2020 dated 5th May 2020, respectively issued by the Ministry of Corporate Affairs ("MCA Circulars") and Circular Nos. SEBI/HO/CFD/CMD2/CIR/P/2022/62 dated 13th May 2022 and SEBI/HO/CFD/CMD2/CIR/P/2021/11 dated 15th January 2021 respectively issued by the Securities and Exchange Board of India ('SEBI Circulars"), permitted the holding of 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 45th AGM shall be the Registered Office of the Company.

2. 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, 45th 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.

3. The attendance of the Members attending the 45th AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.

4. 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 45th 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 45th AGM through VC/OAVM Facility and e-Voting during the 45th AGM.

5. 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 idmcomplianceofficer@gmail.com or the Skyline Financial Services Private Limited, Registrar and Share Transfer Agent at admin@skylinerta.com /compliances@skylinerta.com with a copy marked to helpdesk.evoting@cdslindia.com.

6. Register of Members and Share Transfer Books of the Company shall remain closed on Book Closure Dates i.e. from Saturday, 10th September, 2022 to Wednesday 14th September, 2022 (both days inclusive).

7. 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 09, 2022, i.e. the date prior to the commencement of book closure, are entitled to vote on the Resolutions on Agenda No. 1, 2 and 3 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 11, 2022 and will end at 5.00 p.m. on Tuesday, September 13, 2022. 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.

8. Members may join the 45th 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 for 30 minutes before the time scheduled to start the 45th AGM and the Company may close the window for joining the VC/OAVM Facility 15 minutes after the scheduled time to start the 45th 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 45th AGM without any restriction on account of first-come-first-served principle.

9. 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 or the Skyline Financial Services Private Limited, Registrar and Share Transfer Agent at admin@skylinerta.com /compliances@skylinerta.com. Shareholders are advised to refer the website of the company i.e. www.idmlimited.in for furnishing PAN, KYC Details & Nomination.

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, the request for transmission or transposition of securities held in physical or dematerialized form shall be effected only in dematerialized form with effect from January 24, 2022. 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 Participants with whom they are maintaining their demat account, the Company or Company's Registrars and Transfer Agents for assistance in this regard.

11. The Notice calling the 45th AGM has been uploaded on the website of the Company at www.idmlimited.in. The Notice can also be accessed from the website of the Stock Exchanges i.e. BSE Limited at www.bseindia.com. The 45th AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the 45th AGM) i.e. www.evotingindia.com.

12. The Shareholders in their meeting held on 27th September, 2017 approved the appointment of M/s. Purushothaman Bhutani & Co., Chartered Accountants, 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.

    Consequently, Purushothaman Bhutani & Co., Chartered Accountants, New Delhi (FRN 005484N), will complete their first term of five consecutive years as the statutory auditors of the company at the conclusion of this 45th AGM of the company. Pursuant to Section 139(2) of the Act, the company can appoint an auditors firm for a second term of five consecutive years. Accordingly, Purushothaman Bhutani & Co., Chartered Accountants, New Delhi (FRN 005484N), are proposed to be reappointed as statutory auditors of the company for a second term of five consecutive years commencing from the conclusion of 45th AGM till the conclusion of the 50th AGM.

13. As stipulated under Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard-2, brief profile of Sunil Kumar Shrivastava, including names of companies in which he holds directorships and memberships / chairmanships of Board Committees, is provided below in Table A and B respectively:

Table A

Age	61 years
Qualification	B.Com (Hons.), MBA, LLB
Experience	Mr. Sunil Kumar Shrivastava has worked diligently for the last about 26 years at HCL Group in different roles.
Terms and Conditions of appointment	Director
Details of remuneration	NIL
Date of first appointment	31-March-2015
Shareholding in the Company	Yes, (500 Shares)
Relationship with other director/Manager and other KMP	None
Directorships Board of other companies	As provided in Table B
Membership/Chairmanship of Committees of other companies	As provided in Table C
No. of Board Meetings attended during the Financial year ended March 31, 2022	6 Board Meetings were held during the Financial Year 2021 - 22. All these meetings were attended by him.

Table B

1. **Directorships**

Name of the Company	Position on the Board and Committee thereof
HCL Infosolutions Limited	Director
First Stonex Limited	Director
HCL Employees Investment Co. Ltd	Director
South Asian Computers Limited	Director
Esthetic Infra-Developers Private Limited	Director
Universal Office Automation Limited	Managing Director
Buoyant Infra- Developers Private Limited	Director
Cityframe Infra –Developers Private Limited	Director
Pimpri Chinchwad eServices Limited	Director

Table C

Name of The Company	Committee Name	Chairman/ Member
HCL Infosolutions Limited	1. Audit Committee 2. Nomination & Remuneration Committee	Member
Universal Office Automation Limited	Corporate Social Responsibility Committee	Member

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

Sd/-

Place: New Delhi
Date: 30th May, 2022

Jasbir Singh Marjara
Company Secretary &
Compliance Officer
ACS 41879
Address: 2252, Guru Nanak Nagar,
New Ranjit Nagar, New Delhi - 110008

THE INTRUCTIONS OF SHAREHOLDERS FOR E-VOTING AND JOINING VIRTUAL MEETINGS ARE AS UNDER:

Step 1: Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2: Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(i) The voting period begins on 11th September, 2022 at 9:00 A.M. and ends on 13th September, 2022 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 9th September, 2022, 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) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants.** Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

(iv) **In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020** on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account

maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to abovesaid SEBI Circular, Login method for e-Voting and joining virtual meetings for Individual shareholders holding securities in Demat mode CDSL/NSDL is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with **CDSL Depository**	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or visit www.cdslindia.com and click on Login icon and select New System Myeasi. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. CDSL/NSDL/KARVY/LINKINTIME, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page or click on https://evoting.cdslindia.com/Evoting/EvotingLogin The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with **NSDL Depository**	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/ SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their **Depository Participants (DP)**	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33
Individual Shareholders holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30

Step 2: Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(v) Login method for e-Voting and joining virtual meetings for **Physical Shareholders and Shareholders other than individual holding in Demat form.**

1) The shareholders should log on to the e-voting website www.evotingindia.com.

2) Click on "Shareholders / Members" module.

3) 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.

4) Next enter the Image Verification as displayed and Click on Login.

5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-Voting of any company, then your existing password is to be used.

6) If you are a first time user follow the steps given below:

For Members holding shares in Demat Form and Physical Form	
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) • 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.
Dividend Bank Details **OR** 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. • 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).

(vi) After entering these details appropriately, click on "SUBMIT" tab.

(vii) 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.

(viii) For Shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

(ix) Click on the EVSN for the 'International Data Management Limited'

(x) 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.

(xi) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.

(xii) 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.

(xiii) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.

(xiv) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.

(xv) 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.

(xvi) **Additional Facility for Non – Individual Shareholders and Custodians- For Remote Voting only.**

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodian are required to log on to www.evotingindia.com and register themselves as "Corporates" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login should be mailed to helpdesk.evoting@cdslindia.com and on approval of the accounts they would be able to cast their vote.
- A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.

- 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 idmcomplianceofficer@gmail.com or to the Skyline Financial Services Private Limited, Registrar and Share Transfer Agent at admin@skylinerta.com /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.

INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE 45TH AGM THROUGH VC/OAVM & E-VOTING DURING MEETING ARE AS UNDER:

1) The procedure for attending meeting & e-Voting on the day of the 45th AGM is same as the instructions mentioned above for e-voting.

2) The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-voting.

3) Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the 45th AGM.

4) Shareholders are encouraged to join the 45th AGM through Laptops / IPads for better experience.

5) Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

6) 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.

7) Shareholders who would like to express their views/ask questions during the 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. idmcomplianceofficer@gmail.com or the Skyline Financial Services Private Limited, Registrar and Share Transfer Agent at admin@skylinerta.com /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. idmcomplianceofficer@gmail.com the Skyline Financial Services Private Limited, Registrar and Share Transfer Agent at admin@skylinerta.com /compliances@skylinerta.com. These queries will be replied to by the company suitably by email.

8) Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the 45th AGM.

9) Only those shareholders, who are present in the 45th 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 45th AGM.

10) If any Votes are cast by the shareholders through the e-voting available during the 45th AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders shall be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL /MOBILE NO. ARE NOT REGISTERED WITH THE RTA/ DEPOSITORIES.

A. For Physical shareholders- Send a request to the Skyline Financial Services Private Limited, Registrar and Share Transfer Agent of the Company, at admin@skylinerta.com / compliances@skylinerta.com Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card) and AADHAR (self-attested scanned copy of Aadhar Card) for registering their email address.

B. For Demat shareholders – Please update your email id & mobile no. with your respective Contact your Depository Participant (DP).

C. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33.

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. 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 or call at toll free no. 1800 22 55 33.

ANNUAL REPORT
2021-2022

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. Lalit Kumar Maan	Chief Financial Officer
Company Secretary & Compliance Officer	Jasbir Singh Marjara	
Auditors	M/s Purushothaman Bhutani & Co.	
Banker	Bank of Baroda, Noida	
Registered Office	806, Siddharth 96, Nehru Place New Delhi-110 019 Website: www.idmlimited.in	
Listed at	Bombay Stock Exchange Limited, Mumbai [Listing fees paid up to current year]	
Registrar Transfer Agent	Skyline Financial Services Private Limited D-153 A, 1st Floor, Okhla Industrial Area, Phase-I, New Delhi-110020 E-mail : compliances@skylinerta.com	

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

DIRECTORS' REPORT

To the Members

International Data Management Limited

The Board of Directors of the Company presents herewith the 45th Annual Report together with the Audited Accounts of the Company for period ended 31st March, 2022.

1. FINANCIAL HIGHLIGHTS

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

(Rs. in Lacs)

Particulars	Financial Year Ended March 31, 2022	Financial Year Ended March 31, 2021
Total Income	0	0
Total Expenses	7.95	8.91
Profit/ (Loss)	(7.95)	(8.91)
Depreciation	0	0
Profit/ (Loss) Before finance Cost	(7.95)	(8.91)
Finance Cost	0	0
Profit/ (Loss) Before Exceptional Items	(7.95)	(8.91)
Exceptional items	0	0
Profit/ (Loss) Before Tax	(7.95)	(8.91)
Tax Expense	0	0
Profit/ (Loss) After Tax	(7.95)	(8.91)

2. STATE OF COMPANY'S AFFAIRS

During the year under review loss of Rs. 7.95 Lacs has been reported by the company as against the loss of Rs. 8.91 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, 2022.

4. ANNUAL RETURN

Pursuant to the provisions of the Sections 92(3) and 134(3)(a) of the Act, the Annual Return of the Company for FY 2021-22 is available on the website of the Company at www.idmlimited.in.

5. MEETINGS OF THE BOARD

The Board met 6 (Six) times during the Financial Year 2021-22, the details of which are given below:

25-April-2021	27-May-2021	11-August-2021
11-Nov-2021	15-Dec-2021	14-Feb-2022

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.

a. Issue of equity shares with differential rights – NIL

b. Issue of sweat equity shares – NIL

c. Issue of employee stock option – NIL

d. 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:

i. In the preparation of the Annual Accounts for the financial year ended at 31st March, 2022; the applicable accounting standards have been followed along with proper explanation relating to material departure (if any);

ii. 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, 2022 and of the Loss of the Company for the said period;

iii. 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;

iv. In view of expected future business, the annual accounts for the financial year ended on 31st March, 2022 have been prepared on a going concern basis;

v. The internal financial controls were followed by the Company and that internal financial controls are adequate and were operating effectively; and

vi. Proper systems were devised to ensure compliance with the provision of all applicable laws and the systems were adequate and operating effectively.

9. SECRETARIAL STANDARD

The Company complies with all applicable secretarial standards.

10. INDEPENDENT DIRECTORS DECLARATION

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

11. MANAGEMENT'S DISCUSSION AND ANAYLSIS

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 1].**

14. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

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

15. RELATED PARTY TRANSACTIONS

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

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

16. MATERIAL CHANGES AND COMMITMENTS

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

17. DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Retirement by rotation: Pursuant to Section 149, 152 and other applicable provisions if any, of the Companies Act, 2013, one third of such of the Directors as are liable to retire by rotation, shall retire at every Annual General Meeting, and if eligible, offer themselves for re – appointment at every Annual General Meeting. Consequently Mr. Sunil Kumar Shrivastava, Director will retire by rotation at the ensuing Annual General Meeting and being eligible offers himself for re-appointment in accordance with the provisions of Companies Act, 2013.

B. 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 2021-22 on 27-May-21, 11-Aug-21, 11-Nov-21, and 14-Feb-22. 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 2021-22, the Committee met twice on 11-Aug-21 and 14-Feb-22. 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 1).**

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 2021-22, the Committee met twice on 11-Aug-21 and14-Feb-21. 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 2021-22, the Committee met twice on 27-May-21 and 11-Nov-21. 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 undertaken by the Company on CSR activities during the year are set out in **(Annexure 2 & 2 (I))** of this Report in the form as prescribed under Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021.

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 3).**

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 14-Feb-22.

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

i. Review the performance of non-independent directors and the board as a whole;

ii. Review the performance of the chairperson of the Company, taking into account the views of executive directors and non-executive directors;

iii. Assess the quality, quantity and timeliness of flow of information between the Company Management and the board that is necessary for the Board to effectively and reasonably perform their duties; and

iv. Review the responsibility of independent directors with regards to internal financial controls.

20. AUDITORS AND AUDITORS' REPORT

Statutory Auditors

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

The Board of Directors in their meeting held on 30th May, 2022 recommends the re-appointment of M/s. Purushothaman Bhutani & Co., Chartered Accountants, New Delhi (FRN 005484N), as the Statutory Auditors of the Company for the further term of five years i.e. from the conclusion of this Annual General Meeting until the conclusion of 50th Annual General Meeting.

The Board has already received Consent letter from the Auditor confirming eligibility under section 141 of the Companies Act, 2013 and their re-appointment if made would be within the limits prescribed under the Act.

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 Auditor of the Company. The Internal Auditor 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 2021-22 i.e. from 1st April, 2021 to 31st March, 2022. The Secretarial Audit report is annexed herewith marked as **Annexure 4** 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.

27. 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.

28. 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.

29. DISCLOSURE UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

In view of number of employees being less than prescribed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013; Internal Complaints Committee under the said Act is not constituted.

30. MAINTENANCE OF COST RECORDS

The maintenance of cost records as specified by Central Government under Section 148(1) of Companies Act, 2013 is not applicable to the Company

31. 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

Sd/-

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

Sd/-

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

Place: New Delhi
Date: 30th May, 2022

Annexure 1

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 31st 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.

INTERNATIONAL DATA MANAGEMENT LIMITED

Annexure 2

CORPORATE SOCIAL RESPONSIBILITY POLICY

[Last Updated on November 10, 2020]

Introduction

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

1. Committee Objectives:

The objective of the Corporate Social Responsibility (CSR) policy ("Policy") of International Data Management Limited ("IDM" or "Company") is to lay down guidelines for proper selection, implementation and monitoring of CSR activities of the Company as well as formation of the annual action plan so as to support the sustainable development of the society.

2. CSR Activities, Projects and Programmes:

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

I. Eradicating hunger, poverty and malnutrition [promoting healthcare including preventive health care] and sanitation [including contribution to the Swach Bharat Kosh set-up by the Central Government for the promotion of sanitation] and making available safe drinking water;

II. Promoting education including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects;

III. Promoting gender equality, empowering women, setting up homes and hostels for women and orphans, setting up old age homes, day care centers and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups;

IV. Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agro forestry, conservation of natural resources and maintaining quality of soil, air and water including contribution to the Clean Ganga Fund setup by the Central Government for rejuvenation of river Ganga;

V. Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art, setting up public libraries, promotion and development of traditional arts and handicrafts;

VI. Measures for the benefit of armed forces veterans, war widows and their dependents, [Central Armed Police Forces (CAPF) and Central Para Military Forces (CPMF) veterans, and their dependents including widows];

VII. Training to promote rural sports, nationally recognized sports, Paralympics' sports and Olympic sports;

VIII. Contribution to the prime minister's national relief fund [or Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund)] or any other fund set up by the central govt. for socio economic development and relief and welfare of the schedule caste, tribes, other backward classes, minorities and women;

IX. (a) Contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by the Central Government or State Government or Public Sector Undertaking or any agency of the Central Government or State Government; and

(b) Contributions to public funded Universities; Indian Institute of Technology (IITs); National Laboratories and autonomous bodies established under Department of Atomic Energy (DAE); Department of Biotechnology (DBT); Department of Science and Technology (DST); Department of Pharmaceuticals; Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH); Ministry of Electronics and Information Technology and other bodies, namely Defense Research and Development Organisation (DRDO); Indian Council of Agricultural Research (ICAR); Indian Council of Medical Research (ICMR) and Council of Scientific and Industrial Research (CSIR), engaged in conducting research in science, technology, engineering and medicine aimed at

promoting Sustainable Development Goals (SDGs).

X. Rural development projects.

XI. Slum Area Development

Explanation:- For the purposes of this item, the term 'slum area' shall mean any area declared as such by the Central Government or any State Government or any other competent authority under any law for the time being in force.

XII. Disaster management, including relief, rehabilitation and reconstruction activities.

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 2 (i)

Annual Report of International Data Management Limited on the Corporate Social Responsibility Activities

1 **Brief outline on CSR policy of the Company:**

The objective of CSR policy is to lay down guiding principles for selection, implementation and monitoring of CSR activities as well as the formulation of the Annual Action Plan, for ensuring growth and advancement of society. The CSR activities, projects and programmes undertaken by the Company shall be those as recommended by the CSR Committee and are covered under the areas or subject, set out in Schedule VII of the Companies Act, 2013. In accordance with the Companies Act, 2013 the Company shall commit 2% of average net profits of the Company made during the three immediately preceding financial years towards CSR initiatives. The Company shall carry on its CSR activities through public charitable trusts registered/ any other registered trust/ any registered society/ any other company or by company directly registered with the Ministry of Corporate Affairs under the Companies Act, 2013 and Rules made thereunder, and under Sections 12A and 80G of the Income Tax Act, 1961.

2 **Composition of the CSR Committee**

Sl. No.	Name of Director	Designation /Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1.	Mr. Suresh Chand Sharma	Independent Director & Chairman	1 (One)	1 (One)
2.	Mr. P S Ravishankar	Independent Director & Member	1 (One)	1 (One)
3.	Mr. Sunil Kumar Shrivastava	Non- Independent Director & Member	1 (One)	1 (One)

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company. http://www.idmlimited.in/committee-policies/

4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable (attach the report). Average CSR obligation in preceding three financial years is less than Rs 10 Crores. Details of Impact Assessment is not applicable for FY 2021-22.

5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any NIL

Sl. No.	Financial Year	Amount available for set-off from preceding financial years (in Rs)	Amount required to be set-off for the financial year, if any (in Rs)
1	-	-	-
2	-	-	-
3	-	-	-
	TOTAL	-	-

6. Average net profit of the company as per section 135(5) NIL

7. (a) Two percent of average net profit of the company as per section 135(5) NIL

(b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years NIL

(c) Amount required to be set off for the financial year, if any NIL

(d) Total CSR obligation for the financial year (7a+7b- 7c). NIL

8. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year. (in Rs.)	**Amount Unspent (in Rs.) NIL**				
	Total Amount transferred to Unspent CSR Account as per section 135(6).		**Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).**		
	Amount.	**Date of transfer.**	**Name of the Fund**	**Amount.**	**Date of transfer.**
Not Applicable	Not Applicable	Not Applicable	Not Applicable	NIL	Not Applicable

(b) Details of CSR amount spent against ongoing projects for the financial year: **NIL**

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	
Sl. No	Name of the Project	Item from the list of activities in Schedule VII to the Act	Local area (Yes/ No)	Location of the project		Project duration	Amount allocated for the project (in Rs.)	Amount spent in the current financial year (in Rs.)	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.)	Mode of Implem-entation Direct (Yes/ No)	Mode of Implementation through Implementing Agency	
				State	District						Name	CSR Registr-ation No.
1	-	-	-	-	-	-	-	-	-	-	-	-
2	-	-	-	-	-	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

(c) Details of CSR amount spent against other than ongoing projects for the financial year: **NIL**

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	
Sl. No	Name of the Project	Item from the list of activities in Schedule VII to the Act	Local area (Yes/ No)	Location of the project		Amount spent for the project (in Rs.)	Mode of Implement-ation Direct (Yes/ No)	Mode of Implementation through Implementing Agency	
				State	District			Name	CSR Registration No.
1	-	-	-	-	-	-	-	-	-
2	-	-	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-	-	-
	TOTAL	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

(d) Amount spent in Administrative Overheads NIL

(e) Amount spent on Impact Assessment, if applicable NIL

(f) Total amount spent for the Financial Year (8b+8c+8d+8e) NIL

(g) Excess amount for set off, if any NIL

Sl. No.	Particulars	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	Not Applicable
(ii)	Total amount spent for the Financial Year	Not Applicable
(iii)	Excess amount spent for the financial year [(ii)-(i)]	Not Applicable
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	Not Applicable
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	Not Applicable

9. (a) Details of Unspent CSR amount for the preceding three financial years:

Sl. No	Preceding Financial Year	Amount transferred to Unspent CSR Account under Section 135(6) (in Rs.)	Amount spent in the reporting Financial Year (Rs. In lakh)	Amount transferred to any fund specified under Schedule VII as per Section 135(6), if any.			Amount remaining to be spent in succeeding financial years. (in Rs.)
				Name of the Fund	Amount (in Rs.)	Date of Transfer	
1.	2018-19	NIL	25,000	NIL	NIL	NIL	6,87,175
2.	2019-20	NIL	NIL	NIL	NIL	NIL	NIL
3.	2020-21	NIL	NIL	NIL	NIL	NIL	NIL
	TOTAL	NIL	25,000	NIL	NIL	NIL	6,87,175

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s): Not Applicable

(1) Sl. No	(2) Project ID.	(3) Name of the Project	(4) Financial Year in which the project was commenced	(5) Project *duration	(6) Total amount allocated for the project (in Rs.)	(7) Amount spent on the project in the reporting Financial Year (in Rs.)	(8) Cumulative amount spent at the end of reporting Financial Year (in Rs.)	(9) Status of the project – Completed / Ongoing
1	-	-	-	-	-	-	-	-
2	-	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-	-
	TOTAL	**-**	**-**	**-**	**-**	**-**	**-**	**-**

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year

(asset-wise details).

(a) Date of creation or acquisition of the capital asset(s). Not Applicable

(b) Amount of CSR spent for creation or acquisition of capital asset. Not Applicable

(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc. Not Applicable

(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset). Not Applicable

11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5): **Not Applicable for FY 2021-22**

Sd/-

Suresh Chand Sharma
Chairperson of CSR Committee
DIN- 02435235

Sd/-

Sunil Kumar Shrivastava
Non Independent Director & Member
DIN- 00259961

Place: New Delhi
Date: 30th May, 2022

Annexure 3

VIGIL MECHANISM

INTERNATIONAL DATA MANAGEMENT LIMITED

1. PREFACE

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

2. POLICY OBJECTIVES

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

3. SCOPE OF THE POLICY

This Policy intends to cover serious concerns that could have grave impact on the operations and performance of the business of the Company and malpractices and events which have taken place / suspected to have taken place, misuse or abuse of authority, fraud or suspected fraud, violation of company rules, manipulations, negligence causing danger to public health and safety, misappropriation of monies, and other matters or activity on account of which the interest of the Company is affected and formally reported by whistle blowers concerning its employees.

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

4. Definitions:

4.1 "Employee" means every employee of the Company, including the Directors in the employment of the Company.

4.2 "Protected Disclosure" means a concern raised by a written communication made in good faith that discloses or demonstrates information that may evidence unethical or improper activity. Protected Disclosures should be factual and not speculative in nature

4.3 "Code" mean Conduct for Directors and Senior Management Personnel adopted by International Data Management Limited.

4.4 "Subject" means a person against or in relation to whom a Protected Disclosure has been made or evidence gathered during the course of an investigation.

4.5 "Whistle Blower" means an Employee making a Protected Disclosure under this Policy and also referred as claimant in this policy.

4.6 "Whistle and Ethics Officer" means an officer of the company nominated by Competent Authority to conduct detailed investigation under this policy and to receive protected disclosure from Whistle blowers, maintain record thereof, placing the same for its disposal and informing the Whistle blower the results thereof.

4.7 "Work place" includes:

i. All offices or other premises where the Company's business or services supporting to the business are conducted; or.

ii. All Company related activities performed at any other site away from the Company's premises.

4.8 "Company" means International Data Management Limited.

5. ELIGIBILITY

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

6. RECEIPT AND DISPOSAL OF PROTECTED DISCLOSURES:

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

6.2 The Protected Disclosure should be submitted in a closed and secured envelope and should be super scribed as "Protected disclosure under the Whistle Blower policy". Alternatively, the same can also be sent through email with the subject "Protected disclosure under the Whistle Blower policy". If the complaint is not super scribed and closed as mentioned above, it will not be possible for the Whistle & Ethics Officer to protect the complainant and the protected disclosure will be dealt with as if a normal disclosure. In order to protect identity of the complainant, the Whistle & Ethics Officer will not issue any acknowledgement to the complainants and they are advised neither to write their name/address on the envelop nor enter into any further correspondence with the Whistle & Ethics Officer. The Whistle & Ethics Officer shall assure that in case any further clarification is required he will get in touch with the complainant.

6.3 The Company shall not entertain anonymous/ pseudonymous disclosures.

6.4 The Protected Disclosure should be forwarded under a covering letter signed by the complainant to the Whistle and ethics Officer or to the CFO as the case may be, shall detach the covering letter bearing the identity of the Whistle Blower and process only the Protected Disclosure.

6.5 All Protected Disclosures should be addressed to the Whistle and Ethics Officer of the Company or CFO/ Chairman in exceptional cases. The contact details of the Whistle & Ethics Officer are as under:

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

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

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

6.7 On receipt of the protected disclosure the Whistle and Ethics Officer / Chairman/ CFO, as the case may be, shall make a record of the Protected Disclosure and also ascertain from the Complainant whether he was the person who made the protected disclosure or not. The record will include:

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

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

7. INVESTIGATION

7.1 All Protected Disclosures reported under this Policy will be thoroughly investigated by the Whistle Officers of the Company who will investigate / oversee the investigations. Whistle & Ethics Officer may at its discretion consider involving any investigators for the purpose of Investigation.

7.2 The decision to conduct an investigation taken into a Protected Disclosure by itself is not an acceptance of the accusation by the Authority and is to be treated as a neutral fact-finding process because the outcome of the investigation may or may not support accusation.

7.3 The identity of a Subject will be kept confidential to the extent possible given the legitimate needs of the investigation.

7.4 Unless there are compelling reasons not to do so, Subjects will be given reasonable opportunity for hearing their side during the investigation. No allegation of wrongdoing against a Subject shall be considered as maintainable unless there is good evidence in support of the allegation.

7.5 Subjects shall have a duty to co-operate with the Whistle Officer(s) during investigation to the extent that such co-operation sought does not merely require them to admit guilt.

7.6 Subjects shall have right to access any document/ information for their legitimate need to clarify/ defend themselves in the investigation proceedings.

7.7 Subjects shall have a responsibility not to interfere with the investigation. Evidence shall not be withheld, destroyed or tampered with, and witnesses shall not be influenced, coached, threatened or intimidated by the Subjects.

7.8 Subjects have a right to be informed of the outcome of the investigation. If allegations are not sustained, the Subjects shall be consulted as to whether public disclosure of the investigation results would be in the best interest of the Subject and the Company.

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

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

8. PROTECTION

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

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

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

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

9. SECRECY / CONFIDENTIALITY

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

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

10. DECISION

10.1 If an investigation leads the Whistle and Ethics Officer / CFO to conclude that an improper or unethical act has been committed, the Whistle & Ethics Officer/ CFO shall recommend to the management of the Company to take such disciplinary or corrective action as may be deemed fit. It is clarified that any disciplinary or corrective action initiated against the Subject as a result of the findings of an investigation pursuant to this Policy shall adhere to the applicable personnel or staff conduct and disciplinary procedures.

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

11. REPORTING

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

12. ACCESS TO CFO/CHAIRMAN

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

13. COMMUNICATION

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

14. RETENTION OF DOCUMENTS

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

15. ADMINISTRATION AND REVIEW OF THE POLICY

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

16. AMENDMENT

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

Annexure 4

FORM No. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2022
(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 31st March 2022. Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, minute books, forms and returns filed and other records maintained by the Company and also the information and representations provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on 31st March 2022, complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, minute books, forms and returns filed and other records made available to us and maintained by Company for the financial year ended on 31st March 2022 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

Sd/-

NISHANT RANA
(Proprietor)
Membership No: *F10333*
C.P.: *22302*
UDIN: F010333D000422756

Date: 30.05.2022
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

Opinion

We have audited the Ind AS Financial statements of **M/s International Data Management Limited** (hereinafter referred to as "the Company"), which comprise the Balance Sheet as at 31 March 2022, and the Statement of Profit and Loss (including other comprehensive income), Statement of Changes in Equity and Statement of Cash Flows for the year ended, and notes to the Ind AS Financial statements, including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Ind AS Financial statements").

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 Companies Act, 2013 ("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 31 March 2022, and its profit and other comprehensive loss, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those SAs 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 Ind AS financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the Ind AS financial statements.

Key Audit Matters

Key audit matters ('KAM') 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 mattersBased 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.

Other Information

The Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the IndAS financial statements and our auditors' report thereon. The Company's annual report is expected to be made available to us after the date of this auditor's report. Our opinion on the Ind AS financial statements does not cover the other information and we 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 when it becomes available 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. When we read the Company's annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take necessary actions, as applicable under the relevant laws and regulations.

Management's and Board of Directors' Responsibilities for the Ind AS Financial Statements

The Company's Management and Board of Directors are 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 state of affairs, profit/ loss and other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 Management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless 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 is also 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 with reference to Ind AS financial statements 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 the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting in preparation of Ind AS financial statements 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Ind AS financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of Section 143(11) of the Act, we give in the **"Annexure A"** a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. (A) 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 (including other comprehensive income), the Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.
   d) In our opinion, the aforesaid financial statements comply with the Ind AS specified under Section 133 of the Act.
   e) On the basis of the written representations received from the directors as on 31 March 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2022 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 with reference to Ind AS financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in **"Annexure B"**.

(B) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditor's) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

a) The Company has disclosed no pending litigations as at 31 March 2022 on its financial position.

b) The Company did not have any longterm contracts including derivative contracts for which there were any material foreseeable losses.

c) There has been no delay in transferring amounts,

required to be transferred, to the Investor Education and Protection Fund by the Company.

d) (i) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:

- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or
- provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

(ii) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recordedin writing or otherwise, that the Company shall:

- directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or
- provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and

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

e) No dividend declared or paid during the year by the Company.

f) With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act:

No remuneration has been paid to any director during the current year. Hence, the provisions of section 197 not applicable to the company.

For **Purushothaman Bhutani & Co.**
Chartered Accountants
(Firm's Registration No: 005484N)

Sd/-

CA Binay Kumar Jha
Partner
M.No. 509220

Date : 30.05.2022
Place : New Delhi

Annexure A to the Independent Auditor's report on the Ind AS financial statements of INTERNATIONAL DATA MANAGEMENT LIMITED for the year ended 31 March 2022

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

(i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, plant and equipment.

(B) There are no intangible assets in the Company during the year.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular programme of physical verification of its Property, plant and equipment by which all Property, plant and equipment are verified in a phased manner over a period of three years. In accordance with this programme, certain Property, plant and equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. 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 disclosed in the Ind AS financial statements are held in the name of the Company.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, plant and equipment (including Right-of-use assets) or Intangible assets or both during the year.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

(ii) The Company did not hold any inventory during the year and accordingly, the requirement under the paragraph 3(ii) of the order is not applicable to the Company.

(iii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any investments, provided guarantee or security or granted any advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year. The Company has not granted any loans, secured or unsecured, to firms, limited liability partnerships or any other parties during the year.

(iv) Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted any loans to Companies, firms, LLP or any other party.

(v) According to the information and explanations given to us and on the basis of our examination of the records, the Company has not given any loans, or provided any guarantee or security as specified under Section 185 and Section 186 of the Companies Act, 2013.

(vi) The Company has not accepted any deposits or amounts which are deemed to be deposits from the public. Accordingly, clause 3(vi) of the Order is not applicable.

(vii) According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Companies Act, 2013 for the products manufactured by it (and/ or services provided by it). Accordingly, clause 3(vii) of the Order is not applicable.

(viii) (a) The Company does not have liability in respect of Sales tax, Service tax, Duty of excise and Value added tax during the year since effective 1 July 2017, these statutory dues has been subsumed into GST. According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including Goods and Services Tax ('GST'), Provident fund, Employees' State Insurance, Income-tax, Duty of Customs, Cess and other material statutory dues have generally been regularly deposited with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of GST, Provident fund, Employees' State Insurance, Income-tax, Duty of Customs, Cess and other material statutory dues were in arrears as at 31 March 2022 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there are no dues of GST, Provident fund, Employees' State Insurance, Income-tax, Sales tax, Service tax, Duty of Customs, Value added tax, Cess or other statutory dues which have not been deposited by the Company on account of disputes.

(ix) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year.

(x) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company did not have any loans or borrowings from any lender during the year. Accordingly, clause 3(x)(a) of the Order is not applicable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.

(c) According to the information and explanations given to us by the management, the Company has not obtained any term loans. Accordingly, clause 3(x)(c) of the Order is not applicable.

(d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds have been raised on short-term basis by the Company. Accordingly, clause 3(x)(d) of the Order is not applicable.

(e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(x)(e) of the Order is not applicable.

(f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(x)(f) of the Order is not applicable.

(xi) (a) The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments). Accordingly, clause 3(xi)(a) of the Order is not applicable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(xi)(b) of the Order is not applicable.

(xii) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.

(b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act, 2013 has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government. (c) No whistle blower complaints has been received by the Company during the year.

(xiii) According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xiii) of the Order is not applicable.

(xiv) In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Sections 177 and 188 of the Companies Act, 2013, where applicable, and the details of the related party transactions have been disclosed in the Ind AS financial statements as required by the applicable Indian Accounting Standards.

(xv) (a) Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business.

(b) We have considered the internal audit reports of the Company issued till date for the period under audit.

(xvi) In our opinion and according to the information and explanations given to us, 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.

(xvii) (a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvii)(a) of the Order is not applicable.

(b) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvii)(b) of the Order is not applicable.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvii)(c) of the Order is not applicable.

(d) According to the information and explanations provided to us during the course of audit, the Group does not have any CIC. Accordingly, the requirements of clause 3(xvii)(d) are not applicable.

(xviii) The Company has incurred cash losses in the current and in the immediately preceding financial year.

(xix) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xix) of the Order is not applicable.

(xx) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on thedate of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xxi) The provisions of section 135 of the Companies Act, 2013 are not applicable to the Company. Accordingly, clauses 3(xxi)(a) and 3(xxi)(b) of the Order are not applicable.

For **Purushothaman Bhutani & Co.**
Chartered Accountants
(Firm's Registration No: 005484N)

Sd/-

CA Binay Kumar Jha
Partner
M.No. 509220

Date : 30.05.2022
Place : New Delhi

Annexure B to the Independent Auditor's Report on the Ind AS financial statements of INTERNATIONAL DATA MANAGEMENT LIMITED for the year ended 31 March 2022

Report on the internal financial controls with reference to the aforesaid Ind AS financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013

(Referred to in paragraph 2(A)(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Opinion

We have audited the internal financial controls with reference to Ind AS financial statements of Universal Office Automation Limited ("the Company") as of 31 March 2022 in conjunction with our audit of the Ind AS financial statements of the Company as at and for the year ended on that date. In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to Ind AS financial statements and such internal financial controls were operating effectively as at 31 March 2022, based on the internal financial controls with reference to Ind AS financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "Guidance Note").

Management's and Board of Directors' Responsibilities for Internal Financial Controls

The Company's Management and the Board of Directors are responsible for establishing and maintaining internal financial controls with reference to Ind AS financial statements based on the criteria established by the Company considering the essential components of internal control stated in the Guidance Note. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating

effectively for ensuring the orderly and efficient conduct of its business, including adherence to 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 Act

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to Ind AS financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to Ind AS financial statements. 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 with reference to Ind AS financial statements were established and maintained and whether such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to Ind AS financial statements and their operating effectiveness. Our audit of internal financial controls with reference to Ind AS financial statements included obtaining an understanding of such internal financial controls, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal controlbased on the assessed risk. The procedures selected depend on the auditor's judgement, 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 Company's internal financial controls with reference to Ind AS financial statements.

Meaning of Internal Financial Controls with Reference to Ind AS Financial Statements

A company's internal financial controls with reference to Ind AS financial statements 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 controls with reference to Ind AS financial statements include those policies andprocedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Ind AS Financial Statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the Ind AS financial statements.

Inherent Limitations of Internal Financial Controls with Reference to Ind AS Financial Statements

Because of the inherent limitations of internal financial controls with reference to Ind AS financial statements, including the possibility ofcollusion 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 with reference to Ind AS Financial Statements to future periods are subject to the risk that the internal financial controls with reference to Ind AS Financial Statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

For **Purushothaman Bhutani & Co.**
Chartered Accountants
(Firm's Registration No: 005484N)

Sd/-

CA Binay Kumar Jha
Partner
M.No. 509220

Date : 30.05.2022
Place : New Delhi

Balance Sheet as at 31 March 2022
(All amount in ₹ lakhs unless otherwise stated)

	Notes	As at March 31, 2022 (in Rs.)	As at March 31, 2021 (in Rs.)
ASSETS			
Non-current assets			
Property, plant and equipment	3	0.59	0.59
Financial assets			
Advances and deposit	4	3.38	3.38
Deferred Tax assets	5	125.20	125.20
Total non-current assets		**129.17**	**129.17**
Current assets			
Financial assets			
Cash and cash equivalents	6	1.52	2.42
Other financial assets	7	0.12	0.19
Other non financial assets	8	31.63	31.63
Total current assets		**33.27**	**34.24**
Total assets		**162.44**	**163.41**
EQUITY AND LIABILITIES			
Equity			
Equity share capital	9	220.00	220.00
Other equity	10	(447.97)	(440.02)
Total equity		**(227.97)**	**(220.02)**
Current liabilities			
Financial liabilities			
Borrowings	11	387.55	382.05
Trade payables	12	2.49	0.46
Other Current Liabilities	13	0.38	0.92
Total current liabilities		**390.41**	**383.43**
Total liabilities		**390.41**	**383.43**
Total equity and liabilities		**162.44**	**163.41**

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
Sd/-

Binay Kumar Jha
Partner
Membership No. 509220

Place: New Delhi
Date: 30-05-2022

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

Sd/-

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

Sd/-

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

Sd/-

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

Sd/-

Lalit Kumar Maan
Chief Financial Officer
PAN:BKOPM5066M
D-65, Delhi Citizen Aprt.
Sec-13, Rohini, Delhi-110085

Statement of Profit and Loss for the year ended on 31 March 2022
(All amount in ₹ lakhs unless otherwise stated)

	Notes	For the Year Ended March 31, 2022 (in Rs.)	For the Year Ended March 31, 2021 (in Rs.)
Income			
Revenue from operations		-	-
Total revenue		**-**	**-**
Expenses			
Finance cost		-	-
Other expenses	14	7.95	8.91
Total expenses		**7.95**	**8.91**
Proft / (loss) before exceptional items and tax		(7.95)	(8.91)
Exceptional Items		-	-
Profit(loss) before before tax		**(7.95)**	**(8.91)**
Tax expense:			
(1) Current tax		-	-
(2) Deferred tax		-	-
Net loss for the year		**(7.95)**	**(8.91)**
Earnings per equity share:			
Basic (₹)	15	(0.36)	(0.40)
Diluted (₹)		(0.36)	(0.40)

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
Sd/-

Binay Kumar Jha
Partner
Membership No. 509220

Place: New Delhi
Date: 30-05-2022

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

Sd/-

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

Sd/-

Jasbir Singh Marjara
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New Delhi -110014

Sd/-

Lalit Kumar Maan
Chief Financial Officer
PAN:BKOPM5066M
D-65, Delhi Citizen Aprt.
Sec-13, Rohini, Delhi-110085

Cash Flow Statement for the year ended 31 March 2022
(All amount in ₹ lakhs unless otherwise stated)

	For the Year Ended March 31, 2022 (in Rs.)	For the Year Ended March 31, 2021 (in Rs.)
(A) Cash flow from operating activities		
Profit/ (loss) before tax	**(7.95)**	**(8.91)**
Operating profit/ (loss) before working capital changes	**(7.95)**	**(8.91)**
Movement in working capital		
Other current assets	0.07	(0.19)
Trade payables	2.02	(0.21)
Other current liability	(0.54)	0.90
Cash flow from operating activities post working capital changes	(6.39)	(8.41)
Income tax paid (net)	-	-
Net cash flow from operating activities (A)	**(6.39)**	**(8.41)**
(B) Cash flows from investing activities		
Net cash flows used in investing activities (B)	**-**	**-**
(C) Cash flows from financing activities		
Proceeds from borrowings	5.50	10.00
Net cash used in financing activities (C)	**5.50**	**10.00**
Total (A) + (B) + (C)	**(0.89)**	**1.59**
Opening balance of cash & cash equivalents	2.41	0.82
Closing balance of cash & cash equivalents	1.52	2.41
Net increase/ (decrease) in cash and cash equivalents	**(0.89)**	**1.59**

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
Sd/-

Binay Kumar Jha
Partner
Membership No. 509220

Place: New Delhi
Date: 30-05-2022

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

Sd/-

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

Sd/-

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New Delhi -110014

Sd/-

Lalit Kumar Maan
Chief Financial Officer
PAN:BKOPM5066M
D-65, Delhi Citizen Aprt.
Sec-13, Rohini, Delhi-110085

Statement of changes in equity for the year ended 31 March 2022
(All amount in ₹ lakhs unless otherwise stated)

A	Equity share capital	Amount
	Balance as at 31 March 2021	**220.00**
	Changes in equity share capital during the year	-
	Balance as at 31 March 2022	**220.00**

B Other equity

	Capital redemption reserve	Securities premium reserve	Capital reserve	Retained earnings	Total
Balance as at 31 March 2021	**6.00**	**17.60**	**345.54**	**(809.16)**	**(440.02)**
Profit/ (loss) for the year	-	-	-	(7.95)	(7.95)
Balance as at 31 March 2022	**6.00**	**17.60**	**345.54**	**(817.11)**	**(447.97)**

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
Sd/-

Binay Kumar Jha
Partner
Membership No. 509220

Place: New Delhi
Date: 30-05-2022

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

Sd/-

Sunil Kumar Shrivastava
Director
DIN:00259961
S-1/730, Sector-5
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Lalit Kumar Maan
Chief Financial Officer
PAN:BKOPM5066M
D-65, Delhi Citizen Aprt.
Sec-13, Rohini, Delhi-110085

NOTES TO FINANCIAL STATEMENT FOR THE PERIOD ENDED MARCH 31, 2022

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 2022 were approved for issue by the Board of Directors on 30 May 2022.

The financial statements have been prepared on accrual and going concern basis. The accounting policies as per IND AS are applied consistently to all the periods presented in the financial statements, 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 2022
(All amount in ₹ lakhs unless otherwise stated)

3. Property, plant and equipment

Description	Freehold land	Total
Gross carrying value		
As at 01 April 2020	0.59	0.59
Additions	-	-
Disposals	-	-
As at 31 March 2021	**0.59**	**0.59**
Additions	-	-
Disposals	-	-
As at 31 March 2022	**0.59**	**0.59**
Accumulated depreciation		
As at 01 April 2020	-	-
Charge for the year	-	-
As at 31 March 2021	**-**	**-**
Charge for the year	-	-
As at 31 March 2022	**-**	**-**
Net block as at 31 March 2021	**0.59**	**0.59**
Net block as at 31 March 2022	**0.59**	**0.59**

4. Advances and deposit

	As at 31 March 2022 (in Rs.)	As at 31 March 2021 (in Rs.)
Unsecured, considered good		
Security deposits	3.38	3.38
	3.38	**3.38**

5. Other tax assets

	As at 31 March 2022 (in Rs.)	As at 31 March 2021 (in Rs.)
Deferred tax asset arising on account of :		
Tax credit (minimum alternative tax)	125.20	125.20
	125.20	**125.20**

6. Cash and cash equivalents

	As at 31 March 2022 (in Rs.)	As at 31 March 2021 (in Rs.)
Balances with banks in current accounts	**1.51**	**2.41**
Cash in hand	**0.01**	**0.01**
	1.52	**2.42**

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.

7. Other financial assets

	As at 31 March 2022 (in Rs.)	As at 31 March 2021 (in Rs.)
Advances to supplier	**0.12**	**0.19**
	0.12	**0.19**

8. Other Non financial assets	As at 31 March 2022 (in Rs.)	As at 31 March 2021 (in Rs.)
Advance Income Tax (Net of Provision Rs 221.29 lacs)	**31.63**	**31.63**
The carrying values are a reasonable approximate of their fair values.	**31.63**	**31.63**

9. Equity share capital	As at 31 March 2022 (in Rs.)	As at 31 March 2021 (in Rs.)
Authorised capital		
75,000 (31 March 2020 : 75,000) 13% Redeemable cumulative preference shares of ₹ 10 each	7.50	7.50
10,925,000 (31 March 2020 : 10,925,000) Equity shares of ₹ 10 each	1,092.50	1,092.50
	1,100.00	**1,100.00**
Issued, subscribed capital and fully paid up		
2,200,000 (31 March 2020 : 2,200,000) Equity shares of ₹ 10 each	220.00	220.00
	220.00	**220.00**

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

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

	As at 31 March 2022		As at 31 March 2021	
	No. in lakhs	(₹ in lakhs)	No. in lakhs	(₹ in lakhs)
Equity shares at the beginning of the year	22.00	220.00	22.00	220.00
Shares issued during the period	-	-	-	-
Shares bought back during the period	-	-	-	-
Equity shares at the end of the year	22.00	220.00	22.00	220.00

(ii) Terms/rights attached to equity shares

The company has only one class of equity shares having a par value of ₹ 10 per share. Each holder of equity shares is entitled to one vote per share. The company declares and pays dividends in Indian rupees.

In the event of liquidation of the company, the holders of the equity shares will be entitled to receive remaining assets of the company , after distribution of all 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

	As at 31 March 2022		As at 31 March 2021	
	No. of shares	% holding	No. of shares	% holding
Equity shares of ₹ 10 each fully paid up				
*HCL Corporation Private Limited - Holding Company	490,125	22.28	490,125	22.28

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

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

(iv) Details of promoters holding in the company is as follows:-

Sl 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	HCL Corporation Pvt. Ltd	490125	22.28	0	490125	22.28	0	-
2	Apollo Trading & Finance Pvt. Ltd	38220	1.74	0	38220	1.74	0	-
3	Viren Investments Pvt. Ltd	16250	0.74	0	16250	0.74	0	-
4	Vireet Investments Pvt. Ltd	11250	0.51	0	11250	0.51	0	-
5	Molly Trading Co Pvt. Ltd	1200	0.05	0	1200	0.05	0	-
Total		**557045**	**25.32**	**0**	**557045**	**25.32**	**0**	**-**

		As at 31 March 2022 (in Rs.)	As at 31 March 2021 (in Rs.)
10	**Other equity**		
	Capital redemption reserve	6.00	6.00
	Capital reserve	345.54	345.54
	Securities premium reserve	17.60	17.60
	Surplus in the statement of profit and loss		
	As per last balance sheet	(809.16)	(800.25)
	Add: Net profit/ (loss) for the year	(7.95)	(8.91)
	Closing balance	(817.11)	(809.16)
		(447.97)	**(440.02)**

Nature and purpose of other reserves

Capital reserve

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

Securities premium reserve

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

	As at 31 March 2022 (in Rs.)	As at 31 March 2021 (in Rs.)
11. Borrowings		
Unsecured		
Interest free loan from related parties (refer note 16)	387.55	382.05
	387.55	**382.05**

Notes:
Loan is repayable on demand.
The carrying values are considered to be reasonable approximation of their fair values.

12. Trade payables	As at 31 March 2022 (in Rs.)	As at 31 March 2021 (in Rs.)
Due to micro and small enterprises(refer note (I) below)	-	-
Dues of creditors other than micro and small enterprise	2.49	0.46
	2.49	**0.46**

(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

Trade Payable Ageing Schedule as at 31 March 2022

Particulars	Less than 1 Year	1-2 Year	2-3 Year	> 3 year	Total
(i) MSME	-	-	-	-	-
(ii) Others	1.22	0.64	0.28	0.34	2.49
(iii) Disputed dues — MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total					

Trade Payable Ageing Schedule as at 31 March 2022

Particulars	Less than 1 Year	1-2 Year	2-3 Year	> 3 year	Total
(I) MSME	-	-	-	-	-
(ii) Others	0.38	0.02	0.06	-	0.46
(iii) Disputed dues — MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total					

	As at 31 March 2022 (in Rs.)	As at 31 March 2021 (in Rs.)
13 Other current liabilities		
Statutory Dues	0.12	0.11
Provision for Expenses	0.26	0.80
	0.38	**0.92**

14. Other expenses	For the year ended 31 March 2022 (in Rs.)	For the year ended 31 March 2021 (in Rs.)
Annual General Meeting expenses	-	-
Legal and professional fees	3.83	4.42
Listing fees	3.54	3.54
Auditor's remunaration	0.26	0.26
Advertising & Publication	0.21	0.54
Miscellaneous expenses	0.11	0.15
	7.95	**8.91**
Payment to auditor		
As auditor :		
Audit fee	0.26	0.26
In other Capacity :	-	-
Reimbursement of expenses	**0.26**	**0.26**

15. Earnings per share	As at 31 March 2022 (in Rs.)	As at 31 March 2021 (in Rs.)
Earning		
Net profit (Loss) attributable to equity shareholders for calculation of basic and diluted EPS	(7.95)	(8.91)
Shares		
Weighted average number of equity shares outstanding during the year for calculation of basic and diluted EPS	2,200,000	2,200,000
Nominal value of each equity share (₹)	10	10
Earning per share (basic and diluted) (₹)	(0.36)	(0.40)

	For the year ended 31 March 2022 (in Rs.)	For the year ended 31 March 2021 (in Rs.)
16 Tax expense		
Income tax expense recognised in statement of profit and loss		
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 27.82% and the reported tax expense in profit or loss are as follows:

Particulars		
Profit/ (loss) before tax	(7.95)	(8.91)
Income tax using the Company's domestic tax rate *	0.00%	0.00%
Expected tax expense [A]	-	-
Tax effect of adjustment to reconcile expected income tax expense to reported income tax expense		
Non-deductible expenses/non-taxable income	-	-
Deferred tax not created on unabsorbed losses	-	-
Total adjustments [B]	-	-
Actual tax expense [C=A+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)	4%	4%
Applicable rate	27.82%	27.82%

17 Related party diclosures

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. Lalit Kumar Maan	Chief Financial Officer
	Mr. Jasbir Singh Marjara	Company Secretary & Compliance officer

Summary of related party disclosures:

a) Disclosure of related party transactions:	**For the year ended 31 March 2022 (in Rs.)**	**For the year ended 31 March 2021 (in Rs.)**
HCL Corporation Private Limited		
Amount received during the year	5.50	10.00
Amount refunded during the year	-	-
b) Loans taken and repayment thereof	**As at 31 March 2022 (in Rs.)**	**As at 31 March 2021 (in Rs.)**
HCL Corporation Private Limited		
Unsecured loan	387.55	382.05

18 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 2022		31 March 2021	
		Carrying value	Fair value	Carrying value	Fair value
Financial assets					
Loans	Level 3	3.38	3.38	3.38	3.38
Total financial assets		**3.38**	**3.38**	**3.38**	**3.38**
Financial liabilities					
Trade payables - Non-current	Level 3	-	-	-	-
Total financial liabilities		**-**	**-**	**-**	**-**

The management assessed that cash and cash equivalents, trade payables, short term borrowings and other current financial assets approximate their carrying amounts largely due to the short-term maturities of these instruments. The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

19 Financial risk management

i) Financial instruments by category

	31 March 2022			31 March 2021		
Particulars	**FVTPL**	**FVOCI**	**Amortised cost**	**FVTPL**	**FVOCI**	**Amortised cost**
Financial assets						
Loans	-	-	3.38	-	-	3.38
Other financial assets	-	-	0.12	-	-	0.19
Cash and cash equivalents	-	-	1.52	-	-	0.81
Total	**-**	**-**	**5.02**	**-**	**-**	**4.38**
Financial liabilities						
Borrowings	-	-	387.55	-	-	382.05
Trade payable	-	-	2.49	-	-	0.46
Total	**-**	**-**	**390.04**	**-**	**-**	**382.51**

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 counterparty 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 counter parties, 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: Medium

C: High

Assets under credit risk –

Credit rating	Particulars	31 March 2022	31 March 2021
A: Low	Other financial assets	128.59	128.58
	Cash and cash equivalents	1.52	0.82

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.

31 March 2022	Less than 1 year	1-3 year	3-5 year	More than 5 years	Total
Borrowings	387.55	-	-	-	387.55
Trade payable	2.49	-	-	-	2.49
Total	**390.04**	**-**	**-**	**-**	**390.04**
31 March 2021	**Less than 1 year**	**1-2 year**	**2-3 year**	**More than 3 years**	**Total**
Borrowings	382.05	-	-	-	382.05
Trade payable	0.46	-	-	-	0.46
Total	**382.51**	**-**	**-**	**-**	**382.51**

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.

20 Capital management

The Company's capital management objectives are

- to ensure the Company's ability to continue as a going concern

- to provide an adequate return to shareholders

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

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

Debt equity ratio

Particulars	31 March 2022	31 March 2021
Total borrowings	387.55	382.05
Total equity	(227.97)	(220.02)
Net debt to equity ratio*	-	-

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

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

21 Ratios

Ratio	Numerator	Denominator	Current Period	Previous Period	% Variance	Reason for variance
Current ratio	Current Assets	Current Liabilities	0.00	0.01	NA	NA
Debt -equity ratio	Total Debt	Shareholder's Equity	-1.70	-1.74	NA	NA
Debt service coverage ratio	Earnings available for debt service	Debt Service	NA	NA	NA	NA
Return on equity ratio	Net Profits after taxes – Preference Dividend (if any)	Average Shareholder's Equity	0.03	0.04	NA	NA
Trade payables turnover ratio	Net Credit Purchases	Average Trade Payables	NA	NA	NA	NA
Net capital turnover ratio	Net Sales	Working Capital	NA	NA	NA	NA
Net profit ratio	Net Profit	Net Sales	NA	NA	NA	NA
Return on capital employed	Earning before interest and taxes	Capital Employed	0.03	0.04	NA	NA

22 Other Notes

"(i) The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

(ii) The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017. No layers of companies has been established beyond the limit prescribed as per above said section / rules.

(iii) No bank or financial institution has declared the company as ""Willful defaulter"".

(iv) No transaction has been made with the company struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

(v) The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

(vi) The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.

(vii) No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries") with the understanding, whether recorded in writing or otherwise, that the Intermediary shall lend or invest in party identifiedby or on behalf of the Company (Ultimate Beneficiaries). The Company has not received any fund from any party(s) (Funding Party) with the understanding that the Company shall whether, directly or indirectly lend or invest in other persons or entities identified by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(viii) There is no such income which has not been disclosed in the books of accounts. None of undisclosed income is surrendered or disclosed as income during the period under Income Tax Act, 1961."

23 Figures for previous periods have been regrouped and rearranged, wherever necessary, to conform with the relevant current period's classification.

For Purushothaman Bhutani & Co
Chartered Accountants
Firm Registration No. 005484N
Sd/-

Binay Kumar Jha
Partner
Membership No. 509220

Place: New Delhi
Date: 30-05-2022

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

Sd/-

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

Sd/-

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

Sd/-

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

Sd/-

Lalit Kumar Maan
Chief Financial Officer
PAN:BKOPM5066M
D-65, Delhi Citizen Aprt.
Sec-13, Rohini, Delhi-110085