



CIN: L72300DL1977PLC008782

International Data Management Ltd.

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

Email: idmcomplianceofficer@gmail.com

www.idmlimited.in

27th May, 2024

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

Sub.: Outcome of Board Meeting held on 27th May, 2024

Ref.: Regulation 30 read with Schedule III Part A of SEBI of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sirs,

This is in continuation to our earlier letters dated 28th March, 2024 and 20th May, 2024. In this regard, we wish to inform you that the Board of Directors of International Data Management Limited ("the Company") at their meeting held today i.e. 27th May, 2024 inter-alia considered and approved the following:

1. Audited Financial Results for the Financial Year ended on 31st March, 2024

Audited Financial Results of the Company for Financial Year ended on 31st March, 2024 as reviewed and recommended by the Audit Committee at its meeting held today, were considered and approved. The Audited Financial Results along with the Auditor's Report are enclosed as Annexure – 1.

Further, Declaration with respect to Auditor's Report with an unmodified opinion for the year ended on 31st March, 2024 is enclosed as Annexure - 2.

2. Appointment of Statutory Auditors

Pursuant to the recommendation of the Audit Committee, the Board of Directors have considered, approved and recommended to the members for their approval at the ensuing Annual General Meeting (AGM), the appointment of M/s. V. Nagarajan & Co., Chartered Accountants, (Firm Registration No. 004879N) as the Statutory Auditors of the Company, for a period of 5 (Five) consecutive years from the conclusion of the 47th (Forty Seventh) AGM till the conclusion of the 52nd (Fifty Second) AGM.

The details as required under Regulation 30 read with Part A of Schedule III of SEBI Listing Regulations and SEBI Circular CIR/CFD/CMD/4/2015 dated September 09, 2015 are enclosed as Annexure - 3.

3. Dividend

The Board of Directors has not recommended any dividend for the Financial Year 2023-24.

The meeting commenced at 5.30 P.M. and concluded at 6.15 P.M.

We are arranging to get the aforesaid audited financial results published in English and in Hindi Daily Newspaper. Kindly take the above information on your record.

For **International Data Management Limited**

Pradeep Tahiliani
Company Secretary & Compliance Officer



Independent Auditor's Report

To the Board of Directors of International Data Management Limited

Report on the audit of the Annual Financial Results

Opinion

We have audited the accompanying annual financial results of International Data Management Limited (hereinafter referred to as the "Company") for the quarter and year ended 31 March 2024, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid annual financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31 March 2024.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules 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 standalone annual financial results.

Material Uncertainty Related to Going Concern

The Company has significant accumulated losses and has incurred losses of Rs. 17.47 lakhs during the current year and Rs. 165.47 lakhs in previous year. The Company's net worth is fully eroded and the current liabilities exceed its current assets by Rs. 410.91 lakhs as at March 31, 2024. These conditions raise a doubt regarding the Company's ability to continue as a going concern. However, the financial statements have been prepared on a going concern basis in view of the financial support from the Promoter Group to meet its financial obligations as and when they fall due.

Our opinion is not modified in respect of this matter.



Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and the 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 responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results 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 standalone annual financial results.

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 standalone annual financial results, 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 through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to 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 in the annual financial results 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 and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. 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 standalone annual financial results 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 standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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



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

Other Matter(s)

The annual financial results include the results for the quarter ended 31 March 2024 being the balancing figure between the audited figures in respect of the full financial year and the published audited year to date figures up to the third quarter of the current financial year.

The financial results of the Company upto the quarter ended 30th September 2023 and audited financial statements of year ended 31st March, 2023 included in the statement were reviewed/ audited by the predecessor auditor who had expressed an unmodified conclusion/opinion, as the case may be, on those financial results.

For V Nagarajan & Co.
Chartered Accountants
FRN : 004879N



Pradeep Kumar
Partner
M. No. 514068
UDIN: 24514068BKCAUI9648

Place: New Delhi
Date: May 27, 2024

INTERNATIONAL DATA MANAGEMENT LIMITED

Regd.Off. : 806, Siddharth, 96, Nehru Place, New Delhi 110 019.

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Statement of Audited Financials Results for the quarter and year ended 31 March, 2024

S. No.	Particulars	Standalone (Rs. In Lakhs)				
		Three Months ended			Year to Date	
		31 March 2024	31 December 2023	31 March 2023	31 March 2024	31 March 2023
	Refer note - 4	Un-audited	Refer note - 4	Audited	Audited	
1	Income					
	Revenue From Operations	0.00	0.00	0.00	0.00	0.00
	Other Income	0.00	0.00	0.06	0.00	0.06
	Total Income from operations	0.00	0.00	0.06	0.00	0.06
2	Expenses					
(a)	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
(b)	Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00
(d)	Employee benefits expense	0.00	0.00	0.00	0.00	0.00
(e)	Finance costs	0.00	0.00	0.00	0.00	0.00
(f)	Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00
(g)	Other expenses	7.35	2.56	157.76	17.44	165.53
	Total expenses	7.35	2.56	157.76	17.44	165.53
3	Profit / (Loss) before exceptional items and Tax (1 - 2)	(7.35)	(2.56)	(157.70)	(17.44)	(165.47)
4	Exceptional Items Loss / (Gain)	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) before tax (3 - 4)	(7.35)	(2.56)	(157.70)	(17.44)	(165.47)
6	Tax expense / (Credit)					
(a)	Current tax	0.00	0.00	0.00	0.00	0.00
(b)	Tax for earlier years	0.03	0.00	0.00	0.03	0.00
(c)	Deferred tax	0.00	0.00	0.00	0.00	0.00
7	Net Profit / (Loss) for the period (5 - 6)	(7.38)	(2.56)	(157.70)	(17.47)	(165.47)
8	Other comprehensive income					
A (i)	Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
(ii)	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
B (i)	Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
(ii)	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	Total other comprehensive income, net of income tax	0.00	0.00	0.00	0.00	0.00
9	Total comprehensive loss for the period (7+8)	(7.38)	(2.56)	(157.70)	(17.47)	(165.47)
10	Paid-up equity share capital (Face value per share in Rs. 10/-)	220.00	220.00	220.00	220.00	220.00
11	Reserve excluding revaluation reserves as per balance sheet of previous accounting year				(630.91)	(613.44)
12	Earnings per share (of Rs 10/- each) (not annualised):					
(a)	Basic	(0.34)	(0.12)	(7.17)	(0.79)	(7.52)
(b)	Diluted	(0.34)	(0.12)	(7.17)	(0.79)	(7.52)

Notes

- After recommendation by the Audit Committee, these results have been approved and taken on record by the Board of Directors at its meeting held on 27th May 2024. The statutory auditors have issued audit report on these results.
 - Financial Results for all the periods presented have been prepared in accordance with the Companies (Indian Accounting Standards (Rules), 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013.
 - Figures for previous periods have been regrouped and rearranged, wherever necessary, to conform with the relevant current period's classification.
 - The figures of 3 months ended 31.03.2024 and corresponding 3 months ended 31.03.2023 are the balancing figures between the audited figures in respect of the full financial year and the year to date figures upto the third quarter of the respective financial years, which were subjected to limited review
- The Company has significant accumulated losses and has incurred losses of Rs. 17.47 lakhs during the current year and 165.47 lakhs in the previous year. The Company's net worth is fully eroded and the current liabilities exceed its current assets by Rs. 410.91 lakhs as at March 31, 2024. These conditions indicate the existence of a material uncertainty that may cast significant doubt about the company's ability to continue as a going concern. The management has carried out an assessment of the Company's financial performance and thus obtained a letter providing comfort of financial support from the Promoter Group, if required to meet its liabilities. The Company has prepared its financial statements on going concern basis of accounting keeping in view the financial support from the Promoter Group.

For and on behalf of V Nagarajan & Co.
Chartered Accountants
Firm Registration No. 004879N

Pradeep Kumar
Partner
Membership No 514068
Date : 27th May 2024
Place : New Delhi



For International Data Management Limited

mshankar




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Statement of assets and liabilities as at 31 March 2024

Rs in lakhs

Particulars	As at 31 March 2024	As at 31 March 2023
	Audited	Audited
ASSETS		
Non-current assets		
Property, plant and equipment	-	0.59
Financial assets		
Other financial assets	-	3.38
Total non-current assets	-	3.97
Current assets		
Financial assets		
Cash and cash equivalents	11.41	2.85
Other financial assets	-	0.12
Total current assets	11.41	2.97
Total assets	11.41	6.94
EQUITY AND LIABILITIES		
Equity		
Equity share capital	220.00	220.00
Other equity	(630.91)	(613.44)
Total equity	(410.91)	(393.44)
Current liabilities		
Financial liabilities		
Borrowings	419.55	399.55
Trade payables	1.50	0.55
Other Current Liabilities	1.27	0.28
Total current liabilities	422.32	400.39
Total liabilities	422.32	400.39
Total equity and liabilities	11.41	6.94

For V Nagarajan & Co.
 Chartered Accountants
 Firm Registration No. 004879N


 Pradeep Kumar
 Partner
 Membership No 514068
 Date : 27th May 2024



For and on behalf of Board
 International Data Management Limited

mshankar

Sunil Kumar Shrivastava
 Director
 DIN:00259961



Cash flow Statement for the year ended 31 March 2024

Rs in lakhs

Particulars	Year Ended 31 March 2024	Year Ended 31 March 2023
(A) Cash flow from operating activities		
Profit/ (loss) before tax	(17.44)	(165.47)
<u>Adjustments for:</u>		
Advance Tax Write off	-	156.83
Provision for dimunition in assets	3.97	-
Operating profit/ (loss) before working capital changes	(13.46)	(8.64)
Movement in working capital		
Increase in other current assets	0.12	-
(Decrease)/Increase in trade payable	0.95	(1.93)
Decrease in other current liability	0.99	(0.10)
Cash flow from operating activities post working capital changes	(11.41)	(10.67)
Income tax paid (net)	(0.03)	-
Net cash flow from operating activities (A)	(11.44)	(10.67)
(B) Cash flows from investing activities		
Net cash flows used in investing activities (B)	-	-
(C) Cash flows from financing activities		
Proceeds from borrowings	20.00	12.00
Net cash used in financing activities (C)	20.00	12.00
Total (A) + (B) + (C)	8.56	1.33
Opening balance of cash & cash equivalents	2.85	1.52
Closing balance of cash & cash equivalents	11.41	2.85
Net increase/ (decrease) in cash and cash equivalents	8.56	1.33

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'.

For V Nagarajan & Co.
 Chartered Accountants
 Firm Registration No. 004879N

Pradeep Kumar
 Partner
 Membership No 514068
 Date : 27th May 2024



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

Sunil Kumar Shrivastava

Sunil Kumar Shrivastava
 Director
 DIN : 00259961





CIN: L72300DL1977PLC008782

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Annexure -2

27th May, 2024

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

Sub.: Declaration with respect to Annual Audit Report with an unmodified opinion for the financial year ended 31st March, 2024

Dear Sir,

Pursuant to clause 4.1 of SEBI circular No. CIR/CFD/CMD/56/2016 dated May 27th 2016 we hereby declare that M/s. V. Nagarajan & Co., Chartered Accountants, the Statutory Auditors of the Company has issued the Annual Audit Report for the Financial Year ended 31st March, 2024 with an unmodified opinion.

Kindly take the above information on your record.

For International Data Management Limited

Pradeep Tahiliani
Company Secretary & Compliance Officer



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Annexure - 3

Disclosure with regard to change of Statutory Auditors of International Data Management Limited ("the Company") as required under Regulation 30 read with Part A of Schedule III of the SEBI Listing Regulations and SEBI Circular CIR/CFD/CMD/4/2015 dated September 09, 2015:

Sl. No.	Particulars	Details
1	Reason for Change viz. appointment, resignation, removal, death or Otherwise	Appointment
2	Date of appointment & term of appointment	<p>M/s V. Nagarajan & Co., Chartered Accountants, (Firm Registration No. 004879N) was appointed to fill the casual vacancy in the office of Statutory Auditors and shall hold the office of Statutory Auditors of the Company until the conclusion of the ensuing Annual General Meeting of the Company to be held in calendar year 2024.</p> <p>Pursuant to the recommendation of the Audit Committee, the Board of Directors have considered, approved and recommended to the members for their approval at the ensuing Annual General Meeting (AGM), the appointment of M/s. V. Nagarajan & Co., Chartered Accountants, (Firm Registration No. 004879N) as the Statutory Auditors of the Company, for a period of 5 (Five) consecutive years from the conclusion of the 47th (Forty Seventh) AGM till the conclusion of the 52nd (Fifty Second) AGM.</p>
3	Brief profile	<p>Profile of M/s V. Nagarajan & Co., is as under:</p> <p>Established in year 1984, M/s V. Nagarajan & Co., Chartered Accountants, (Firm Registration No. 004879N) ("VNC") is a professionally managed Chartered Accountants firm. VNC has offices in Noida, Gurugram and Hyderabad and has five Partners, Six Senior Consultants and thirty-five plus staff inter-alia in the field of Taxation, Audit & Assurance, Merger-Demerger.</p> <p>VNC has specialized in Taxation, Litigation, Statutory Audit, Internal Audit, Valuation, Governance Risk and Compliance, FEMA and Other Management reporting and has undergone for peer review from the Board of the Institute of Chartered Accountants of India and has been awarded with the peer review certificate. VNC also has experience in international consulting assignments in the above fields of specialization, in South East Asian Countries. It acted as consultants to CGAP, (an arm of World Bank), Shore Bank International, Ford Foundation and Swiss Development Cooperation.</p>
4	Disclosure of relationships between directors (in case of appointment of a director)	Not applicable