

Balance Sheet as at 31.03.2021

(Amount in Rs.)

Particulars	Note	March 31, 2021	March 31, 2020
ASSETS			
Non-current assets			
Property, plant and equipment	2	3,76,63,868	3,85,48,259
Other intangible assets	3	36,808	46,884
Financial assets			
i. Other financial assets	4	1,95,067	5,91,886
Non-current tax assets		35,03,883	29,57,896
Other non-current assets	5	-	56,15,646
Total non-current assets		4,13,99,626	4,77,60,572
Current assets			
Financial assets			
i. Investments	6	2,17,08,064	9,19,01,158
ii. Trade receivables	7	32,95,320	1,98,11,460
iii. Cash and cash equivalents	8	9,17,001	68,84,653
iv. Bank balances other than (iii) above	9	11,68,385	11,34,129
v. Other financial assets	10	-	34,500
Other current assets	11	1,40,403	20,35,549
		2,72,29,172	12,18,01,448
Total assets		6,86,28,798	16,95,62,020
EQUITY AND LIABILITIES			
Equity			
Equity share capital	12(a)	84,84,000	84,84,000
Other equity	12(b)	5,37,81,327	14,51,38,286
Total equity		6,22,65,327	15,36,22,286
LIABILITIES			
Non-current liabilities			
Financial liabilities			
Provisions	13	-	14,88,732
Deferred tax liabilities	22(c)	-	26,42,110
Total non-current liabilities		-	41,30,842
Current liabilities			
Financial liabilities			
i. Trade payables	14	61,30,968	1,13,08,803
Provisions	15	-	96,293
Other current liabilities	16	2,32,502	4,03,796
Total current liabilities		63,63,470	1,18,08,892
Total liabilities		63,63,470	1,59,39,734
Total equity and liabilities		6,86,28,798	16,95,62,020

The accompanying notes forming an integral part of the financial statements 1 - 37

As per our attached report of even date
For Kanu Doshi Associates LLP
Chartered Accountants
Firm Registration No. 104746W/W100096


Kunal Vakharia
Partner
Membership No. 148916



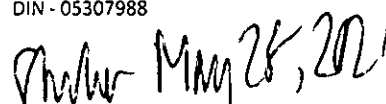
Place : Mumbai
Date : May 25, 2021





Rahul Kanodia
Director
DIN- 00875801


Niklas Flyborg
Director
DIN - 05307988


Auditor May 25, 2021



Statement of profit and loss for year ended March 31 2021

(Amount in Rs.)			
Particulars	Note	March 31, 2021	March 31, 2020
Revenue from operations	17	4,44,29,007	7,99,63,076
Other income	18	59,24,400	61,31,714
Total income		5,03,53,407	8,60,94,790
Expenses			
Employee benefit expenses	19	2,23,58,054	3,51,48,012
Finance costs	20	-	6,319
Depreciation and amortisation expense	2&3	10,32,607	18,90,470
Other expenses	21	1,84,57,285	1,65,48,770
Total expenses		4,18,47,946	5,35,93,571
Profit before tax		85,05,461	3,25,01,219
Income tax expense			
- Current tax	22(a)	26,88,214	51,93,203
- Deferred tax	22(a)	(26,72,771)	(11,37,191)
Total tax expense/(credit)		15,443	40,56,012
Profit for the year		84,90,018	2,84,45,208

Statement of other comprehensive income (OCI) for the year ended March 31, 2021

Particulars	Note	March 31, 2021	March 31, 2020
<i>Items that will be reclassified to profit or loss</i>			
<i>Items that will not be reclassified to profit or loss</i>			
Actuarial gains and losses		1,83,684	(3,09,066)
Tax relating to above		(30,661)	56,473
Total		1,53,023	(2,52,593)
OCI for the year		1,53,023	(2,52,593)
Total comprehensive income for the year		86,43,041	2,81,92,614

Earnings per Equity Share (of Rs. 10 each)

Basic and diluted	29	10.01	33.53
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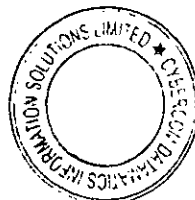
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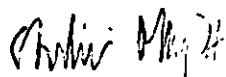


Place : Mumbai
Date : May 25, 2021




Rahul Kanodia
Director
DIN- 00075801


Niklas Flyborg
Director
DIN - 05307988


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Statement of changes in equity for the year ended March 31, 2021

A. Equity share capital

Particulars	Amount in Rs.
As at March 31, 2019	84,84,000
Changes in equity share capital	-
As at March 31, 2020	84,84,000
Changes in equity share capital	-
As at March 31, 2021	84,84,000

B. Other equity

(Amount in Rs.)

	Reserves and surplus				other comprehensive income	Total
	Securities premium	Retained earnings	General reserve	Capital redemption reserve	Actuarial gain / (losses)	
As at March 31, 2019	36,54,000	8,76,03,478	3,88,38,402	1,23,20,000	99,570	14,25,15,450
Profit for the year	-	2,84,45,208	-	-	-	2,84,45,208
Other comprehensive income	-	-	-	-	(2,52,593)	(2,52,593)
Total comprehensive income for the year	-	2,84,45,208	-	-	(2,52,593)	2,81,92,614
- Dividend paid including tax	-	(2,55,69,778)	-	-	-	(2,55,69,778)
As at March 31, 2020	36,54,000	9,04,78,907	3,88,38,402	1,23,20,000	(1,53,023)	14,51,38,286
Profit for the year	-	84,90,018	-	-	-	84,90,018
Other comprehensive income	-	-	-	-	1,53,023	1,53,023
Total comprehensive income for the year	-	84,90,018	-	-	1,53,023	86,43,041
- Dividend on Equity shares	-	(10,00,00,000)	-	-	-	(10,00,00,000)
As at March 31, 2021	36,54,000	(10,31,075)	3,88,38,402	1,23,20,000	-	5,37,81,327

The accompanying notes forming an integral part of the financial statements

As per our attached report of even date

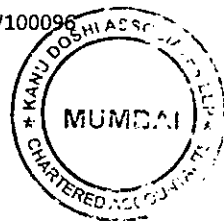
For Kanu Doshi Associates LLP

Chartered Accountants

Firm Registration No. 104746W/W100096

Kunal

Kunal Vakharia
Partner
Membership No. 148916

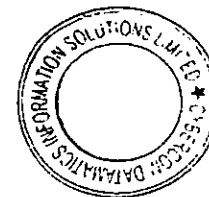


Place : Mumbai
Date : May 25, 2021

For and on behalf of the Board

Rahul Kanodia

Rahul Kanodia
Director
DIN - 00075801



Niklas Flyborg
17
17/05/2021

Niklas Flyborg
Niklas Flyborg
Director
DIN - 05307988

Cybercom Datamatics Information Solutions Limited
CIN - U72900MH2000PLC123469
Cash flow statement for the year ended March 31, 2021

	March 31, 2021	March 31, 2020
A. Cash flow from operating activities		
Profit before tax	85,05,461	3,25,01,219
Adjustments for :		
Depreciation and amortisation expense	10,32,607	18,90,470
Finance cost	-	6,319
Unrealised gain on fair value of financial assets	(1,15,678)	2,84,173
Profit on sale of investments	(32,20,045)	(38,49,275)
Unrealised exchange loss / (gain)	1,05,296	(6,24,322)
Provision for doubtful balances	73,76,668	-
Sundry balance written back (net)	(21,64,422)	-
Dividend income	-	(13,12,595)
Interest income	(34,256)	(70,519)
Operating profit before working capital changes	1,14,85,632	2,88,25,470
Adjustments for :		
Decrease in trade receivables	1,64,10,844	2,88,84,995
Decrease in other assets	5,65,443	12,04,120
Increase/(Decrease) in trade and other payables	(45,86,048)	30,91,454
Cash generated from operations	2,38,75,871	6,20,06,039
Direct taxes paid (net)	(32,34,200)	(71,87,802)
Net cash flow from operating activities (A)	2,06,41,671	5,48,18,237
B. Cash flow from investing activities		
Purchase of fixed assets / capital work-in-progress	(1,38,140)	(76,443)
(Purchase) / Sale of current investments	7,35,28,817	(2,61,95,130)
Dividend received	-	13,12,595
Net cash flow from / (used in) investing activities (B)	7,33,90,677	(2,49,58,977)
C. Cash flow from financing activities		
Dividend paid including taxes thereon	(10,00,00,000)	(2,55,69,778)
Payment towards finance cost	-	(6,319)
Net cash flow used in financing activities (C)	(10,00,00,000)	(2,55,76,097)
Net cash flow during the year (A+B+C)	(59,67,652)	42,83,163
Cash and cash equivalents at the beginning of the year	68,84,653	26,01,490
Net cash and cash equivalents at the end of the year	9,17,001	68,84,653

As per our attached report of even date
For Kanu Doshi Associates LLP
Chartered Accountants
Firm Registration No. 104746W/W100096

Kunal

Kunal Vakharia
Partner
Membership No. 148916



Place : Mumbai
Date : May 25, 2021



Rahul Kanodia

Rahul Kanodia
Director
DIN - 00075801

Miklas Flyborg

Miklas Flyborg
Director
DIN - 05307988

March 2021

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Cybercom Datamatics Information Solutions Limited
Notes to the financial statements

Note 1A: Company Overview

The Company was originally incorporated as Innovative Internet Trading Private Limited on January 5, 2000. Thereafter, the name of the Company was changed to Cybercom Datamatics Information Solutions Private Limited, pursuant to the Joint Venture agreement between Cybercom AB and Datamatics Global Services Limited (DGSL), with effect from June 1, 2006. Later, the Company became a public limited Company with effect from March 28, 2007. During the year ended March 31, 2013, the Company, by virtue of allotment of additional shares to DGSL, has become subsidiary of DGSL.

The principal object of the Company is to act as consultants and advisors on information/internet system and surveyors of information services, and to carry on the business of development, testing, implementation, migration of home grown and other applications, marketing and manufacturing of information technology products and services, software and hardware systems to enterprise and embedded technologies in the telecom and other industries.

Note 1B: Significant accounting policies

a) Basis of preparation

i) Compliance with Ind AS

The financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act) [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provisions of the Act.

ii) Historical cost convention

The financial statements have been prepared on a historical cost basis, except for the following:

- certain financial assets and liabilities which are measured at fair value;
- defined benefit plans – plan assets measured at fair value; and

All assets and liabilities are classified as current and non current as per Company's normal operating cycle and other criteria set out in Schedule III to the Companies' Act, 2013. Based on the nature of services, the Company has ascertained its operating cycle as twelve months.

b) Foreign currency translation

Transactions and balances

Transactions in foreign currencies are recorded at the exchange rates prevailing on the date of transaction. Monetary items are translated at the year-end rates. The exchange difference between the rate prevailing on the date of transaction and on the date of settlement as also on translation of Monetary items at the end of the year, is recognised as income or expense, as the case may be.

Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. Translation differences on assets and liabilities carried at fair value are reported as part of the fair value gain or loss. For example, translation differences on non-monetary assets and liabilities such as equity instruments held at fair value through profit or loss are recognised in profit or loss as part of the fair value gain or loss and translation differences on non-monetary assets such as equity investments classified as FVOCI are recognised in other comprehensive income.

c) Revenue recognition

Revenue from technical and software services is recognized on a time and material basis when services are rendered and related costs are incurred. Revenue is recognized when it is earned and no significant uncertainty exists as to its ultimate realization or collection.

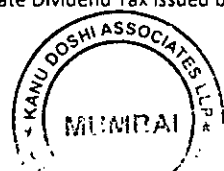
d) Income tax

Tax expense comprises of current tax and deferred tax. The Company is registered under Software Technology Park of India (STPI) scheme and Special Economic Zone (SEZ) scheme. Accordingly, provision for current tax has been made after considering the benefits available as per the Income-tax Act, 1961.

Deferred income-tax reflect the current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years/period. Deferred tax assets are recognised only to the extent that there is reasonable certainty that sufficient future income will be available except that deferred tax assets, in case there are unabsorbed depreciation and carry forward of losses and items related to capital losses, are recognised if there is virtual certainty supported by convincing evidence that sufficient future taxable income will be available to realise the same.

Minimum Alternate Tax (MAT) credit entitlement is recognized in accordance with the Guidance Note on Accounting for credit available in respect of Minimum Alternate Tax under the Income-tax Act, 1961 issued by the Institute of Chartered Accountants of India (ICAI).

Tax on distributed profits payable in accordance with the provisions of the Income-tax Act, 1961 is disclosed in accordance with the Guidance Note on Accounting for Corporate Dividend Tax issued by the ICAI.



c) Leases

As a lessee

- Leases of property, plant and equipment where the Company, as lessee, has substantially all the risks and rewards of ownership are classified as finance leases. Finance leases are capitalised at the lease's inception at the fair value of the leased property or, if lower, the present value of the minimum lease payments. The corresponding rental obligations, net of finance charges, are included in borrowings or other financial liabilities as appropriate. Each lease payment is allocated between the liability and finance cost. The finance cost is charged to the profit or loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

Leases in which a significant portion of the risks and rewards of ownership are not transferred to the Company as lessee are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to profit or loss on a straight-line basis over the period of the lease unless the payments are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases.

As a lessor

Lease Income from operating leases where the Company is a lessor is recognised in income on a straight-line basis over the lease term unless the receipts are structured to increase in line with expected general inflation to compensate for the expected inflationary cost increases. The respective leased assets are included in the balance sheet based on their nature.

f) Impairment of assets

Intangible assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs of disposal and value in use. For the purposes of assessing impairment, 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). Non-financial assets other than goodwill that suffered an impairment are reviewed for possible reversal of the impairment at the end of each reporting period.

g) Trade receivables

Trade receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment.

h) Investments and other financial assets

i) Classification

The Company classifies its financial assets in the following measurement categories:

- those to be measured subsequently at fair value (either through other comprehensive income, or through profit or loss), and
- those measured at amortised cost.

The classification depends on the entity's business model for managing the financial assets and the contractual terms of the cash flows.

For assets measured at fair value, gains and losses will either be recorded in profit or loss or other comprehensive income. For investments in debt instruments, this will depend on the business model in which the investment is held. For investments in equity instruments, this will depend on whether the Company has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other comprehensive income.

The Company reclassifies debt investments when and only when its business model for managing those assets changes.

ii) Measurement

At initial recognition, the Company measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed in profit or loss.

Financial assets with embedded derivatives are considered in their entirety when determining whether their cash flows are solely payment of principal and interest.

Debt instruments

Subsequent measurement of debt instruments depends on the Company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the Company classifies its debt instruments:

- **Amortised cost:** Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. A gain or loss on a debt investment that is subsequently measured at amortised cost and is not part of a hedging relationship is recognised in profit or loss when the asset is derecognised or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

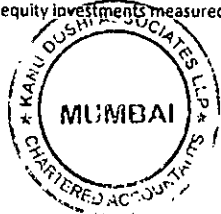
- **Fair value through other comprehensive income (FVOCI):** Assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through other comprehensive income (FVOCI). Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognised in profit and loss. When the financial asset is derecognised, the cumulative gain or loss previously recognised in OCI is reclassified from equity to profit or loss and recognised in other gains/(losses). Interest income from these financial assets is included in other income using the effective interest rate method.

- **Fair value through profit or loss:** Assets that do not meet the criteria for amortised cost or FVOCI are measured at fair value through profit or loss. A gain or loss on a debt investment that is subsequently measured at fair value through profit or loss and is not part of a hedging relationship is recognised in profit or loss and presented net in the statement of profit and loss within other gains/(losses) in the period in which it arises. Interest income from these financial assets is included in other income.

Equity Instruments

The Company subsequently measures all equity investments at fair value. Where the Company's management has elected to present fair value gains and losses on equity investments in other comprehensive income, there is no subsequent reclassification of fair value gains and losses to profit or loss. Dividends from such investments are recognised in profit or loss as other income when the Company's right to receive payments is established.

Changes in the fair value of financial assets at fair value through profit or loss are recognised in other gain/(losses) in the statement of profit and loss. Impairment losses (and reversal of impairment losses) on equity investments measured at FVOCI are not reported separately from other changes in fair value.



Cybercom Datamatics Information Solutions Limited
Notes to the financial statements

iii) Impairment of financial assets

The Company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost and FVOCI debt instruments. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

For trade receivables only, the Company applies the simplified approach permitted by Ind AS 109 Financial Instruments, which requires expected lifetime losses to be recognised from initial recognition of the receivables.

iv) Derecognition of financial assets

A financial asset is derecognised only when

- The Company has transferred the rights to receive cash flows from the financial asset or

- retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Where the entity has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognised. Where the entity has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognised.

Where the entity has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is derecognised if the Company has not retained control of the financial asset. Where the Company retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

v) Income recognition

Interest income

Interest income from debt instruments is recognised using the effective interest rate method. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the gross carrying amount of a financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses.

Dividends

Dividends are recognised in profit or loss only when the right to receive payment is established, it is probable that the economic benefits associated with the dividend will flow to the Company, and the amount of the dividend can be measured reliably.

i) Offsetting financial instruments

Financial assets and liabilities are offset and the net amount is reported in the balance sheet where there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Company or the counterparty.

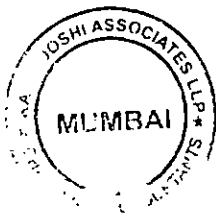
j) Property, plant and equipment

All items of property, plant and equipment are stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Cost may also include transfers from equity of any gains or losses on qualifying cash flow hedges of foreign currency purchases of property, plant and equipment.

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 the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

Depreciation methods, estimated useful lives and residual value

Depreciation on Property Plant and Equipments is provided on the Straight Line Method at the rates as per the useful life prescribed in Schedule II to Companies Act, 2013. Leasehold Premises is amortized on the Straight Line method over the period of the Lease.



Cybercom Datamatics Information Solutions Limited
Notes to the financial statements

Note 2 - Property, plant and equipment

(Amount in Rs.)

Particulars	Furniture & Fixtures	Office Equipments	Computers	Leasehold Premises	Total
<i>Gross block</i>					
As at April 01, 2019	24,37,505	17,93,670	15,65,886	3,95,24,724	4,53,21,786
Additions	64,003	12,440	-	-	76,443
March 31, 2020	25,01,508	18,06,110	15,65,886	3,95,24,724	4,53,98,229
Additions	-	98,140	-	-	98,140
March 31, 2021	25,01,508	19,04,250	15,65,886	3,95,24,724	4,54,96,369

(Amount in Rs.)

Particulars	Furniture & Fixtures	Office Equipments	Computers	Leasehold Premises	Total
<i>Accumulated depreciation</i>					
As at April 01, 2019	18,03,956	14,45,477	4,54,303	13,31,328	50,35,064
Depreciation charge during the year	6,07,731	2,83,310	4,80,250	4,43,615	18,14,906
March 31, 2020	24,11,687	17,28,787	9,34,553	17,74,943	68,49,970
Depreciation charge during the year	37,234	31,428	4,70,240	4,43,629	9,82,531
March 31, 2021	24,48,921	17,60,215	14,04,793	22,18,572	78,32,501
Net carrying amount as at March 31, 2021	52,587	1,44,035	1,61,094	3,73,06,152	3,76,63,868
Net carrying amount as at March 31, 2020	89,821	77,323	6,31,334	3,77,49,781	3,85,48,259



Cybercom Datamatics Information Solutions Limited
Notes to the financial statements

Note 3 - Other Intangible assets

Particulars	(Amount in Rs.)	
	Computer Softwares	Total
Gross block		
As at April 01, 2019	7,95,191	7,95,191
Additions		-
March 31, 2020	7,95,191	7,95,191
Additions	40,000	40,000
March 31, 2021	8,35,191	8,35,191

Particulars	(Amount in Rs.)	
	Computer Softwares	Total
Accumulated amortisation and impairment		
As at April 01, 2019	6,72,744	6,72,744
Amortisation charge during the year	75,564	75,564
March 31, 2020	7,48,308	7,48,308
Amortisation charge during the year	50,075	50,075
March 31, 2021	7,98,383	7,98,383
Net carrying amount as at March 31, 2021	36,808	36,808
Net carrying amount as at March 31, 2020	46,884	46,884



Cybercom Datamatics Information Solutions Limited
Notes to the financial statements

Note 4 - Other non-current financial assets

Particulars	(Amount in Rs.)	
	March 31, 2021	March 31, 2020
Security deposits	5,91,886	5,91,886
Less: Provision for doubtful deposits	3,96,819	-
Total	1,95,067	5,91,886

Note 5 - Other non-current assets

Particulars	(Amount in Rs.)	
	March 31, 2021	March 31, 2020
Balance with govt authorities	56,15,646	56,15,646
Less: Provision for doubtful balances	-	-
Total	56,15,646	56,15,646

Note 6 - Current investments

Particulars	(Amount in Rs.)	
	March 31, 2021	March 31, 2020
Investment in mutual funds		
Quoted (Non-Trade) (at FVTPL)	1,61,77,106	-
4,666 (Nil) units of Kotak Money Market Fund- Growth Fund of Rs. 10 each	15,28,385	-
3,616 (Nil) units of ABSL Saving Fund- Growth Fund of Rs. 10 each	40,02,573	2,30,87,238
801 (P.Y. 13,222) units of Reliance Liquid fund Growth (Formerly known as Reliance Liquid fund - TP - Growth) of Rs. 1,000 each	-	1,56,37,254
Nil (4,026) units HDFC Overnight Fund - Growth Option of Rs.10 each	-	4,78,67,958
Nil (44,938) units Kotak Overnight Fund - Growth Option of Rs.10 each	-	53,08,708
Nil (5,084) units of Franklin Overnight Fund - Growth Option of Rs.10 each	2,17,08,064	9,19,01,158
Total	2,17,08,064	9,19,01,158

Note 7 - Trade receivables

Particulars	(Amount in Rs.)	
	March 31, 2021	March 31, 2020
Unsecured	32,95,320	1,98,11,460
Considered Good	32,95,320	1,98,11,460
Total	32,95,320	1,98,11,460

Note 8 - Cash and cash equivalents

Particulars	(Amount in Rs.)	
	March 31, 2021	March 31, 2020
Bank balances	9,17,001	67,84,653
Cash on hand	-	1,00,000
Total	9,17,001	68,84,653

Note 9 - Other bank balances

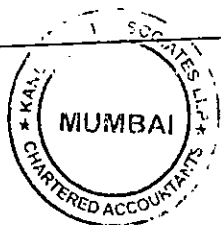
Particulars	(Amount in Rs.)	
	March 31, 2021	March 31, 2020
Fixed deposits	11,68,385	11,34,129
Total	11,68,385	11,34,129

Note 10 - Other current financial assets

Particulars	(Amount in Rs.)	
	March 31, 2021	March 31, 2020
Advance to employees	-	34,500
Total	-	34,500

Note 11 - Other current assets

Particulars	(Amount in Rs.)	
	March 31, 2021	March 31, 2020
(Unsecured, considered good)	13,64,203	13,64,203
Balance with govt authorities	13,64,203	-
Less: Provision for doubtful balances	-	13,64,203
Advance to vendors	1,40,403	6,59,346
Prepaid expenses	-	12,000
Total	1,40,403	20,35,549



Note 12 - Equity share capital and other equity

12(a) - Equity share capital

(i) Authorised equity share capital of face value of Rs. 10/- each

Particulars	Number of shares	Amount in Rs.
As at March 31, 2019	10,00,000	1,00,00,000
Increase during the year	-	-
As at March 31, 2020	10,00,000	1,00,00,000
Increase during the year	-	-
As at March 31, 2021	10,00,000	1,00,00,000

(ii) Authorised 8% redeemable non-cumulative preference share capital of face value of Rs. 10/- each

Particulars	Number of shares	Amount in Rs.
As at March 31, 2019	15,20,000	1,52,00,000
Increase during the year	-	-
As at March 31, 2020	15,20,000	1,52,00,000
Increase during the year	-	-
As at March 31, 2021	15,20,000	1,52,00,000

(iii) Issued, Subscribed and Paid-up equity share capital of face value of Rs. 10/- each

Particulars	Number of shares	Amount in Rs.
As at March 31, 2019	8,48,400	84,84,000
Increase during the year	-	-
As at March 31, 2020	8,48,400	84,84,000
Increase during the year	-	-
As at March 31, 2021	8,48,400	84,84,000

(iv) Movements in equity share capital

Particulars	Number of shares	Amount in Rs.
As at March 31, 2019	8,48,400	84,84,000
Increase during the year	-	-
As at March 31, 2020	8,48,400	84,84,000
Increase during the year	-	-
As at March 31, 2021	8,48,400	84,84,000

All the Equity Shares have the same dividend and voting rights and in case of repayment of capital.

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

Particulars	As at March 31, 2021		March 31, 2020	
	Number of shares	% Holding	Number of shares	% Holding
Datamatics Global Services Limited	4,28,400	50.50%	4,28,400	50.50%
Cybercom AB	4,20,000	49.50%	4,20,000	49.50%

12(b) - Other Equity*

Particulars		As at March 31, 2021	March 31, 2020
Securities premium	Refer Note (i) below	36,54,000	36,54,000
Retained earnings		(10,31,075)	9,04,78,907
General reserve	Refer Note (ii) below	3,88,38,402	3,88,38,402
Capital redemption reserve	Refer Note (iii) below	1,23,20,000	1,23,20,000
Other Comprehensive Income - Actuarial gain / (loss)		-	(1,53,023)
Total		5,37,81,327	14,51,38,286

* For movement of reserves, refer statement of changes in equity.

(i) Securities Premium

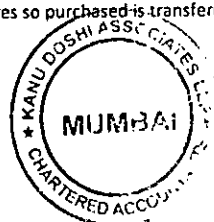
Securities premium reserve is used to record the premium on issue of shares. The reserve is utilised in accordance with the provision of the Companies Act, 2013.

(ii) General Reserve

The General reserve is used from time to time to transfer profits from retained earnings for appropriation purposes. As the General reserve is created by a transfer from one component of equity to another and is not item of other comprehensive income, items included in the General reserve will not be reclassified subsequently to statement of profit and loss.

(iii) Capital Redemption Reserve

As per Companies Act, 2013, capital redemption reserve is created when Company purchases its own shares out of free reserves or securities premium. A sum equal to the nominal value of the shares so purchased is transferred to capital redemption reserve.



Cybercom Datamatics Information Solutions Limited
Notes to the financial statements

Note 13 - Non Current Provision

Particulars	(Amount in Rs.)	
	March 31, 2021	March 31, 2020
Unfunded (Refer Note no.28)		
Gratuity	-	12,27,053
Leave Encashment	-	2,61,679
Total	-	14,88,732

Note 14 - Trade payables

Particulars	March 31, 2021	March 31, 2020
Dues of Micro and Small Enterprise	-	1,22,969
Dues of other than Micro and Small Enterprise	61,30,968	1,11,85,834
Total	61,30,968	1,13,08,803

Note 15 - Current Provision

Particulars	March 31, 2021	March 31, 2020
Unfunded (Refer Note no.28)		
Gratuity	-	38,331
Leave Encashment	-	57,962
Total	-	96,293

Note 16 - Other current liabilities

Particulars	March 31, 2021	March 31, 2020
Statutory dues (net)	2,32,502	4,03,796
Total	2,32,502	4,03,796



Cybercom Datamatics Information Solutions Limited
Notes to the financial statements

Note 17 - Revenue from operations

Particulars	(Amount in Rs.)	
	March 31, 2021	March 31, 2020
Export sales	4,44,29,007	7,99,63,076
Total	4,44,29,007	7,99,63,076

Note 18 - Other income

Particulars	March 31, 2021	March 31, 2020
Interest received	34,256	70,519
Profit on sale of investments	32,20,045	38,49,275
Dividend received	-	13,12,595
Unrealised (loss) / gain on fair value of mutual funds	1,15,678	(2,84,173)
Exchange (loss) / gain	3,76,689	11,79,597
Sundry balance written back (net)	21,64,422	-
Miscellaneous receipts	13,311	3,900
Total	59,24,400	61,31,714

Note 19 - Employee benefit expenses

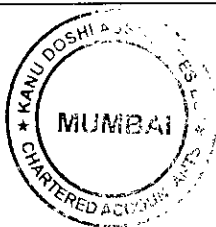
Particulars	March 31, 2021	March 31, 2020
Salary, Wages & Allowances	2,14,29,136	3,21,05,263
Contribution towards PF & Other funds	7,97,028	15,26,618
Staff Welfare	1,31,890	15,16,131
Total	2,23,58,054	3,51,48,012

Note 20 - Finance costs

Particulars	March 31, 2021	March 31, 2020
Interest Expenses	-	6,319
Total	-	6,319

Note 21 - Other expenses

Particulars	March 31, 2021	March 31, 2020
Electricity expenses	5,65,792	30,85,248
Legal and Professional expenses	9,94,528	11,68,479
Travelling expenses	47,49,792	40,09,654
Link Charges	2,91,667	3,50,000
Rent	26,658	77,144
Communication charges	1,41,667	2,12,050
House Keeping expenses	2,09,916	5,71,182
Audit fees (Refer Note No 31)	2,25,675	3,84,520
Bank charges	1,35,225	6,71,869
Rates and Taxes	9,93,908	16,87,655
Service tax balance written off	-	7,76,598
Penalty on late payment of taxes	-	37,168
Provision for doubtful balances	73,76,668	-
Repairs and Maintenance expenses	17,63,247	20,39,522
Insurance	1,08,392	1,44,787
Security charges	8,59,866	8,87,676
Miscellaneous expenses	14,284	4,45,218
Total	1,84,57,285	1,65,48,770



Cybercom Datamatics Information Solutions Limited
Notes to the financial statements

Note 22 - Taxation

22(a) - Income tax expense

Particulars	(Amount in Rs.)	
	March 31, 2021	March 31, 2020
Current tax		
Current tax on profits for the year	26,81,706	51,92,896
Adjustments for current tax of prior periods	6,508	307
Total current tax expense	26,88,214	51,93,203
Deferred tax		
(Decrease)/increase in deferred tax liabilities	(26,72,771)	(11,32,654)
Adjustments for deferred tax of prior periods	-	(4,537)
Total deferred tax expense/(benefit)	(26,72,771)	(11,37,191)
Income tax expense	15,443	40,56,012

22(b) - Reconciliation of tax expense and accounting profit multiplied by statutory tax rates

Particulars	(Amount in Rs.)	
	March 31, 2021	March 31, 2020
Profit for the year	85,05,461	3,25,01,219
Statutory tax rate applicable	16.69%	27.82%
Tax expense at applicable tax rate	14,19,561	90,41,839
Tax effects of amounts which are not deductible (taxable) in calculating taxable income:		
Effect of Exempt Income	-	(37,60,497)
Change in Rate	-	(7,19,945)
Income taxed at different rates	-	(7,76,294)
Recognition of unutilized tax benefit	(14,10,626)	2,75,139
Adjustments for current tax of prior periods	6,508	(4,230)
Income tax expense	15,443	40,56,012

22(c) - Deferred tax assets

The balance comprises temporary differences attributable to:

Particulars	March 31, 2021	March 31, 2020
Employee Benefits	-	2,33,912
Total deferred tax assets	-	2,33,912
Set-off of deferred tax liabilities pursuant to set-off provisions	-	-
Net deferred tax assets	-	2,33,912

Movement in deferred tax assets

Particulars	March 31, 2020	Charged/ (credited) to profit and loss	Charged/ (credited) to OCI	Charged/ (credited) to equity	March 31, 2021
Employee Benefits	2,64,573	2,33,912	30,661	-	-
Total deferred tax assets	2,64,573	2,33,912	30,661	-	-

- Deferred tax liabilities

The balance comprises temporary differences attributable to:

Particulars	March 31, 2021	March 31, 2020
Depreciation and Amortisation	-	28,49,491
Unrealised gain / (loss) on fair value of mutual funds	-	57,192
Total deferred tax liabilities	-	29,06,683
Set-off of deferred tax assets pursuant to set-off provisions	-	-
Net deferred tax liabilities	-	29,06,683

Movement in deferred tax liabilities

Particulars	March 31, 2020	Charged/ (credited) to profit and loss	Charged/ (credited) to OCI	Charged/ (credited) to equity	March 31, 2021
Depreciation and Amortisation	28,49,491	(28,49,491)	-	-	-
Unrealised gain / (loss) on fair value of mutual funds	57,192	(57,192)	-	-	-
Total deferred tax liabilities	29,06,683	(29,06,683)	-	-	-



Note 23: Fair value measurements
Financial Instruments by category

(Amount in Rs.)

	March 31, 2021			March 31, 2020		
	FVPL	FVOCI	Amortised cost	FVPL	FVOCI	Amortised cost
Financial assets						
Investments						
- Mutual funds	2,17,08,064	-	-	9,19,01,158	-	-
Trade receivables	-	-	32,95,320	-	-	1,98,11,460
Cash and cash equivalents	-	-	9,17,001	-	-	68,84,653
Bank balances other than Cash and	-	-	11,68,385	-	-	11,34,129
Advance to Employees	-	-	-	-	-	34,500
Other deposits	-	-	1,95,067	-	-	5,91,886
Total financial assets	2,17,08,064	-	55,75,773	9,19,01,158	-	2,84,56,627
Financial liabilities						
Trade payables	-	-	61,30,968	-	-	1,13,08,803
Total financial liabilities	-	-	61,30,968	-	-	1,13,08,803

i) Fair value hierarchy

This section explains the judgements and estimates made in determining the fair values of the financial instruments that are (a) recognised and measured at fair value and (b) measured at amortised cost and for which fair values are disclosed in the financial statements.

To provide an indication about the reliability of the inputs used in determining fair value, the company has classified its financial instruments into the three levels prescribed under the accounting standard. An explanation of each level follows underneath the table.

(Amount in Rs.)

Financial assets and liabilities measured at fair value - recurring fair value measurements	Level 1	Level 2	Level 3	Total
At March 31, 2021				
Financial assets				
Financial Investments at FVPL				
Mutual funds	2,17,08,064	-	-	2,17,08,064
Total financial assets	2,17,08,064	-	-	2,17,08,064

(Amount in Rs.)

Financial assets and liabilities measured at fair value - recurring fair value measurements	Level 1	Level 2	Level 3	Total
At March 31, 2020				
Financial assets				
Financial Investments at FVPL				
Mutual funds	9,19,01,158	-	-	9,19,01,158
Total financial assets	9,19,01,158	-	-	6,21,40,926

Level 1: Level 1 hierarchy includes financial instruments measured using quoted prices. This includes listed equity instruments, traded bonds and mutual funds that have quoted price. The fair value of all equity instruments (including bonds) which are traded in the stock exchanges is valued using the closing price as at the reporting period. The mutual funds are valued using the closing NAV.

Level 2: The fair value of financial instruments that are not traded in an active market (for example, traded bonds, over-the counter derivatives) is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3. This is the case for unlisted equity securities, contingent consideration and indemnification asset included in level 3.

There are no transfers between levels 1 and 2 during the year.

ii) Valuation technique used to determine fair value

Specific valuation techniques used to value financial instruments include:

The use of quoted market prices or dealer quotes for similar instruments

All of the resulting fair value estimates are included in level 2 except for unlisted equity securities, contingent consideration and indemnification asset, where the fair values have been determined based on present values and the discount rates used were adjusted for counterparty or own credit risk.

iii) Valuation processes

The carrying amounts of trade receivables, trade payables, capital creditors and cash and cash equivalents are considered to be the same as their fair values, due to their short-term nature.

For financial assets and liabilities that are measured at fair value, the carrying amounts are equal to the fair values.

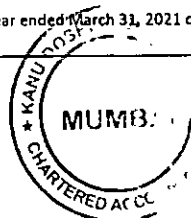
The management assessed that Cash and Cash equivalents, loans, other balances with Banks, trade receivables, trade payables and other current liabilities/assets approximate their carrying amounts largely due to the short-term maturities of these instruments.

Note 24: Capital management

Dividends

(Amount in Rs.)

	March 31, 2021	March 31, 2020
(i) Equity shares		
Proposed dividend for the year ended March 31, 2021 of Rs. Nil (March 31, 2020 – Rs. Nil) per fully paid share	-	-
Interim dividend for the year ended March 31, 2021 of Rs. 117.87 (March 31, 2020 – Rs. Nil) per fully paid share	10,00,00,000	-



Note 25: Financial risk management

The Company's activities expose it to market risk, liquidity risk and credit risk.

This note explains the sources of risk which the entity is exposed to and how the entity manages the risk and the impact of hedge accounting in the financial statements

Risk	Exposure arising from	Measurement	Management
Credit risk	Cash and cash equivalents, trade receivables and financial assets.	Aging analysis Credit ratings	Diversification of bank deposits, credit limits
Liquidity risk	Trade payable	Maturity analysis, cash flow forecasts	Credit limits
Market risk – foreign exchange	Receivables on Indenting services.	Cash flow forecasting Sensitivity analysis	Forecast of highly probable foreign currency cash flows
Market risk – security prices	Investments in mutual funds	Sensitivity analysis	Portfolio diversification

The Board provides guiding principles for overall risk management, as well as policies covering specific areas such as credit risk, liquidity risk, and Foreign Exchange Risk effecting business operations. The Company's risk management is carried out by the management as per guidelines and policies approved by the Board of Directors.

A) Credit risk

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. Credit risk encompasses the direct risk of default, risk of deterioration of creditworthiness as well as concentration risks. The Company is exposed to credit risk from its operating activities (primarily trade receivables) and deposits with banks.

Credit risk management

The Company's credit risk mainly from trade receivables as these are typically unsecured. This credit risk has always been managed through credit approvals, establishing credit limits and continuous monitoring the creditworthiness of customers to whom credit is extended in the normal course of business. The Company estimates the expected credit loss based on past data, available information on public domain and experience. Expected credit losses of financial assets receivable are estimated based on historical data of the Company. The Company has provisioning policy for expected credit losses. There is no credit risk in bank deposits which are demand deposits.

The maximum exposure to credit risk as at March 31, 2021 and March 31, 2020 is the carrying value of such trade receivables as shown in note 7 of the financials.

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 and to close out market positions. Due to the dynamic nature of the underlying businesses, Company treasury maintains flexibility in funding.

Management monitors rolling forecasts of the Company's liquidity position and cash and cash equivalents on the basis of expected cash flows. In addition, the Company's liquidity management policy involves projecting cash flows and considering the level of liquid assets necessary to meet these, monitoring balance sheet liquidity ratios against internal and external regulatory requirements.

C) Market risk

i) Foreign currency risk

The Company operates internationally and is exposed to foreign exchange risk arising from foreign currency transactions, primarily with respect to EUR and SEK. Foreign exchange risk arises from future commercial transactions and recognised assets and liabilities denominated in a currency that is not the Company's functional currency (INR). The risk is measured through a forecast of highly probable foreign currency cash flows.

b) Foreign currency risk exposure:

Details of foreign currency exposures not covered by derivative instruments as at March 31, 2021 and March 31, 2020 are given below :

Particulars	Currency	March 31, 2021		March 31, 2020	
		Foreign Currency	Amount in Rs.	Foreign Currency	Amount in Rs.
Trade Receivables	EUR	38,429	32,95,319	2,14,228	1,78,51,578
Trade Receivables	SEK	-	-	2,55,408	19,59,882

c) Sensitivity

The Company is mainly exposed to changes in Euro. The sensitivity analysis demonstrate a reasonably possible change in Euro exchange rates, with all other variables held constant. 5% appreciation/depreciation of Euro and SEK with respect to functional currency of the Company will have impact of following (decrease)/increase in Profit & vice versa.

Particulars	(Amount in Rs.)	
	March 31, 2021	March 31, 2020
EUR	1,64,766	8,92,579
SEK	-	97,994

* Holding all other variables constant



Note 26: Related party transactions

A As required under Ind AS 24 – “Related Party Disclosures”, following are details of transactions during the year with the related parties of the Company as defined in Ind AS- 24.

The Company has entered into transactions in ordinary course of business with related parties at arms length as per details given below:

(a) Joint Venture Companies (JV) Datamatics Global Services Limited Cybercom AB	(b) Key Managerial personnel Rahul Kanodia Niklas Flyborg	(c) Entity wherein JV has significant influence Cybercom Sweden East AB Datamatics Robotics Software Limited Datamatics Global Services FZ LLC
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B Details of transactions with the related party as stated in (A) above:

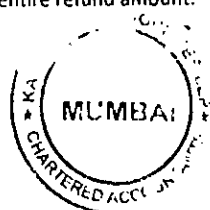
		(Amount in Rs.)	
Particulars		Year ended March 31, 2021	Year Ended March 31, 2020
(A) Joint Venture Companies			
(i) Datamatics Global Services Limited (DGSL)			
Transactions during the period			
(a)	Recovery / (Reimbursement) from / (to) DGSL of Employee benefit expenses	15,60,840	(24,73,202)
(b)	Insurance expense	56,681	97,230
(c)	Dividend paid	5,05,00,000	1,07,10,000
Balance as on			
(e)	Balance payable	17,33,506	20,97,287
(ii) Cybercom AB			
Transactions during the period			
(a)	Dividend paid	4,95,00,000	1,04,98,950
(B) Entity wherein JV has significant influence			
(i) Cybercom Sweden East AB			
Transactions during the period			
(a)	Revenue from operations	4,44,29,007	7,99,63,076
Balance as on			
(a)	Trade receivable	32,95,320	1,98,11,460
(ii) Datamatics Robotics Software Limited			
Transactions during the period			
(a)	Transfer of Gratuity provision	-	13,89,077
(b)	Transfer of Leave Encashment provision	-	5,10,038
(c)	Reimbursement of expenses	-	(13,475)
Balance as on			
(a)	Balance payable	4,39,009	18,85,640
(iii) Datamatics Global FZ LLC			
Transactions during the period			
(a)	Reimbursement of expenses	-	2,90,127
Balance as on			
(a)	Balance payable	-	2,90,127

Note 27: Contingent liabilities and contingent assets

a) Contingent liabilities/Assets

The Company has contingent assets at March 31, 2021 in respect of following:

Service tax refund receivable pertains to Service tax refund claim filed by the Company with the Customs Excise and Service Tax Appellate Tribunal (CESTAT) after the claim was rejected by Commissioner of Service Tax (Appeals). The Company is hopeful of getting favourable outcome from CESTAT and of recovering the entire refund amount.



Note 28: Employee benefits

The disclosure as required by Ind AS 19 on "Employee Benefits" are given below:

(In Rupees)

	March 31, 2021	March 31, 2020
I. Defined Contribution Plan		
Charge to the Statement of Profit and Loss based on contributions:		
Employers contribution to provident fund	7,73,883	14,55,458
Employers contribution to employees' state insurance	218	29,385
Employers contribution to employees' pension scheme 1995	21,118	38,741
Employers contribution to labour welfare fund and others	1,809	3,033
Included in contribution to provident fund and other funds (Refer Note no.21)	7,97,028	15,26,618

II. Defined Benefit Plan

The present value of gratuity (unfunded) and compensated absences (unfunded) obligation is determined based on actuarial valuation using the Projected Unit Credit Method, which recognises each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation. There are no employees at the end of the year 31st March, 2021, accordingly the company has not taken actuarial valuation as on 31st March, 2021.

a) Gratuity :

i) Movement in Present Value of Obligation

(In Rupees)

Particulars	March 31, 2021	March 31, 2020
Present Value of Obligation as at the beginning	-	22,86,323
Current Service Cost	-	1,78,665
Interest Expense or Cost	-	69,235
Re-measurement (or Actuarial) (gain) / loss arising from:		
- change in demographic assumptions	-	(1,269)
- change in financial assumptions	-	1,79,416
- experience variance (i.e. actual experience vs assumptions)	-	1,30,919
Past Service Cost	-	-
Benefits Paid	-	(1,88,828)
Acquisition adjustment (Transfer out)	-	(13,89,077)
Present Value of Obligation as at the end	-	12,65,384

ii) Expenses recognised in the income statement and other comprehensive income

(In Rupees)

Particulars	March 31, 2021	March 31, 2020
Current service cost	-	1,78,665
Past service cost	-	-
Net interest cost on the net defined benefit liability	-	69,235
Expenses recognised in Profit & Loss Account	-	2,47,900
Other Comprehensive Income		
Actuarial (gains) / losses		
- Change in demographic assumptions	-	(1,269)
- Change in financial assumptions	-	1,79,416
- Experience variance	-	1,30,919
Expenses recognised in OCI	-	3,09,066

iii) Financial Assumptions

The principal financial assumptions used in the valuation are shown in the table below

(In Rupees)

Particulars	March 31, 2021	March 31, 2020
Discount Rate (per annum)	NA	6.70%
Salary growth rate (per annum)	NA	4.50%
Mortality Rate	NA	IALM 12-14

iv) Sensitivity Analysis

(In Rupees)

Particulars	March 31, 2021		March 31, 2020	
	Decrease	Increase	Decrease	Increase
Discount rate (- / + 1%)	-	-	14,86,646	10,85,294
Salary growth rate (- / + 1%)	-	-	10,80,285	14,89,439
Attrition rate (- / + 25%)	-	-	12,63,604	12,68,286
Mortality rate (- / + 10%)	-	-	12,63,945	12,66,816



Cybercom Datamatics Information Solutions Limited
Notes to the financial statements

b) Leave Encashment:

i) Movement in Present Value of Obligation

(In Rupees)

Particulars	March 31, 2021	March 31, 2020
Present Value of Obligation as at the beginning	-	10,08,729
Current Service Cost	-	1,34,862
Interest Expense or Cost	-	38,481
Re-measurement (or Actuarial) (gain) / loss arising from:		
- change in demographic assumptions	-	(190)
- change in financial assumptions	-	33,921
- experience variance (i.e. actual experience vs assumptions)	-	(1,90,081)
Benefits Paid	-	(1,96,044)
Acquisition adjustment (Out)	-	(5,10,038)
Present Value of Obligation as at the end	-	3,19,640

ii) Expenses recognised in income statement

(In Rupees)

Particulars	March 31, 2021	March 31, 2020
Current service cost	-	1,34,862
Net interest cost on the net defined benefit liability	-	38,481
Re-measurement (actuarial) (gain) / loss arising from:		
- change in demographic assumptions	-	(190)
- change in financial assumptions	-	33,921
- experience variance (i.e. actual experience vs assumptions)	-	(1,90,081)
Expenses recognised in Profit & Loss Account	-	16,993

iii) Financial Assumptions

Particulars	March 31, 2021	March 31, 2020
Discount rate (per annum)	NA	6.70%
Salary growth rate (per annum)	NA	4.50%
Mortality rate	NA	IALM 12-14

iv) Sensitivity Analysis

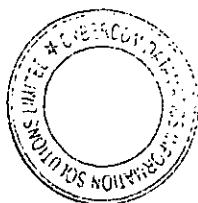
(In Rupees)

Particulars	March 31, 2021		March 31, 2020	
	Decrease	Increase	Decrease	Increase
Discount rate (- / + 1%)	-	-	3,61,263	2,85,621
Salary growth rate (- / + 1%)	-	-	2,84,672	3,61,788
Attrition rate (- / + 50%)	-	-	3,01,483	3,32,283
Mortality rate (- / + 10%)	-	-	3,19,424	3,19,855

Note 29: Earnings per share

(In Rupees)

Particulars	March 31, 2021	March 31, 2020
Basic earnings per share		
Net Profit after taxation (in Rs.)	84,90,018	2,84,45,208
Weighted average number of Equity shares	8,48,400	8,48,400
Nominal value of Equity shares (in Rs.)	10.00	10.00
Basic earnings per share	10.01	33.53



Cybercom Datamatics Information Solutions Limited
Notes to the financial statements

Note 30: Subsequent events:

The Board of Directors at its meeting held on May 25, 2021 have not recommended any dividend (Previous year Rs. Nil).

Note 31: Remuneration to the auditors:

		(In Rupees)	
	Particulars	March 31, 2021	March 31, 2020
(a)	For statutory audit (Note 21)	2,20,000	3,00,000
(c)	For others (Note 21)	-	75,000
(d)	For out of pocket expenses (Note 21)	5,675	9,520
	TOTAL	2,25,675	3,84,520

Note 32: Segment Reporting:

The principal business of the Company is of providing of technical and software services. All other activities of the company revolve around its main business. Hence no additional disclosure under Ind AS 108 - "Operating Segments" are required in these financial statements.

Note 33: Disclosures required under section 22 of the Micro, Small and Medium Enterprises Development Act, 2006:

There are no dues to Micro and Small Enterprises as at March 31, 2021. Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the management.

Note 34: Recent Indian Accounting Standards (Ind AS)

Ministry of Corporate Affairs ("MCA"), notifies new standard or amendments to existing standards. There is no such notification which would have been applicable from April 1, 2020.

Note 35: Impact of COVID-19

The company has assessed the possible effects that may result from the COVID-19 pandemic on the carrying amounts of receivables, unbilled revenues, intangibles, investments and other assets / liabilities. Based on its best judgement and reasonable estimate, has concluded that there are no material adjustments required in the Financial Statements. However the impact assessment of Covid-19 is a continuous process, given the uncertainties associated with its duration and nature, it is not possible to estimate the future impact as at the date of approval of this financial statement. The Company continues to monitor the economic effects of the pandemic while taking steps to improve its execution efficiencies and the financial outcome.

Note 36: Previous year figures

Previous year figures have been appropriately regrouped/reclassified and rearranged wherever necessary to conform to the current year's presentation.

Note 37: Rounding Off

Figures are rounded off to the nearest of Rupees.

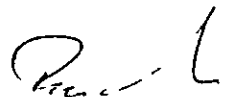
As per our attached report of even date
For Kanu Doshi Associates LLP
Chartered Accountants
Firm Registration No. 104746W/W100096


Kunal Vakharia
Partner
Membership No. 148916



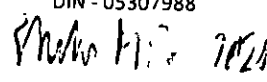
Place : Mumbai
Date : May 25, 2021

For and on behalf of the Board



Rahul Kanodia
Director
DIN - 00075801


Nikhil Flyborg
Director
DIN - 05307988


Nikhil Flyborg
25/05/21

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