Kanu Doshi Associates LLP
Chartered Accountants

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INDEPENDENT AUDITORS' REPORT

To the Members of ATTUNE INFOCOM PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the Financial Statements of ATTUNE INFOCOM PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2019, and the Statement of Profit and Loss (including Other Comprehensive Income), Statement of Changes in Equity and Statement of Cash flows for the year then ended, and notes to the Financial Statements, including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 March 31, 2019, and its profit including other comprehensive income, 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 Standards are further described in the Auditor's Responsibilities for the Audit of the 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 ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Financial Statements of the current period. These matters were addressed in the context of our audit of the Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Other Information

The Company's Management and the 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 Financial Statements and our auditors' report thereon.

Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we

KANU DOSHI ASSOCIATES LLP MUMBAI CHARTERED ACCOUNTANTS

conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those charged with Governance for the Financial Statements

The Company's management and the Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, the financial performance, the changes in equity and the 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 Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, 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 management 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 Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 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 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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 Financial Statements, including the disclosures, and whether the 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 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 (Auditors' Report) Order, 2016 ("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. 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 of the aforesaid Financial Statements.

   b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid Financial Statements 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 Cash Flow

KANU DOSHI ASSOCIATES LLP MUMBAI CHARTERED ACCOUNTANTS

Statement dealt with by this Report are in agreement with the books of account maintained for the purpose of preparation of the Financial Statements.

d) In our opinion, the aforesaid Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Account) Rules, 2014.

e) On the basis of the written representations received from the directors as on March 31, 2019 and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2019 from being appointed as a director in terms of Section 164(2) of the Act.

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

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

   i. The Company does not have any pending litigations which would impact its financial position.

   ii. The Company did not have any material foreseeable losses on long-term contracts including derivatives contracts.

   iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended March 31, 2019.

For Kanu Doshi Associates LLP
Chartered Accountants
FRN. No. 104746W/W100096

KANU DOSHI ASSOCIATES LLP ★ CHARTERED ACCOUNTANTS ★ MUMBAI

Kunal

Kunal Vakharia
Partner
Membership no. 148916

Place: Mumbai
Date: May 8, 2019

Referred to in paragraph 1 of '**Report on other Legal and Regulatory Requirements'** in our Report of even date on the accounts of ATTUNE INFOCOM PRIVATE LIMITED for the year ended March 31, 2019

i. (a) The Company is generally maintaining proper records showing full particulars including quantitative details and situation of fixed assets.

(b) The fixed assets were physically verified during the year by the Management in accordance with a regular programme of verification which, in our opinion, provides for physical verification of all fixed assets at reasonable intervals. According to the information and explanation given to us, no material discrepancies were noticed during the year.

(c) The Company does not have immovable properties of freehold or leasehold land and building and hence reporting under clause (i) (c) of the CARO 2016 is not applicable.

ii. The Company's nature of operations does not require it to hold inventories. Consequently, clause 3(ii) of the Order is not applicable.

iii. As informed to us, the Company has not granted loans, secured or unsecured, to companies, firms, and limited liability partnerships or other parties covered in the register maintained under section 189 of the Act. Hence sub clauses (a) & (b) of clause 3(iii) of the order are not applicable to the Company.

iv. According to information and explanation provided to us in respect of loans, investments, guarantees and securities, the Company has complied with the provisions of Section 185 and 186 of the companies Act, 2013.

v. The Company has not accepted any deposits from the public within the meaning of Sections 73, 74, 75 and 76 of the Act and the rules framed there under to the extent notified and therefore clause (v) of the Order is not applicable.

vi. The Central Government has not prescribed the maintenance of cost records under sub-Section (1) of Section 148 of the Companies Act, for any of the products of the Company.

vii.

a) The Company is generally regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employees' state insurance, income tax, cess, Goods & Service Tax and any other material statutory dues applicable to it. According to the information and explanations given to us, no undisputed arrears of statutory dues were outstanding as at March 31, 2019 for a period of more than six months from the date they became payable.

KANU DOSHI ASSOCIATES LLP MUMBAI CHARTERED ACCOUNTANTS

b) As informed to us, there were no disputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, GST, Custom Duty, Value Added Tax, cess and any other material statutory dues in arrears, as at March 31, 2019.

viii. According to the records of the Company examined by us and information and explanation given to us, the Company does not have any long term borrowing and therefore clause (viii) of the Order is not applicable.

ix. The Company has not raised any moneys by way of public issue/ further offer including debt instruments. The moneys raised on term loans have been applied for the purpose for which it was raised.

x. To the best of our knowledge and according to the information and explanation given to us, no fraud by the Company and no fraud on the Company by its officers or employees has been noticed or reported during the year.

xi. The managerial remuneration paid by the company is in accordance with the requisite approvals mandated by the provisions of section 197 read with schedule V to the Companies Act, 2013.

xii. In our opinion and according to the information and explanations given to us, the nature of the activities of the Company does not attract any special statue applicable to Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable to the Company.

xiii. According to the information and explanation given to us, and based on our examination of the records of the Company, transactions with the related parties are in compliance with Sec 177 and 188 of Companies Act, 2013 where applicable and details of such transactions have been disclosed in the Ind AS Financial Statements as required by the applicable accounting standards.

xiv. The Company has not made any preferential allotment or private placement of shares or has fully or partly convertible debentures during the year under review.

xv. In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its directors or persons connected with him and hence provisions of section 192 of the Companies Act, 2013 are not applicable.

xvi. According to the information and explanations given to us the Company is not required to obtain registration under section 45 IA of the Reserve Bank of India Act, 1934 and therefore clause (xvi) of the Order is not applicable.

For Kanu Doshi Associates LLP
Chartered Accountants
Firm registration No: 104746W/W100096

KANU DOSHI ASSOCIATES LLP ★ MUMBAI ★ CHARTERED ACCOUNTANTS

Kunal

Kunal Vakharia
Partner
Membership no. 148916
Place: Mumbai
Date: May 8, 2019

ANNEXURE B TO THE AUDITORS' REPORT

Report on the Internal Financial Controls under Clause (i) of Sub-Section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **Attune Infocom Private Limited** ("the Company") as of March 31, 2019 in conjunction with our audit of the Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Board of Directors are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). 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 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 over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the 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 system over financial reporting.

KANU DOSHI ASSOCIATES LLP
MUMBAI
CHARTERED ACCOUNTANTS

Meaning of Internal Financial Controls over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Financial Statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that (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 Financial Statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the Financial Statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2019, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note.

For Kanu Doshi Associates LLP
Chartered Accountants
Firm registration No: 104746W/W100096

KANU DOSHI ASSOCIATES LLP MUMBAI CHARTERED ACCOUNTANTS

Kunal

Kunal Vakharia
Partner
Membership No: 148916

Place: Mumbai
Date: May 8, 2019

Attune Infocom Pvt. Ltd.
Financial statements as at and for the year ended March 31, 2019

(Amount in Rs.)

Standalone balance sheet as at March 31, 2019

Particulars	Note	March 31, 2019	March 31, 2018
ASSETS			
Non-current assets			
Property, Plant and Equipment	1	4,011,532	5,160,331
Financial assets			
i. Loans	2	4,450,000	-
ii. Other financial assets	3	518,321	553,321
Deferred tax assets	19	1,125,152	633,284
Non-current tax assets	4	3,670,205	368,259
Total non-current assets		**13,775,210**	**6,715,195**
Current assets			
Financial assets			
i. Trade receivables	5	10,905,488	13,581,407
ii. Cash and cash equivalents	6	328,346	1,228,960
Total current assets		**11,233,835**	**14,810,367**
Total Assets		**25,009,045**	**21,525,562**
EQUITY AND LIABILITIES			
Equity			
Equity share capital	7a	144,500	144,500
Other equity			
Equity component of compound financial instruments			
Reserves and surplus	7b	12,355,764	9,371,013
Equity attributable to owners of Datamatics Global Services Limited		**12,500,264**	**9,515,513**
Non-controlling interests		-	
Total equity		**12,500,264**	**9,515,513**
LIABILITIES			
Non-current liabilities			
Provisions	8	3,288,857	2,126,695
Total non-current liabilities		**3,288,857**	**2,126,695**
Current liabilities			
Financial liabilities			
i. Borrowings	9	-	200,000
ii. Trade payables	10	4,147,537	5,368,256
iii. Other financial liabilities	11	130,000	760,645
Provisions	12	415,649	223,228
Other current liabilities	13	4,526,741	3,331,225
		9,219,927	**9,883,354**
Liabilities directly associated with assets classified as held for sale		-	-
Total current liabilities		**9,219,927**	**9,883,354**
Total liabilities		**12,508,784**	**12,010,049**
Total Equity and Liabilities		**25,009,045**	**21,525,562**
The accompanying notes forming an integral part of the financial statements	1 - 32		

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 : 08 MAY 2019

KANU DOSHI ASSOCIATES LLP ★ CHARTERED ACCOUNTANTS ★ MUMBAI

For and on behalf of the Board

ATTUNE INFOCOM PRIVATE LIMITED ★

Dr. Zakir Laliwala	**Divya Kumat**
Director	**Director**
DIN 02758023	**DIN 03592056**

Place : Mumbai
Date : 08 MAY 2019

Standalone statement of profit and loss for the year ended March 31, 2019

(Amount in Rs.)

Particulars	Note	March 31, 2019	March 31, 2018
Continuing operations			
Revenue from operations	14	65,503,127	55,763,595
Other income	15	144,835	-
Total income		**65,647,962**	**55,763,595**
Expenses			
Employee benefit expenses	16	47,211,219	36,826,822
Finance costs	17	398,298	317,365
Depreciation and amortisation expenses	1	1,155,259	1,187,323
Other expenses	18	13,137,040	10,822,132
Total expenses		**61,901,815**	**49,153,642**
Profit before share of net profits of investments accounted for using the equity method and tax		**3,746,147**	**6,609,953**
Share of net profits of associates and joint ventures accounted for using the equity method			
Profit before exceptional items and tax		**3,746,147**	**6,609,953**
Exceptional items		-	-
Profit before tax		**3,746,147**	**6,609,953**
Tax expense			
- Current tax		1,419,998	2,104,847
Tax Adjustment of Earlier Years		-	-
- Deferred tax		(491,868)	(242,464)
Total tax expense/(credit)		**928,130**	**1,862,383**
Profit for the year		**2,818,017**	**4,747,570**
Items that will not be reclassified to profit or loss			
Fair Value gain on FVOCI investments			
Actuarial gains and losses		224,558	93,901
Gains / (losses) on cash flow hedges			
Share in profit of JV - OCI Components			
Tax relating to above		(57,824)	(24,180)
		166,734	**69,721**
Total comprehensive income for the year		**2,984,751**	**4,817,291**
Share of Non Controlling interest in Other Comprehensive income			
Earning per equity share (Face Value of Rs. 10/- each)			
(1) Basic		**195.02**	**328.55**
(2) Diluted		**195.02**	**328.55**

The accompanying notes forming an integral part of the financial statements 1 - 32

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 : 08 MAY 2019

KANU DOSHI ASSOCIATES LLP ★ MUMBAI ★ CHARTERED ACCOUNTANTS

ATTUNE INFOCOM PRIVATE LIMITED ★

For and on behalf of the Board

Dr. Zakir Laliwala
Director
DIN 02758023

Divya Kumat
Director
DIN 03592056

Place : Mumbai
Date : 08 MAY 2019

Attune Infocom Pvt. Ltd.
Financial statements as at and for the year ended March 31, 2019

Standalone statement of changes in equity for the year ended March 31, 2019

A. Equity share capital

Particulars	Amount
As at April 01, 2017	**144,500**
Changes in equity share capital	-
As at April 01, 2018	**144,500**
Changes in equity share capital	-
As at April 01, 2019	144,500

B. Other equity

(Amount in Rs.)

Particulars	Attributable to owners of Attune Infocom Pvt. Ltd.			Total
	Retained earnings	Other comprehensive	Total other equity	
As at April 01, 2017	**(510,336)**	-	**(510,336)**	(510,336)
Profit for the year	101,788	-	101,788	**101,788**
Share Premium	4,962,270	-	4,962,270	**4,962,270**
As at March 31, 2018	4,553,722	-	**4,553,722**	**4,553,722**
Profit for the year 2018	4,747,570	69,721	4,817,291	**4,817,291**
Total comprehensive income for the year	**9,301,292**	**69,721**	**9,371,013**	9,371,013
Profit for the year 2019	2,818,017	166,734	2,984,751	**2,984,751**
As at March 31, 2019	**12,119,309**	**236,455**	**12,355,764**	12,355,764

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 : 08 MAY 2019

KANU DOSHI ASSOCIATES LLP CHARTERED ACCOUNTANTS MUMBAI

For and on behalf of the Board

ATTUNE INFOCOM PRIVATE LIMITED

Dr. Zakir Laliwala
Director
DIN 02758023

Divya Kumat
Director
DIN 03592056

Place : Mumbai
Date : 08 MAY 2019

Attune Infocom Pvt. Ltd.
Financial statements as at and for the year ended March 31, 2019

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2019

(Amount in Rs.)

PARTICULARS	March 31, 2019	March 31, 2018
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax	3,746,147	6,609,953
Adjusted For:		
Depreciation and Amortization	1,155,259	1,187,323
Provision for Retirement Benefits	1,354,583	868,062
Finance Cost	398,298	317,365
Operating Profit before Working Capital Changes	6,654,286	8,982,703
Adjusted For:		
Decrease / (increase) in trade receivable	2,675,919	(7,792,746)
Decrease / (increase) in other financial assets	35,000	(373,529)
(Decrease) / increase in trade payables	(1,220,719)	2,686,511
Decrease in long term borrowings	-	(1,509,552)
Decrease in long term loan	(4,450,000)	-
(Decrease) / increase in short term borrowings	(200,000)	200,000
(Decrease) / increase in other financial liabilities	(630,645)	760,645
Increase in other current liabilities	1,195,515	2,305,615
Cash from operations	4,059,356	5,259,647
Taxes paid	(4,555,212)	(2,280,984)
Net cash used in / (from) operating activities (A)	**(495,856)**	**2,978,663**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(6,460)	(4,161,181)
Net cash used in investing activities (B)	**(6,460)**	**(4,161,181)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Finance cost	(398,298)	(317,365)
Net cash used in financing activities (C)	**(398,298)**	**(317,365)**
Net decrease in cash and cash equivalent during the year (A+B+C)	**(900,614)**	**(1,499,883)**
Cash and cash equivalent at the beginning of the year	1,228,960	2,728,843
Cash and cash equivalent at the end of the year	**328,346**	**1,228,960**

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 : 0 8 MAY 2019

For and on behalf of the Board

Dr. Zakir Laliwala
Director
DIN 02758023

Divya Kumat
Director
DIN 03592056

Place : Mumbai
Date : 0 8 MAY 2019

Note 1: Significant accounting policies

a) Basis of preparation

i) Compliance with Ind AS

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

The financial statements up to year ended 31 March 2017 were prepared in accordance with the accounting standards notified under Companies (Accounting Standard) Rules, 2006 (as amended) and other relevant provisions of the Act.

These financial statements are the first financial statements of the company under Ind AS. Refer note 27 for an explanation of how the transition from previous GAAP to Ind AS has affected the company's financial position, financial performance and cash flows.

ii) Historical cost convention

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

* certain financial assets and liabilities (including derivative instruments) and contingent consideration that is measured at fair value;
* assets held for sale – measured at fair value less cost to sell;
* defined benefit plans – plan assets measured at fair value; and
* share-based payments

b) Foreign currency translation

i) Functional and presentation currency

Items included in the financial statements of company's entities are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The consolidated financial statements are presented in Indian rupee (INR), which is Value Ind AS Limited's functional and presentation currency.

ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at year end exchange rates are generally recognised in profit or loss. They are deferred in equity if they relate to qualifying cash flow hedges and qualifying net investment hedges or are attributable to part of the net investment in a foreign operation. A monetary item for which settlement is neither planned nor likely to occur in the foreseeable future is considered as a part of the entity's net investment in that foreign operation.

Foreign exchange differences regarded as an adjustment to borrowing costs are presented in the statement of profit and loss, within finance costs. All other foreign exchange gains and losses are presented in the statement of profit and loss on a net basis within other gains/(losses).

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 nonmonetary 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 is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are inclusive of excise duty and net of returns, trade allowances, rebates, value added taxes and amounts collected on behalf of third parties.

The company recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and specific criteria have been met for company's activities as described below. The company bases its estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

Revenue from services – consulting

Timing of recognition: Revenue from consulting services is recognised in the accounting period in which the services are rendered. For fixed-price contracts, revenue is recognised based on the actual service provided to the end of the reporting period as a proportion of the total services to be provided (percentage of completion method).

Measurement of revenue: Estimates of revenues, costs or extent of progress toward completion are revised if circumstances change. Any resulting increases or decreases in estimated revenues or costs are reflected in profit or loss in the period in which the circumstances that give rise to the revision become known by management.

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Note 1: Significant accounting policies (continued)

d) Income tax

The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate for each jurisdiction adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses.

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period in the countries where the company and its subsidiaries and associates operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated financial statements. However, deferred tax liabilities are not recognised if they arise from the initial recognition of goodwill. Deferred income tax is also not accounted for if it arises from initial recognition of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting profit nor taxable profit (tax loss). Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled.

Deferred tax assets are recognised for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilise those temporary differences and losses.

Deferred tax liabilities are not recognised for temporary differences between the carrying amount and tax bases of investments in subsidiaries, branches and associates and interest in joint arrangements where the company is able to control the timing of the reversal of the temporary differences and it is probable that the differences will not reverse in the foreseeable future.

Deferred tax assets are not recognised for temporary differences between the carrying amount and tax bases of investments in subsidiaries, branches and associates and interest in joint arrangements where it is not probable that the differences will reverse in the foreseeable future and taxable profit will not be available against which the temporary difference can be utilised.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Current and deferred tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, the tax is also recognised in other comprehensive income or directly in equity, respectively.

e) Cash and cash equivalents

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments 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, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities in the balance sheet.

f) 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.

g) 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

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Note 1: Significant accounting policies (continued)

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.

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.

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. Note 29 details how the company determines 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.

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Note 1: Significant accounting policies (continued)

h) Property, plant and equipment

Freehold land is carried at historical cost. All other 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.

Transition to Ind AS

On transition to Ind AS, the company has elected to continue with the carrying value of all of its property, plant and equipment recognised as at 1 April 2016 measured as per the previous GAAP and use that carrying value as the deemed cost of the property, plant and equipment.

Depreciation methods, estimated useful lives and residual value

Depreciation is calculated using the straight-line method to allocate their cost, net of their residual values, over their estimated useful lives or, in the case of certain leased furniture, fittings and equipment, the shorter lease term as follows:

* Freehold buildings 25-40 years
* Machinery 10-15 years
* Furniture, fittings and equipment 3-5 years

The property, plant and equipment acquired under finance leases is depreciated over the asset's useful life or over the shorter of the asset's useful life and the lease term if there is no reasonable certainty that the company will obtain ownership at the end of the lease term.

The useful lives have been determined based on technical evaluation done by the management's expert which are higher than those specified by Schedule II to the Companies Act; 2013, in order to reflect the actual usage of the assets. The residual values are not more than 5% of the original cost of the asset. The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in profit or loss within other gains/(losses).

i) Intangible assets

i) Goodwill

Goodwill on acquisitions of subsidiaries is included in intangible assets. Goodwill is not amortised but it is tested for impairment annually, or more frequently if events or changes in circumstances indicate that it might be impaired, and is carried at cost less accumulated impairment losses. Gains and losses on the disposal of an entity include the carrying amount of goodwill relating to the entity sold.

Goodwill is allocated to cash-generating units for the purpose of impairment testing. The allocation is made to those cash-generating units or company of cash-generating units that are expected to benefit from the business combination in which the goodwill arose. The units or company of units are identified at the lowest level at which goodwill is monitored for internal management purposes, which in our case are the operating segments.

ii) Patents, copyrights and other rights

Separately acquired patents and copyrights are shown at historical cost. Patents, copyrights and noncompete acquired in a business combination are recognised at fair value at the acquisition date. They have a finite useful life and are subsequently carried at cost less accumulated amortisation and impairment losses.

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Note 1: Significant accounting policies (continued)

iii) **Computer software**

Costs associated with maintaining software programmes are recognised as an expense as incurred. Development costs that are directly attributable to the design and testing of identifiable and unique software products controlled by the company are recognised as intangible assets when the following criteria are met:

* it is technically feasible to complete the software so that it will be available for use
* management intends to complete the software and use or sell it
* there is an ability to use or sell the software
* it can be demonstrated how the software will generate probable future economic benefits
* adequate technical, financial and other resources to complete the development and to use or sell the software are available, and
* the expenditure attributable to the software during its development can be reliably measured.

Directly attributable costs that are capitalised as part of the software include employee costs and an appropriate portion of relevant overheads.

Capitalised development costs are recorded as intangible assets and amortised from the point at which the asset is available for use.

iv) **Research and development**

Research expenditure and development expenditure that do not meet the criteria in (iii) above are recognised as an expense as incurred. Development costs previously recognised as an expense are not recognised as an asset in a subsequent period.

v) **Amortisation methods and periods**

The comapny amortises intangible assets with a finite useful life using the straight-line method over the following periods:

* Patents, copyright and other rights 3-5 years
* Computer software 3-5 years
* Non-compete fees 1-3 year(s)

iv) **Transition to Ind AS**

On transition to Ind AS, the company has elected to continue with the carrying value of all of intangible assets recognised as at 1 April 2016 measured as per the previous GAAP and use that carrying value as the deemed cost of intangible assets.

j) **Trade and other payables**

These amounts represent liabilities for goods and services provided to the company prior to the end of financial year which are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognised initially at their fair value and subsequently measured at amortised cost using the effective interest method.

k) **Borrowings**

Borrowings are initially recognised at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in profit or loss over the period of the borrowings using the effective interest method. Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw down occurs. To the extent there is no evidence that it is robable that some or all of the facility will be drawn down, the fee is capitalised as a prepayment for liquidity services and amortised over the period of the facility to which it relates.

Preference shares, which are mandatorily redeemable on a specific date, are classified as liabilities. The dividends on these preference shares are recognised in profit or loss as finance costs.

The fair value of the liability portion of an optionally convertible bonds is determined using a market interest rate for an equivalent non-convertible bonds. This amount is recorded as a liability on an amortised cost basis until extinguished on conversion or redemption of the bonds. The remainder of the proceeds is attributable to the equity portion of the compound instrument. This is recognised and included in shareholders' equity, net of income tax effects, and not subsequently remeasured.

Borrowings are removed from the balance sheet when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss as other gains/(losses).

Where the terms of a financial liability are renegotiated and the entity issues equity instruments to a creditor to extinguish all or part of the liability (debt for equity swap), a gain or loss is recognised in profit or loss, which is measured as the difference between the carrying amount of the financial liability and the fair value of the equity instruments issued.

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Note 1: Significant accounting policies (continued)

k) Borrowings (continued)

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least 12 months after the reporting period. Where there is a breach of a material provision of a long-term loan arrangement on or before the end of the reporting period with the effect that the liability becomes payable on demand on the reporting date, the entity does not classify the liability as current, if the lender agreed, after the reporting period and before the approval of the financial statements for issue, not to demand payment as a consequence of the breach.

l) Provisions

Provisions for legal claims, service warranties, volume discounts and returns are recognised when the company has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Provisions are not recognised for future operating losses.

Provisions for restructuring are recognised by the company when it has developed a detailed formal plan for restructuring and has raised a valid expectation in those affected that the company will carry out the restructuring by starting to implement the plan or announcing its main features to those affected by it.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as interest expense.

The measurement of provision for restructuring includes only direct expenditures arising from the restructuring, which are both necessarily entailed by the restructuring and not associated with the ongoing activities of the company.

m) Employee benefits

i) Short-term obligations

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.

ii) **Other long-term employee benefit obligations**

The liabilities for earned leave and sick leave are not expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. They are therefore measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The benefits are discounted using the market yields at the end of the reporting period that have terms approximating to the terms of the related obligation. Remeasurements as a result of experience adjustments and changes in actuarial assumptions are recognised in profit or loss.

The obligations are presented as current liabilities in the balance sheet if the entity does not have an unconditional right to defer settlement for at least twelve months after the reporting period, regardless of when the actual settlement is expected to occur.

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Note 1: Significant accounting policies (continued)

iii) **Post-employment obligations**

The company operates the following post-employment schemes:

a) defined benefit plans such as gratuity, pension, post-employment medical plans; and

b) defined contribution plans such as provident fund.

Pension and gratuity obligations

The liability or asset recognised in the balance sheet in respect of defined benefit pension and gratuity plans is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated annually by actuaries using the projected unit credit method.

The present value of the defined benefit obligation denominated in INR is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have terms approximating to the terms of the related obligation. The benefits which are denominated in currency other than INR, the cash flows are discounted using market yields determined by reference to high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms approximating to the terms of the related obligation.

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expense in the statement of profit and loss.

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in other comprehensive income. They are included in retained earnings in the statement of changes in equity and in the balance sheet.

Changes in the present value of the defined benefit obligation resulting from plan amendments or curtailments are recognised immediately in profit or loss as past service cost.

Post-employment medical obligations

Some group companies provide post-retirement healthcare benefits to their retirees. The entitlement to these benefits is usually conditional on the employee remaining in service up to retirement age and the completion of a minimum service period. The expected costs of these benefits are accrued over the period of employment using the same accounting methodology as used for defined benefit plans. Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are charged or credited in other comprehensive income in the period in which they arise.

Defined contribution plans

The company pays provident fund contributions to publicly administered provident funds as per local regulations. The company has no further payment obligations once the contributions have been paid. The contributions are accounted for as defined contribution plans and the contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

iv) **Share-based payments**

Share-based compensation benefits are provided to employees via the Value Ind AS Limited Employee Option Plan and share-appreciation rights.

Employee options

The fair value of options granted under the Value Ind AS Limited Employee Option Plan is recognised as an employee benefits expense with a corresponding increase in equity. The total amount to be expensed is determined by reference to the fair value of the options granted:

* including any market performance conditions (e.g., the entity's share price)
* excluding the impact of any service and non-market performance vesting conditions (e.g. profitability, sales growth targets and remaining an employee of the entity over a specified time period), and
* including the impact of any non-vesting conditions (e.g. the requirement for employees to save or holdings shares for a specific period of time).

The total expense is recognised over the vesting period, which is the period over which all of the specified vesting conditions are to be satisfied. At the end of each period, the entity revises its estimates of the number of options that are expected to vest based on the non-market vesting and service conditions. It recognises the impact of the revision to original estimates, if any, in profit or loss, with a corresponding adjustment to equity.

Share appreciation rights

Liabilities for the company's share appreciation rights are recognised as employee benefit expense over the relevant service period. The liabilities are remeasured to fair value at each reporting date and are presented as employee benefit obligations in the balance sheet.

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ATTUNE INFOCOM PRIVATE LIMITED

Note 1: Significant accounting policies (continued)

v) **Bonus plans**

The company recognises a liability and an expense for bonuses. The company recognises a provision where contractually obliged or where there is a past practice that has created a constructive obligation.

vi) **Termination benefits**

Termination benefits are payable when employment is terminated by the company before the normal retirement date, or when an employee accepts voluntary redundancy in exchange for these benefits. The company recognises termination benefits at the earlier of the following dates: (a) when the company can no longer withdraw the offer of those benefits; and (b) when the entity recognises costs for a restructuring that is within the scope of Ind AS 37 and involves the payment of terminations benefits. In the case of an offer made to encourage voluntary redundancy, the termination benefits are measured based on the number of employees expected to accept the offer. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

n) **Dividends**

Provision is made for the amount of any dividend declared, being appropriately authorised and no longer at the discretion of the entity, on or before the end of the reporting period but not distributed at the end of the reporting period.

o) **Earnings per share**

i) Basic earnings per share

Basic earnings per share is calculated by dividing:

* the profit attributable to owners of the company
* by the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements in equity shares issued during the year and excluding treasury shares (note 40).

ii) **Diluted earnings per share**

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account:

* the after income tax effect of interest and other financing costs associated with dilutive potential equity shares, and
* the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

p) **Rounding of amounts**

All amounts disclosed in the financial statements and notes have been rounded off to the nearest lakhs as per the requirement of Schedule III, unless otherwise stated.

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Note 1 - Property Plant & Equipment

FIXED ASSET SCHEDULE AS ON 31st March 2019

		GROSS BLOCK					DEPRICIATION				NET BLOCK	
PARTICULARS	LIFE	OP AS ON 01/04/18	ADD DURING 2018-19	DED DURING 2018-19		CLOSING AS ON 31/03/19	OP AS ON 01/04/18	ADD DURING 2018-19	DED DURING 2018-19	CLOSING AS ON 31/03/19	AS ON 31/03/18	AS ON 31/03/19
FURNITURE	10	3,723,488	-	-	-	3,723,488	849,693	333,502	-	1,183,195	2,873,795	2,540,293
EQUIPMENTS	5	2,287,848	6,460	-	-	2,294,308	869,523	340,429	-	1,209,953	1,418,325	1,084,355
COMPUTER	3	3,638,585	-	-	-	3,638,585	2,770,375	481,328		3,251,703	868,210	386,882
TOTAL		9,649,921	6,460	-	-	9,656,381	4,489,591	1,155,259	-	5,644,850	5,160,330	4,011,531

PARTICULARS	LIFE	APRIL'18	MAY '18	JUNE '18	JULY '18	AUG '18	SEPT '18	OCT '18	NOV '18	DEC '18	JAN '19	FEB '19	MARCH '19	TOTAL
COMPUTER	3	43,970	45,435	39,976	40,634	40,242	38,944	40,155	38,419	39,340	39,340	35,533	39,340	481,328
FURNITURE	10	27,410	28,318	27,409	28,334	28,320	27,408	28,338	27,411	28,311	28,343	25,587	28,313	333,502
EQUIPMENTS	5	28,011	28,945	27,980	28,908	28,919	27,986	28,919	27,986	28,919	28,919	26,120	28,817	340,429
TOTAL		99,391	102,698	95,365	97,877	97,481	94,338	97,412	93,816	96,570	96,602	87,240	96,470	1,155,259

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ATTUNE INFOCOM PRIVATE LIMITED ★

Attune Infocom Pvt. Ltd.
Financial statements as at and for the year ended March 31, 2019

2 Note 2 - Non-current loans and advances	March 31, 2019	March 31, 2018
Particulars		
Other assets	450,000	-
Inter company deposits	4,000,000	-
Total	**4,450,000**	-

3 Note 3 - Other non-current financial assets	March 31, 2019	March 31, 2018
Particulars		
Security deposits	518,321	553,321
Total	**518,321**	**553,321**

4 Note 4 - Non-current tax assets	March 31, 2019	March 31, 2018
Particulars		
Advance Tax net of provision for taxation	3,670,205	368,259
Total	**3,670,205**	**368,259**

5 Note 5 - Trade receivables	March 31, 2019	March 31, 2018
Particulars		
Unsecured	10,905,488	13,581,407
Unsecured		
Over six months from the date they were due for payment	-	12,396,482
Considered Good	10,905,488	1,184,925
Considered doubtful		
	10,905,488	13,581,407
Less :- Allowance for expected credit loss	-	-
Total	**10,905,488**	**13,581,407**

6 Note 6 - Cash and cash equivalents	March 31, 2019	March 31, 2018
Particulars		
Bank balances	328,329	1,228,410
Cash on hand	18	550
Total	**328,346**	**1,228,960**

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ATTUNE INFOCOM PRIVATE LIMITED ★

Attune Infocom Pvt. Ltd.

Financial statements as at and for the year ended March 31, 2019

7 Note 7 - Share capital and other equity

7(a) - Equity share capital

(i) Authorised share capital

(Amount in Rs.)

Particulars	Number of shares	Amount
As at April 01, 2017	**14,450**	**144,500**
Increase during the year	-	-
As at April 01, 2018	**14,450**	**144,500**
Increase during the year	-	-
As at April 01, 2019	**14,450**	**144,500**

(ii) Issued, Subscribed and Fully Paid Up Shares

Particulars	Number of shares	Amount
As at March 31, 2017	**14,450**	**144,500**
Increase during the year	-	-
As at March 31, 2018	**14,450**	**144,500**
Increase during the year	-	-
As at March 31, 2019	**14,450**	**144,500**

(iii) Shares of the company held by holding company

Particulars	As at March 31, 2019	As at March 31, 2018	As at April 01, 2017
Cignex Datamatics Technologies Ltd	7,366	7,366	7,366

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

Particulars	As at March 31, 2019		As at March 31, 2018		As at April 01, 2017	
	Number of shares	% Holding	Number of shares	% Holding	Number of shares	% Holding
Mr. Zakir Laliwala	4,335	30.00%	4,335	30.00%	4,335	30.00%
Mrs. Aziza Laliwala	2,745	19.00%	2,745	19.00%	2,745	19.00%
Cignex Datamatics Technologies Ltd	7,366	50.98%	7,366	50.98%	7,366	50.98%
					-	

7(b) - Reserves and surplus

Particulars	As at March 31, 2019	As at March 31, 2018	As at April 01, 2017
Retained earnings	9,371,013	4,553,722	(510,336)
Profit for the year	2,984,751	4,817,291	101,788
Share Premium	-		4,962,270
Total	12,355,764	9,371,013	4,553,722

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8 Note 8 - Non-current Provisions	March 31, 2019	March 31, 2018
Particulars		
Provisions for employee benefits		
Long-term provisions - Gratuity	3,288,857	2,126,695
Total	**3,288,857**	**2,126,695**

9 Note 9 - Short term borrowings	March 31, 2019	March 31, 2018
Particulars		
Other borrowings	-	200,000
Total	**-**	**200,000**

10 Note 10 - Trade payables	March 31, 2019	March 31, 2018
Particulars		
Trade Payables	4,124,311	5,346,711
Employee Liability	23,226	21,545
Total	**4,147,537**	**5,346,711**

11 Note 11 - Other current financial liabilities	March 31, 2019	March 31, 2018
Particulars		
Unearned revenue	130,000	760,545
Total	**130,000**	**760,545**

12 Note 12 - Current Provisions	March 31, 2019	March 31, 2018
Particulars		
Gratuity	415,649	223,228
Total	**415,649**	**223,228**

13 Note 13 - Other current liabilities	March 31, 2019	March 31, 2018
Particulars		
Statutory dues	4,431,740	3,238,088
Accrual Exp. Payable	95,000	93,138
Total	**4,526,740**	**3,331,226**

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14 **Note 14 - Revenue from operations**

Particulars	March 31, 2019	March 31, 2018
Sale of Services	65,503,127	55,763,595
Total	**65,503,127**	**55,763,595**

15 **Note 15 - Other income**

Particulars	March 31, 2019	March 31, 2018
Interest from others	22,838	
Exchange Fluctuation (Net)	121,997	-
Total	**144,835**	-

16 **Note 16 - Employee benefit expenses**

Particulars	March 31, 2019	March 31, 2018
Salaries,Wages,Bonus & allowances	43,779,983	35,379,743
Contribution towards PF & Other funds	1,548,002	899,641
Share based compensation	-	
Staff Welfare Expenses	1,883,234	547,438
Total	**47,211,219**	**36,826,822**

17 **Note 17 - Finance costs**

Particulars	March 31, 2019	March 31, 2018
Interest on loan from banks	-	1,621
Interest on others	398,298	315,744
Total	**398,298**	**317,365**

18 **Note 18 - Other expenses**

Particulars	March 31, 2019	March 31, 2018
Technical Fees	2,519,155	1,465,292
Travelling Expenses	621,151	2,024,716
Rent	2,774,289	2,110,262
Legal and Professional charges	323,804	2,938
Communication Expenses	1,543,538	1,874,073
Subscription Charges	720,733	742,181
Insurance Premium	297,672	19,816
Repairs and Maintenance :- IT & Machinery	78,902	-
Repairs and Maintenance :- Others	31,685	38,710
Utilities Expenses	771,214	932,599
Office Supplies	575,211	316,302
Bad debts	1,739,112	28,181
Remuneration to Auditor	99,220	33,500
Advertisement and Sales Promotion Expenses	-	174,379
Rates and Taxes	622,849	5,551
Exchange Fluctuation (Net)	-	514,394
Postage and Telegram Charges	1,705	1,200
Bank & Other charges	314,903	397,494
Printing & Stationery	101,895	140,544
Total	**13,137,040**	**10,822,132**

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Note 19 - Taxation

Particulars	Net balance as at 1 April 2018	Recognised in statement of profit and loss	Recognised in OCI	Net balance as at 31 March 2019
Deferred Tax Assets/(Liabilities)				
Property, plant and equipment/Investment Property/Other Intangible Assets	28,179	191,625	-	219,804
Expenses allowable under income tax on payment basis	605,105	358,067	(57,824)	905,348
	633,284	**549,692**	**(57,824)**	**1,125,152**

Particulars	Net balance as at 1 April 2017	Recognised in statement of profit and loss	Recognised in OCI	Net balance as at 31 March 2018
Deferred Tax Liabilities/(Assets)				
Property, plant and equipment/Investment Property/Other Intangible Assets	(42,895)	71,074	-	28,179
Fair Value through P&L		-	-	-
Expenses allowable under income tax on payment basis	457,895	147,210	-	605,105
	415,000	**218,284**	-	**633,284**

Income tax

The major components of income tax expense for the year ended 31 March, 2019

Particulars	For the year ended 31st March, 2019	For the year ended 31st March, 2018
Current tax	1,419,998	2,104,847
Deferred Tax	(491,868)	(242,464)
	928,130	**1,862,383**

Reconciliation of tax expenses and accounting profit multiplied by domestic tax rate

Particulars	For the year ended 31st March, 2019	For the year ended 31st March, 2018
Profit before income tax expenses	3,746,147	6,609,953
Tax at the Indian tax rate @ 26% (PY 25.75%)	973,998	1,702,063
Add: Item giving rise to difference in tax		
Permanent difference of income as per books vs income as per income tax	386,209	38,249
Others	(432,077)	122,071
	928,130	**1,862,383**

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20 In the opinion of the Company, the Current Assets, Loans and Advances are approximately of the value stated, if realized in the ordinary course of business. The provision for all known Liabilities and for Depreciation is adequate and not in excess of the amount reasonably necessary.

21 Trade receivables, other receivables, trade payables and loans and advances are subject to confirmations and reconciliations if any.

22 **Employee Benefits**

As per IND AS 19 "Employee Benefits", the disclosures of Employee benefits as defined in the said Accounting Standards are given below :

Amount in

		Gratuity (Un Funded)	
		2018-19	2017-18
I.	**Defined Contribution Plan**		
	Charge to the Profit and Loss Account based on contributions	141,170	169,200
	Employers Contribution to Provident Fund	**141,170**	**169,200**

(ii) Defined Benefit Plan

(a) Gratuity:

The Company operates gratuity plan wherein every employee is entitled to the benefit equivalent to 15 days/one month salary last drawn for each completed year of service depending on the date of joining. The same is payable on termination of service, retirement or death, whichever is earlier. The benefit vests after 5 years of continuous service.

(b) Leave encashment:

The Company has a policy on leave eancashment which is applicable to all. The expected cost of accumulating leave eancashment is determined based on the policy taken by the company from Acturial Valuation Report which provides information on the obligation of the Company.

The plans of the Company exposes to acturial risks such as Investement Risk, Interest rate risk,salary risk and longitivity risk. These risks may impact the obligation of the Company.

(c) The following tables set out the funded status of the gratuity and leave encashment plans and the amounts recognised in the Company's financial statements as at 31 March 2019 and 31 March 2018.

	2018-19	2017-18
	Gratuity	Gratuity
I) Change in Defined Benefit Obligation		
Present Value of Defined Benefit Obligation as at the beginning of the year	2,349,923	1,481,861
Interest Cost	183,883	101,333
Current Service Cost	946,142	655,795
Benefits Paid	-	204,835
Prior Year Changes	295,877	(93,901)
Actuarial (Gains) / Loss	-	-
Present Value of Defined Benefit Obligation as at the end of the year	**3,775,825**	**2,349,923**
II) Changes in Fair Value of Assets		
Fair Value of Plan Asset as at beginning of the year	-	-
Expected return on Plan Assets	-	-
Contributions by the employer	-	-
Benefits Paid	-	-
Actuarial gain/(loss)	-	-
Fair Value of Plan Asset as at end of the year	-	-
III) Amount recognised in the Balance Sheet		
Present value of defined benefit obligation as at end of the year	3,775,825	2,349,923
Fair Value of Plan Assets at the end of the year	-	-
	3,775,825	**2,349,923**

(d) Amount for the year ended 31 March, 2019 and 31 March, 2018 recognised in the statement of profit and loss under employee benefit expenses.

Expenses recognised in Profit and Loss Account		
Current Service Cost	946,142	655,795
Interest Cost	183,883	101,333
Prior Year Changes	224,558	(93,901)
Recognised Past Service Cost-Vested	-	204,835
Actuarial Losses / (Gains)	-	-
Total Expenses/(Income) Recognised in Profit and Loss Account	**1,354,583**	**868,062**

(e) Amount for the year ended March 31, 2019 and March 31, 2018 recognised in the statement of other comprehensive income.

Actuarial Gain/Loss recognized		
Actuarial gain for the year -Obligation	-	-
Actuarial gain for the year - plan assets	-	-
Total gain for the year	-	-
Total actuarial (gain)/ loss included in other comprehensive income	-	-

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23 Related party disclosures:

(i) Related party disclosures as required under Ind AS 24, "Related Party Disclosures", are given below:

A)(i) Holding Company
CIGNEX Datamatics Technologies Ltd.

B) Key Managerial Personnel
Vidur Vishnu Bhogilal
Divya Kumat
Dr. Zakir Laliwala

C) Relatives of Key Managerial Personnel and Enterpise Owned by Key Managerial Personnel
Aziza Laliwala

(ii) **Details of transactions with the related parties stated in (i) above :**

Nature of Transaction	Refer I (A) (i) & (ii)		Refer I (B)		Refer I (C)	
	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18
Sales						
Technical Fees & License Sale	22,609,471	9,602,585	-	-	-	-
CIGNEX Datamatics Technologies Ltd.	21,925,726	9,602,585	-	-	-	-
CIGNEX Datamatics INC	683,745	1,539,229	-	-	-	-
Expenses						
Travel Exp.	-	-	-	691,982	-	-
Dr. Zakir Laliwala	-	-	-	691,982		
Reimbursable expense	-	-	552,423	-	-	-
Dr. Zakir Laliwala	-	-	552,423	-		
Managerial Remuneration	-	-	4,800,000	3,510,000	1,200,000	877,500
Dr. Zakir Laliwala	-	-	4,800,000	3,510,000	-	-
Aziza Laliwala			-	-	1,200,000	877,500
Unsecured Loans taken from / (recovered)	-	-	-	1,100,000	-	-
Dr. Zakir Laliwala	-	-	-	1,100,000		
Advances to Zakir Laliwala			450,000			
Dr. Zakir Laliwala			450,000			
Receivables	-	1,328,000	-	-	-	-
CIGNEX Datamatics Technologies Ltd.	-	1,328,000	-	-	-	-
Payables	-	-	8,133,803	461,399	-	-
CIGNEX Datamatics Technologies Ltd.	-	-	8,111,101	-	-	-
Dr. Zakir Laliwala	-	-	22,702	461,399	-	-

Note:
1) Related parties are identified by the management and relied upon by the Auditors.

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Note no.

24 **FAIR VALUE MEASUREMENTS**

The fair values of the financial assets and liabilities are 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.
The following methods and assumptions were used to estimate the fair values:

1. Fair value of cash and short-term deposits, security deposit, trade and other short term receivables, trade payables, other current liabilities, short term loans from banks approximate their carrying amounts largely due to short term maturities of these instruments.

2. Financial instruments with fixed and variable interest rates are evaluated by the Company based on parameters such as interest rates and individual credit worthiness of the counterparty. Based on this evaluation, allowances are taken to account for expected losses of these receivables. Accordingly, fair value of such instruments is not materially different from their carrying amounts.
There is no signiticant variations in rate of interest applicable on Non-current borrowings and current borrowing rate. Hence, fair value of these borrowing approximates to their carrying amounts.
There are no assets and liabilities carried that are measured at fair value.

Financial Instruements by category:

PARTICULARS	31st March, 2019	31st March, 2018
	Amortised cost	
Financial Assets (Non - Current)		
- Other financial assets	518,321	553,321
Financial Assets (Current)		
- Trade Receivables	10,905,488	13,581,407
- Cash and cash equivalents	328,346	1,228,960
TOTAL FINANCIAL ASSETS	11,752,155	15,363,688
Financial liabilities (Non - Current)		
- Employee benefit obligations	3,288,857	2,126,695
Financial liabilities (Current)		
- Trade payables	4,147,537	5,368,256
- Other financial liabilities	130,000	760,645
- Provisions	415,649	223,228
- Other current liabilities	4,526,740	3,331,225
TOTAL FINANCIAL LIABILITIES	12,508,783	11,810,049

25 **FINANCIAL RISK MANAGEMENT**

Risk management framework: The Company's activities expose it to a variety of financial risks, including market risk, credit risk and liquidity risk. The Company's primary risk management focus is to minimize potential adverse effects of market risk on its financial performance. The Company's risk management assessment and policies and processes are established to identify and analyze the risks faced by the Company, to set appropriate risk limits and controls, and to monitor such risks and compliance with same. Risk assessment and management policies and processes are reviewed regularly to reflect changes in market conditions and the Company's activities. The Board of Directors is responsible for overseeing the Company's risk assessment and management policies and processes. The Company has exposure to the following risks arising from financial instruments:

- Credit risk,
- Liquidity risk and
- Market risk

(A) Credit Risk:

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's receivables from customers. Credit risk is managed through credit approvals, establishing credit limits and continuously monitoring the creditworthiness of customers to which the Company grants credit terms in the normal course of business.

The maximum exposure to credit risk is represented by the total carrying amount of these financial assets in the balance sheet

Particulars	As at 31st March, 2019
Trade Receivables	10,905,488

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations.
Credit risk on cash and cash equivalents and bank deposits is limited as the Company generally invests in deposits with banks with high credit ratings assigned by domestic credit rating agencies. Investments primarily include investment in equity shares.

The maximum exposure to the credit risk at the reporting date is primarily from trade receivables. Trade receivables are typically unsecured and are derived from revenue earned from customers primarily located in India. Trade receivables also includes receivables from local sales and from export (Provide details for export sales in foreign currency).
On adoption of Ind AS 109, the Group uses expected credit loss model to assess the impairment loss or gain.
Majority of trade receivables are from domestic customers, which are fragmented and are not concentrated to individual customers. Trade receivables as at year end primarily includes Rs.5,05,31,755 relating to local sales and Rs.1,49,71,380 relating to revenue generated from exports of products.

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25 **FINANCIAL RISK MANAGEMENT (continued)**

The company's exposure to credit risk for trade receivables is as follows:

Particulars	Gross carrying amount As at 31st March, 2019
1 - 180 days past due *	10,905,488
181 - 365 days past due	-
More than 365 days past due #	
TOTAL	10,905,488

The Credit Loss allowances are provided in the case of trade receivables as under:	
Loss allowance as on 1 April 2017	-
Change in loss allowance	-
Loss allowance as on 31 March 2018	-
Change in loss allowance	-
Loss allowance as on 31 March 2019	-

* The Company believes that the unimpaired amounts that are past due by more than 180 days are still collectible in full, based on historical payment behaviour.

The Company based upon past trends determine an impairment allowance for loss on receivables outstanding for more than 180 days past due.

(B) Liquidity Risk :

The Company's principal sources of liquidity are "cash and cash equivalents" and cash flows that are generated from operations. The Company does not have material term borrowings. The Company believes that its working capital is sufficient to meet its current requirements. Hence the Company does not perceive any liquidity risk.

(C) Market Risk:

Market risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises two types of risk namely: currency risk and interest rate risk. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Interest rate risk is mitigated by having Fixed interest rate borrowing.

A. Interest rate risk:

The company is not is exposed to interest rate risk. No mitigation plan is required in this regard.

B. Currency risk:

Currency risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Company is exposed to the effects of fluctuation in the prevailing foreign currency exchange rates on its financial position and cash flows. Exposure arises primarily due to exchange rate fluctuations between the functional currency and other currencies from the Company's operating, investing and financing activities.

Exposure to foreign currency risk:

The summary of quantitative data about the Company's exposure to currency risk, as expressed in Indian Rupees, as at 31st March, 2019 and 31st March, 2018 are as below:

Particulars	Currency	31st March, 2019	31st March, 2018
Financial assets			
- Trade Receivable	USD	7,823,328	4,950,328
- Trade Receivable	EUR	450,395	773,570
- Trade Receivable	CAD	-	1,415,286
- Trade Receivable	AUD	748,000	752,500
Total financial assets		9,021,723	7,891,684

Exchange rate rate sensitivity analysis:

A reasonably possible strengthening (weakening) of the Indian Rupee against below currencies at 31st March, 2019 and 31st March, 2018 would have affected the measurement of financial instruments denominated in foreign currency and affected Statement of Profit and Loss by the amounts shown below. This analysis is peformed on foreign currency denominated monetary financial assets and financial liabilities outstanding as at the year end. This analysis assumes that all other variables, in particular interest rates, remain constant and ignores any impact of forecast sales and purchases.

Particulars	Impact of Interest rate sensitivity on Profit and loss statement as at 31st March, 2019		Impact of Interest rate sensitivity on Profit and loss statement as at 31st March, 2018	
	Gain / (Loss) on appreciation (5%)	Gain / (Loss) on depreciation (5%)	Gain / (Loss) on appreciation (5%)	Gain / (Loss) on depreciation (5%)
USD	391,166	(391,166)	247,516	(247,516)
EUR	22,520	(22,520)	38,679	(38,679)
CAD	-	-	70,764	(70,764)
AUD	37,400	(37,400)	37,625	(37,625)
TOTAL	**451,086**	**(451,086)**	394,584	(394,584)

26 **CAPITAL MANAGEMENT**

Since there are no non current borrowings capital gearing ratio is not applicapable.

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28 The Company has entered into operating lease arrangements for several premises . The future minimum lease payments in respect of operating leases are summarized as below:

	As at March 31,2019	As at March 31,2018
Amount due not later than one year from the balance sheet date	2,738,253	2,105,919
Amount due in the period between one year and five years	2,316,350	2,294,453

The Following Lease payments are recognized in Profit and Loss Account:

Lease Rent	2,774,289	1,957,628

General Description of Leasing Arrangements:

1. Leased Assets: Building
2. Future Lease payments are determined on the basis of agreed terms
3. At the expiry of the lease terms, the company has an option either to return the asset or extend the term by giving notice in writing.

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29 Earning Per Share

The Components of basic and diluted earnings per share were as follows:

		As of March 31, 2019	As of March 31, 2018
(a)	Net Profit After Taxation attributable to Equity Shareholders(`)	2,818,017	4,747,570
	Less: Dividend on Preference Shares		
	Less: Tax on Preference Dividend	-	-
	Profit attributable to Equity Shareholders	**2,818,017**	**4,747,570**
(b)	Weighted Average Number of Outstanding Equity Shares		
	Considered for basic EPS including shares allotted pursuant to the scheme outstanding at beginning of the year	14,450	14,450
	Considered for diluted EPS outstanding at end of the year	**14,450**	**14,450**
(c)	Earnings per share		
	(Nominal value per share ` 10 each)		
	Basic (`)	195.02	328.55
	Diluted (`)	195.02	328.55

30 In terms of Section 22 of the Micro, Small and Medium Enterprises Development Act 2006, the outstanding to these enterprises are required to be disclosed. However,these enterprises are required to be registered under the Act. In the absence of the information about registration of the enterprises under the above Act, the required information could not be furnished.

31 Prior period comparative:

Previous year figures have been appropriately reclassified / recast to confirm to the current year's presentations.

32 Transfer pricing

The Company is yet to initiate a review of the transactions with overseas associates for the year ended March 31, 2019 to ascertain compliance with transfer pricing requirements under the Income Tax Act, 1961. Therefore, adjustments, if any, arising out of such study, has not been made in the financial statements.

33 Figures are rounded off to the nearest of rupee.

As per our Report of even date

For and on behalf of the Board

For Kanu Doshi Associates LLP
Chartered Accountants
Firm Registration No. 104746W/W100096

KANU DOSHI ASSOCIATES LLP CHARTERED ACCOUNTANTS MUMBAI

Kunal Vakharia
Partner
Membership No. 148916

Place : Mumbai
Date: 08 MAY 2019

ATTUNE INFOCOM PRIVATE LIMITED

Dr. Zakir Laliwala
Director
DIN 02758023

Divya Kumat
Director
DIN 03592056

Place : Mumbai
Date: 08 MAY 2019