

SNMG & CO.
CHARTERED ACCOUNTANTS
F-378, SARITA VIHAR,
NEW DELHI-110076
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Independent auditor's report

To the Members of Diensten Tech Limited (formerly known as JKT Consulting Limited)

Report on the audit of the financial statements

Opinion

1. We have audited the financial statements of Diensten Tech Limited (formerly known as JKT Consulting Limited) ("the Company"), which comprise the Balance Sheet as at March 31, 2021, the statement of Profit and Loss, the Cash Flow Statement for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.
2. 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, 2021, its profit and its cash flows for the year ended on that date.

Basis for Opinion

3. 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 the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Other Information

4. The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Director's report, but does not include the financial statements and our auditor's 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 conclude that there is a material misstatement of this other information, we are required to report that fact.

We bring to the attention of the users that the audit of the financial statements has been performed in the aforesaid conditions.

We have nothing to report in this regard.

Responsibilities of management and those charged with governance for the financial statements

5. The Company's 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, financial performance, and cash flows of the Company in accordance with the accounting



principles generally accepted in India, including the accounting standards 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.

6. In preparing the financial statements, management is 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. Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the financial statements

7. 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.
8. 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; but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
 - 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.
9. 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.
10. 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.



Report on Other Legal and Regulatory Requirements

11. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
12. As required by Section 143(3) of the Act, we report that:
- 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.
 - In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - The Balance Sheet, the Statement of Profit and Loss, the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - 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 (Accounts) Rules, 2014.
 - On the basis of the written representations received from the directors as on March 31, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.
 - 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", and
 - With respect to the other matters to be included in the Auditor's 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:
 - The Company does not have any pending litigations which would impact its financial position.
 - The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For SNMG & Co.

FRN: 004921N

Chartered Accountants



Rakesh Kumar

Partner

M.No. 083911

Place: New Delhi

Date: 27 AUG 2021

UDIN: 21083911AAAADB3612

“Annexure A” to Independent Auditors’ Report

The Annexure referred to in Independent Auditors’ Report to the members of **Diensten Tech Limited (formerly known as JKT Consulting Limited)** on the financial statements for the year ended March 31, 2021, we report that:

- i. (a) The Company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets.
(b) The fixed assets of the Company have been physically verified by the Management during the year and no material discrepancies have been noticed on such verification. In our opinion, the frequency of verification is reasonable.
(c) The Company is not having any immovable property.
- ii. The company is not having inventory during the year, hence the said clause is not applicable.
- iii. The Company has not granted any loans, secured or unsecured, to companies, firms or other parties covered in the register maintained under Section 189 of the Act. Therefore, the provisions of clause 3(iii) of the said order are not applicable to the company.
- iv. In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 in respect of loan, investment, guarantees and securities.
- v. The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India read with the provisions of Sections 73 to 76 or any other relevant provisions of the Act, the Companies (Acceptance of Deposit) Rules, 2014 with regard to the deposits accepted from the public are not applicable.
- vi. The Central Government of India has not specified the maintenance of cost records under subsection (1) of Section 148 of the Act, in respect of the activities carried on by the company.
- vii. (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including provident fund, employees state insurance, income-tax, sales tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2021 for a period of more than six months from the date on when they become payable.
(b) According to the information and explanations given to us and the records of the Company examined by us, there are no dues of income-tax, sales-tax, wealth-tax, goods and service-tax, duty of customs, and duty of excise or value added tax or cess which have not been deposited on account of any dispute.
- viii. In our opinion and according to the information and explanations given to us, the company has not defaulted in repayment of dues to a financial institution or bank.
- ix. Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer or term Loans.



- x. Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.
- xi. Based upon the audit procedures performed and the information and explanations given by the management, no managerial remuneration is being paid. Accordingly, the provisions of clause 3 (xi) of the Order are not applicable to the Company.
- xii. In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the Order are not applicable to the Company.
- xiii. According to the information and explanations given by the management, transactions with the related parties are in compliance with section 188 of Companies Act, 2013 where applicable and the details have been disclosed in the notes to the financial statements, as required by the applicable accounting standards. The provisions of sec 177 are not applicable to the company and accordingly reporting under clause 3(xiii) insofar as it relates to section 177 of the Act is not applicable to the Company and hence not commented upon.
- xiv. Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company.
- xv. Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with any director or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company.
- xvi. In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company.

For SNMG & Co.

FRN : 004921N

Chartered Accountants



Rakesh Kumar
Partner

M. No. : 083911

Place: New Delhi

Date : 27 AUG 2021

UDIN: 21083911AAAADB3612

“Annexure B” to Independent 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”)

Referred to in Paragraph 2(f) under the heading “Report on Other Legal & Regulatory Requirement” of our report of even date to the financial statements of the Company for the year ended March 31, 2021:

Opinion

We have audited the internal financial controls over financial reporting of **M/S Diensten Tech Limited (formerly known as JKT Consulting Limited)** (“the Company”) as of March 31, 2021 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

In our opinion, 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, 2021, 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.

Management’s Responsibility for Internal Financial Controls

The Company’s management is responsible for establishing and maintaining internal financial control 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 Companies Act, 2013.

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 Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. 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 judgement, 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.

Meaning of Internal Controls over Financial Reporting

A Company's internal 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 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 authorisations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Controls over Financial Reporting

Because of the inherent limitations of internal 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 controls over financial reporting to future periods are subject to the risk that the internal 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.

Place: Delhi
Date: 27 AUG 2021
UDIN: 21083911AAADB3612



For SNMG & Co.
FRN: 004921N
Chartered Accountants

Rakesh Kumar
Partner
M.No. : 083911

DIENSTEN TECH LIMITED
BALANCE SHEET AS AT MARCH 31, 2021

Particulars	Notes	As at March 31, 2021 (Rs.)	As at March 31, 2020 (Rs.)
I EQUITY AND LIABILITIES			
Shareholders' Funds			
(a) Share Capital	3	8,600,000	8,600,000
(b) Reserve and Surplus	4	(19,772,684)	(31,480,335)
Non- Current Liabilities			
(a) Long term borrowings	5	-	-
(b) Long term provisions	6	4,860,572	4,358,641
Current Liabilities			
(a) Short term borrowings	7	34,411,791	40,541,335
(b) Trade Payables	8	783,993	1,602,218
(c) Other current liabilities	9	7,452,971	8,679,038
(d) Short term provisions	10	697,877	1,460,851
TOTAL		37,034,520	33,761,748
II ASSETS			
Non Current Assets			
(a) Fixed Assets	11		
Tangible assets		47,114	489,718
(b) Deferred tax assets (net)	12	1,884,972	5,229,646
(c) Long term loans and advances	13	9,617,727	8,133,260
(d) Other Non Current assets	14	-	-
Current Assets			
(a) Trade Receivables	15	9,578,599	10,878,295
(b) Cash and cash equivalents	16	9,398,161	2,124,409
(c) Short term loans and advances	17	4,608,878	6,190,841
(d) Other current assets	18	1,899,069	715,580
TOTAL		37,034,520	33,761,748

This is the balance sheet referred to in our audit report of even date.
The notes are an integral part of these financial statements.

For SNMG & Co
Chartered Accountants
Firm Reg. No.: 04921N

Rakesh Kumar
Partner
M.No.:083911



For and on behalf of Board of Directors
of Diensten Tech Limited

Satish Chandra Gupta
Director
DIN:01595040

Vedang Hari Singhania
Director
DIN:08948420

Place : New Delhi

Date: 27 AUG 2021



UDIN: 21083911AAADB3612

DIENSTEN TECH LIMITED
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2021

Particulars	Notes	Year ended March 31, 2021 (Rs.)	Year ended March 31, 2020 (Rs.)
Revenue			
I Revenue from operation	19	52,320,230	56,199,142
II Other Income	20	185,757	1,385,745
Total revenue		<u>52,505,987</u>	<u>57,584,887</u>
III Expenses			
(a) Purchase Computer Hardware/Software	21	-	-
(b) Employee Benefit Expenses	22	23,497,360	30,438,425
(c) Other Expenses	23	8,782,014	8,827,339
(d) Finance Costs	24	3,854,807	4,651,201
(e) Depreciation and Amortization expense	25	24,851	42,108
Total expenses		<u>36,159,032</u>	<u>43,959,073</u>
IV Profit Before Exceptional & Extraordinary Items & Tax		<u>16,346,955</u>	<u>13,625,814</u>
Exceptional & Extraordinary Items		-	-
V Profit Before Tax		<u>16,346,955</u>	<u>13,625,814</u>
VI Tax Expenses			
(a) Current Tax(Provision)		2,728,634	2,274,421
(b) Tax of earlier years		50,463	103,417
(b) Deferred Tax		3,344,674	3,956,898
(c) Mat Credit for the Year		(1,484,467)	(2,274,421)
		<u>4,639,304</u>	<u>4,060,315</u>
VII Profit for the Year		<u>11,707,651</u>	<u>9,565,499</u>
VIII Earnings per Equity Share:			
(a) Basic	29	13.61	11.12
(b) Diluted		13.61	11.12

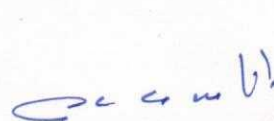

This is the statement of profit and loss referred to in our report of even date
The notes are an integral part of these financial statements

For SNMG & Co
Chartered Accountants
Firm Reg. No.: 04921N

Rakesh Kumar
Partner
M.No.:083911

For and on behalf of Board of Directors
of Diensten Tech Limited

Satish Chandra Gupta Vedang Hari Singhania
Director Director
DIN:01595040 DIN:08948420

Place : New Delhi
Date: 27 AUG 2021

UDIN: 21083911AAAADB3612

DIENSTEN TECH LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2021

Particulars	Year ended March 31, 2021 (Rs.)	Year ended March 31, 2020 (Rs.)
A. Cash Flow from Operating Activities		
Profit Before Tax	16,346,955	13,625,814
Adjustment For:		
Depreciation & Amortization	24,851	42,108
Loss on Sale of Assets	-	(5723)
Fixed Assets Written Off	417,755	-
Bad Debt written off	1,630,573	-
Interest Expenses	3,845,439	4,651,201
Interest Income	(86,029)	(88,234)
Operating profit before working capital changes	22,179,544	18,225,166
Adjustments For:		
(Increase)/Decrease in Sundry Debtors	(330,877)	2,333,287
(Increase)/decrease in Inventories	-	-
(Increase)/decrease in Loans, Advances & Other assets	398,474	1,267,015
Increase/(decrease) in Trade Payable	(818,225)	(2,355,527)
Increase/(decrease) in CL & Provisions	(1,487,111)	(4,840,715)
Cash Generated from operations	19,941,804	14,629,225
Less: Direct Tax Paid	2,728,634	-
Less: Income Tax Adjustment	50,463	103,417
Net Cash Flow from Operating Activities	17,162,707	14,525,808
B. Cash Flow From Investing Activities		
Purchase of Fixed Assets	-	-
Proceeds from sale of Fixed Assets	-	10,000
Interest Income	86,029	88,234
Fixed Deposit placed with banks having original maturity over three months closing	(1,540,009)	(1,345,520)
Fixed Deposit with banks matured having original maturity over three months opening	1,345,520	1,562,694
Net Cash flow from Investing Activity	(108,460)	315,408
C. Cash flow from Financing Activities		
Proceeds (Repayment) of short term borrowings	(6,129,545)	(9,792,435)
Proceeds (Repayment) of Long term borrowings	-	-
Interest Paid	(3,845,439)	(4,651,201)
Net Cash flow from Financing Activity	(9,974,984)	(14,443,636)
Net increase/(decrease) in cash and cash equivalent during the year(A+B+C)	7,079,264	397,580
Cash & Cash Equivalent at the beginning of the Year	778,889	381,309
Cash & Cash Equivalent at the end of the Year	7,858,153	778,889
Cash & Cash Equivalents:		
Cash On Hand	8,032	13,532
On Current Accounts	7,850,120	765,357
	7,858,152	778,889

Note

1) Cash & Cash Equivalents components are as per Note 16 of the Financial Statements.

As Per Our Report of Even Date Attached

For SNMG & CO
Chartered Accountants
Firm Reg. No.: 04921N

Rakesh Kumar
Partner
M.No.:083911



**For and on behalf of Board of Directors
of Diensten Tech Limited**

Satish Chandra Gupta
Director
DIN:01595040

Vedang Hari Singhania
Director
DIN:08948420

Place : New Delhi

Date: 27 AUG 2021

UDIN: 21083911AAAADB3612

DIENSTEN TECH LIMITED

Notes Forming part of Financial Statement

1). CORPORATE INFORMATION

Diensten Tech Limited (formerly known as JKT Consulting Limited) (CIN: U74140DL2007PLC160160) was incorporated on 06.03.2007 as a Public Limited Company. The Certificate of Commencement of Business was granted to it by the Registrar of Companies, NCT of Delhi and Haryana with effect from 19.06.2007. The company has its Registered Office at A-2, Local Shopping Complex, Masjid Moth, Greater Kailash-II, New Delhi - 110048 and its corporate office at F-2 & 3, Sector 3, Noida 201301. The Company is a wholly owned subsidiary of M/s JK Technosoft Limited and the main objectives of the Company are to provide Business solution through ERP Solution, Business Processes Solutions and consultation in the field of Computer Science including planning, preparation of feasibility and other various application systems, market planning, research and development, training, designing, data processing and provide consultancy in the field of project planning, networking, office automation, telecommunication and other related areas to its clients in India and abroad.

2). SIGNIFICANT ACCOUNTING POLICIES

A Basis of Preparation

These financial statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis. Pursuant to section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014, till the standards of accounting or any addendum thereto are prescribed by Central Government in consultation and recommendation of the National Financial Reporting Authority, the existing Accounting Standards notified under the Companies Act, 1956 shall continue to apply. Consequently, these financial statements have been prepared to comply in all material aspects with the accounting standards notified under section 211(3c) [Companies (Accounting Standard) Rules, 2006, as amended] and other provisions of the Companies Act, 2013.

All assets and liabilities have been classified as current or non-current as per the Company's operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of services and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current - non current classification of assets and liabilities.

B Use of Estimates

The preparation of financial statements requires the management to make estimates and assumptions considered in the reported amounts of assets and liabilities, including the disclosure of contingent liabilities as of the date of the financial statements and the reported income and expenses during the reporting period like provision for employee benefits, provision for doubtful debts, useful lives of fixed assets, calculation of work in progress and provision for taxation etc. The Management believe that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates between the actual results and the estimates are recognized in the periods in which the results are know/ materialize.

C Revenue Recognition

The company derives its revenues primarily from software and Education services. Revenue from software development on time and material basis is recognized as the related services are rendered. Revenue from fixed price contracts is recognized using the milestone completion certificate as per contract or work order. Pre-received Income represent the excess of billing over cost and earning while accrued income represent the excess of cost and earning over billing. Maintenance revenue is recognized over period of maintenance contract. Education/ Training Revenue is recognized on a time proportion basis taking into account the time spent thereon compared with the scheduled completion thereof and the total course fee. Revenue from Sale of Software is recognized on delivery of goods by transferring all risk and reward to customers.

D Tangible Assets and Capital work-in-progress

Tangible Assets are stated at acquisition cost, net of accumulated depreciation and accumulated impairment losses, if any. Cost of acquisition is inclusive of freight, duties, taxes and other directly attributable expenses incurred to bring the assets to their working condition for intended use.

Subsequent costs related to an item of Property, Plant & Equipment are recognised in the carrying amount of the item if the recognition criteria are met.

E Intangible Assets

Intangible assets are recorded at the consideration paid for acquisition of such assets and are carried at cost less accumulated amortization and impairment.

F Depreciation and Amortization

Tangible Fixed Assets

Depreciation on fixed assets is provided using straight line method as per the useful life prescribed in Schedule II of the Companies Act, 2013.

In respect of fixed assets whose useful life has been revised, the unamortized depreciable amount is charged over the revised remaining useful life.

Intangible Fixed Assets

The intangible assets are amortized over a period of three years based on its estimated useful life and the amortized period are reviewed at the end of each financial year.



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G Impairment of Assets

The carrying amount of assets, other than inventories is reviewed at each balance sheet date, to determine whether there is any indication of impairment. If any such indication exists, the recoverable amount of assets is estimated.

An impairment loss is recognized, whenever the carrying amount of assets or its cash generating units exceeds its recoverable amount. The recoverable amount is the greater of the asset's net selling price and value in use which is determined based on the estimated future cash flow generated from the continuing use of an asset and from its disposal at the end of its useful life, discounted to their present value.

An impairment loss is reversed, if there has been a change in the estimates made to determine and recognize the recoverable amount in the earlier year.

H Inventories

Closing stock (Traded) has been valued at lower of cost or net realizable value. Closing stock of Work-in-Progress has been valued at Cost plus appropriate overheads, as certified by the Management.

I Foreign Currency Transactions

Initial Recognition

Foreign currency transactions are recorded in the reporting currency by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

Conversion

Foreign currency monetary items are reported using the closing rate. Non - monetary items which are carried in terms of historical cost denominated in a foreign currency, are reported using the exchange rate at the date of the transaction; and non monetary items which are carried at fair value or other similar valuation denominated in a foreign currency are reported using the exchange rates that existed when the values were determined.

Exchange Differences

Exchange differences arising on the settlement of monetary items or on restatement of monetary items at rates different from those at which they were initially recorded during the period, are recognized as income or as expenses in the period in which they arise.

J Provision for Current and Deferred Tax

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the applicable tax rates and the provisions of the Income Tax Act, 1961 and other applicable tax laws.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognized as an assets in the Balance Sheet where it is probable that future economic benefits associated with it will flow to the Company.

Deferred tax is recognized on timing differences between the accounting income and the taxable income for the year and quantified using the tax rates and laws enacted or substantively enacted as on the balance sheet date. Deferred tax liabilities are recognized for all timing differences. Deferred tax assets are recognized only to the extent there is a reasonable certainty that assets can be realized in future. However, where there is unabsorbed depreciation or carry forward of losses and item related to capital losses, deferred tax assets are recognized only if there is a virtual certainty supported by convincing evidence of realization of such assets.

K Retirement Benefits

Gratuity

The Company provides for gratuity, a defined benefit retirement plan covering eligible employees. The Gratuity Plan provides a lump-sum payment to vested employees at retirement, death, incapacitation or termination of employment, of an amount base on the respective employee's salary and the tenure of employment with the company.

Liabilities with regard to the Gratuity Plan are determined by actuarial valuation, performed by an independent actuary, at each Balance Sheet date using the projected unit credit method. The Company recognized the net obligation of the gratuity plan in the Balance Sheet as an asset or liability, respectively in accordance with Accounting Standard (AS) 15, "Employee Benefits". Actuarial gains and losses arising from experience adjustments and changes in actuarial assumption are recognized in the Statement of Profit and Loss in the period in which they arise.

Provident fund

Eligible employees receive benefits from a provident fund, which is a defined benefit plan. Both the employee and the Company make monthly contributions to the provident fund plan equal to a specified percentage of the employee's salary. The Company contributes the same to Regional Provident Fund Corporation, Noida, UP. The Employee Deposit Link Scheme (EDLI) and Employee Pension Fund are covered by RPFC, Noida, UP.



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Compensated absence

The employees of the Company are entitled to compensated absences which are both accumulating and non-accumulating in nature. The expected cost of accumulating compensated absence is determined by actuarial valuation using projected unit credit method on the additional amount expected to be paid/ availed as a results of the unused entitlement that has accumulated at the Balance Sheet date. Expenses on non-accumulating compensated absences is recognized in the period in which the absence occurs.

L Lease

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased assets are recognized as operating leases. Operating Lease payments are recognized as an expenses in the statement of profit and loss as per the lease terms.

Assets leased by the Company in its capacity as lessee where substantially all the risks and rewards of ownership vest in the Company are classified as finance lease. Such leases are capitalized at the inception of the lease and charged off in accordance with the applicable terms/ years of lease.

M Provisions, Contingent Liabilities and Contingent Assets

A provision is recognized when the company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on best estimates required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and are adjusted to reflect the current best estimates. Contingent liabilities are not recognized but are disclosed in the notes to accounts. A contingent asset is neither recognized nor disclosed in financial statements.

N Earning Per Share

Basic earning per share is computed by dividing the Net Profit after tax by the weighted average number of equity shares outstanding during the period.

Diluted earnings per shares is computed by dividing the Net profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity share that could have been issued upon conversion of all dilutive potential shares, if any.

O Cash and Cash Equivalent

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition) and which are subject to insignificant risk of changes in value.

P Cash Flow Statement

Cash Flows are reported using indirect method, whereby the Net Profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expense associated with investing or financing cash flows. The cash flows from operating, investing and financing activities are segregated.



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DIENSTEN TECH LIMITED

Notes Forming part of Financial Statement

3) SHARE CAPITAL

	As at March 31, 2021 (Rs.)	As at March 31, 2020 (Rs.)
Authorized		
1,000,000 Equity Shares (March 31, 2020: 1,000,000) of Rs. 10 each	10,000,000	10,000,000
	<u>10,000,000</u>	<u>10,000,000</u>
Issued, subscribed and fully paid-up		
860,000 Equity Shares (March 31, 2020: 860,000) of Rs. 10 each	8,600,000	8,600,000
	<u>8,600,000</u>	<u>8,600,000</u>

(a) Reconciliation of number of Shares

	As at March 31, 2021 Number of Shares	As at March 31, 2020 Number of Shares
Equity Shares		
Balance as at the beginning of the year/ period	860,000	860,000
Add: Issued during the year/ period	-	-
Balance as at the end of the year/ period	<u>860,000</u>	<u>860,000</u>

b) Terms/ right attached to the Equity Shares

The company has only one class of equity shares having a par value of Rs.10 per share. Each holder of equity shares is entitled to one vote per share.

In the event of liquidation of the company, the holders of equity share will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts, if any. The distribution will be in proportion to the number of equity shares held by the shareholders.

c) Details of Shareholding holding more than 5% shares in the company

	As at March 31, 2021 No. of Shares	As at March 31, 2020 No. of Shares
Equity Share of Rs.10/- Each		
JK Technosoft Limited	859,994	859,994
Others-Subscribers to MOA	6	6
	<u>860,000</u>	<u>860,000</u>

4) RESERVES AND SURPLUS

	As at March 31, 2021 (Rs.)	As at March 31, 2020 (Rs.)
Surplus/ (Deficit) in statement of profit and loss		
Balance as at the beginning of the year/ period	(31,480,335)	(41,045,833)
Profit/ (Loss) for the year/ period	11,707,651	9,565,499
Balance as at the end of the year/ period	<u>(19,772,684)</u>	<u>(31,480,335)</u>

5) LONG TERM BORROWINGS

	As at March 31, 2021 (Rs.)		As at March 31, 2020 (Rs.)	
	Current	Non Current	Current	Non Current
Unsecured				
Loan From Bank				
Axis Bank Limited	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

6) LONG TERM PROVISIONS

	As at March 31, 2021 (Rs.)	As at March 31, 2020 (Rs.)
Provision for employee benefits		
Gratuity	2,424,975	2,595,643
Leave Encashment	2,435,597	1,762,998
	<u>4,860,572</u>	<u>4,358,641</u>



7) SHORT TERM BORROWINGS**Secured**

Working capital Loan from Bank
Axis Bank Limited

As at March 31, 2021 (Rs.)	As at March 31, 2020 (Rs.)
-	4,646,297
-	4,646,297

Other borrowings (from entities other than bank)

Williamson Financial Services Limited
(Payable on Demand, Interest rate 15% p.a.)

- 7,500,000

Loan and Advances from related parties

JK Technosoft Limited
(Payable on Demand, Interest rate 10% p.a)

34,411,791	28,395,038
34,411,791	35,895,038
34,411,791	40,541,335

8) TRADE PAYABLES

Trade Payable
Other Payables

As at March 31, 2021 (Rs.)	As at March 31, 2020 (Rs.)
783,993	1,602,218
-	-
783,993	1,602,218

9) OTHER CURRENT LIABILITIES

Current maturities on long term debt (Refer Note No. 5)
Interest accrued and due on borrowings
Statutory Dues
Salary Payable
Payable to Employees
Other Payables (Including outstanding liabilities)

As at March 31, 2021 (Rs.)	As at March 31, 2020 (Rs.)
-	-
3,246,439	4,640,713
2,005,635	2,125,671
1,477,294	1,700,658
533,378	68,129
190,225	143,867
7,452,971	8,679,038

10) SHORT TERM PROVISIONS

Provision for employee benefits
Gratuity Payable
Leave Encashment Payable

As at March 31, 2021 (Rs.)	As at March 31, 2020 (Rs.)
266,534	791,799
431,343	669,052
697,877	1,460,851

12) DEFERRED TAX ASSETS (NET)

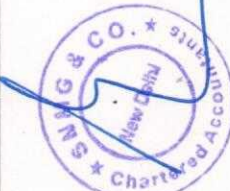
Deferred Tax Liabilities(Reversal)
Depreciation and Amortization
Deferred Tax Assets
Provision for Expenses
Unabsorbed Loss/ Depreciation
Deferred Tax Assets (Net)

As at March 31, 2021 (Rs.)	As at March 31, 2020 (Rs.)
325,868	281,518
1,559,104	2,753,639
-	2,194,489
1,884,972	5,229,646



DEINSTEN TECH LIMITED
NOTES TO THE FINANCIAL STATEMENTS
Note No.11 FIXED ASSETS

Particulars	Gross Block			Depreciation				Net Block As on 31-03-2021	
	Opening 01-04-20	Addition	Deletion /Written off	Total 31-03-21	Dep. As on 01-04-20	Dep. For the Year	Less. Dep For Assets Sold/Written off		Perior Period Depreciation
TANGIBLE ASSETS:									
Computer and Data Processing Units:	6,773,170	-	6,773,170	-	6,595,124	-	6,595,124	-	(0)
Electrical Installations & Equipments:	696,621	-	376,971	319,650	636,023	11,648	330,214	-	317,457
Electrical Fittings	311,119	-	267,267	43,852	293,519	2,044	253,904	-	41,659
Air Conditioner	102,204	-	102,204	-	61,365	8,817	70,182	-	-
UPS/ Batteries	275,798	-	-	275,798	275,798	-	-	-	275,798
Office Equipments	7,500	-	7,500	-	5,341	787	6,128	-	-
Office Equipments:	138,267	-	138,267	-	127,456	3,900	131,356	-	0
Fire Fighting System	69,724	-	69,724	-	66,238	-	66,238	-	0
Telephones instrument/ System	68,543	-	68,543	-	61,218	3,900	65,118	-	0
Furnitures and Fittings:	3,818,682	-	3,720,757	97,925	3,578,419	9,303	3,534,718	-	53,003
SUB TOTAL	11,426,739	-	11,009,165	417,575	10,937,022	24,851	10,591,412	-	370,460
INTANGIBLE ASSETS:									
Computer Software	1,155,000	-	1,155,000	-	1,155,000	0	1,155,000	-	-
SUB TOTAL	1,155,000	-	1,155,000	-	1,155,000	-	1,155,000	-	-
TOTAL	12,581,739	-	12,164,165	417,575	12,092,022	24,851	11,746,412	-	370,460
Previous Year	12,943,060	-	361,321	12,581,739	12,406,959	42,109	357,044	-	12,092,022
									47,114
									489,718



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13) LONG TERM LOAN AND ADVANCES

(Unsecured and Considered Good)

Security Deposit-LT
Mat Credit Receivable

As at March 31, 2021 (Rs.)	As at March 31, 2020 (Rs.)
332,931	332,931
9,284,796	7,800,329
9,617,727	8,133,260

14) OTHER NON CURRENT ASSETS

As at March 31, 2021 (Rs.)	As at March 31, 2020 (Rs.)
-	-
-	-

15) TRADE RECEIVABLES

Unsecured**Over six months**

Considered Good
Considered Doubtful

Others

Considered Good
Considered Doubtful

Less: Provision for Doubtful Receivables

As at March 31, 2021 (Rs.)	As at March 31, 2020 (Rs.)
3,146	5,709,138
-	-
9,575,453	9,247,722
-	-
-	4,078,565
9,578,599	10,878,295

16) CASH AND CASH EQUIVALENTS

Balance with Banks
Cash on hand

Other bank balances

Fixed Deposit with Bank

As at March 31, 2021 (Rs.)	As at March 31, 2020 (Rs.)
7,850,120	765,357
8,032	13,532
7,858,152	778,889
1,540,009	1,345,520
9,398,161	2,124,409

17) SHORT TERM LOANS AND ADVANCES

Unsecured and Considered Good

E Safe Solutions Pvt. Ltd.
Advance to Vendors/ Suppliers
Loan and Advances to Staff (Incl. FFS recovery)

Less: Provision for doubtful Debts(Advance & Loan)

TDS receivable

Advance Income Tax(Net of Provision)

Previous years

Current Year

Less: Provision for income tax

As at March 31, 2021 (Rs.)	As at March 31, 2020 (Rs.)
-	105,214
1,975	10,000
23,597	32,070
(23,307)	-
3,492,632	-
3,842,615	-
(2,728,634)	-
4,606,613	6,043,557
4,608,878	6,190,841

18) OTHER CURRENT ASSETS

Unsecured and Considered Good

Income Accrued
Prepaid Expenses
GST Receivable

As at March 31, 2021 (Rs.)	As at March 31, 2020 (Rs.)
1,837,970	456,645
49,759	217,948
11,340	40,987
1,899,069	715,580



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19) REVENUE FROM OPERATIONS

	Year ended March 31, 2021 (Rs.)	Year ended March 31, 2020 (Rs.)
Income from Services		
Information Services and Consulting Services:		
Domestic	48,412,030	53,026,957
Export		-
Commercial Coaching and Training Services:		
Domestic	3,908,200	2,742,950
Deemed Export (SEZ)	-	429,235
	<u>52,320,230</u>	<u>56,199,142</u>

20) OTHER INCOME

	Year ended March 31, 2021 (Rs.)	Year ended March 31, 2020 (Rs.)
Interest	86,029	88,234
Reimbursement of Expenses	-	31,800
Excess Provision Written back	-	407
Interest on Income Tax Refund	99,728	579,747
Profit on Sale of Assets	-	5,723
Leave Encashment	-	679,834
	<u>185,757</u>	<u>1,385,745</u>

21) PURCHASE

	Year ended March 31, 2021 (Rs.)	Year ended March 31, 2020 (Rs.)
Purchase of Software	-	-
	<u>-</u>	<u>-</u>

22) EMPLOYEE BENEFITS EXPENSES

	Year ended March 31, 2021 (Rs.)	Year ended March 31, 2020 (Rs.)
Salaries and Wages	22,326,089	29,005,479
Contribution to Provident and other Funds	880,162	1,118,532
Staff Welfare Expenses	291,109	314,414
	<u>23,497,360</u>	<u>30,438,425</u>

23) OTHER EXPENSES

	Year ended March 31, 2021 (Rs.)	Year ended March 31, 2020 (Rs.)
Rent	1,507,341	1,644,372
Professional Fees & Legal Expenses	4,442,583	4,962,988
Travelling & Conveyance Expenses	61,944	290,707
Internet & Networking	34,732	11,067
Telephone Expenses	35,242	220,788
Maintenance Expenses - Office	63,439	814,334
Audit Fee	175,000	100,000
Bad Debts	1,630,573	-
Insurance Expenses	222,713	426,655
Bank Charges	22,361	192,016
Miscellaneous Expenses	586,086	164,412
	<u>8,782,014</u>	<u>8,827,339</u>

24) FINANCE COST

	Year ended March 31, 2021 (Rs.)	Year ended March 31, 2020 (Rs.)
Interest on other Statutory Dues	9,368	-
Interest on Loan	3,509,664	3,763,197
Processing Charges	-	-
Interest on CC Limit	335,775	888,004
	<u>3,854,807</u>	<u>4,651,201</u>



25) DEPRECIATION AND AMORTISATION EXPENSES

	Year ended March 31, 2021 (Rs.)	Year ended March 31, 2020 (Rs.)
Depreciation on Tangible Assets	24,851	42,108
Amortization of Intangible Assets	-	-
	24,851	42,108

26) EMPLOYEE DEFINED BENEFIT PLAN**PROVISION FOR GRATUITY****I Assumptions:**

Discount Rate

2020-2021

2019-2020

6.54%

5.50%

Rate of Increase in Compensation Levels

14.00% first year; 7.50%
thereafter

10.00%

Rate of Return on Plan Assets

II Changes in Present Value of Obligations During the Period (Amount in Rs.)

Present Value of Obligation as at the beginning of the period

3,387,442

3,889,547

Interest Cost

165,629

265,050

Current Service Cost

428,893

498,404

Benefit Paid

(751,999)

(617,107)

Actuarial (Gain)/Loss on obligations

(538,457)

(648,452)

Present Value of Obligation as at the end of the period

2,691,508

3,387,442

III Changes in the Fair value of Plan Assets during the Period

Fair Value of Plan Assets at the beginning of the period

-

-

Expected Return on Plan Assets

-

-

Contributions

-

-

Benefits Paid

-

-

Actuarial Gain/ (Loss) on Plan Assets

-

-

Fair Value of Plan Assets at the end of the period

-

-

IV Fair Value of Plan Assets

Fair Value of Plan Assets at the beginning of the period

-

-

Actual Return on Plan Assets

-

-

Contributions

-

-

Benefits Paid

-

-

Fair value of plan assets at the end of period

-

-

V Expenses Recognized in the Profit and Loss Account

Current Service Cost

428,893

498,404

Past Service Cost

-

-

Interest Cost

165,629

265,050

Expected Return on Plan Assets

-

-

Net actuarial (gain)/ loss recognized in the period

(538,457)

(648,452)

Expenses recognized in the Statement of Profit and Loss

56,065

115,002

VI Bifurcation of Present value of Obligation at the end of the year as per Schedule III of the Companies Act, 2013

Current Liability(Short term)

266,534

791,799

Non-Current Liability(Long term)

2,424,975

2,595,643

Present Value of Obligation as at the end

2,691,509

3,387,442



PROVISION FOR LEAVE ENCASHMENT

	2020-21	2019-20
I Assumptions:		
Discount Rate	6.54%	6.80%
Rate of Increase in Compensation Levels	14.00% first year; 7.50% thereafter	10.00%
II Changes in Present Value of Obligations During the Period (Amount in Rs.)		
Present Value of Obligation as at the beginning of the period	2,432,050	3,839,946
Interest Cost	120,250	261,670
Current Service Cost	321,317	309,901
Curtailement Cost/(Credit)		
Benefit Paid	(491,359)	(728,062)
Actuarial (Gain)/Loss on obligations	484,681	(1,251,405)
Present Value of Obligation as at the end of the period	2,866,939	2,432,050
III Changes in the Fair value of Plan Assets during the Period		
Fair Value of Plan Assets at the beginning of the period	-	-
Expected Return on Plan Assets	-	-
Contributions	-	-
Benefits Paid	-	-
Actuarial Gain/ (Loss) on Plan Assets	-	-
Fair Value of Plan Assets at the end of the period	-	-
IV Fair Value of Plan Assets		
Fair Value of Plan Assets at the beginning of the period	-	-
Actual Return on Plan Assets	-	-
Contributions	-	-
Benefits Paid	-	-
Fair value of plan assets at the end of period	-	-
V Expenses Recognized in the Profit and Loss Account		
Current Service Cost	321,317	309,901
Past Service Cost	-	-
Interest Cost	120,250	261,670
Expected Return on Plan Assets	-	-
Net actuarial (gain)/ loss recognized in the period	484,681	(1,251,405)
Expenses recognized in the Statement of Profit and Loss	926,248	(679,834)
VI Bifurcation of Present value of Obligation at the end of the year as per Schedule III of the Companies Act, 2013		
Current Liability(Short term)	431,343	669,052
Non-Current Liability(Long term)	2,435,597	1,762,998
Present Value of Obligation as at the end	2,866,940	2,432,050

27) RELATED PARTY DISCLOSURE**a. Name of Related Parties and description of relationship:**

Holding Company	JK Technosoft Limited
Key Management Personnel	Abhishek Singhania (Director) Satish Chandra Gupta (Director) Babu Abraham(Director)-Resigned w.e.f. 01.03.2021 Vedang Hari Singhania(Director) w.e.f. 01.03.2021
Associates Companies / Enterprises	NA
Relative to Key Management Personnel	NA



b. Transactions with related parties during the year

Description	Subsidiaries/ Holding Companies	Associated Companies/ Enterprises	Relatives to Key Management Personnel
Sale of Services/ Product		-	-
Interest Accrued	3,509,664		-
Interest Received		-	-
Reimbursement of Expenses		-	-
Received against Loans/ Advance	22,129,878		-
Loans/ Advances Given/Repaid	16,113,123		-
Interest Paid	3,386,877		-

Transactions with related parties during the year 2019-2020

Description	Subsidiaries/ Holding Companies	Associated Companies/ Enterprises	Relatives to Key Management Personnel
Sale of Services/ Product	-		-
Interest Accrued	3,763,197		-
Interest Received	-		-
Reimbursement of Expenses	-		-
Received against Loans/ Advance	42,485,527		-
Loans/ Advances Given/Repaid	48,823,728		-
Interest Paid	5,638,472		-

c. Balance with related parties as on 31st March, 2021

Description	Subsidiaries/ Holding Companies	Associated Companies/ Enterprises	Key Management Personnel	Relatives to Key Management Personnel
Amount Payable				
JK Technosoft Limited	37,658,230		-	-

Balance with related parties as on 31st March, 2020

Description	Subsidiaries/ Holding Companies	Associated Companies/ Enterprises	Key Management Personnel	Relatives to Key Management Personnel
Amount Payable				
JK Technosoft Limited	31,781,913	-	-	-

28) EARNING PER SHARE

	Year ended March 31, 2021 (Rs.)	Year ended March 31, 2020 (Rs.)
Profit for the year	11,707,651	9,565,499
Amount available for Equity Shares	11,707,651	9,565,499
Weighted Average number of Shares	860,000	860,000
Earning per share		
Basic	13.61	11.12
Diluted	13.61	11.12
Face Value per share	10	10

29) AUDITOR'S REMUNERATION

	Year ended March 31, 2021 (Rs.)	Year ended March 31, 2020 (Rs.)
Audit Fees	125,000	80,000
Other Services - Tax Audit	50,000	20,000
	175,000	100,000



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30) REMITTANCE IN FOREIGN CURRENCIES FOR DIVIDENDS

The Company has no foreign shareholder and also the company has not paid any dividend, so there is no remittance of Dividend in Foreign Currencies.

31) CONTINGENT LIABILITIES

The company has given FDR of Rs. 25,000/- to UP Trade Tax Department and provided Bank Gurantee for Rs.2,82,861/- to the customer for various operational purpose.

UP Trade Tax Department has raised demand of Rs.6,06,076/- for FY-2013-2014. The Company has appealed against this demand to higher authority of UP Tax Department.

32) Leases

Operating lease: company as lessee

The Company's significant operating lease arrangements include premises taken on lease ranging for a period of 1-3 years and all of such lease arrangements are cancellable. Lease payments under such arrangements have been recognized as an expense in the statement of Profit & Loss as against straight line basis over the lease term as required by AS-19 in view of the uncertainty of continuing the arrangement(s) over the lease term.

Future minimum lease payments

Not later than one year

1,507,341

Later than one year and not later than five years

Lease payments recognized in Statement of Profit & Loss during the year

1,507,341

33) Details of dues to Micro, Small and Medium Enterprise

The Government of India has promulgated an Act namely The Micro, Small and Medium Enterprises Development Act, 2006 which comes into force with effect from October 2, 2006. The Company has, during the year, not received any intimation from any of its suppliers regarding their status under the said Act and hence disclosures, if any, relating to amounts unpaid as at the year end along with interest paid/payable as required under the said Act have not been given. The Company generally makes payments to all its suppliers within the agreed credit period (generally less than 45 days) and thus, the Management is confident that the liability of interest under this Act, if any, would not be material.

34) Some of the balance grouped under Trade Receivables, Trade Payables, Loan and Advances recoverable in cash or in kind are subject to confirmation from respective parties. Differences, if any, arising on reconciliation of these balances, in the opinion of the management, will not be material and will be accounted for as and when such reconciliations are completed.

35) In the opinion of the Management, the Current Assets, Loans and Advances are approximately of the value stated if realized in the ordinary course of business.

36) Previous years' figures have been recasted/ restated.

For SNMG & Co
Chartered Accountants
Firm Reg. No.:04921N

Rakesh Kumar
Partner
M.No.:083911



Place : New Delhi

Date:

27 AUG 2021

UDIN: 218 83911AAAADB3612

For and on behalf of Board of Directors
of Diensten Tech Limited

Satish Chandra Gupta
Director
DIN:01595040

Vedang Hari Singhania
Director
DIN:08948420

Notice

Notice is hereby given that 14th Annual General Meeting of the members of the company will be held at the registered office of the company at A-2, LSC, Masjid moth, Greater Kailash-II, New Delhi 110048 on Thursday , the 30th day of September 2021 at 2.30 P.M. to transact the following businesses:

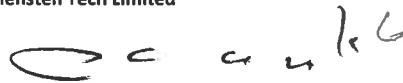
ORDINARY BUSINESS

- 1 To receive, consider and adopt the audited Balance sheet and Profit & loss Account of the company as at 31st March 2021 along with the Board of Directors and Auditors report thereon.
- 2 To appoint a Director in place of Mr.Abhishek Singhanian (DIN 0087844), who retires by rotation and being eligible, offers himself for reappointment.

"RESOLVED THAT Mr. Abhishek Singhanian (DIN: 0087844), who retires by rotation pursuant to section 152, of the Companies Act, 2013, and being eligible, offers himself for re-appointment, be and is hereby reappointed as Director of the Company."

For and on Behalf of Board of Directors

Of Diensten Tech Limited



Satish Chandra Gupta (DIN: 01595040)
Director

Add: B-47, Sector- 36, Noida- 201301

Place: New Delhi

Dated: 27/08/2021

Notes:

- 1 A member entitled to attend and vote in the above meeting is entitled to appoint one or more proxies to attend and on a poll, to vote instead of himself. Proxy need not be a member. Proxy, in order to be effective, should be lodged with the company at the registered office at least 48 hours before the commencement of the meeting. Proxy Form in Form no. MGT-11 is annexed.
- 2 All documents referred to in this notice shall be kept open for inspection of the members during office hours till the date of the Annual General Meeting
- 3 In case of shares held by Body(ies) Corporate, the Authorised representative should be accompanied with a duly certified true copy of Board Resolution/Authority letter.
- 4 The Instrument appointing proxies shall however be deposited at the registered office of the company not less than 48(Fourty eight) hours before the commencement of the meeting.
- 5 Copy of Balance sheet and Profit&Loss Account for the year ended on 31st march,2021 along with the report of Director's and Auditor's is annexed.
- 6 Pursuant to SS-2 (Secretarial Standard on General Meeting) as issued by Institute of Company Secretaries of India, the route map for reaching the Meeting venue showing the prominent landmark is given as an Annexure.

ATTENDANCE SLIP

I hereby record my presence at the Annual General Meeting of Diensten Tech Limited (Formerly known as JKT Consulting Limited) (the "Company") held on Thursday, the 30th day of September 2021 at 2.30 P.M. at its Registered Office situated at A-2, LSC, Masjid Moth, Greater Kailash-II, New Delhi 110048

Full Name of the Member (in BLOCK LETTERS).....

Regd. Folio No.

DP ID

Client ID.....

No. of Shares held.....

Full Name of the Proxy (in BLOCK LETTERS).....

Member's/ Proxy's Signature.....

Note: Please fill up this attendance slip and hand over at the entrance of the meeting hall.

Diensten Tech Limited
CIN:U74140DL2007PLC160160

Regd office: A-2,LSC,Masjid Moth,greater kailash-II,New Delhi-110048

www.jktech.com

FORM NO. MGT-11

PROXY FORM

(Pursuant to the provisions of section 105(6) fo the Companies Act,2013 and Rules 19(3) of the Companies (Management and Administration) Rules,2014.)

Name of Member(s) :

Registered Address :

E-Mail Id :

Folio No./Client No.:

DP Id :

I/We being the member(s) of _____ equity shares of the above mentioned Company,hereby appoint:

1 Name : _____
Address: _____
E-Mail Id: _____
Signature: _____

or failing him/her

2 Name : _____
Address: _____
E-Mail Id: _____
Signature: _____

3 Name : _____
Address: _____
E-Mail Id: _____
Signature: _____

as my/our proxy to attend and vote(on a poll) for me/us on my/our behalf at the 13th Annual General Meeting of the Company to be held on Thursday,30th day of September, 2021 at 2:30 P.M. at the register office of the Company and at any adjournment thereof, in respect of such resolution, as are indirected below:

- 1 Adoption of the Audited Balance Sheet as at 31st March,2021, statement of Profit & Loss Account for the financial year ended on that date and reports of the Board of Directors and Auditors thereon.
- 2 To appoint a Director in place of Mr. Abhishek Singhania (00087844), who retires by rotation and being eligible, offers himself for reappointment.

Signed this _____ day of _____ 2021

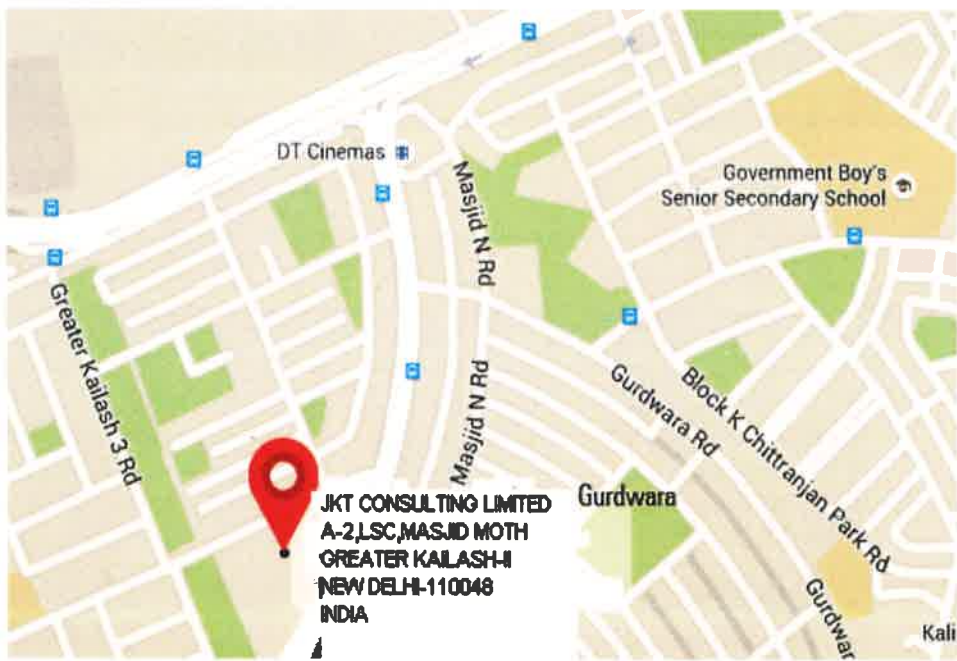
Signature of Member(s) _____

Signature of proxy holder(s) _____

**Affix Revenue
Stamp**

Note:This form of proxy in order to be effective should be duly completed,signed and deposited at the registered office of the company,not less than 48 hours before the commencement of the meeting.

Route Map to the Venue Of Annual General Meeting to be held on 30th day of September'2021



Director's Report

Your directors are pleased to present the 14th Annual Report of the company together with the audited accounts for the financial year ended 31st March, 2021.

FINANCIAL RESULTS

Particulars	2020-21	2019-20
Gross Revenue	5,23,20,230	5,61,99,142
Other Income	1,85,757	13,85,745
Expenditure	3,61,34,181	4,39,16,965
Operating Profit/-Loss	1,63,71,806	1,36,67,922
Depreciation & Amortisation	24,851	42,108
Profit Before Tax	1,63,46,955	1,36,25,814
Tax Adjustment	46,39,304	40,60,315
Profit After Tax	1,17,07,651	95,65,499
Transferred to General Reserve	1,17,07,651	95,65,499

BUSINESS ACTIVITIES

During the financial year 2020-21, the revenue of the Company was Rs. 5.23/- Crore as compared to Rs. 5.62/- Crore of last financial year. The Net Profit of the Company for the financial year 2020-21 was Rs. 1.17/- Crore as against the previous years net profit of Rs. .96/- Crore. The Company is expecting some potential growth in its revenue and profit into upcoming years.

DIVIDEND

During the year under report, the company did not recommend any dividends.

TRANSFER TO RESERVE

During the year, Rs. 1,17,07,651/- the net profit of the Company was transferred to Reserve and Surplus. After this the reserve of the company is Rs.(19,772,864/-) (minus).

SHARE CAPITAL

The paid up share capital of the company as at 31st march,2021 remained Rs. 86 Lacs.During the period under report, the company has not issued any share including sweat equity,ESOP and/or convertible Debenture.

CHANGE IN THE NATURE OF BUSINESS,IF ANY

There is no change in the nature of business of the company during the year 2020-21.

DIRECTORS APPOINTMENT/REAPPOINTMENT

In accordance to the provisions of section 152 of the companies Act,2013, Mr.Abhishek Singhania (DIN: 00087844) retired by rotation at this Annual General Meeting, and being eligible offers himself for re-appointment.

During the year under review, Mr. Babu Abraham (DIN: 00532197) ceased to be a director w.e.f. 01.03.2021.

Mr. Vedang Hari Singhania (DIN 08948420) was appointed as a Director w.e.f. 01.03.2021

MEETINGS OF THE BOARD OF DIRECTORS

During the year 2020-21, four Board meetings were convened and held,the details of which are given below.The intervening gap between the meetings was within the period prescribed under the Companies Act,2013.

Sr.No	Date of Board Meetings	Directors Present		
1	15.07.2020	1. Mr. Abhishek Singhania	2. Mr. Satish Chandra Gupta	3. Mr. Babu Abraham
2	30.10.2020	1. Mr. Abhishek Singhania	2. Mr. Satish Chandra Gupta	3. Mr. Babu Abraham
3	05.12.2020		2. Mr. Satish Chandra Gupta	3. Mr. Babu Abraham
4	01.03.2021	1. Mr. Abhishek Singhania	2. Mr. Satish Chandra Gupta	3. Mr. Vedang Hari Singhania

SUBSIDIARIES

The Company does not have any subsidiary either in India or in abroad.

MATERIAL CHANGES AND COMMITMENTS AFFECTING FINANCIAL POSITION BETWEEN THE END OF THE FINANCIAL YEAR AND DATE OF REPORT

There have been no material changes and commitments affecting the financial position of the company between the end of the financial year and the date of report.

SIGNIFICANT AND MATERIAL ORDER(S) PASSED BY THE REGULATORY(COURT(S) OR TRIBUNAL(S)

No significant or material orders has been passed by the Regulators or Courts or Tribunals which impact the going concern status and company's operations in future.

AUDITORS

Pursuant to the provision of Section 139 (1) of the Act, read with the Companies (Audit and Auditors) , Rules 2014, M/s SNMG & CO. (M.No. 083911), Chartered Accountants, Delhi, was re-appointed as the Statutory Auditors of the Company, in the Annual General Meeting held on 31.12.2020 , for a period of five years till the conclusion of 18th Annual General Meeting of the Company to be held in the year 2025.

AUDITORS REPORT

The comments on statement of accounts referred to in the report of the Auditors are self explanatory. The Auditors report does not contain any qualification, reservation or adverse remark.

RELATED PARTY TRANSACTIONS

All related party transactions that were entered into during the financial year 2020-21, were on arm's length basis and were in the ordinary course of business and that the provisions of section 188 of the companies Act, 2013 are not attracted. Further there are no material related party transactions made by the company with promoters, Directors or other designated persons which may have a potential conflict with the interest of the company at large. Disclosure of related party transactions during the year is annexed in form no. AOC-2 as Annexure-I.

PUBLIC DEPOSITS

During the year under review, Your company did not accept deposits covered under Chapter V of the Companies Act, 2013.

INTERNAL CONTROL

The internal control system of the company is commensurate with its size, scale and complexities of its operations. The internal control system are reviewed and monitored regularly.

RISK MANAGEMENT POLICY

The Company has a well laid out risk management policy, covering the process of identifying, assessing, mitigating and reviewing critical risks impacting the achievements of the Company's objectives.

EXTRACT OF ANNUAL RETURN

The details forming part of the extract of Annual return in form No. MGT-9 as required under section 92 of the Companies Act, 2013 is annexed hereto as ANNEXURE-II .

CORPORATE SOCIAL RESPONSIBILITY

The provision of section 135 of the Companies Act, 2013 are not applicable to the company, so the Company has not spent any amount towards Corporate Social Responsibility.

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

In the line with provisions of 'Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013, an 'Internal Complaint Committee' has been constituted in the company for redressal of complaint(s) against Sexual harassment of Women employees. The committee is headed by a Senior level Woman officer of the company and includes an NGO representative as one of its members.

During the financial year 2020-21, the company did not receive any complaint of sexual harassment.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

During the year under review, Your company has not provided any Loan, given guarantee or made investment which is covered under the provisions of section 186 of Companies Act, 2013

PARTICULARS OF EMPLOYEES

During the year, the company has not engaged any employee whose particulars are required to be reported under the provisions of section 134 of the companies Act, 2013 read with Companies (Appointment & Remuneration) Rules, 2014.

CONSERVATION OF ENERGY

The company is in Service Industry and do not consume high level of energy, adequate measures have been taken by the management to consume energy by using energy-efficient computers & equipments with the latest Technologies. As the cost of energy consumed by the Company forms a very small portion of the total cost, the impact of change in energy cost on total cost is insignificant.

TECHNOLOGY ABSORPTION

Your Company has no activity related to Technology Absorption.

FOREIGN EXCHANGE EARNINGS & OUTGO

There was no foreign exchange earnings and expenditures during the year 2020-21

DIRECTORS' RESPONSIBILITY STATEMENT

The Director's Pursuant to the provisions of section 134(3) of the Companies Act,2013 do hereby confirm that:

- i) In the preparation of the annual accounts, the applicable Accounting Standards have been followed and that no material departures have been made from the same;
- ii) They have selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit of the company of for that year;
- iii) They have taken proper and sufficient care for maintenance of adequate accounting records in accordance with the provisions of the companies Act,2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- iv) They have prepared the annual accounts on going concern basis;
- v) They have laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively; and
- vi) They have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

ACKNOWLEDGEMENT

Your Directors wish to place on record their appreciation for the services of the employees at all levels and for the assistance form holding company, bank, customers, vendors and member during the year under review.

For and on Behalf of Board of Directors
OF DIENSTEN TECH LIMITED

Satish Chandra Gupta (DIN: 01595040)
Director
Address: B-47, Sector-36, Noida-201301

For DIENSTEN TECH LIMITED

Vedang Hari Singhania (DIN:08948420)
Director
Address: 3, Barakhamba Road, New Delhi-110001

Place: NEW DELHI
Date: 27.08.2021

Annexure I
FORM NO. AOC-2

(Pursuant to clause (h) of sub-section(3) of section 134 of the Act and Rule 8(2) of the companies (Accounts) Rules,2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arms length transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis-

There was no Contracts or Arrangements or Transactions entered into during the year ended 31st March, 2021, which were not at arm's length basis.

2. Details of material contracts or arrangement or transactions at arm's length basis-

Details of material contracts or Arrangements or Transactions at arm's length basis for the year ended March 31, 2021 are as follows:

Name of related party	Nature of relationship	Nature of transaction	Transaction Value	Duration of Transaction	Date of approval by Board,if any	Amount Paid as advance,if any
1. JK Technosoft Limited	Holding Company	Interest Accrued	35,09,664	April 2020-March 2021	Since these RPT's are in the ordinary course of business and are at arm's length basis,so approval of the Board is not applicable for these transactions.	N.A.
		Received against Loans/Advance	2,21,29,878			
		Loans/Advance Given/Repaid	1,61,13,123			
		Interest paid	33,86,877			

Date: 27.08.2021
Place: NEW DELHI

For and on behalf of Board of Directors of Diensten Tech Limited
For DIENSTEN TECH LIMITED
Vedang
Vedang Hari Singhania (DIN: 08948420)
(Director)
Director

For DIENSTEN TECH LIMITED
Satish Chandra Gupta
Satish Chandra Gupta (DIN:01595040)
(Director)
Director

Annexure II
FORM NO. MGT 9
EXTRACT OF ANNUAL RETURN
(As on Financial Year ended on 31.03.2021)

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

I REGISTRATION & OTHER DETAILS:

i	CIN	U74140DL2007PLC160160
ii	Registration Date	06-03-2007
iii	Name of the Company	Diensten Tech Limited
iv	Category/Sub-category of	Public Company
v	Address of the Registered office	A-2,LSC, Masjid Moth, Greater Kailash-II, New Delhi-110048
vi	Whether listed company	No
vii	Name , Address & contact details of the Registrar & Transfer Agent, if any.	NA

II PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10% or more of the total turnover of the company shall be stated

SL No	Name & Description of main products/services	NIC Code of the Product /service	% to total turnover of the company
1	Computer Programming, Consultancy and related	620	100%

III PARTICULARS OF HOLDING , SUBSIDIARY & ASSOCIATE COMPANIES

SI No	Name & Address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate	% of Shares Held	Applicable Section
1	JK Technosoft Limited, A-2, Local Shopping Complex, Masjid Moth, Greater Kailash - II, New Delhi	U64202DL1988PLC030870	Holding Company	100%	2(87)

IV SHAREHOLDING PATTERN (Equity Share capital Break up as % to total Equity)

(i) Category-wise Shareholding

Category of Shareholders	No. of share held at the beginning of the year (April 1, 2020)				No. of share held at the end of the year (March 31, 2021)				% Change during the year
	Demat	Physical	Total	% of Total Share	Demat	Physical	Total	% of Total Share	
A. Promoters									
(1) Indian									
a) Individual/HUF		6	6	0		6	6	0	0
b) Central Govt. or State Govt.									
c) Bodies Corporates		8,59,994	8,59,994	100%		8,59,994	8,59,994	100%	0
d) Bank/FI									
SUB TOTAL:(A) (1)		8,60,000	8,60,000	100%		8,60,000	8,60,000	100%	0

(i) Category-wise Shareholding (Cont.)

Category of Shareholders	No. of share held at the beginning of the year (April 1, 2020)				No. of share held at the beginning of the year (March 31, 2021)				% Change during the year
	Demat	Physical	Total	% of Total Share	Demat	Physical	Total	% of Total Share	
(2) Foreign		0	0	0		0	0	0	0
a) NRI- Individuals									
b) Other Individuals									
c) Bodies Corp.									
d) Banks/FI									
e) Any other...									
SUB TOTAL (A) (2)		0	0	0%		0	0%	0%	0
Total Shareholding of Promoter (A)= (A)(1)+(A)(2)		8,60,000	8,60,000	100%		8,60,000	8,60,000	100%	0

B. PUBLIC SHAREHOLDING									
(1) Institutions									
a) Mutual Funds		0	0	0		0	0	0	0
b) Banks/FI									
C) Central Govt									
d) State Govt.									
e) Venture Capital Fund									
f) Insurance Companies									
g) FIIS									
h) Foreign Venture Capital Funds									
i) Others (specify)									
SUB TOTAL (B)(1):		0	0	0		0	0	0	0
(2) Non Institutions									
a) Bodies corporates									
i) Indian									
ii) Overseas									
b) Individuals									
i) Individual shareholders holding nominal share capital upto Rs.1 lakhs									
ii) Individuals shareholders holding nominal share capital in excess of Rs. 1 lakhs									
c) Others (specify)									
SUB TOTAL (B)(2):									0
Total Public Shareholding (B)= (B)(1)+(B)(2)				0%				0%	0
C. Shares held by Custodian for GDRs & ADRs									
Grand Total (A+B+C)		860000	860000	100%		860000	860000	100%	0

(ii) Shareholding of Promoters

Sl. No.	Shareholder's Name	No. of share held at the beginning of the year (April 1, 2020)			No. of share held at the end of the year (March 31, 2021)			% Change during the year
		No. of Shares	% of Total Share of the Company	% of shares pledged encumbered to total shares	No. of Shares	% of Total Share of the Company	% of shares pledged encumbered to total shares	
1	JK Technosoft Limited	8,59,994	100%	0	8,59,994	100%	0	0
2	Mr. Abhishek Singhania	1	0%	0	1	0%	0	0
3	Mr. Satish Chandra Gupta	1	0%	0	1	0%	0	0
4	Mr. Shyam Verma	1	0%	0	1	0%	0	0
5	Mr. R.K. Kamra	1	0%	0	1	0%	0	0
6	Mr. Yuvraj Bahadur	1	0%	0	1	0%	0	0
7	Mr. Rajiv Mittal	1	0%	0	1	0%	0	0
	Total	8,60,000	100%	0	8,60,000	100%	0	0

(iii) Change in Promoter's Holding

Sl. No.	Shareholder's Name	No. of share held at the beginning of the year (April 1, 2020)		Cumulative Shareholding during the year (April 1, 2020 to March 31, 2021)	
		No. of Shares	% of Total Share of the Company	No. of Shares	% of Total Share of the Company
	At the beginning of the year	8,60,000	100%	8,60,000	100%
1	JK Technosoft Limited	8,59,994	100%	8,59,994	100%
2	Mr. Abhishek Singhania	1	0%	1	0%
3	Mr. Satish Chandra Gupta	1	0%	1	0%
4	Mr. Shyam Verma	1	0%	1	0%
5	Mr. R.K. Kamra	1	0%	1	0%
6	Mr. Yuvraj Bahadur	1	0%	1	0%
7	Mr. Rajiv Mittal	1	0%	1	0%
	Date wise increase/decrease in Promoters Share holding during the year specifying the reasons for increase/decrease (e.g. allotment/transfer/bonus/s weat equity etc)	No Change			
	At the end of the year	8,60,000	100%	8,60,000	100%
1	JK Technosoft Limited	8,60,000	100%	8,60,000	100%
2	Mr. Abhishek Singhania	1	0%	1	0%
3	Mr. Satish Chandra Gupta	1	0%	1	0%
4	Mr. Shyam Verma	1	0%	1	0%
5	Mr. R.K. Kamra	1	0%	1	0%
6	Mr. Yuvraj Bahadur	1	0%	1	0%
7	Mr. Rajiv Mittal	1	0%	1	0%

(iv) Shareholding Pattern of Top Ten Shareholders (Other than Directors, Promoters and Holders of GDRs and ADRs)

Sl. No.	Shareholder's Name	No. of share held at the beginning of the year (April 1, 2020)		No. of share held at the end of the year (March 31, 2021)	
		No. of Shares	% of Total Share of the Company	No. of Shares	% of Total Share of the Company
	At the beginning of the year	-	0%	-	0%
	Date wise increase/decrease in Promoters Share holding during the year specifying the reasons for increase/decrease (e.g. allotment/transfer/bonus/s weat equity etc)				
	At the end of the year	-	0%	-	0%

(v) Shareholding of Directors and Key Managerial Personnel (KMP)

Sl. No.	Shareholder's Name	No. of share held at the beginning of the year (April 1, 2020)		No. of share held at the end of the year (March 31, 2021)	
		No. of Shares	% of Total Share of the Company	No. of Shares	% of Total Share of the Company
	At the beginning of the year	-	0%	-	0%
	Date wise increase/decrease in Promoters Share holding during the year specifying the reasons for increase/decrease (e.g. allotment/transfer/bonus/sweat equity etc)				
	At the end of the year	-	0%	-	0%

V INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment

Particulars	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	46,46,297	3,58,95,038	-	4,05,41,335
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	46,46,297	3,58,95,038	-	4,05,41,335
Change in Indebtedness during the financial year				
Additions				
Reduction	46,46,297	14,83,247	-	61,29,544
Net Change	-	3,44,11,791	-	3,44,11,791
Indebtedness at the end of the financial year				
i) Principal Amount	-	3,44,11,791	-	3,44,11,791
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	3,44,11,791	-	3,44,11,791

VI REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole time director and/or Manager:

Sl. No.	Particulars of Remuneration	Name of the MD/WTD/Manager			Total Amount
		MD	WTD	Manager	
1	Gross salary				
	(a) Salary as per provisions contained in section 17(1) of the Income				
	(b) Value of perquisites u/s 17(2) of the Income tax Act, 1961				
	(c) Profits in lieu of salary under section 17(3) of the Income Tax Act,				
2	Stock option				
3	Sweat Equity				
4	Commission				
	as % of profit				
	others (specify)				
5	Others, please specify				
	Total (A)				
	Ceiling as per the Act				

NA

B. Remuneration to other directors:

Sl. No.	Particulars of Remuneration	Name of the Directors	Total Amount
1	Independent Directors		
	(a) Fee for attending board committee meetings		
	(b) Commission		
	(c) Others, please specify		
	Total (1)		
2	Other Non Executive Directors		
	(a) Fee for attending		
	(b) Commission		
	(c) Others, please specify		
	Total (2)		
	Total (B)=(1+2)		
	Total Managerial Remuneration		
	Overall Ceiling as per the Act.		

C. Remuneration to Key Managerial Personnel other than MD/ Managers/ WTDS

Sl. No.	Particulars of Remuneration	Key Managerial Personnel			Total Amount
		CEO	CS	CFO	
1	Gross Salary				
	(a) Salary as per provisions contained in section 17(1) of the Income				
	(b) Value of perquisites u/s 17(2) of the Income Tax Act, 1961				
	(c) Profits in lieu of salary under section 17(3) of the Income Tax Act,				
2	Stock Option				
3	Sweat Equity				
4	Commission				
	as % of profit				
	others, specify				
5	Others, please specify				
	Total				

VII. PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES

Sl. No.	Type	Section of the Companies Act	Brief Description	Details of Penalty/Punishment/Compounding fees imposed	Authority (RD/NCLT/Court)	Appeal made if any (give details)
A.	COMPANY					
	Penalty					
	Punishment					
	Compounding					
B.	DIRECTORS					
	Penalty					
	Punishment					
	Compounding					
C.	OTHER OFFICERS IN DEFAULT					
	Penalty					
	Punishment					
	Compounding					

For and On behalf of Board of Directors of Diensten Tech Limited

For DIENSTEN TECH LIMITED

Vedang
Vedang Hari Singhania (DIN:08948420)
(Director)
Director

For DIENSTEN TECH LIMITED

Satish Chandra Gupta (DIN:01595040)
(Director)
Director

Date: 27.08.2021
Place: New Delhi