



## **Eswaraiah & Co.** Chartered Accountants

6-2-969/304, Intech Residency, Khairatabad, Hyderabad-4  
Ph: 040-23393434 e-mail : contact@escas.in  
Website: http://escas.in

### **Independent Auditor's Report on Quarterly and Year to Date Standalone Financial Results of Raminfo Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To  
The Board of Directors  
Raminfo Limited

#### **Opinion**

We have audited the accompanying standalone annual financial results of Raminfo Limited (hereinafter referred to as the "Company") for the year ended 31 March 2020, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

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

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31 March 2020.

#### **Basis for Opinion**

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

For **ESWARAIAH & Co.**,  
Chartered Accountants  
F.R.N: 006157S

#### **Head Office :**

HIG 36, Phase V,  
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#### **Vijayawada Branch :**

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

The standalone financial results for the year ended 31 March 2020 have been prepared on the basis of the standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations and SEBI Circular SEBI/HO/DDHS/DDHS/CIR/P/2019/115 dated 22 October 2019. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process

### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered

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material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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

For **ESWARAIAH & Co.,**  
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**ESWARAIAH & Co.,**  
Partner  
M.No. 202257

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

### **Other Matters**

The statement includes the results for the quarter ended 31<sup>st</sup> March 2020 being the balancing figure between audited figures in respect of full financial year ended 31<sup>st</sup> March 2020 and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the Listing Regulations.

Place: Hyderabad  
Date: 31/07/2020



For Eswaraiah & Co.,  
Chartered Accountants  
FRN:006157S

Eswaraiah K  
Partner  
M No: 202257  
UDIN: 20202257AAAADH4569



STANDALONE BALANCE SHEET AS AT 31ST MARCH, 2020		
Particulars	As at 31-03-2020 Audited	As at 31-03-2019 Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	354	87
Capital Work-in-Progress	69	177
Intangible Assets	1	28
Financial Assets		
(a) Investments	1	1
(b) Loans and Advances	-	-
MAT credit	155	137
Deferred tax assets (Net)	95	90
<b>Total Non-current Assets</b>	<b>674</b>	<b>520</b>
<b>Current Assets</b>		
Inventories	83	-
Financial Assets		
(a) Trade receivables	1,837	2,305
(b) Cash and Cash Equivalents	5	150
(c) Loans and Advances	273	218
(d) Others	903	603
Other current assets	300	312
<b>Total Current Assets</b>	<b>3,401</b>	<b>3,588</b>
<b>Total Assets</b>	<b>4,075</b>	<b>4,108</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity:</b>		
Equity Share Capital	671	671
Other Equity	891	806
Money Received Against Share Warrants	171	121
<b>Total Equity</b>	<b>1,733</b>	<b>1,598</b>
<b>Liabilities:</b>		
<b>Non-Current Liabilities</b>		
Financial Liabilities		
(a) Borrowings	-	-
(b) Security Deposits	-	-
Provisions	21	22
<b>Total Non Current Liabilities</b>	<b>21</b>	<b>22</b>
<b>Current Liabilities</b>		
Financial Liabilities		
(a) Borrowings	331	428
(b) Security Deposits	303	305
(c) Trade Payables	-	-
(i) Total Outstanding Dues of Micro and Small Enterprises	-	-
(ii) Total Outstanding Dues of Creditors otherthan (i) above	791	900
Other Current Liabilities	681	657
Provisions	214	198
<b>Total Current Liabilities</b>	<b>2,321</b>	<b>2,488</b>
<b>Total Liabilities</b>	<b>2,342</b>	<b>2,510</b>
<b>Total Equity and Liabilities</b>	<b>4,075</b>	<b>4,108</b>



For ESWARAI & Co.,  
Chartered Accountants  
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*C. Srinivas Reddy*



a CMMi Level 3 Company

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2020		
Particulars	Year Ended 31-Mar-2020	Year Ended 31-Mar-2019
<b>A. Cash Flows from Operating Activities:</b>		
Profit Before Tax	79	150
Adjustments for :	0	0
Depreciation of property, plant and equipment	91	32
Amortisation of Intangible assets	27	27
Provision / (Release of Provision) for Doubtful Trade Receivables (Net)	32	115
Trade /Other Payables Written off	(29)	(105)
Unrealised Exchange Differences on Foreign Currency (Net)	(4)	10
Interest Expenses	55	58
Finance Income (Including Fair Value changes in Financial Instruments)	(71)	(52)
<b>Operating Profit before Working Capital / Other Changes</b>	<b>181</b>	<b>235</b>
Adjustments for :		
Increase/ (Decrease) in Provisions	16	25
Increase/ (Decrease) in Trade and other payables	(109)	(307)
Increase/ (Decrease) in Other Current Liabilities	24	289
Increase/ (Decrease) in Security deposits	(2)	28
(Increase)/ Decrease in Trade and other receivables	469	(202)
(Increase)/ Decrease in Inventories	(83)	34
(Increase)/ Decrease in MAT	(17)	(34)
(Increase)/ Decrease Other Current Assets	(193)	(38)
<b>Cash Generated From Operations</b>	<b>285</b>	<b>31</b>
Income tax paid	-	-
<b>Net Cash Flow from Operating Activities</b>	<b>285</b>	<b>31</b>
<b>B. Cash Flows from Investing Activities:</b>		
Capital Expenditure (Including Capital Work In Progress)	-	(126)
Purchase/Sale of Property plant and equipment	(250)	(3)
Purchase of Softwares	-	(2)
Short Term Fixed Deposits placed with Bank	(94)	(79)
Advances	(55)	(20)
Investments	-	0
Finance Income	71	52
<b>Net Cash Used in Investing Activities</b>	<b>(328)</b>	<b>(176)</b>
<b>C. Cash Flows from Financing Activities:</b>		
Share Capital Issued	-	43
Security premium received	-	173
Money received against share warrants	50	121
Interest Paid	(55)	(58)
Intercompany debt given	-	(173)
Increase/(Decrease) in Borrowings	(97)	182
<b>Net Cash Flows from Financing Activities</b>	<b>(102)</b>	<b>289</b>
<b>Net Increase in Cash and Cash Equivalents [A+B+C]</b>	<b>(145)</b>	<b>143</b>
<b>Cash and Cash Equivalents at the Beginning of the Year</b>	<b>150</b>	<b>6</b>
<b>Cash and Cash Equivalents as at End of the Year</b>	<b>5</b>	<b>150</b>



For ESWARAIAH & Co.,  
Chartered Accountants  
F.R.N. 006157S

ESWARAIAH  
Partner

*L. Srinivas Reddy*



a CMMi Level 3 Company



**STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND  
YEAR ENDED 31st MARCH 2020**

(in Rs. Lacs)

S.No.	Particulars	Quarter Ended			Year Ended	
		31st Mar'20 (Audited)	31st Dec'19 (UnAudited)	31st Mar'19 (Audited)	31st Mar'20 (Audited)	31st Mar'19 (Audited)
1	<b>Income From Operations</b>					
	Revenue from operations	988.89	563.36	944.88	2,905.44	3,289.78
	Other income	21.23	33.06	38.01	123.40	86.55
	<b>Total Income from operations(net)</b>	<b>1,010.12</b>	<b>596.41</b>	<b>982.88</b>	<b>3,028.84</b>	<b>3,376.32</b>
2	<b>Expenses</b>					
	Changes in inventories	5.64	(5.64)	-	(83.30)	33.66
	Cost of materials consumed	225.80	0.83	228.39	723.48	857.45
	Employee benefits expense	58.82	70.82	67.87	273.76	296.93
	Development & Manpower Expenses	556.43	462.81	321.71	1,545.24	1,496.21
	Depreciation and amortization expense	71.87	15.50	9.01	118.37	59.38
	Finance costs	10.59	12.86	23.25	55.04	60.66
	Administration & Other expenses	82.03	27.74	302.41	317.12	421.59
	<b>Total Expenses</b>	<b>1,011.18</b>	<b>584.91</b>	<b>952.64</b>	<b>2,949.73</b>	<b>3,225.88</b>
3	<b>Profit before tax</b>	<b>(1.06)</b>	<b>11.51</b>	<b>30.25</b>	<b>79.11</b>	<b>150.44</b>
4	<b>Tax expense</b>	<b>9.23</b>	<b>0.29</b>	<b>(17.01)</b>	<b>(5.58)</b>	<b>(31.30)</b>
	(a) Current Tax	0.89	2.37	8.80	17.40	33.55
	(b) Less: Minimum Alternate Tax (MAT) Credit entitlement	(0.89)	(2.37)	(8.48)	(17.40)	(33.55)
	(c) Deferred Tax	9.23	0.29	(17.33)	(5.58)	(31.30)
5	<b>Net Profit for the period</b>	<b>(10.28)</b>	<b>11.21</b>	<b>47.26</b>	<b>84.69</b>	<b>181.74</b>
6	<b>Other Comprehensive Income (OCI)</b>					
	i) Items that will not be reclassified to Profit and Loss					
	a) Remeasurement of the net defined benefits / (assets)	-	-	10.37	-	11.94
	b) Income Tax relating to items that will not be reclassified to Profit and Loss	-	-	(2.12)	-	(2.44)
7	<b>Total Other Comprehensive income</b>	<b>-</b>	<b>-</b>	<b>8.25</b>	<b>-</b>	<b>9.50</b>
8	<b>Total Comprehensive Income for the period</b>	<b>(10.28)</b>	<b>11.21</b>	<b>55.52</b>	<b>84.69</b>	<b>191.25</b>
9	<b>Paid-up equity share capital, Equity Shares of Rs.10/- each</b>	<b>671.36</b>	<b>671.36</b>	<b>671.36</b>	<b>671.36</b>	<b>671.36</b>
10	<b>Earnings Per Share (Face value of Rs.10/-)</b>					
	(a) Basic	(0.15)	0.17	0.75	1.26	2.89
	(b) Diluted	(0.13)	0.15	0.65	1.10	2.51



For **ESWARAI AH & Co.,**  
Chartered Accountants  
F.R.N: 006157S

*L. Srinivas*



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### **Independent Auditor's Report on Quarterly and Year to Date Consolidated Financial Results of Raminfo Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To  
The Board of Directors  
Raminfo Limited

#### **Opinion**

We have audited the accompanying consolidated financial results of Raminfo Limited (hereinafter referred to as the "Holding Company") and its subsidiary (Holding company and its subsidiary together referred to as the "Group"), for the quarter and year ended 31 March 2020 (the "Consolidated Financial Results"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial statements/financial information of the subsidiary, the aforesaid consolidated annual financial results:

- a. includes the annual financial results of the following subsidiary:
  1. Raminfo Digitech Private Limited
- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive income and other financial information of the Group for the year ended 31 March 2020.

#### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial

For **ESWARAIAH & Co.,**  
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Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us along with the consideration of audit reports of the other auditors referred to in sub paragraph (a) of the "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated financial results.

### **Management's and Board of Directors' Responsibilities for the Consolidated Annual Financial Results**

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

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit and other comprehensive income and other financial information of the Group including its subsidiary in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its subsidiary are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act; for safeguarding of the assets of each company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Management and the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the

For **ESWARAIAH & Co.**  
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respective management/ Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its subsidiary is responsible for overseeing the financial reporting process of each company.

### **Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results**

Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt

For **ESWARAIAH & Co.,**  
Chartered Accountants  
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Partner  
M.No. 202257





## **Eswaraiah & Co.** Chartered Accountants

6-2-969/304, Intech Residency, Khairatabad, Hyderabad-4  
Ph: 040-23393434 e-mail : [contact@escas.in](mailto:contact@escas.in)  
Website: <http://escas.in>

on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its subsidiary to express an opinion on the consolidated annual financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated annual financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in para (a) of the section titled "Other Matters" in this audit report.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated annual financial results of which we are the independent auditors 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.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

For **ESWARAIAH & Co.,**  
Chartered Accountants  
F.R.N: 006157S

  
**K. ESWARAIAH**  
Partner  
M.No. 202257

**Head Office :**

HIG 36, Phase V,  
KPHB Colony, Kukatpally,  
Hyderabad - 500085, T.S.  
Ph: 040-23390036

**Vijayawada Branch :**

D.No. 40-12-5/2, Ramaswamy Street,  
Beside Ram's Apartment, Patamatalanka,  
Vijayawada - 520010, A.P.  
Ph : +91-9440046588

**Tirupati Branch :**

D.No. 2-27/2/1, SSP DK Towers,  
Flat No.05, Srinivasapuram  
Tiruchanur Road,  
Tirupati - 517501. A.P





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### **Other Matters**

- (a) The consolidated annual financial results include the audited financial results of Raminfo Digitech Private Limited (subsidiary), whose financial statements/financial information reflect total assets (before consolidation adjustments) of Rs 221.46 lacs at 31 March 2020, total revenue (before consolidation adjustments) of Rs 380.94 lacs and total net losses after tax (before consolidation adjustments) of Rs 8.30 lacs for year ended 31 March 2020, as considered in the consolidated annual financial results, which have been audited by their respective independent auditors. These financial statements / financial information have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated annual financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiary is based solely on the audit reports of the other auditors.

Our opinion on the consolidated annual financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial results/financial information certified by the Board of Directors.

- (b) The statement includes the results for the quarter ended 31<sup>st</sup> March 2020 being the balancing figure between audited figures in respect of full financial year ended 31<sup>st</sup> March 2020 and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the Listing Regulations.

For Eswaraiah & Co.,  
Chartered Accountants  
FRN:006157S



  
Eswaraiah K  
Partner

M No: 202257

UDIN:20202257AAAADG9741

Place: Hyderabad  
Date: 31/07/2020

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Tiruchanur Road,  
Tirupati - 517501, A.P.



CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2020		
Amt in Lacs		
Particulars	As at 31-03-2020	As at 31-03-2019
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	354	87
Capital Work-in-Progress	268	172
Intangible Assets	1	28
Financial Assets	-	-
(a) Investments	0	0
(b) Loans and Advances	-	-
MAT credit	155	137
Deferred tax assets (Net)	95	90
<b>Total Non-current Assets</b>	<b>872</b>	<b>514</b>
<b>Current Assets</b>		
Inventories	83	-
Financial Assets	-	-
(a) Trade receivables	1,837	2,305
(b) Cash and Cash Equivalents	9	151
(c) Loans and Advances	223	218
(d) Others	903	603
Other current assets	308	313
<b>Total Current Assets</b>	<b>3,364</b>	<b>3,589</b>
<b>Total Assets</b>	<b>4,236</b>	<b>4,103</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity:</b>		
Equity Share Capital	671	671
Other Equity	876	800
Money Received Against Share Warrants	171	121
<b>Total Equity</b>	<b>1,718</b>	<b>1,592</b>
<b>Liabilities:</b>		
<b>Non-Current Liabilities</b>		
Financial Liabilities		
(a) Borrowings	-	-
(b) Security Deposits	-	-
Provisions	21	22
<b>Total Non Current Liabilities</b>	<b>21</b>	<b>22</b>
<b>Current Liabilities</b>		
Financial Liabilities		
(a) Borrowings	331	428
(b) Security Deposits	303	305
(c) Trade Payables	-	-
(i) Total Outstanding Dues of Micro and Small Enterprises	-	-
(ii) Total Outstanding Dues of Creditors otherthan (i) above	880	898
Other Current Liabilities	687	658
Provisions	296	200
<b>Total Current Liabilities</b>	<b>2,497</b>	<b>2,489</b>
<b>Total Liabilities</b>	<b>2,518</b>	<b>2,511</b>
<b>Total Equity and Liabilities</b>	<b>4,236</b>	<b>4,103</b>

For **ESWARAIAH & Co.,**  
Chartered Accountants  
F.R.N: 006157S



K. ESWARAIAH  
Partner

*Chandrasekhar*

**RAMINFO LIMITED**  
a CMM Level 3 Company

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2020					
(in Rs. Lacs)					
S.No.	Particulars	Quarter Ended		Year Ended	
		31st Mar'20 (Audited)	31st Dec'19 (UnAudited)	31st Mar'20 (Audited)	31st Mar'19 (Audited)
1	<b>Income From Operations</b>				
	Revenue from operations	988.89	563.36	2905.44	3289.78
	Other income	21.25	33.06	123.41	86.55
	<b>Total Income from operations(net)</b>	<b>1010.14</b>	<b>596.41</b>	<b>3028.86</b>	<b>3376.32</b>
2	<b>Expenses</b>				
	Changes in inventories	147.31	(147.31)	(83.30)	33.66
	Cost of materials consumed	190.00	36.63	723.48	857.45
	Employee benefits expense	42.27	263.80	647.41	301.27
	Development & Manpower Expenses	480.91	362.04	1165.56	1496.21
	Depreciation and amortization expense	71.87	15.50	118.37	59.38
	Finance costs	10.59	12.86	55.04	57.93
	Administration & Other expenses	71.38	40.71	331.48	424.54
	<b>Total Expenses</b>	<b>1014.33</b>	<b>584.23</b>	<b>2958.04</b>	<b>3230.43</b>
3	<b>Profit before tax</b>	<b>(4.19)</b>	<b>12.19</b>	<b>70.81</b>	<b>145.89</b>
4	<b>Tax expense</b>	<b>9.00</b>	<b>0.46</b>	<b>(5.58)</b>	<b>(31.31)</b>
	(a) Current Tax	1.87	2.54	17.40	33.54
	(b) Less: Minimum Alternate Tax (MAT) Credit entitlement	(2.10)	(2.37)	(17.40)	(33.55)
	(c) Deferred Tax	9.23	0.29	(5.58)	(31.30)
5	<b>Net Profit for the period</b>	<b>(13.19)</b>	<b>11.72</b>	<b>76.39</b>	<b>177.20</b>
6	<b>Other Comprehensive Income (OCI)</b>				
	i) Items that will not be reclassified to Profit and Loss				
	a) Remeasurement of the net defined benefits / (assets)	0.00	0.00	0.00	11.94
	b) Income Tax relating to items that will not be reclassified to Profit and Loss	0.00	0.00	0.00	(2.44)
7	<b>Total Other Comprehensive income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9.50</b>
8	<b>Total Comprehensive Income for the period</b>	<b>(13.19)</b>	<b>11.72</b>	<b>76.39</b>	<b>186.70</b>
9	<b>Paid-up equity share capital, Equity Shares of Rs.10/- each</b>	<b>671.36</b>	<b>671.36</b>	<b>671.36</b>	<b>671.36</b>
10	<b>Earnings Per Share (Face value of Rs.10/-)</b>				
	(a) Basic	(0.20)	0.17	1.14	2.82
	(b) Diluted	(0.17)	0.15	0.99	2.44
Notes:					



For ESWARAI AH & Co.,  
Chartered Accountants  
F.R.N: 0061575

K. ESWARAI AH  
Partner





CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2020		
Particulars	Year Ended 31-Mar-2020	Year Ended 31-Mar-2019
<b>A. Cash Flows from Operating Activities:</b>		
Profit Before Tax	71	146
Adjustments for:		
Depreciation of property, plant and equipment	91	32
Amortisation of Intangible assets	27	27
Provision / (Release of Provision) for Doubtful Trade Receivables (Net)	32	115
Trade /Other Payables Written off	(29)	(105)
Unrealised Exchange Differences on Foreign Currency (Net)	(4)	10
Interest Expenses	55	58
Finance Income (Including Fair Value changes in Financial Instruments)	(71)	(52)
<b>Operating Profit before Working Capital / Other Changes</b>	<b>173</b>	<b>231</b>
Adjustments for:		
Increase/ (Decrease) in Provisions	95	27
Increase/ (Decrease) in Trade and other payables	(18)	(349)
Increase/ (Decrease) in Other Current Liabilities	28	290
Increase/ (Decrease) in Security deposits	(2)	28
(Increase)/ Decrease in Trade and other receivables	469	(202)
(Increase)/ Decrease in Inventories	(83)	34
(Increase)/ Decrease in MAT	(17)	(34)
(Increase)/ Decrease Other Current Assets	(201)	(35)
<b>Cash Generated From Operations</b>	<b>444</b>	<b>(10)</b>
Income tax paid	-	-
<b>Net Cash Flow from Operating Activities</b>	<b>444</b>	<b>(10)</b>
<b>B. Cash Flows from Investing Activities:</b>		
Capital Expenditure (Including Capital Work In Progress)	(199)	(121)
Purchase/Sale of Assets	(255)	(4)
Purchase of Softwares	-	-
Short Term Fixed Deposits placed with Bank	(94)	(79)
Advances	(6)	11
Investments	-	(0)
Finance Income	71	52
<b>Net Cash Used in Investing Activities</b>	<b>(483)</b>	<b>(141)</b>
<b>C. Cash Flows from Financing Activities:</b>		
Share Capital Issued	-	43
Security premium received	-	173
Money received against share warrants	50	121
Interest Paid	(55)	(58)
Intercompany debt given	-	(173)
Increase/(Decrease) in Borrowings	(97)	182
<b>Net Cash Flows from Financing Activities</b>	<b>(102)</b>	<b>289</b>
<b>Net Increase in Cash and Cash Equivalents [A+B+C]</b>	<b>(141)</b>	<b>138</b>
<b>Cash and Cash Equivalents at the Beginning of the Year</b>	<b>151</b>	<b>13</b>
<b>Cash and Cash Equivalents as at End of the Year</b>	<b>9</b>	<b>151</b>



For ESWARAI AH & Co.,  
Chartered Accountants  
F.R.N: 006157S

K. ESWARAI AH  
Partner

*Signature*



a CMMi Level 3 Company