

IEC LEARNING AND MANAGEMENT LIMITED
Standalone Financial Statements for period 01/04/2020 to 31/03/2021

[400100] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Name of company	IEC LEARNING AND MANAGEMENT LIMITED
Corporate identity number	U74120DL2008PLC173540
Permanent account number of entity	AABC18620E
Address of registered office of company	M-92 , CONNAUGHT PLACE , NEW DELHI , New Delhi , DELHI , INDIA - 110001
Type of industry	Commercial and Industrial
Whether company is listed company	No
Number of employees in the company at the end of the financial Year	[pure] 1
Whether company has published sustainability report for the financial Year	No
Date of board meeting when final accounts were approved	28/06/2021
Date of start of reporting period	01/04/2020
Date of end of reporting period	31/03/2021
Nature of report standalone consolidated	Standalone
Content of report	Financial Statements
Description of presentation currency	INR
Level of rounding used in financial statements	Actual
Date from which register of members remained closed	23/09/2021
Date till which register of members remained closed	30/09/2021
Whether company is maintaining books of account and other relevant books and papers in electronic form	No

[400400] Disclosures - Directors report**Details of shareholding pattern of top 10 shareholders [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Name of top 10 shareholder [Axis]	Top 1 shareholder [Member]		Top 2 shareholder [Member]	
	Shareholding at beginning of year [Member]	Cumulative shareholding during year [Member]	Shareholding at beginning of year [Member]	Cumulative shareholding during year [Member]
Change in shareholding [Axis]	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Total number of shares held at end of period	[shares] 2,55,000	[shares] 83,900	[shares] 80,400	[shares] 80,400
Percentage of total shares held at end of period	51.00%	16.78%	16.08%	16.08%
Total number of shares held at end of period	[shares] 2,55,000	[shares] 83,900	[shares] 80,400	[shares] 80,400
Percentage of total shares held at end of period	51.00%	16.78%	16.08%	16.08%
Increase decrease in shareholding during year	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage increase decrease in shareholding during year	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 2,55,000	[shares] 83,900	[shares] 80,400	[shares] 80,400
Percentage of total shares held at end of period	51.00%	16.78%	16.08%	16.08%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	IEC EDUCATION LIMITED	NAVIN GUPTA	RAMESH LAL GUPTA	SHALINI GUPTA
Increase decrease in shareholding during year	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage increase decrease in shareholding during year	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 2,55,000	[shares] 83,900	[shares] 80,400	[shares] 80,400
Percentage of total shares held at end of period	51.00%	16.78%	16.08%	16.08%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	NIL	NIL	NIL	NIL
Increase decrease in shareholding during year	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage increase decrease in shareholding during year	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 2,55,000	[shares] 83,900	[shares] 80,400	[shares] 80,400
Percentage of total shares held at end of period	51.00%	16.78%	16.08%	16.08%

Details of shareholding pattern of top 10 shareholders [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Name of top 10 shareholder [Axis]	Top 3 shareholder [Member]		Top 4 shareholder [Member]
	Shareholding at beginning of year [Member]	Cumulative shareholding during year [Member]	Shareholding at beginning of year [Member]
Change in shareholding [Axis]	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Total number of shares held at end of period	[shares] 100	[shares] 100	[shares] 100
Percentage of total shares held at end of period	2.00%	2.00%	2.00%
Total number of shares held at end of period	[shares] 100	[shares] 100	[shares] 100
Percentage of total shares held at end of period	2.00%	2.00%	2.00%
Increase decrease in shareholding during year	[shares] 0	[shares] 0	[shares] 0
Percentage increase decrease in shareholding during year	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 100	[shares] 100	[shares] 100
Percentage of total shares held at end of period	2.00%	2.00%	2.00%
Details of shareholding pattern of top 10 shareholders [Abstract]			
Details of shareholding pattern of top 10 shareholders [LineItems]			
Name of shareholder	AVADESH KUMAR KHARE	SURENDER VIR SINGH CHOWDHRY	SARABJIT SINGH SAINI
Increase decrease in shareholding during year	[shares] 0	[shares] 0	[shares] 0
Percentage increase decrease in shareholding during year	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 100	[shares] 100	[shares] 100
Percentage of total shares held at end of period	2.00%	2.00%	2.00%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	NIL	NIL	NIL
Increase decrease in shareholding during year	[shares] 0	[shares] 0	[shares] 0
Percentage increase decrease in shareholding during year	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 100	[shares] 100	[shares] 100
Percentage of total shares held at end of period	2.00%	2.00%	2.00%

Particulars of holding, subsidiary and associate companies [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Particulars of companies [Axis]	1
	01/04/2020 to 31/03/2021
Particulars of holding, subsidiary and associate companies [Abstract]	
Particulars of holding, subsidiary and associate companies [LineItems]	
Name of company	IEC EDUCATION LIMITED
Address of company	M-92 CONNAUGHT PLACE NEW DELHI-110001
Country of incorporation of company	INDIA
CIN of company	U74899DL1994PLC061053
Type of company	HOLDING
Percentage of shares held	51.00%
Applicable section	2(46)

Details of shareholding pattern [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Shareholding pattern [Axis]	Shareholders [Member]	Promoters [Member]	Indian [Member]	Individual/HUF [Member]
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 5,00,000	[shares] 4,99,700	[shares] 4,99,700	[shares] 4,99,700
Total number of shares held at end of period	[shares] 5,00,000	[shares] 4,99,700	[shares] 4,99,700	[shares] 4,99,700
Percentage of total shares held at end of period	105.94%	99.94%	99.94%	99.94%
Percentage of change in shares held during year	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 5,00,000	[shares] 4,99,700	[shares] 4,99,700	[shares] 4,99,700
Percentage of total shares held at end of period	105.94%	99.94%	99.94%	99.94%
Percentage of change in shares held during year	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 5,00,000	[shares] 4,99,700	[shares] 4,99,700	[shares] 4,99,700
Percentage of total shares held at end of period	105.94%	99.94%	99.94%	99.94%
Total number of shares held at end of period	[shares] 5,00,000	[shares] 4,99,700	[shares] 4,99,700	[shares] 4,99,700
Percentage of total shares held at end of period	105.94%	99.94%	99.94%	99.94%

Details of shareholding pattern [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Shareholding pattern [Axis]	Public shareholding [Member]	Non institutions [Member]	Individuals [Member]	Individual shareholders holding nominal share capital upto rupees one lakh [Member]
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 300	[shares] 300	[shares] 300	[shares] 300
Total number of shares held at end of period	[shares] 300	[shares] 300	[shares] 300	[shares] 300
Percentage of total shares held at end of period	6.00%	6.00%	6.00%	6.00%
Percentage of change in shares held during year	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 300	[shares] 300	[shares] 300	[shares] 300
Percentage of total shares held at end of period	6.00%	6.00%	6.00%	6.00%
Percentage of change in shares held during year	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 300	[shares] 300	[shares] 300	[shares] 300
Percentage of total shares held at end of period	6.00%	6.00%	6.00%	6.00%
Total number of shares held at end of period	[shares] 300	[shares] 300	[shares] 300	[shares] 300
Percentage of total shares held at end of period	6.00%	6.00%	6.00%	6.00%
Total number of shares held at end of period	[shares] 300	[shares] 300	[shares] 300	[shares] 300
Percentage of total shares held at end of period	6.00%	6.00%	6.00%	6.00%

Details of shareholding pattern of directors and key managerial personnel [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Directors and key managerial personnel [Axis]	Bijoy Kumar Pandit		Navin Gupta	
	Shareholding at beginning of year [Member]	Cumulative shareholding during year [Member]	Shareholding at beginning of year [Member]	Cumulative shareholding during year [Member]
Change in shareholding [Axis]	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 83,900	[shares] 83,900
Percentage of total shares held at end of period	0.00%	0.00%	16.78%	16.78%
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 83,900	[shares] 83,900
Percentage of total shares held at end of period	0.00%	0.00%	16.78%	16.78%
Increase decrease in shareholding during year	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage increase decrease in shareholding during year	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 83,900	[shares] 83,900
Percentage of total shares held at end of period	0.00%	0.00%	16.78%	16.78%
Increase decrease in shareholding during year	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage increase decrease in shareholding during year	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 83,900	[shares] 83,900
Percentage of total shares held at end of period	0.00%	0.00%	16.78%	16.78%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	BIJOY KUMAR PANDIT	BIJOY KUMAR PANDIT	NAVIN GUPTA	NAVIN GUPTA
Increase decrease in shareholding during year	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage increase decrease in shareholding during year	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 83,900	[shares] 83,900
Percentage of total shares held at end of period	0.00%	0.00%	16.78%	16.78%
Details of increase (decrease) in directors and key managerial personnel shareholding during year [TextBlock]	NIL	NIL	NIL	

Details of shareholding pattern of directors and key managerial personnel [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Directors and key managerial personnel [Axis]	Shalini Gupta	
	Shareholding at beginning of year [Member]	Cumulative shareholding during year [Member]
Change in shareholding [Axis]	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Total number of shares held at end of period	[shares] 80,400	[shares] 80,400
Percentage of total shares held at end of period	16.08%	16.08%
Total number of shares held at end of period	[shares] 80,400	[shares] 80,400
Percentage of total shares held at end of period	16.08%	16.08%
Increase decrease in shareholding during year	[shares] 0	[shares] 0
Percentage increase decrease in shareholding during year	0.00%	0.00%
Total number of shares held at end of period	[shares] 80,400	[shares] 80,400
Percentage of total shares held at end of period	16.08%	16.08%
Increase decrease in shareholding during year	[shares] 0	[shares] 0
Percentage increase decrease in shareholding during year	0.00%	0.00%
Total number of shares held at end of period	[shares] 80,400	[shares] 80,400
Percentage of total shares held at end of period	16.08%	16.08%
Details of shareholding pattern of directors and key managerial personnel [Abstract]		
Details of shareholding pattern of directors and key managerial personnel [LineItems]		
Name of directors and key managerial personnel	SHALINI GUPTA	SHALINI GUPTA
Increase decrease in shareholding during year	[shares] 0	[shares] 0
Percentage increase decrease in shareholding during year	0.00%	0.00%
Total number of shares held at end of period	[shares] 80,400	[shares] 80,400
Percentage of total shares held at end of period	16.08%	16.08%
Details of increase (decrease) in directors and key managerial personnel shareholding during year [TextBlock]	NIL	NIL

Details of directors signing board report [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	1	2
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	NAVIN	SHALINI
Last name of director	GUPTA	GUPTA
Designation of director	DIRECTOR	ADDITIONAL DIRECTOR
Director identification number of director	00097128	00114181
Date of signing board report	14/08/2021	14/08/2021

Details of shareholding of promoters [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	1		2	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 2,55,000	[shares] 2,55,000	[shares] 83,900	[shares] 83,900
Percentage of total shares held at end of period	51.00%	51.00%	16.78%	16.78%
Percentage of change in shares held during year	0.00%		0.00%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder's name	IEC EDUCATION LIMITED		NAVIN GUPTA	
Total number of shares held at end of period	[shares] 2,55,000	[shares] 2,55,000	[shares] 83,900	[shares] 83,900
Percentage of total shares held at end of period	51.00%	51.00%	16.78%	16.78%
Percentage of shares pledged/encumbered to total shares at end of period	0.00%	0.00%	0.00%	0.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 2,55,000	[shares] 2,55,000	[shares] 83,900	[shares] 83,900
Percentage of total shares held at end of period	51.00%	51.00%	16.78%	16.78%
Total number of shares held at end of period	[shares] 2,55,000	[shares] 2,55,000	[shares] 83,900	[shares] 83,900
Percentage of total shares held at end of period	51.00%	51.00%	16.78%	16.78%
Total number of shares held at end of period	[shares] 2,55,000	[shares] 2,55,000	[shares] 83,900	[shares] 83,900
Percentage of total shares held at end of period	51.00%	51.00%	16.78%	16.78%

Details of shareholding of promoters [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	3		4	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 80,400	[shares] 80,400	[shares] 80,400	[shares] 80,400
Percentage of total shares held at end of period	16.08%	16.08%	16.08%	16.08%
Percentage of change in shares held during year	0.00%		0.00%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder's name	SHALINI GUPTA		RAMESH LAL GUPTA	
Total number of shares held at end of period	[shares] 80,400	[shares] 80,400	[shares] 80,400	[shares] 80,400
Percentage of total shares held at end of period	16.08%	16.08%	16.08%	16.08%
Percentage of shares pledged/encumbered to total shares at end of period	0.00%	0.00%	0.00%	0.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 80,400	[shares] 80,400	[shares] 80,400	[shares] 80,400
Percentage of total shares held at end of period	16.08%	16.08%	16.08%	16.08%
Total number of shares held at end of period	[shares] 80,400	[shares] 80,400	[shares] 80,400	[shares] 80,400
Percentage of total shares held at end of period	16.08%	16.08%	16.08%	16.08%
Total number of shares held at end of period	[shares] 80,400	[shares] 80,400	[shares] 80,400	[shares] 80,400
Percentage of total shares held at end of period	16.08%	16.08%	16.08%	16.08%

Details of change in promoters' shareholding [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	IEC EDUCATION LIMITED		NAVIN GUPTA	
	Shareholding at beginning of year [Member]	Cumulative shareholding during year [Member]	Shareholding at beginning of year [Member]	Cumulative shareholding during year [Member]
Change in shareholding [Axis]	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Total number of shares held at end of period	[shares] 2,55,000	[shares] 2,55,000	[shares] 83,900	[shares] 83,900
Percentage of total shares held at end of period	51.00%	51.00%	16.78%	16.78%
Total number of shares held at end of period	[shares] 2,55,000	[shares] 2,55,000	[shares] 83,900	[shares] 83,900
Percentage of total shares held at end of period	51.00%	51.00%	16.78%	16.78%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Name of promoter	IEC EDUCATION LIMITED	IEC EDUCATION LIMITED	NAVIN GUPTA	NAVIN GUPTA
Increase decrease in shareholding during year	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage increase decrease in shareholding during year	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 2,55,000	[shares] 2,55,000	[shares] 83,900	[shares] 83,900
Percentage of total shares held at end of period	51.00%	51.00%	16.78%	16.78%
Details of increase (decrease) in promoters shareholding during year [TextBlock]	NIL	NIL	NIL	NIL
Increase decrease in shareholding during year	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage increase decrease in shareholding during year	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 2,55,000	[shares] 2,55,000	[shares] 83,900	[shares] 83,900
Percentage of total shares held at end of period	51.00%	51.00%	16.78%	16.78%
Increase decrease in shareholding during year	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage increase decrease in shareholding during year	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 2,55,000	[shares] 2,55,000	[shares] 83,900	[shares] 83,900
Percentage of total shares held at end of period	51.00%	51.00%	16.78%	16.78%

Details of change in promoters' shareholding [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	RAMESH LAL GUPTA		SHALINI GUPTA	
	Shareholding at beginning of year [Member]	Cumulative shareholding during year [Member]	Shareholding at beginning of year [Member]	Cumulative shareholding during year [Member]
Change in shareholding [Axis]	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Total number of shares held at end of period	[shares] 80,400	[shares] 80,400	[shares] 80,400	[shares] 80,400
Percentage of total shares held at end of period	16.08%	16.08%	16.08%	16.08%
Total number of shares held at end of period	[shares] 80,400	[shares] 80,400	[shares] 80,400	[shares] 80,400
Percentage of total shares held at end of period	16.08%	16.08%	16.08%	16.08%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Name of promoter	RAMESH LAL GUPTA	RAMESH LAL GUPTA	SHALINI GUPTA	SHALINI GUPTA
Increase decrease in shareholding during year	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage increase decrease in shareholding during year	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 80,400	[shares] 80,400	[shares] 80,400	[shares] 80,400
Percentage of total shares held at end of period	16.08%	16.08%	16.08%	16.08%
Details of increase (decrease) in promoters shareholding during year [TextBlock]	NIL	NIL	NIL	NIL
Increase decrease in shareholding during year	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage increase decrease in shareholding during year	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 80,400	[shares] 80,400	[shares] 80,400	[shares] 80,400
Percentage of total shares held at end of period	16.08%	16.08%	16.08%	16.08%
Increase decrease in shareholding during year	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage increase decrease in shareholding during year	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 80,400	[shares] 80,400	[shares] 80,400	[shares] 80,400
Percentage of total shares held at end of period	16.08%	16.08%	16.08%	16.08%

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Form Part of Directors' Report
Disclosure relating to amounts if any which is proposed to carry to any reserves	RESERVES: Your Directors do not recommend any transfer to reserves for the period under review.
Disclosures relating to amount recommended to be paid as dividend	DIVIDEND: The Company has incurred loss in the current financial year and thus, do not recommend any distribution of dividend for the financial year ended on 31st March, 2021.
Details regarding energy conservation	Textual information (2) [See below]
Details regarding technology absorption	Textual information (3) [See below]
Details regarding foreign exchange earnings and outgo	FOREIGN EXCHANGE EARNINGS AND OUTGO: Foreign Exchange earnings : Nil Foreign Exchange outgo : Nil
Disclosures in director's responsibility statement	Textual information (4) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (5) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (6) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (7) [See below]
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [TextBlock]	Textual information (8) [See below]
Date of board of directors' meeting in which board's report referred to under section 134 was approved	14/08/2021
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (9) [See below]
Details of change in promoters shareholding [TextBlock]	
Details of shareholding pattern of directors and key managerial personnel [TextBlock]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Clause Not Applicable
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Form Part of Directors' Report
Disclosure of statement on development and implementation of risk management policy [TextBlock]	RISK MANAGEMENT POLICY: The Company proposes to have an efficient risk management policy to safeguard the interest of the Company and its stakeholders.

Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	CORPORATE SOCIAL RESPONSIBILITY: > The provisions of section 135 of the Companies Act, 2013 relating to corporate social responsibilities are not applicable to the Company.
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	Textual information (10) [See below]
Disclosure of financial summary or highlights [TextBlock]	Textual information (11) [See below]
Disclosure of change in nature of business [TextBlock]	CHANGE IN THE NATURE OF BUSINESS: T h e r e are no such changes occurred in the nature of business during the financial year under review.
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (12) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Clause Not Applicable
Details relating to deposits covered under chapter v of companies act [TextBlock]	DEPOSITS: Y o u r Company has not accepted any deposits from the public in terms of Section 73 of the Companies Act, 2013 during the financial year under review. >
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	DEPOSITS: Y o u r Company has not accepted any deposits from the public in terms of Section 73 of the Companies Act, 2013 during the financial year under review. >
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	Textual information (13) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (14) [See below]
Disclosure of contents of corporate social responsibility policy [TextBlock]	CORPORATE SOCIAL RESPONSIBILITY: > The provisions of section 135 of the Companies Act, 2013 relating to corporate social responsibilities are not applicable to the Company.
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	Textual information (15) [See below]
Number of meetings of board	[pure] 0

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

IEC LEARNING AND MANAGEMENT LIMITED

Registered Office: M -92 Connaught Place New Delhi 110001

CIN: U74120DL2008PLC173540

E-mail ID: cs@iecgroun.in

DIRECTOR'S REPORT

To,

The Members,

IEC Learning and Management Limited

Delhi

Dear Members,

Your Directors are pleased to present the Annual Report and the Company's audited financial statements for the financial year ended 31st March, 2021.

FINANCIAL RESULTS

The Company's financial performance, for the year ended 31st March, 2021 is summarized below:

(Figures in Rupees)

Particulars	Year ended 31St March 2021	Year ended 31St March 2020
Total Income	-	-
Total Expenses	129188.00	124440.00
Profit/ (Loss) before tax and Exceptional Item	(129188.00)	(124440.00)
Less: Exceptional Item	-	-
Less: Tax Expenses	-	-
Current Tax	-	-
Deferred Tax	-	-
Taxes for earlier years	-	-
Profit /(Loss) after Tax	(129188.00)	(124440.00)

Paid up Share Capital	5000000.00	5000000.00
Face value per share	10.00	10.00
Earning per Equity Share – Basic & Diluted	(0.26)	(0.25)

BUSINESS AND FINANCIAL PERFORMANCE REVIEW:

The Company has incurred a loss amounting to Rs. 129188/- in this financial year as compared to a loss of Rs. 124440/- in the previous financial year.

Your Directors are hopeful that the performance of the Company will improve in the near future.

CHANGE IN THE NATURE OF BUSINESS:

There are no such changes occurred in the nature of business during the financial year under review.

RESERVES

Your Directors do not recommend any transfer to reserves for the period under review.

DIVIDEND:

The Company has incurred loss in the current financial year and thus, do not recommend any distribution of dividend for the financial year ended on 31st March, 2021.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND:

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

REVISION OF FINANCIAL STATEMENTS OR BOARD'S REPORT:

The Board of Directors of the Company has not revised the financial statements and Board's report for the financial year under review or in respect of any of the three preceding financial years.

MATERIAL CHANGES AND COMMITMENT. IF ANY

Between the ends of the financial year to which this financial statement relates till the date of this report, the following material changes occurred:

Mrs. Anita Menon resigned from the Directorship w.e.f. 26.12.2020.

Mrs. Shalini Gupta was appointed as an Additional Director w.e.f. 26.12.2020.

NUMBER OF BOARD MEETINGS:

The Board has duly met 5 (five) times on 30th July, 2020, 25th August, 2020, 12th November, 2020, 26th December, 2020 and 10th February, 2021 during the financial year under review. In respect of which meetings, proper notices were given and the proceedings were properly recorded and signed in the minute's book maintained for that purpose.

DISCLOSURES AS PER SECRETARIAL STANDARDS

Detail of Board Meetings

S. No.	Date of Meeting	Name of Directors/ KMP Present	Name of Director Absent
1.	30th July, 2020	Navin Gupta Bijoy Kumar Pandit Anita Menon Navin Gupta	N/A
2.	25th August, 2020	Bijoy Kumar Pandit Anita Menon Navin Gupta	N/A
3.	12th November, 2020	Bijoy Kumar Pandit Anita Menon Navin Gupta	N/A
4.	26th December, 2020	Bijoy Kumar Pandit Shalini Gupta Navin Gupta	N/A
5.	10th February, 2021	Bijoy Kumar Pandit Shalini Gupta	N/A

DIRECTORS' RESPONSIBILITY STATEMENT:

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submits its responsibility Statement:—

in the preparation of the annual accounts for the year ended 31st March, 2021, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same;

the directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at 31st March, 2021 and of the profit and loss of the Company for the year ended on that date;

the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

the directors had prepared the annual accounts on a 'going concern' basis; and

the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

FINANCIAL PERFORMANCE/FINANCIAL POSITION OF SUBSIDIARIES/ASSOCIATE COMPANIES/JOINT VENTURES:

There is no Subsidiary Company/Associate Company/Joint venture associated with the Company.

DETAILS OF THE COMPANIES WHICH HAVE BECOME/CEASED TO BE SUBSIDIARY/ JV/ ASSOCIATE COMPANY:

There is no Subsidiary companies/Associate companies/Joint venture associated with the Company.

EXTRACTS OF ANNUAL RETURN:

The Extracts of Annual Return as per Section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014 is enclosed herewith as Annexure-I and forms part of the report.

AUDITORS:

The Auditors M/s. Karan Khanna, Chartered Accountant, (Membership No. with ICAI – 532004), have audited the accounts of the Company for the year ended 31st March, 2021.

AUDITORS' REPORTS:

The Notes on financial statement referred to in the Auditors' Report are self-explanatory and do not call for any further comments. The Auditors' Report does not contain any qualification, reservation or adverse remark.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, ADAPTATION AND INNOVATION:

As the Company is not carrying out any manufacturing activity or any operations, the particulars prescribed under the provisions of Section 134(3)(m) of the Companies Act, 2013 read with rules made there under are not applicable on the Company.

However, the Company is making continuous efforts to keep the employees informed of all emerging technologies and developments which are relevant to business of the Company.

FOREIGN EXCHANGE EARNINGS AND OUTGO:

Foreign Exchange earnings : Nil

Foreign Exchange outgo : Nil

DEPOSITS:

Your Company has not accepted any deposits from the public in terms of Section 73 of the Companies Act, 2013 during the financial year under review.

BOARD COMMITTEES:

Since the threshold limit of turnover or paid up capital or borrowing is not exceeding, the Company is not required to have Audit Committee, Nomination & Remuneration Committee, Stakeholders Committee and Vigilance Committee. Further provisions of section 135 relating to corporate social responsibilities are also not applicable on to the company; therefore the Board has not constituted any corporate social responsibility committee too.

SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS:

The Company has not received any significant/material orders from the statutory regulatory bodies/courts/tribunals which affect the operations/status of the Company as such.

DETAILS OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS:

The Company is well equipped with adequate internal financial controls. The Company has a continuous monitoring mechanism which enables the organisation to maintain with the same standard of the control systems and helps them in managing any default on timely basis because of strong reporting mechanisms followed by the company.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

The Company has neither given any loan or guarantee nor provided any security under section 186 of Companies Act, 2013 and rules made there under, during the financial year under review.

PARTICULARS OF EMPLOYEES:

Pursuant to the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has not any of its employee's remuneration exceeding the limits prescribed under the Act.

CORPORATE SOCIAL RESPONSIBILITY:

The provisions of section 135 of the Companies Act, 2013 relating to corporate social responsibilities are not applicable to the Company.

RISK MANAGEMENT POLICY:

The Company proposes to have an efficient risk management policy to safeguard the interest of the Company and its stakeholders.

BOARD EVALUATION:

The Board of Directors has carried out an annual evaluation of its own performance pursuant to the provisions of the Act. The performance of the Board was evaluated by the Board after seeking inputs from all the Directors on the basis of the criteria such as the Board composition and structure, effectiveness of board processes, information and functioning, etc.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES:

During the financial year under review, the Company had not entered into any contract / arrangement / transaction with related parties which could be considered material in accordance with the policy of the Company on materiality of related party transactions in accordance with the provisions of Section 188 of the Companies Act, 2013.

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

In order to prevent sexual harassment of women at work place, a act "The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013" was notified on 9th December, 2013. Under the said Act, every Company is required to set up an Internal Complaints Committee to look into complaints relating to sexual harassment at work place of any women employee.

The Company has adopted a policy for prevention of Sexual Harassment of Women at workplace and has set up Committee for implementation of said policy.

Further, during the financial year under review, the Company has not received any complaint of harassment.

HUMAN RESOURCES:

Your Company treats its "human resources" as one of its most important assets.

Your Company continuously invest in attraction, retention and development of talent on an ongoing basis. A number of programs that provide focused people attention are currently underway. Your Company thrust is on the promotion of talent internally through job rotation and job enlargement.

ACKNOWLEDGEMENTS:

Your Directors wish to place on record their sincere appreciation and acknowledge with gratitude the support and consideration extended by the Bankers, Shareholders and employees and look forward for their continued support and cooperation.

By Order of the Board

For IEC LEARNING AND MANAGEMENT LIMITED

Navin Gupta Shalini Gupta

Director Director

DIN: 00097128 DIN:00114181

Date: 14.08.2021

Place: Delhi

IEC LEARNING AND MANAGEMENT LIMITED

Registered Office: M -92 Connaught Place New Delhi 110001

CIN: U74120DL2008PLC173540

E-mail ID: cs@iecgroup.in

Annexure I

FORM NO. MGT-9

EXTRACT OF ANNUAL RETURN

[As on the financial year ended on 31st March, 2021]

[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

REGISTRATION AND OTHER DETAILS:

CIN: U74120DL2008PLC173540

Registration Date: 04.02.2008

Name of the Company: IEC Learning and Management Limited

Category / Sub-Category of the Company: Company limited by shares

Address of the registered office and contact details: M -92 Connaught Place New Delhi 110001

Whether listed company: No

Name, Address and Contact details of Registrar and Transfer Agent, if any: N.A

PRINCIPLE 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 and Description of main products / services	NIC Code of the Product/ service	% to total turnover of the company
N.A.			

PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

S. No.	Name and Address of the Company	CIN/GLN	Holding/ Subsidiary / Associate	% of shares held	Applicable Section
1.	IEC Education Limited	L74899DL1994PLC061053	Holding	51	2(i)(b)

SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity):

i) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year			No. of Shares held at the end of the year			% of total shares	% of total shares	% Change during the year	
	Demat	Physical	Total	Demat	Physical	Total				
A. Promoters (1) Indian										
a) Individual/HUF										
b) Central Govt	Nil	244700	244700	48.94%	Nil	244700	244700	48.94%	Nil	
c) State Govt(s)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	
d) Bodies Corp	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	
e) Banks / FI	Nil	255000	255000	51.00%	Nil	255000	255000	51.00%	Nil	
f) Any Other	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	
Sub-total (A) (1):-	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	
(2) Foreign										
a) NRIs - Individuals	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	
b) Other –	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	
Individuals	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	
c) Bodies Corp.	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	
d) Banks / FI	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	
e) Any Other....	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	
Sub-total (A) (2):-	Nil	499700	499700	99.94%	Nil	499700	499700	99.94%	Nil	
Total										

shareholding of Promoter (A) =
(A)(1)+(A)(2)

B. Public Shareholding

1. Institutions

a) Mutual Funds

b) Banks / FI

c) Central Govt

d) State Govt(s)

e) Venture

Capital Funds	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
f) Insurance	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Companies	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
g) FIIs	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
h) Foreign	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Venture Capital Funds	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
i) Others	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Sub-total (B)(1):-	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
2. Non Institutions	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
a) Bodies Corp.	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
i) Indian	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
ii) Overseas	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
b) Individuals	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	Nil	300	300	0.06	Nil	300	300	0.06	Nil
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
c) Others	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Sub-total (B)(2):-	Nil	300	300	0.06	Nil	300	300	0.06	Nil
Total Public Shareholding(B)=(B)(1)+ (B)(2)	Nil	300	300	0.06	Nil	300	300	0.06	Nil
C. Shares held by Custodian for GDRs & ADRs	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Grand Total (A+B+C)	Nil	500000	500000	100%	Nil	500000	500000	100%	Nil

(ii) Shareholding of Promoters

Sl No	Shareholder's Name	Shareholding at the beginning of the year		Shareholding at the end of the year		% change in share holding during the year
		No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company	
1.	IEC Education	255000	51	255000	51	Nil

Limited

2.	Navin Gupta	83900	16.78	Nil	83900	16.78	Nil	Nil
3.	Ramesh Lal Gupta	80400	16.08	Nil	80400	16.08	Nil	Nil
4.	Shalini Gupta	80400	16.08	Nil	80400	16.08	Nil	Nil

(iii) Change in Promoters' Shareholding (please specify, if there is no change)

Sl. No.		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1.	At the beginning of the year	499700	99.94	499700	99.94
2.	Date wise Increase/ Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease	Nil	Nil	Nil	Nil
	At the End of the year	499700	99.94	499700	99.94

(iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):

Sl. No		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1.	Mr. Avadesh Kumar Khare	100	0.02	100	0.02
2.	Date wise Increase / Decrease in Promoters Share holding during the year specifying the reasons for increase / decrease	Nil	Nil	Nil	Nil
	At the End of the year	100	0.02	100	0.02

Sl. No		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1.	Mr. Surender Vir Singh Chowdhry	100	0.02	100	0.02
	At the beginning of the year	100	0.02	100	0.02

Date wise Increase /					
2.	Decrease in Promoters Share holding during the year specifying the reasons for increase / decrease	Nil	Nil	Nil	Nil
	At the End of the year	100	0.02	100	0.02
Sl. No.		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
	Mr. Sarabjit Singh Saini	No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1.	At the beginning of the year	100	0.02	100	0.02
Date wise Increase /					
2.	Decrease in Promoters Share holding during the year specifying the reasons for increase / decrease	Nil	Nil	Nil	Nil
	At the End of the year	100	0.02	100	0.02

(v) Shareholding of Directors:

Sl. No.		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
	For Each of the Directors	No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1.	Navin Gupta				
	At the beginning of the year	83900	16.78	83900	16.78
	Date wise Increase/Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease	Nil	Nil	Nil	Nil
	At the End of the year	83900	16.78	83900	16.78
2.	Bijoy Kumar Pandit				
	At the beginning of the year				Nil Nil Nil Nil
	Date wise Increase/Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease				Nil Nil Nil Nil
	At the End of the year				Nil Nil Nil Nil
3.	Shalini Gupta				
	At the beginning of the year			80400	16.08 80400 16.08

Date wise Increase/Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease Nil Nil Nil Nil

At the End of the year 80400 16.08 80400 16.08

V. INDEBTEDNESS

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

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year.				
i) Principal Amount	Nil	Nil	Nil	Nil
ii) Interest due but not paid	Nil	Nil	Nil	Nil
iii) Interest accrued but not due	Nil	Nil	Nil	Nil
Total (i+ii+iii)	Nil	Nil	Nil	Nil
Change in Indebtedness during the financial year				
Addition	Nil	Nil	Nil	Nil
Reduction	Nil	Nil	Nil	Nil
Net Change	Nil	Nil	Nil	Nil
Indebtedness at the end of the financial year				
i) Principal Amount	Nil	Nil	Nil	Nil
ii) Interest due but not paid	Nil	Nil	Nil	Nil
iii) Interest accrued but not due	Nil	Nil	Nil	Nil
Total (i+ii+iii)	Nil	Nil	Nil	Nil

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

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

Sl. No.	Particulars of Remuneration	Name of MD/WTD/Manager	Total Amount
	Gross salary	Nil	Nil
1.	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	Nil	Nil
	(b) Value of perquisites u/s 17(2) of Income Tax Act, 1961	Nil	Nil
	(c) Profit in lieu of salary u/s 17(3) of Income Tax At, 1961	Nil	Nil
2.	Stock option	Nil	Nil
3.	Sweat Equity	Nil	Nil
	Commission		
4.	- as % of profits	Nil	Nil
		Nil	Nil

- others		
5. Others	Nil	Nil
Total A	Nil	Nil
Ceiling as per the Act	N.A	

B. REMUNERATION TO OTHER DIRECTORS:

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

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD

Sl. No.	Particulars of Remuneration	Key Managerial Personnel	Total Amount
		Manager	CS CFO
	Gross salary	Nil	Nil Nil Nil
1.	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	Nil	Nil Nil Nil
	(b) Value of perquisites u/s 17(2) of Income Tax Act, 1961	Nil	Nil Nil Nil
	(c) Profit in lieu of salary u/s 17(3) of Income Tax At, 1961	Nil	Nil Nil Nil
2.	Stock option	Nil	Nil Nil Nil
3.	Sweat Equity	Nil	Nil Nil Nil
	Commission	Nil	Nil Nil Nil

4. - as % of profits	Nil	Nil Nil Nil
- others		
5. Others	Nil	Nil Nil Nil
Total A	Nil	Nil Nil Nil

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

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	Nil	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil	Nil
Compounding	Nil	Nil	Nil	Nil	Nil
B. Directors					
Penalty	Nil	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil	Nil
Compounding	Nil	Nil	Nil	Nil	Nil
C. Other officers in default					
Penalty				Nil Nil Nil	Nil Nil Nil
Punishment				Nil Nil Nil	Nil Nil Nil
Compounding				Nil Nil Nil	Nil Nil Nil

By Order of the Board

For IEC LEARNING AND MANAGEMENT LIMITED

Navin Gupta Shalini Gupta

Director Director

DIN: 00097128 DIN: 00114181

Date: 14.08.2021

Place: Delhi

Textual information (2)

Details regarding energy conservation

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, ADAPTATION AND INNOVATION: As the Company is not carrying out any manufacturing activity or any operations, the particulars prescribed under the provisions of Section 134(3)(m) of the Companies Act, 2013 read with rules made there under are not applicable on the Company. However, the Company is making continuous efforts to keep the employees informed of all emerging technologies and developments which are relevant to business of the Company.

Textual information (3)

Details regarding technology absorption

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, ADAPTATION AND INNOVATION: As the Company is not carrying out any manufacturing activity or any operations, the particulars prescribed under the provisions of Section 134(3)(m) of the Companies Act, 2013 read with rules made there under are not applicable on the Company. However, the Company is making continuous efforts to keep the employees informed of all emerging technologies and developments which are relevant to business of the Company.

Textual information (4)

Disclosures in director's responsibility statement

DIRECTORS' RESPONSIBILITY STATEMENT: In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submits its responsibility Statement:— in the preparation of the annual accounts for the year ended 31st March, 2021, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same; the directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at 31st March, 2021 and of the profit and loss of the Company for the year ended on that date; the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; the directors had prepared the annual accounts on a 'going concern' basis; and the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Textual information (5)

Details of material changes and commitment occurred during period affecting financial position of company

MATERIAL CHANGES AND COMMITMENT. IF ANY Between the ends of the financial year to which this financial statement relates till the date of this report, the following material changes occurred: Mrs. Anita Menon resigned from the Directorship w.e.f. 26.12.2020. Mrs. Shalini Gupta was appointed as an Additional Director w.e.f. 26.12.2020.

Textual information (6)

Particulars of loans guarantee investment under section 186 [Text Block]

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

The Company has neither given any loan or guarantee nor provided any security under section 186 of Companies Act, 2013 and rules made there under, during the financial year under review.

Textual information (7)

Particulars of contracts/arrangements with related parties under section 188(1) [Text Block]

Related Party disclosures

List of related parties

Names of related parties:

Name of the Party	Relationship
NAVIN GUPTA	Key Management personnel
BIJOY KUMAR PANDIT	Key Management personnel
SHALINI GUPTA	Key Management personnel

Transactions with Related Parties :

Sr. No.	Nature of Transactions (Excluding reimbursement)	Subsidiaries	Company in which director is a director	Key Managerial Personnel	Relative of Key Managerial Person	Total
-	-	-	-	-	-	-

Textual information (8)

Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [Text Block]

BOARD EVALUATION:

The Board of Directors has carried out an annual evaluation of its own performance pursuant to the provisions of the Act. The performance of the Board was evaluated by the Board after seeking inputs from all the Directors on the basis of the criteria such as the Board composition and structure, effectiveness of board processes, information and functioning, etc.

Textual information (9)

Disclosure of extract of annual return as provided under section 92(3) [Text Block]

FORM NO. MGT-9

EXTRACT OF ANNUAL RETURN

[As on the financial year ended on 31st March, 2021]

[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

REGISTRATION AND OTHER DETAILS:

CIN: U74120DL2008PLC173540

Registration Date: 04.02.2008

Name of the Company: IEC Learning and Management Limited

Category / Sub-Category of the Company: Company limited by shares

Address of the registered office and contact details: M -92 Connaught Place New Delhi 110001

Whether listed company: No

Name, Address and Contact details of Registrar and Transfer Agent, if any: N.A

PRINCIPLE 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 and Description of main products / services	NIC Code of the Product/ service	% to total turnover of the company
---------	--	----------------------------------	------------------------------------

N.A.

PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

S. No.	Name and Address of the Company	CIN/GLN	Holding/ Subsidiary / Associate	% of shares held	Applicable Section
1.	IEC Education Limited	L74899DL1994PLC061053	Holding	51	2(i)(b)

SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity):

i) Category-wise Share Holding

No. of Shares held	% Change
--------------------	----------

Category of Shareholders	No. of Shares held at the beginning of the year			at the end of the year			during the year		
	Demat	Physical	Total	% of total shares	Demat	Physical	Total	% of total shares	
A. Promoters (1) Indian									
a) Individual/HUF									
b) Central Govt	Nil	244700	244700	48.94%	Nil	244700	244700	48.94%	Nil
c) State Govt(s)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
d) Bodies Corp	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
e) Banks / FI	Nil	255000	255000	51.00%	Nil	255000	255000	51.00%	Nil
f) Any Other	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Sub-total (A) (1):-	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
(2) Foreign									
a) NRIs - Individuals	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
b) Other –	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Individuals	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
c) Bodies Corp.	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
d) Banks / FI	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
e) Any Other....	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Sub-total (A) (2):-	Nil	499700	499700	99.94%	Nil	499700	499700	99.94%	Nil
Total									
shareholding of Promoter (A) = (A)(1)+(A)(2)									
B. Public Shareholding									
1. Institutions									
a) Mutual Funds									
b) Banks / FI									
c) Central Govt									
d) State Govt(s)									
e) Venture									
Capital Funds	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
f) Insurance	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Companies	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
g) FIIs	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
h) Foreign	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Venture Capital Funds	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
i) Others	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Sub-total (B)(1):-	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

2. Non Institutions	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
a) Bodies Corp.	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
i) Indian	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
ii) Overseas	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
b) Individuals	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	Nil	300	300	0.06	Nil	300	300	0.06	Nil
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
c) Others	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Sub-total (B)(2):-									
Total Public Shareholding(B)=(B)(1)+ (B)(2)									
C. Shares held by Custodian for GDRs & ADRs	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Grand Total (A+B+C)	Nil	500000	500000	100%	Nil	500000	500000	100%	Nil

(ii) Shareholding of Promoters

Sl No	Shareholder's Name	Shareholding at the beginning of the year		Shareholding at the end of the year		% change in share holding during the year
		No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company	
1.	IEC Education Limited	255000	51	255000	51	Nil
2.	Navin Gupta	83900	16.78	83900	16.78	Nil
3.	Ramesh Lal Gupta	80400	16.08	80400	16.08	Nil
4.	Shalini Gupta	80400	16.08	80400	16.08	Nil

(iii) Change in Promoters' Shareholding (please specify, if there is no change)

Sl. No.	Shareholding at the beginning of the year	Cumulative Shareholding during the year
	% of total	% of total

	No. of shares	shares of the company	No. of shares	shares of the company
1. At the beginning of the year	499700	99.94	499700	99.94
2. Date wise Increase/ Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease	Nil	Nil	Nil	Nil
At the End of the year	499700	99.94	499700	99.94

(iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):

Sl. No	Shareholding at the beginning of the year	Cumulative Shareholding during the year		
	No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1. Mr. Avadesh Kumar Khare				
At the beginning of the year	100	0.02	100	0.02
2. Date wise Increase / Decrease in Promoters Share holding during the year specifying the reasons for increase / decrease	Nil	Nil	Nil	Nil
At the End of the year	100	0.02	100	0.02

Sl. No	Shareholding at the beginning of the year	Cumulative Shareholding during the year		
	No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1. Mr. Surender Vir Singh Chowdhry				
At the beginning of the year	100	0.02	100	0.02
2. Date wise Increase / Decrease in Promoters Share holding during the year specifying the reasons for increase / decrease	Nil	Nil	Nil	Nil
At the End of the year	100	0.02	100	0.02

Sl. No	Shareholding at the beginning of the year	Cumulative Shareholding during the year		
	No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1. Mr. Sarabjit Singh Saini				
At the beginning of				

1.	the year	100	0.02	100	0.02
	Date wise Increase /				
	Decrease in Promoters Share				
2.	holding during the	Nil	Nil	Nil	Nil
	year specifying the reasons for				
	increase / decrease				
	At the End of the year	100	0.02	100	0.02

(v) Shareholding of Directors:

Sl. No.	Shareholding at the beginning of the year	Cumulative Shareholding during the year		
For Each of the Directors	No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1. Navin Gupta				
At the beginning of the year	83900	16.78	83900	16.78
Date wise Increase/Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease	Nil	Nil	Nil	Nil
At the End of the year	83900	16.78	83900	16.78
2. Bijoy Kumar Pandit				
At the beginning of the year				Nil Nil Nil Nil
Date wise Increase/Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease				Nil Nil Nil Nil
At the End of the year				Nil Nil Nil Nil
3. Shalini Gupta				
At the beginning of the year			80400 16.08	80400 16.08
Date wise Increase/Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease			Nil Nil	Nil Nil
At the End of the year			80400 16.08	80400 16.08

V. INDEBTEDNESS

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

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year.				
i) Principal Amount	Nil	Nil	Nil	Nil
ii) Interest due but not paid	Nil	Nil	Nil	Nil
	Nil	Nil	Nil	Nil

iii) Interest accrued but not due

Total (i+ii+iii)	Nil	Nil	Nil	Nil
Change in Indebtedness during the financial year				
Addition	Nil	Nil	Nil	Nil
Reduction	Nil	Nil	Nil	Nil
Net Change	Nil	Nil	Nil	Nil
Indebtedness at the end of the financial year				
i) Principal Amount	Nil	Nil	Nil	Nil
ii) Interest due but not paid	Nil	Nil	Nil	Nil
iii) Interest accrued but not due	Nil	Nil	Nil	Nil
Total (i+ii+iii)	Nil	Nil	Nil	Nil

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

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

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

B. REMUNERATION TO OTHER DIRECTORS:

Sl. No.	Particulars of Remuneration	Name of Directors	Total Amount
1.	Independent Directors		

1.	Fee for attending board / committee meetings	Nil	Nil
	Commission		
	Others		
	Total (1)	Nil	Nil
	Other Non-Executive Directors		
	Fee for attending board / committee meetings		
2.	Commission	Nil	Nil
	Others		
	Total (2)	Nil	Nil
	Total (B) = (1)+(2)	Nil	Nil
	Total Managerial Remuneration	Nil	Nil
	Overall Ceiling as per the Act		

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD

Sl. No.	Particulars of Remuneration	Key Managerial Personnel	Total Amount
		Manager	CS CFO
	Gross salary	Nil	Nil Nil Nil
1.	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	Nil	Nil Nil Nil
	(b) Value of perquisites u/s 17(2) of Income Tax Act, 1961	Nil	Nil Nil Nil
	(c) Profit in lieu of salary u/s 17(3) of Income Tax At, 1961	Nil	Nil Nil Nil
2.	Stock option	Nil	Nil Nil Nil
3.	Sweat Equity	Nil	Nil Nil Nil
	Commission	Nil	Nil Nil Nil
4.	- as % of profits	Nil	Nil Nil Nil
	- others		
5.	Others	Nil	Nil Nil Nil
	Total A	Nil	Nil Nil Nil

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

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	Nil	Nil	Nil	Nil	Nil

Punishment	Nil	Nil	Nil	Nil	Nil
Compounding	Nil	Nil	Nil	Nil	Nil
B. Directors					
Penalty	Nil	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil	Nil
Compounding	Nil	Nil	Nil	Nil	Nil

C. Other officers in default

Penalty				Nil	Nil	Nil	Nil	Nil
Punishment				Nil	Nil	Nil	Nil	Nil
Compounding				Nil	Nil	Nil	Nil	Nil

By Order of the Board

For IEC LEARNING AND MANAGEMENT LIMITED

Navin Gupta Shalini Gupta

Director Director

DIN: 00097128 DIN: 00114181

Date: 14.08.2021

Place: Delhi

Textual information (10)

Disclosure as per rule 8(5) of companies accounts rules 2014 [Text Block]

DETAILS OF THE COMPANIES WHICH HAVE BECOME/CEASED TO BE SUBSIDIARY/ JV/ ASSOCIATE COMPANY:

There is no Subsidiary companies/Associate companies/Joint venture associated with the Company.

Textual information (11)

Disclosure of financial summary or highlights [Text Block]

FINANCIAL RESULTS

The Company's financial performance, for the year ended 31st March, 2021 is summarized below:

(Figures in Rupees)

Particulars	Year ended 31st March 2021	Year ended 31st March 2020
Total Income	-	-
Total Expenses	129188.00	124440.00
Profit/ (Loss) before tax and Exceptional Item	(129188.00)	(124440.00)
Less: Exceptional Item	-	-
Less: Tax Expenses	-	-
Current Tax	-	-
Deferred Tax	-	-
Taxes for earlier years	-	-
Profit /(Loss) after Tax	(129188.00)	(124440.00)
Paid up Share Capital	5000000.00	5000000.00
Face value per share	10.00	10.00
Earning per Equity Share – Basic & Diluted	(0.26)	(0.25)

BUSINESS AND FINANCIAL PERFORMANCE REVIEW:

The Company has incurred a loss amounting to Rs. 129188/- in this financial year as compared to a loss of Rs. 124440/- in the previous financial year.

Your Directors are hopeful that the performance of the Company will improve in the near future.

Textual information (12)

Details of directors or key managerial personnels who were appointed or have resigned during year [Text Block]

Between the ends of the financial year to which this financial statement relates till the date of this report, the following material changes occurred:

Mrs. Anita Menon resigned from the Directorship w.e.f. 26.12.2020.

Mrs. Shalini Gupta was appointed as an Additional Director w.e.f. 26.12.2020.

Textual information (13)

Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [Text Block]

SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS:

The Company has not received any significant/material orders from the statutory regulatory bodies/courts/tribunals which affect the operations/status of the Company as such.

Textual information (14)

Details regarding adequacy of internal financial controls with reference to financial statements [Text Block]

DETAILS OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS:

The Company is well equipped with adequate internal financial controls. The Company has a continuous monitoring mechanism which enables the organisation to maintain with the same standard of the control systems and helps them in managing any default on timely basis because of strong reporting mechanisms followed by the company.

Textual information (15)

Disclosure of appointment and remuneration of managerial personnels [Text Block]

PARTICULARS OF EMPLOYEES:

Pursuant to the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has not any of its employee's remuneration exceeding the limits prescribed under the Act.

[400200] Disclosures - Auditors report

Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	1
	01/04/2020 to 31/03/2021
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Individual
Name of auditor signing report	KARAN KHANNA
Membership number of auditor	532004
Address of auditors	A - 14 / 13 - C HIMGIRI APARTMENT KALKAJI EXTENSION NEW DELHI-110019
Permanent account number of auditor or auditor's firm	BIGPK6352I
SRN of form ADT-1	T53772042
Date of signing audit report by auditors	28/06/2021
Date of signing of balance sheet by auditors	28/06/2021

Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	Textual information (16) [See below]	
Disclosure relating to quantitative details of fixed assets		Clause Applicable Not
Disclosure relating to physical verification and material discrepancies of fixed assets		Clause Applicable Not
Disclosure relating to title deeds of immovable properties		Clause Applicable Not
Disclosure in auditors report relating to inventories		Clause Applicable Not
Disclosure in auditors report relating to loans		Clause Applicable Not
Disclosure about loans granted to parties covered under section 189 of companies act		Clause Applicable Not
Disclosure relating to terms and conditions of loans granted		Clause Applicable Not
Disclosure regarding receipt of loans granted		Clause Applicable Not
Disclosure regarding terms of recovery of loans granted		Clause Applicable Not
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013		Clause Applicable Not
Disclosure in auditors report relating to deposits accepted		Clause Applicable Not
Disclosure in auditors report relating to maintenance of cost records		Clause Applicable Not
Disclosure in auditors report relating to statutory dues [TextBlock]	Favourable Remark	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Favourable Remark	
Disclosure relating to disputed statutory dues [TextBlock]		Clause Applicable Not
Disclosure in auditors report relating to default in repayment of financial dues		Clause Applicable Not
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		Clause Applicable Not
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period		Clause Applicable Not
Disclosure in auditors report relating to managerial remuneration	Favourable Remark	
Disclosure in auditors report relating to Nidhi Company		Clause Applicable Not
Disclosure in auditors report relating to transactions with related parties	Favourable Remark	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		Clause Applicable Not
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Clause Applicable Not
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		Clause Applicable Not

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure in auditor's report explanatory [TextBlock]	Textual information (17) [See below]
Whether companies auditors report order is applicable on company	No
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (16)

Disclosure in auditors report relating to fixed assets

Fixed Assets Fixed Assets are stated on cost less accumulated depreciation. The total cost of assets comprises its purchase price, freight, duties, taxes and any other incidental expenses directly attributable to bringing the asset to the working condition for its intended use. Depreciation Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Straight line Method (SLM). Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013

Textual information (17)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF M/s IEC LEARNING & MANAGEMENT LIMITED

Report on audit of the Financial Statements

Opinion

I have audited the accompanying financial statements of M/s IEC LEARNING & MANAGEMENT LIMITED ("the Company"), which comprise the balance sheet as at March 31, 2021, and the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In my opinion and to the best of my information and according to the explanations given to me, the aforesaid financial statements give the information required by the Companies Act, 2013 ('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 loss for the year ended on that date.

Basis for opinion

I conducted my audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. My responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am 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 my audit of the financial statements under the provisions of the Act and the rules thereunder, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the code of ethics.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key audit matters

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

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and my auditor's report thereon.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or my knowledge obtained during the course of my audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Management's responsibility for the financial statements

The Company's board of directors are 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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.

The board of directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

My 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 my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, I exercise professional judgment and maintain professional skepticism throughout the audit. I 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 my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, I am also responsible for expressing my opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls

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

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my 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.

I 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 I identify during my audit.

I also provide those charged with governance with a statement that I 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 my independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of section 143(11) of the Act, the provisions of the order are not applicable to the company.

As required by section 143(3) of the Act, I report that:

I have sought and obtained all the information and explanations which to the best of my knowledge and belief are necessary for the purposes of my audit.

In my opinion proper books of account as required by law have been kept by the Company so far as it appears from my examination of those books.

The Balance Sheet and the Statement of Profit and Loss with this Report are in agreement with the books of account.

In my opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act read with relevant rules issued there under.

On the basis of written representations received from the directors as on 31 March, 2021, taken on record by the Board of Directors, none of the directors are disqualified as on 31 March, 2021, from being appointed as a director in terms of Section 164(2) of the Act, and

Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and

In my opinion and to the best of my information and according to the explanations given to me, I report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:

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

The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses

There are no amounts which required to be transferred by the Company to the Investor Education and Protection Fund by the Company

For Karan Khanna

Chartered Accountant

KARAN KHANNA

Prop.

Membership No.: 532004

Place: New Delhi

Date: 28.06.2021

[400500] Disclosures - Secretarial audit report

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No

[100100] Balance sheet

Unless otherwise specified, all monetary values are in INR

	31/03/2021
Balance sheet [Abstract]	
Equity and liabilities [Abstract]	
Shareholders' funds [Abstract]	
Share capital	50,00,000
Reserves and surplus	-25,70,956
Total shareholders' funds	24,29,044
Share application money pending allotment	0
Minority interest	0
Non-current liabilities [Abstract]	
Long-term borrowings	0
Deferred tax liabilities (net)	0
Other long-term liabilities	0
Long-term provisions	0
Total non-current liabilities	0
Current liabilities [Abstract]	
Short-term borrowings	0
Trade payables	0
Other current liabilities	8,850
Short-term provisions	0
Total current liabilities	8,850
Total equity and liabilities	24,37,894
Assets [Abstract]	
Non-current assets [Abstract]	
Fixed assets [Abstract]	
Tangible assets	0
Intangible assets	0
Total fixed assets	0
Non-current investments	0
Long-term loans and advances	0
Other non-current assets	0
Total non-current assets	0
Current assets [Abstract]	
Current investments	0
Inventories	0
Trade receivables	16,25,000
Cash and bank balances	8,12,894
Short-term loans and advances	0
Other current assets	0
Total current assets	24,37,894
Total assets	24,37,894

[400300] Disclosures - Signatories of financial statements**Details of directors signing financial statements [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing financial statements [Axis]	1	2	3
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Details of signatories of financial statements [Abstract]			
Details of directors signing financial statements [Abstract]			
Details of directors signing financial statements [LineItems]			
Name of director signing financial statements [Abstract]			
First name of director	Navin	Shalini	Bijoy
Middle name of director			Kumar
Last name of director	Gupta	Gupta	Pandit
Designation of director	Director	Additional Director	Director
Director identification number of director	00097128	00114181	07900682
Date of signing of financial statements by director	28/06/2021	28/06/2021	28/06/2021

[100300] Cash flow statement, direct

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Statement of cash flows [Abstract]	
Whether cash flow statement is applicable on company	No

[200100] Notes - Share capital**Disclosure of shareholding more than five per cent in company [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares [Member]			
	Shareholder 1 [Member]	Shareholder 2 [Member]	Shareholder 3 [Member]	Shareholder 4 [Member]
	31/03/2021	31/03/2021	31/03/2021	31/03/2021
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Number of shares held in company	[shares] 2,55,000	[shares] 83,900	[shares] 80,400	[shares] 80,400

Disclosure of shareholding more than five per cent in company [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 1 [Member]	Shareholder 2 [Member]	Shareholder 3 [Member]	Shareholder 4 [Member]
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	EQUITY	EQUITY	EQUITY	EQUITY
Name of shareholder	IEC EDUCATION LIMITED	NAVIN GUPTA	SHALINI GUPTA	RAMESH LAL GUPTA
CIN of shareholder	L74899DL1994PLC061053			
PAN of shareholder	AAACI4258F	AALPG0528Q	AAPPG9353H	AALPG0527B
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 2,55,000	[shares] 83,900	[shares] 80,400	[shares] 80,400
Percentage of shareholding in company	51.00%	16.78%	16.08%	16.08%

Disclosure of classes of share capital [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Share capital [Member]	Equity shares [Member]	Equity shares 1 [Member]
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of classes of share capital [Abstract]			
Disclosure of classes of share capital [LineItems]			
Type of share			Equity
Number of shares authorised	[shares] 10,00,000	[shares] 10,00,000	[shares] 10,00,000
Value of shares authorised	1,00,00,000	1,00,00,000	1,00,00,000
Number of shares issued	[shares] 5,00,000	[shares] 5,00,000	[shares] 5,00,000
Value of shares issued	50,00,000	50,00,000	50,00,000
Number of shares subscribed and fully paid	[shares] 5,00,000	[shares] 5,00,000	[shares] 5,00,000
Value of shares subscribed and fully paid	50,00,000	50,00,000	50,00,000
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0
Total number of shares subscribed	[shares] 5,00,000	[shares] 5,00,000	[shares] 5,00,000
Total value of shares subscribed	50,00,000	50,00,000	50,00,000
Value of shares paid-up [Abstract]			
Number of shares paid-up	[shares] 5,00,000	[shares] 5,00,000	[shares] 5,00,000
Value of shares called	50,00,000	50,00,000	50,00,000
Calls unpaid [Abstract]			
Calls unpaid by directors and officers [Abstract]			
Calls unpaid by directors	0	0	0
Calls unpaid by officers	0	0	0
Total calls unpaid by directors and officers	0	0	0
Calls unpaid by others	0	0	0
Total calls unpaid	0	0	0
Forfeited shares	0	0	0
Forfeited shares reissued	0	0	0
Value of shares paid-up	50,00,000	50,00,000	50,00,000
Par value per share			[INR/shares] 10
Amount per share called in case shares not fully called			[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]			
Changes in number of shares outstanding [Abstract]			
Increase in number of shares outstanding [Abstract]			
Number of shares issued in public offering	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0	[shares] 0
Decrease in number of shares during period [Abstract]			
Number of shares bought back	[shares] 0	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 5,00,000	[shares] 5,00,000	[shares] 5,00,000
Reconciliation of value of shares outstanding [Abstract]			
Changes in share capital [Abstract]			
Increase in share capital during period [Abstract]			
Amount of public issue during period	0	0	0
Amount of bonus issue during period	0	0	0
Amount of rights issue during period	0	0	0

Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0	0
Amount of other private placement issue during period	0	0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0	0
Amount of other preferential allotment issue during period	0	0	0
Amount of issue allotted for contracts without payment received in cash during period	0	0	0
Amount of issue under scheme of amalgamation during period	0	0	0
Amount of other issues during period	0	0	0
Amount of employee stock option plan issued during period	0	0	0
Amount of other issue arising out of conversion of securities during period	0	0	0
Total aggregate amount of increase in share capital during period	0	0	0
Decrease in share capital during period [Abstract]			
Decrease in amount of shares bought back	0	0	0
Other decrease in amount of shares	0	0	0
Total decrease in share capital during period	0	0	0
Total increase (decrease) in share capital	0	0	0
Share capital at end of period	50,00,000	50,00,000	50,00,000
Rights preferences and restrictions attaching to class of share capital	NA	NA	NA
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]			
Shares in company held by holding company	[shares] 2,55,000	[shares] 2,55,000	[shares] 2,55,000
Shares in company held by ultimate holding company	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 2,55,000	[shares] 2,55,000	[shares] 2,55,000
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0	0
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	NA	NA	NA
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0	[shares] 0
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0	0	0
Terms of securities convertible into equity/preference shares issued along with earliest date of conversion in descending order starting from farthest such date [TextBlock]	NA	NA	NA
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Application money received for allotment of securities and due for refund, principal	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0
Terms and conditions of shares pending allotment	NA	NA	NA
Number of shares proposed to be issued	[shares] 0	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0	0

Description of whether company have sufficient authorised capital to cover proposed share capital amount resulting from allotment	NA	NA	NA
Over due period for which application money is pending prior to allotment of shares	NA	NA	NA
Reason for over due period for which application money is pending prior to allotment of shares	NA	NA	NA

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of notes on share capital explanatory [TextBlock]	
Whether there are any shareholders holding more than five per cent shares in company	Yes
Whether money raised from public offering during year	No

[200200] Notes - Reserves and surplus

Statement of changes in reserves [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Reserves [Member]	Surplus [Member]
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Statement of changes in reserves [Abstract]		
Statement of changes in reserves [LineItems]		
Changes in reserves [Abstract]		
Additions to reserves [Abstract]		
Profit (loss) for period	-1,29,188	-1,29,188
Total additions to reserves	-1,29,188	-1,29,188
Total changes in reserves	-1,29,188	-1,29,188
Reserves at end of period	-25,70,956	-25,70,956

[201000] Notes - Tangible assets

Disclosure of tangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]
	31/03/2021
Disclosure of tangible assets [Abstract]	
Disclosure of tangible assets [LineItems]	
Reconciliation of changes in tangible assets [Abstract]	
Tangible assets at end of period	0

[201100] Notes - Intangible assets**Disclosure of intangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]
	31/03/2021
Disclosure of intangible assets [Abstract]	
Disclosure of intangible assets [LineItems]	
Reconciliation of changes in intangible assets [Abstract]	
Intangible assets at end of period	0

[200600] Notes - Subclassification and notes on liabilities and assets**Disclosure of details of balances with banks [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Details of balances with banks [Axis]	1
	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]	
Cash and bank balances notes [Abstract]	
Cash and bank balances [Abstract]	
Disclosure of details of balances with banks [Abstract]	
Details of balances with banks [LineItems]	
Name of bank	UNION BANK OF INDIA
Account number of bank	169511100004784
Closing balance held in bank	2,451

Subclassification of trade receivables [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of assets based on security [Axis]	Classification of assets based on security [Member]	Secured considered good [Member]
	31/03/2021	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Trade receivables notes [Abstract]		
Trade receivables [Abstract]		
Subclassification of trade receivables [Abstract]		
Subclassification of trade receivables [LineItems]		
Breakup of trade receivables [Abstract]		
Trade receivables, gross	16,25,000	16,25,000
Allowance for bad and doubtful debts	0	0
Total trade receivables	16,25,000	16,25,000
Details of trade receivables due by directors, other officers or others [Abstract]		
Trade receivables due by directors		16,25,000
Trade receivables due by other officers		0
Trade receivables due by others		0
Total trade receivables due by directors, other officers or others		16,25,000
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]		
Total trade receivables due by firms or companies in which any director is partner or director		0

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company total inventories [Member]
	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]	
Inventories notes [Abstract]	
Inventories [Abstract]	
Classification of inventories [Abstract]	
Details of inventories [LineItems]	
Inventories	0

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	
Trade payables, long-term	0
Total other long-term liabilities	0
Interest accrued but not due on borrowings	0
Interest accrued and due on borrowings	0
Interest accrued but not due on public deposits	0
Interest accrued and due on public deposits	0
Debentures claimed but not paid	0
Unpaid dividends	0
Application money received for allotment of securities and due for refund, principal	0
Unpaid matured deposits and interest accrued thereon	0
Unpaid matured debentures and interest accrued thereon	0
Public deposit payable, current	0
Total other payables, current	0
Current liabilities portion of share application money pending allotment	0
Other current liabilities, others	8,850
Total other current liabilities	8,850
Total other non-current assets	0
Aggregate amount of trade receivables outstanding for period exceeding six months	0
Fixed deposits with banks	0
Other balances with banks	2,451
Total balance with banks	2,451
Cheques, drafts on hand	0
Cash on hand	8,10,443
Total cash and cash equivalents	8,12,894
Total cash and bank balances	8,12,894
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0
Bank deposits with more than twelve months maturity	0
Total other current assets	0

[200700] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of additional balance sheet notes explanatory [TextBlock]	
Total contingent liabilities and commitments	0
Amount of dividends proposed to be distributed to equity shareholders	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0
Deposits accepted or renewed during period	0
Deposits matured and claimed but not paid during period	0
Deposits matured and claimed but not paid	0
Deposits matured but not claimed	0
Interest on deposits accrued and due but not paid	0
Share application money received during year	0
Share application money paid during year	0
Amount of share application money received back during year	0
Amount of share application money repaid returned back during year	0
Number of person share application money paid during year	[pure] 0
Number of person share application money received during year	[pure] 0
Number of person share application money paid as at end of year	[pure] 0
Number of person share application money received as at end of year	[pure] 0
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No
Unclaimed share application refund money	0
Unclaimed matured debentures	0
Unclaimed matured deposits	0
Interest unclaimed amount	0
Number of warrants converted into equity shares during period	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0
Number of warrants converted into debentures during period	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0
Number of warrants issued during period (INR)	[pure] 0

[200800] Notes - Disclosure of accounting policies, changes in accounting policies and estimates

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (18) [See below]

Textual information (18)

Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block]

NOTE- 1 – Corporate information and Significant accounting policies

IEC LEARNING & MANAGEMENT LIMITED was incorporated in India on 04 February, 2008 with CIN U74120DL2008PLC173540 to carry on the business of Management services and other educational services.

Basis of Preparation of Financial Statements

The financial statements of the Company have been prepared in accordance with generally accepted accounting principles of India (Indian GAAP). The Company has prepared these financial statements to comply in all material respects with the accounting standards notified under the provisions of Companies Act, 2013. The financial statements have been prepared on an accrual basis, under the historical cost convention and on the accounting principles of a going concern.

The financial statements are presented in Indian rupees unless otherwise stated.

Use of estimates

The preparation of financial statements in conformity with Indian GAAP requires judgements, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognised in the period in which the results are known/materialised.

Fixed Assets

Fixed Assets are stated on cost less accumulated depreciation. The total cost of assets comprises its purchase price, freight, duties, taxes and any other incidental expenses directly attributable to bringing the asset to the working condition for its intended use.

Depreciation

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Straight line Method (SLM). Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013

Revenue Recognition

Revenue is recognised only when risks and rewards incidental to ownership are transferred to the customer, it can be reliably measured and it is reasonable to expect ultimate collection. Revenue from operations includes sale services.

Interest income is recognised on a time proportion basis taking into account the amount outstanding and the interest rate applicable.

Taxation

Income-tax expense comprises current tax, deferred tax charge or credit, minimum alternative tax (MAT).

Current tax

Provision for current tax is made for the tax liability payable on taxable income after considering tax allowances, deductions and exemptions determined in accordance with the prevailing tax laws.

Deferred tax

Deferred tax liability or asset is recognized for timing differences between the profits/losses offered for income tax and profits/losses as per the financial statements. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted at the Balance Sheet date.

Deferred tax asset is recognized only to the extent there is reasonable certainty that the assets can be realized in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax asset is recognized only if there is a virtual certainty of realization of such asset. Deferred tax asset is reviewed as at each Balance Sheet date and written down or written up to reflect the amount that is reasonably/virtually certain to be realized.

Minimum alternative tax

Minimum alternative tax (MAT) obligation in accordance with the tax laws, which give rise to future economic benefits in the form of adjustment of future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal tax during the specified period. Accordingly, it is recognized as an asset in the Balance Sheet when it is probable that the future economic benefit associated with it will flow to the Company and the asset can be measured reliably.

Earnings Per Share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

Diluted earnings per share are calculated after adjusting effects of potential equity shares (PES). PES are those shares which will convert into equity shares at a later stage. Profit / loss is adjusted by the expenses incurred on such PES. Adjusted profit/loss is divided by the weighted average number of ordinary plus potential equity shares.

Provisions and Contingencies

A provision is recognised when an enterprise has a present obligation as a result of past event 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 are not discounted to their present values and are determined based on management estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current management estimates.

Contingent liabilities are disclosed in respect of possible obligations that have arisen from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of future events not wholly within the control of the Company.

When there is an obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

General:

The financial statements have been prepared in accordance with historical cost convention Accounting policies not specifically referred to are consistent with GENERALLY ACCEPTED ACCOUNTING PRACTICES.

In term of our report of even date attached For and an behalf of the Board of Directors of

For Karan Khanna IEC Learning & Management Limited

Chartered Accountant

Navin Gupta

(Chairman)

DIN-00097128

KARAN KHANNA

Bijoy Kumar Pandit SHALINI GUPTA

DIN- 07900682 DIN: 00114181

(Prop.)

Membership No. 532004

Place: New Delhi

Date: 28.06.2021

[201700] Notes - Government grants

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of notes on government grants explanatory [TextBlock]	
Capital subsidies or grants received from government authorities	0
Revenue subsidies or grants received from government authorities	0

[201200] Notes - Employee benefits

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of employee benefits explanatory [TextBlock]	Textual information (19) [See below]

Textual information (19)**Disclosure of employee benefits explanatory [Text Block]**

Note : 2.7 Employees benefits expenses :

Particulars	(Amount in Rs.)	
	Year ended 31st March, 2021	Year ended 31st March, 2020
a Staff welfare expenses	-	-
b Salary & allowances	55,800.00	53,200.00
Total	55,800.00	53,200.00

[201600] Notes - Related party**Disclosure of relationship and transactions between related parties [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	1	2	3	4
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	IEC EDUCATION LIMITED	Navin Gupta	SHALINI GUPTA	BIJOY KUMAR PANDIT
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAACI4258F	AALPG0528Q	AAPPG9353H	AFLPP8609I
CIN of related party	L74899DL1994PLC061053			
Identification number of foreign related party in country of incorporation or residence	NA	NA	NA	NA
Nature of issuing authority in country of incorporation or residence	NA	NA	NA	NA
Description of nature of related party relationship	Holding company	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	NO TRANSACTION DONE	NO TRANSACTION DONE	NO TRANSACTION DONE	NO TRANSACTION DONE
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Purchases of goods related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Revenue from sale of goods related party transactions	0	0	0	0
Revenue from sale of goods related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Purchases of tangible assets related party transactions	0	0	0	0
Purchases of tangible assets related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Sales of tangible assets related party transactions	0	0	0	0
Sales of tangible assets related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Services received related party transactions	0	0	0	0
Services received related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Revenue from rendering of services related party transactions	0	0	0	0
Revenue from rendering of services related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Leases as lessor related party transactions	0	0	0	0
Leases as lessor related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Leases as lessee related party transactions	0	0	0	0
Leases as lessee related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Advances given during year related party transactions	0	0	0	0
Advances given during year related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Advances taken during year related party transactions	0	0	0	0
Advances taken during year related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Interest received during year related party transactions	0	0	0	0
Interest received during year related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Interest paid during year related party transactions	0	0	0	0

Interest paid during year related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Reimbursement of expenses incurred on behalf of company during year related party transactions	0	0	0	0
Reimbursement of expenses incurred on behalf of company during year related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Reimbursement of expenses incurred by related party during year related party transactions	0	0	0	0
Reimbursement of expenses incurred by related party during year related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Hire purchase as purchaser related party transactions	0	0	0	0
Hire purchase as purchaser related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Hire purchase as seller related party transactions	0	0	0	0
Hire purchase as seller related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Contribution to trust controlled by company in relation to CSR expenditure	0	0	0	0
Contribution to trust controlled by company in relation to CSR expenditure, percentage	0.00%	0.00%	0.00%	0.00%
Transfers of research and development from enterprise related party transactions	0	0	0	0
Transfers of research and development from enterprise related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Transfers of research and development to enterprise related party transactions	0	0	0	0
Transfers of research and development to enterprise related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Transfers under license agreements from enterprise related party transactions	0	0	0	0
Transfers under license agreements from enterprise related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Transfers under license agreements to enterprise related party transactions	0	0	0	0
Transfers under license agreements to enterprise related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Transfers under finance agreements related party transactions [Abstract]				
Transfers of loan under finance agreements from enterprise related party transactions	0	0	0	0
Transfers of loan under finance agreements from enterprise related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Transfers of loan under finance agreements to enterprise related party transactions	0	0	0	0
Transfers of loan under finance agreements to enterprise related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Equity contributions made under finance agreements related party transactions	0	0	0	0
Equity contributions made under finance agreements related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Equity contributions received under finance agreements related party transactions	0	0	0	0
Equity contributions received under finance agreements related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Provision of guarantees or collateral by enterprise related party transactions	0	0	0	0
Provision of guarantees or collateral by enterprise related party transactions, percentage	0.00%	0.00%	0.00%	0.00%

Provision of guarantees or collateral to enterprise related party transactions	0	0	0	0
Provision of guarantees or collateral to enterprise related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Services received from management contracts	0	0	0	0
Services received from management contracts, percentage	0.00%	0.00%	0.00%	0.00%
Revenue from services rendered through management contracts	0	0	0	0
Revenue from services rendered through management contracts, percentage	0.00%	0.00%	0.00%	0.00%
Expense from agency arrangements	0	0	0	0
Expense from agency arrangements, percentage	0.00%	0.00%	0.00%	0.00%
Revenue form agency arrangements	0	0	0	0
Revenue form agency arrangements, percentage	0.00%	0.00%	0.00%	0.00%
Other related party transactions expense	0	0	0	0
Other related party transactions expense, percentage	0.00%	0.00%	0.00%	0.00%
Other related party transactions income	0	0	0	0
Other related party transactions income, percentage	0.00%	0.00%	0.00%	0.00%
Other related party transactions contribution made	0	0	0	0
Other related party transactions contribution made, percentage	0.00%	0.00%	0.00%	0.00%
Other related party transactions contribution received	0	0	0	0
Other related party transactions contribution received, percentage	0.00%	0.00%	0.00%	0.00%
Transaction relating to key management personnel [Abstract]				
Description of information about termination benefits for key management personnel	0	0	0	0
Description of information short-term employee benefits for key management personnel	00	00	00	00
Description of information on defined contribution plans for key management personnel	0	0	0	0
Information about post-employment benefits for key management personnel	0	0	0	0
Remuneration for key managerial personnel	0	0	0	0
Remuneration for key managerial personnel, percentage	0.00%	0.00%	0.00%	0.00%
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts payable related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Amounts receivable related party transactions	0	0	0	0
Amounts receivable related party transactions, percentage	0.00%	0.00%	0.00%	0.00%
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction, percentage	0.00%	0.00%	0.00%	0.00%
Share application money received from related party	0	0	0	0
Share application money received from related party, percentage	0.00%	0.00%	0.00%	0.00%
Share application money given to related party	0	0	0	0
Share application money given to related party, percentage	0.00%	0.00%	0.00%	0.00%
Maximum amount payable to related party during period	0	0	0	0
Maximum amount payable to related party during period, percentage	0.00%	0.00%	0.00%	0.00%
Maximum amount receivable from related party during period	0	0	0	0
Maximum amount receivable from related party during period, percentage	0.00%	0.00%	0.00%	0.00%

Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written off during period in respect of debts due from related parties, percentage	0.00%	0.00%	0.00%	0.00%
Amount written back during period in respect of debts due to related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties, percentage	0.00%	0.00%	0.00%	0.00%
Description of other related party transactions which are necessary for understanding of financial statements	0	0	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of notes on related party explanatory [TextBlock]	
Whether there are any related party transactions during year	No
Whether company is subsidiary company	Yes
Section under which company is subsidiary	Section 2(87)(ii)

[201400] Notes - Leases

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of leases explanatory [TextBlock]	Clause Not Applicable
Whether any operating lease has been converted to financial lease or vice-versa	No

[300300] Notes - Earnings per share

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of earnings per share explanatory [TextBlock]	
Adjustments of numerator to calculate basic earnings per share [Abstract]	
Profit (loss) for period	-1,29,188
Adjustments of numerator to calculate diluted earnings per share [Abstract]	
Profit (loss) for period	-1,29,188

[202800] Notes - Subsidiary information

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	No
Whether company has subsidiary companies which are yet to commence operations	No
Whether company has subsidiary companies liquidated or sold during year	No

[202400] Notes - Investments in associates

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of notes on investment in associates explanatory [TextBlock]	
Whether company has invested in associates	No
Whether company has associates which are yet to commence operations	No
Whether company has associates liquidated or sold during year	No

[202500] Notes - Financial reporting of interests in joint ventures

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	
Whether company has invested in joint ventures	No
Whether company has joint ventures which are yet to commence operations	No
Whether company has joint ventures liquidated or sold during year	No

[202700] Notes - Cash flow statements

Unless otherwise specified, all monetary values are in INR

	31/03/2021
Disclosure of cash flow statement explanatory [TextBlock]	
Cash and cash equivalents if different from balance sheet [Abstract]	
Total cash and cash equivalents	8,12,894

[300900] Notes - Financial instruments

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of financial instruments explanatory [TextBlock]	Clause Not Applicable

[100200] Statement of profit and loss

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]	
Disclosure of revenue from operations [Abstract]	
Disclosure of revenue from operations for other than finance company [Abstract]	
Revenue from sale of products	0
Revenue from sale of services	0
Other operating revenues	0
Excise duty	0
Service tax collected	0
Other duties taxes collected	0
Total revenue from operations other than finance company	0
Total revenue from operations	0
Other income	0
Total revenue	0
Expenses [Abstract]	
Cost of materials consumed	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0
Employee benefit expense	55,800
Finance costs	0
Depreciation, depletion and amortisation expense [Abstract]	
Total depreciation, depletion and amortisation expense	0
CSR expenditure	0
Other expenses	73,388
Total expenses	1,29,188
Total profit before prior period items, exceptional items, extraordinary items and tax	-1,29,188
Total profit before extraordinary items and tax	-1,29,188
Total profit before tax	-1,29,188
Tax expense [Abstract]	
Total tax expense	0
Total profit (loss) for period from continuing operations	-1,29,188
Total profit (loss) for period before minority interest	-1,29,188
Total profit (loss) for period	-1,29,188
Earnings per equity share [Abstract]	
Basic earning per equity share	[INR/shares] 0
Diluted earnings per equity share	[INR/shares] 0

[300500] Notes - Subclassification and notes on income and expenses

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Subclassification and notes on income and expense explanatory [TextBlock]	
Disclosure of revenue from sale of products [Abstract]	
Revenue from sale of products [Abstract]	
Total revenue from sale of products	0
Disclosure of revenue from sale of services [Abstract]	
Revenue from sale of services [Abstract]	
Total revenue from sale of services	0
Disclosure of other operating revenues [Abstract]	
Other operating revenues [Abstract]	
Total other operating revenues	0
Disclosure of other income [Abstract]	
Interest income [Abstract]	
Total interest income	0
Dividend income [Abstract]	
Total dividend income	0
Total other income	0
Disclosure of finance cost [Abstract]	
Interest expense [Abstract]	
Total interest expense	0
Total finance costs	0
Employee benefit expense [Abstract]	
Salaries and wages	55,800
Managerial remuneration [Abstract]	
Remuneration to directors [Abstract]	
Total remuneration to directors	0
Total managerial remuneration	0
Total employee benefit expense	55,800
Breakup of other expenses [Abstract]	
Consumption of stores and spare parts	0
Power and fuel	0
Rent	0
Repairs to building	0
Repairs to machinery	0
Insurance	0
Rates and taxes excluding taxes on income [Abstract]	
Total rates and taxes excluding taxes on income	0
Telephone postage	1,150
Printing stationery	850
Travelling conveyance	2,350
Legal professional charges	6,325
Directors sitting fees	0
Registration filing fees	0
Custodial fees	35,862
Bank charges	2,549
Provision bad doubtful debts created	0
Provision bad doubtful loans advances created	0
Write-off assets [Abstract]	
Miscellaneous expenditure written off [Abstract]	
Total miscellaneous expenditure written off	0
Bad debts written off	0
Bad debts advances written off	0
Loss on disposal of intangible asset	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0
Payments to auditor [Abstract]	
Payment for audit services	8,850
Total payments to auditor	8,850
Miscellaneous expenses	15,452
Total other expenses	73,388

[300600] Notes - Additional information statement of profit and loss

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Additional information on profit and loss account explanatory [TextBlock]	
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0
Expenditure on dividend paid	0
Total expenditure in foreign currency	0
Total amount of dividend remitted in foreign currency	0
Total earnings in foreign currency	0
Total revenue from sale of products	0
Total revenue from sale of services	0
Gross value of transaction with related parties as per AS-18	0
Bad debts of related parties as per AS-18	0

[300100] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of revenue explanatory [TextBlock]	Textual information (20) [See below]

Textual information (20)**Disclosure of revenue explanatory [Text Block]****Revenue Recognition**

Revenue is recognised only when risks and rewards incidental to ownership are transferred to the customer, it can be reliably measured and it is reasonable to expect ultimate collection. Revenue from operations includes sale services.

Interest income is recognised on a time proportion basis taking into account the amount outstanding and the interest rate applicable.

[300700] Notes - Key managerial personnels and directors remuneration and other information

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	1	2	3
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]			
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]			
Name of key managerial personnel or director	NAVIN GUPTA	SHALINI GUPTA	BIJOY KUMAR PANDIT
Director identification number of key managerial personnel or director	00097128	00114181	07900682
Permanent account number of key managerial personnel or director	AALPG0528Q	AAPPG9353H	AFLPP8609J
Date of birth of key managerial personnel or director	30/09/1971	22/04/1974	10/09/1956
Designation of key managerial personnel or director	Director	Additional Director	Director
Qualification of key managerial personnel or director	PHD	Graduate	Graduate
Shares held by key managerial personnel or director	[shares] 83,900	[shares] 80,400	[shares] 0
Key managerial personnel or director remuneration [Abstract]			
Gross salary to key managerial personnel or director [Abstract]			
Salary key managerial personnel or director	0	0	0
Perquisites key managerial personnel or director	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0
Gross salary to key managerial personnel or director	0	0	0
Sitting fees key managerial personnel or director	0	0	0
Stock option key managerial personnel or director	0	0	0
Sweat equity key managerial personnel or director	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0
Other commission key managerial personnel or director	0	0	0
Other compensation key managerial personnel or director	0	0	0
Total key managerial personnel or director remuneration	0	0	0
Ceiling as per act key managerial personnel or director remuneration	0	0	0

[301000] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No