

Ador Powertron Limited  
CIN : U31103PN1995PLC084268  
Standalone Balance sheet as at 31st March 2023

(Rs. In '00000)

Particulars	Note	As at 31st March 23	As at 31st March 22
<b>I. Assets</b>			
<b>1 Non-current assets</b>			
Property, Plant and Equipment	2	786	909
Intangible assets	2	247	148
Investment Property	3	214	244
Capital work in progress		413	47
Intangible Asstes under development		53	124
Financial Assets		-	-
Investments	4	8,829	1,307
Other Financial Asset	5	34	84
Deferred tax assets (net)	6	-	218
Other non-current assets	7	215	290
Non-current tax assets	8	99	171
		<b>10,890</b>	<b>3,542</b>
<b>2 Current assets</b>			
Inventories	9	1,091	927
Financial Assets		-	-
Trade receivables	10	5,556	4,796
Cash and cash equivalents	11	135	25
Bank balances other than cash and cash equivalents	12	882	848
Loans	13	6	2
Other financial assets	14	115	85
Other current assets	15	573	585
		<b>8,358</b>	<b>7,268</b>
<b>Total Assets</b>		<b>19,248</b>	<b>10,810</b>
<b>II. Equity and Liabilities</b>			
<b>A Equity</b>			
Equity share capital	16	555	555
Other equity	17	10,339	3,551
		<b>10,894</b>	<b>4,106</b>
<b>B Liabilities</b>			
<b>1 Non-current liabilities</b>			
Financial Liabilities			
Borrowings	18	501	813
Other financial liabilities	19	26	25
Lease liabilities	20	-	6
Provisions	21	111	113
Deferred tax Liability (net)	6	1,340	-
Other non-current liabilities	22	-	1
		<b>1,978</b>	<b>958</b>
<b>2 Current liabilities</b>			
Financial Liabilities			
Borrowings	23	2,089	2,151
Trade payables	24	-	-
Total outstanding dues of micro enterprises and small enterprises		50	73
Total outstanding dues of creditors other than micro enterprises and small enterprises		2,340	2,139
Other financial liabilities	25	577	452
Lease liabilities	26	4	98
Other current liabilities	27	918	698
Provisions	28	170	135
Current Tax Liabilities (net)	29	228	-
		<b>6,376</b>	<b>5,746</b>
<b>Total Equity and Liabilities</b>		<b>19,248</b>	<b>10,810</b>

The accompanying notes are an integral part of the Financial Statements

As per our attached report of even date  
For Kirtane & Pandit LLP  
Chartered Accountants  
Firm Registration No. 105215W / W100057

Parag Pansare  
Partner  
Membership No.: 117309

Place: Pune  
Date : 3rd August 2023



For and on behalf of the Board of Directors of  
Ador Powertron Ltd.

Ravin Mirchandani  
(Executive Chairman)  
DIN: 00175501

Place: Mumbai  
Date : 3rd August 2023

Swanand P. Deshpande  
(Executive Director)  
DIN: 07496648

Gouri P. Mulay  
(Company Secretary)




**Ador Powertron Limited**  
CIN : U31103PN1995PLC084268  
Standalone Statement of Profit and Loss for the year ended 31st March 2023

(Rs. In '00000)

	Particulars	Note	For the year ended 31st March 2023	For the year ended 31st March 2022
I.	Revenue From Operations	30	10,907	10,217
II.	Other Income	31	860	1,768
III.	<b>Total Income (I + II)</b>		<b>11,767</b>	<b>11,985</b>
IV.	<b>EXPENSES:</b>			
	Cost of materials consumed	32	5,599	6,221
	Purchase of Stock in trade	33	428	520
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	34	(256)	59
	Employee benefits expense	35	1,666	1,395
	Finance cost	36	399	415
	Depreciation and amortization expense	2, 3	390	344
	Other expenses	37	2,188	2,046
	<b>Total Expenses (IV)</b>		<b>10,414</b>	<b>11,000</b>
V.	<b>Profit / (Loss) before exceptional items and tax (III-IV)</b>		<b>1,353</b>	<b>985</b>
VI.	Exceptional Items		-	-
VII.	<b>Profit / (Loss) before tax (V-VI)</b>		<b>1,353</b>	<b>985</b>
VIII.	Tax Expense:	38		
	(i) Current Tax		323	20
	(ii) Deferred Tax		38	(82)
	(iii) Taxes for earlier years		27	-
			<b>388</b>	<b>(62)</b>
IX.	<b>Net Profit / (Loss) After Tax (VII-VIII)</b>		<b>965</b>	<b>1,047</b>
X.	<b>Other Comprehensive Income</b>	39		
	(i) Items that will not be reclassified to profit or loss		7,492	(3)
	(ii) Income tax relating to items that will not be reclassified to profit or loss		(1,519)	1
			<b>5,973</b>	<b>(2)</b>
XI.	<b>Total Comprehensive Income for the period (IX+X)(Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>		<b>6,938</b>	<b>1,045</b>
XII.	<b>Earnings per equity share:</b>	47		
	Basic & Diluted (in Rs.)		17.39	18.87
	Face Value per Share (in Rs.)		10.00	10.00

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Chartered Accountants  
Firm Registration No. 105215W / W100057


  
Parag Pansare  
Partner  
Membership No.: 117309

Place: Pune  
Date : 3rd August 2023



For and on behalf of the Board of Directors of  
Ador Powertron Ltd.

  
Ravin Mirchandani  
(Executive Chairman)  
DIN: 00175501

  
Swanand P. Deshpande  
(Executive Director)  
DIN: 07496648

  
Gouri P. Muley  
(Company Secretary)

Place: Mumbai  
Date : 3rd August 2023



**Ador Powertron Limited**  
CIN : U31103PN1995PLC084268  
Cash Flow Statement for the year ended 31st March 2023

(Rs. In '00000)

Sr. No.	Particulars	For the year ended 31st March 2023	For the year ended 31st March 2022
<b>A.</b>	<b>Cash Flow from Operating Activities</b>		
	Net Profit before tax	1,353	985
	<b>Add/(Less):</b>		
	Accounting of rent deposit taken at amortised cost	(5)	(4)
	Share in Profit of Partnership firm	(1)	
	Provision for Expected credit loss on trade receivables	(106)	110
	Actuarial gain / (loss) recognised in other comprehensive income	-	(3)
	<b>Add:</b> Depreciation and Amortisation	390	344
	Interest expense	399	415
	Bad Debts and Advances written off	122	-
	<b>Less:</b> Interest received on Fixed deposits	(32)	(54)
	Dividend Income	(115)	(111)
	Profit on Sale of Asset	-	-
	Credit balances written back	(41)	-
	Profit on Sale of Investment	-	(1,049)
	Unrealized foreign exchange gain	(1)	(29)
	<b>Operating Profit before Working Capital Changes</b>	<b>1,993</b>	<b>604</b>
	<b>Movement In Working Capital:</b>		
	<b>Deduct:</b>		
	a) Increase in Trade and Other Receivables	(511)	(1,350)
	b) Increase in Inventories	(165)	(75)
	<b>Sub total</b>	<b>(676)</b>	<b>(1,425)</b>
	<b>Add:</b>		
	a) Increase in Trade Payables / Provisions	548	516
	<b>Cash Inflow from Operations</b>	<b>1,865</b>	<b>(305)</b>
	<b>Add:</b>		
	Prior Period Adjustments		
	<b>Deduct:</b>		
	Provision for taxation	(350)	(20)
	<b>Cash Inflow/(Outflow) from Operating Activities</b>	<b>1,515</b>	<b>(325)</b>
<b>B.</b>	<b>Cash Flow Arising from Investing Activities</b>		
	<b>Inflow</b>		
	Sale of Fixed Assets	6	-
	Interest on FD	32	54
	Dividend Income	115	111
	<b>Outflow</b>	<b>153</b>	<b>165</b>
	Recognition of Lease Rental Assets	-	-
	Acquisition of Fixed Assets	(637)	(404)
	Share in Profit of Partnership Firm		
	Purchase/ Sale of Investment in Associate/Subsidiaries (Including Share in Profit)	-	974
	<b>Net Cash Inflow/(Outflow) from Investing Activities</b>	<b>(484)</b>	<b>735</b>
<b>C.</b>	<b>Cash Flow from Financing Activities</b>		
	<b>Inflow</b>		
	Increase / (Repayment) of Loans	(372)	(4)
	<b>Outflow</b>		
	Interest and Finance Charges	(399)	(415)
	Dividend and Dividend Tax Paid	(150)	-
	<b>Net Cash Inflow/(Out Flow) from Financing Activities</b>	<b>(921)</b>	<b>(419)</b>
<b>D</b>	<b>Net Increase/(Decrease) in Cash/Cash Equivalents (A+B+C)</b>	<b>110</b>	<b>(10)</b>
	Cash/Cash Equivalents at the beginning of the year	25	6
	Effect of exchange differences on cash & cash equivalents held in foreign Currency	0	29
	<b>Cash/ Cash Equivalents at the close of the year</b>	<b>135</b>	<b>25</b>
<b>E</b>	<b>Components of Cash &amp; Cash Equivalents</b>		
	Cash on Hand	2	3
	Balances with banks on current accounts	133	22
	<b>Total Cash &amp; Cash Equivalents</b>	<b>135</b>	<b>25</b>

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For Kirtane & Pandit LLP  
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