		Note	As at 31st March, 2021	As at 31st March, 2020
Non-Current Assets				
Property Plant and Equipment	sets			
Right-or-use Assets		2()	45.540	45 550
Capital Work-In-Progress				
3 34,051 34,050 34,051 34,050 34,0	-			•
Other Intangible Assets 3 916 90 Investment in Subsidiary 4(I) 236 23 Financial Assets (I) Consecurate Investments 4(II) * (II) Loans 13(I) 1,151 1,21 (III) Other Financial Assets 5(I) 1,229 2,06 Other Non-Current Assets 7 1,932 2,48 Income Tax Assets (Net) 8 37,020 40,94 Current Assets 7 1,932 2,48 Inventories 9 32,647 34,14 Financial Assets 10 64,262 60,43 Inventories 9 32,647 34,14 Financial Assets 10 64,262 60,43 (I) Cash and Cash Equivalents 11 40,994 1,53 (II) Cash and Cash Equivalents 12 - - (II) Cash and Cash Equivalents 11 40,994 1,53 (II) Cash and Cash Equivalents 12 - - (II) Cash and Cash Equivalents				
Investment in Subsidiary 4(i) 236				
Financial Assets				909
(ii) Chans (iii) Chans (iii) (iii) Chans (iii) (iii) Chans (iii) C	*	4(i)	236	236
(ii) Loans 13() 1,151 1,21 (iii) Other Financial Assets 5 (Net) 6 1,729 2,06 Enferred Tax Assets (Net) 6 1,579 1,111 Other Non-Current Assets 1 7 1,932 2,48 1,000 1,00				
(iii) Other Financial Assets 5(i) 1,729 2,06 Deferred Tax Assets (Net) 6 1,579 1,11 Other Non-Current Assets 7 1,932 2,48 Income Tax Assets (Net) 8 37,020 40,94 Inventories 9 32,647 34,14 Financial Assets 10 64,652 66,43 (ii) Cash and Cash Equivalents 11 40,994 1,53 (iii) Bank Balances other than Cash and Cash Equivalents 12 - - (iv) Loans 13(ii) 1,043 97 (v) Other Financial Assets 5(ii) 267 29 Contract Assets 5(ii) 267 29 Cother Current Assets 14 4,304 5,77 Assets Classified as Held For Sale 15 - 1,71 Assets Classified as Held For Sale 15 - 1,71 Equity Share Capital 16 1,43,371 1,43,37 Other Equity 17 8,183 1(18,62 Total E	**			*
Deferred Tax Assets (Net) 6 1,579 1,11 Other Non-Current Assets 7 1,932 2,48 Income Tax Assets (Net) 8 37,020 40,94 Current Assets Inventories 9 32,647 34,14 Financial Assets (I) Trade Receivables 10 64,262 60,43 (ii) Cash and Cash Equivalents 11 40,994 1,53 (iii) Bank Balances other than Cash and Cash Equivalents 12 - - (iv) Loans 13(ii) 1,043 97 (v) Other Financial Assets 5(ii) 2,67 2.9 Contract Assets 14 4,304 5,27 Assets Classified as Held For Sale 15 1,17 2 Equity 1 4,3,233 1,06,03 1,24,523 1,66,03 Total Equity				1,214
Other Non-Current Assets (Net) 7 1,932 2,48 Income Tax Assets (Net) 8 37,020 40,94 Current Assets Injo,5380 1,07,58° Current Assets Inventories 9 32,647 34,14 Financial Assets 10 64,262 60,43 60,43 (ii) Cash and Cash Equivalents 11 40,994 1,53 9 (9) Cash and Cash Equivalents 11 40,994 1,53 1,60 60,43 (iii) Bank Balances other than Cash and Cash Equivalents 12 -			1,729	2,060
Income Tax Assets (Net) 8 37,020 40,94 Current Assets 1,07,55* 1,07,55* Inventories 9 32,647 34,14 Financial Assets Financial Assets 10 64,262 60,43 (ii) Cash and Cash Equivalents 11 40,994 1,53 (iii) Bank Balances other than Cash and Cash Equivalents 12 - - - 2 (iv) Loans (y) Other Financial Assets 5(ii) 1,043 97 29 Contract Assets 5(ii) 1,043 97 29 Contract Assets 5(ii) 1,736 1,66 1,66 Other Current Assets 14 4,304 5,27 29 Contract Assets Glassified as Held For Sale 15 - 1,71 1,66 1,66 1,66 1,66 1,66 1,66 1,66 1,66 1,67 2,00 1,76 1,77 1,71 1,72 1,71 1,71 1,73 1,71 1,73 1,71 1,73 1,71 <t< td=""><td>Deferred Tax Assets (Net)</td><td>6</td><td>1,579</td><td>1,118</td></t<>	Deferred Tax Assets (Net)	6	1,579	1,118
Current Assets	Other Non-Current Assets	7	1,932	2,480
December Page Pag	Income Tax Assets (Net)	8	37,020	40,941
Inventories 9 32,647 34,14 Financial Assets 10 64,262 60,43 (ii) Cash and Cash Equivalents 11 40,994 1,53 (iii) Bank Balances other than Cash and Cash Equivalents 12 -			1,05,380	1,07,559
Financial Assets (I) Trade Receivables (II) Carba and Cash Equivalents (II) Cash and Cash Equivalents (III) Adaptate Sequivalents (IV) Loans (IV) Loans (IV) Loans (IV) Loans (IV) Loans (IV) Other Financial Assets (IV) Coher Financial Liabilities Equity Equity Share Capital (IV) Coher Financial Liabilities Financial Liabilities (IV) Equity Coher Financial Liabilities (IV) Equity Coher Financial Liabilities (IV) Equity Coher Financial Liabilities (IV) Coher Financial Liabil		0	22 647	24 145
(I) Trade Receivables (II) Cash and Cash Equivalents (II) Cash and Cash Equivalents (III) Bank Balances other than Cash and Cash Equivalents (IV) Loans (I		9	32,047	34,147
(iii) Cash and Cash Equivalents 11 40,994 1,53 (iiii) Bank Balances other than Cash and Cash Equivalents 12 - - (iv) Loans 13(ii) 1,043 97 (v) Other Financial Assets 5(ii) 267 29 Contract Assets 5(a) 1,736 1,66 Chefer Current Assets 14 4,304 5,27 Assets Classified as Held For Sale 15 - 1,71 Assets Classified as Held For Sale 15 - 1,71 Assets Classified as Held For Sale 15 - 1,71 Assets Classified as Held For Sale 15 - 1,73 Assets Classified as Held For Sale 15 - 1,73 Assets Classified as Held For Sale 15 - 1,73 Assets Classified as Held For Sale 15 - 1,73 Assets Classified as Held For Sale 15 - 1,73 Assets Classified as Held For Sale 15 1,43,371 1,43,371 Triat Classified 16 1		10	64.262	60.435
(iii) Bank Balances other than Cash and Cash Equivalents 12 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -				
(iv) Loans 13(ii) 1,043 97 (v) Other Financial Assets 5(ii) 267 29 Contract Assets 5(a) 1,736 1,66 Other Current Assets 14 4,304 5,27 Assets Classified as Held For Sale 15 - 1,71 Assets Classified as Held For Sale 15 - 1,71 Interpretation 16 1,45,253 1,60,03 Total Equity 17 8,183 (18,82 Total Equity 17 8,183 (18,82 Total Equity 1,51,554 1,24,54* Liabilities Non-Current Liabilities Interpretation Liabilities (ii) Class Liabilities 19(i) 11 1				
(v) Other Financial Assets 5(ii) 267 29 Contract Assets 5(a) 1,736 1,66 Other Current Assets 14 4,304 5,27 Assets Classified as Held For Sale 15 - 1,71 Assets Classified as Held For Sale 15 - 1,71 Indicated Assets 15 - 1,71 Indicated Assets 1,70 1,48,253 1,06,03 Indicated Assets 2,50,633 2,13,59 Indicated Assets 2,13,59 1,43,371 1,43,379 Equity 16 1,43,371 1,43,37 1,43,371 1,43,371 Other Equity 17 8,183 (18,82 1,55 1,24,54 Liabilities (ii) Classe Liabilities 2(b) 6,125 5,76 (iii) Other Financial Liabilities 2(b) 6,681 8,22 Other Non-Current Liabilities 2(c) - - - (iii) Classe Liabilities 2(c) 2,845 2,16 -	•			
Contract Assets 5(a) 1,736 1,66 Other Current Assets 14 4,304 5,27 Assets Classified as Held For Sale 15 - 1,72 Total 2,506,633 2,135,59 Luity And Liabilities Equity Equity Share Capital 16 1,43,371 1,43,37 Other Equity 17 8,183 (18,82 Total Equity 17 8,183 (18,92 Total Equity 18(i) - 20 Unity And Liabilities Financial Liabilities Clip Strain				
Other Current Assets 14 4,304 5,27 Assets Classified as Held For Sale 15 - 1,71 Total 2,506,633 1,06,035 Total 2,506,633 2,13,59 Builty And Liabilities Equity 8 1,43,371 1,43,37 Equity Share Capital 16 1,43,371 1,43,37 1,43,37 1,43,37 1,43,54 Total Equity 17 8,183 (18,82 1,24,54				
Assets Classified as Held For Sale 1,45,253 1,06,031 1,45,253 2,13,591 1,06,031 2,13,591 1,072 4,881 1,072 4,881 1,072 4,881 1,072 4,881 1,072 4,881 1,072 4,881 1,072 4,881 1,072 4,881 1,072 4,881 1,072 4,881 1,072 4,881 1,072 4,881 1,072 4,881 1,072 4,881 1,073 5,921 1,074 2,078 1,075 2,078 1,077 2,078 1,078 2,				
Total 1,45,253 1,06,036 2,13,599 1,06,036 2,13,599 1,06,036 2,13,599 1,06,036 2,13,599 1,06,036 2,13,599 1,06,036 2,13,599 1,06,036 2,13,599 1,06,036 2,13,599 1,06,036 2,13,599 1,06,036 2,13,599 1,06,036 2,13,599 1,06,036 1			4,304	•
Total 2,50,633 2,13,59	Assets Classified as Held For Sale	15		1,714
Light Ligh				1,06,036
Equity Share Capital 16 1,43,371 1,43,370		Total	2,50,633	2,13,595
Equity Share Capital 16 1,43,371 1,43,370	quity And Liabilities			
Other Equity 17 8,183 (18,82) Total Equity 1,51,554 1,24,547 Liabilities Non-Current Liabilities Financial Liabilities 18(i) - 20 (ii) Lease Liabilities 2(b) 6,125 5,76 (iii) Other Financial Liabilities 19(i) 11 1 Provisions 20(i) 6,681 8,22 Other Non-Current Liabilities 22(i) - - - Current Liabilities (i) Lease Liabilities (ii) Lease Liabilities 4,667 5,58 (ii) Lease Liabilities 2(b) 2,845 2,16 (iii) Trade Payables (a) total outstanding dues of micro enterprises and small enterprises 21 1,072 4,88 (b) total outstanding dues of other then (iii) (a) above 21 45,043 41,76 (iv) Other Financial Liabilities 19(ii) 7,053 5,92 Contract Liabilities 5(b) 1,678 1,56 Provisions 20(ii) 21,327 1,16				
Total Equity 1,51,554 1,24,54	Equity Share Capital	16	1,43,371	1,43,371
Liabilities Non-Current Liabilities Financial Liabilities 18(i) - 20 (ii) Lease Liabilities 2(b) 6,125 5,76 (iii) Other Financial Liabilities 19(i) 11 1 Provisions 20(i) 6,681 8,22 Other Non-Current Liabilities 22(i) - - Liabilities Financial Liabilities (i) Borrowings 18(ii) 4,667 5,58 (ii) Lease Liabilities 2(b) 2,845 2,16 (iii) Trade Payables (a) total outstanding dues of micro enterprises and small enterprises 21 1,072 4,88 (b) total outstanding dues of other then (iii) (a) above 21 45,043 41,76 (iv) Other Financial Liabilities 19(ii) 7,053 5,92 Contract Liabilities 5(b) 1,678 1,56 Provisions 20(ii) 21,327 11,16 Other Current Liabilities 22(ii) 2,578 1,78	Other Equity	17	8,183	(18,824
Non-Current Liabilities	Total Equity		1,51,554	1,24,547
Non-Current Liabilities	Liabilities			
Financial Liabilities				
(I) Borrowings 18(i) - 20 (ii) Lease Liabilities 2(b) 6,125 5,76 (iii) Other Financial Liabilities 19(i) 11 1 Provisions 20(i) 6,681 8,22 Other Non-Current Liabilities 22(i) - - - Current Liabilities Financial Liabilities 18(ii) 4,667 5,58 (ii) Lease Liabilities 2(b) 2,845 2,16 (iii) Trade Payables (a) total outstanding dues of micro enterprises and small enterprises 21 1,072 4,88 (b) total outstanding dues of other then (iii) (a) above 21 45,043 41,76 (iv) Other Financial Liabilities 19(ii) 7,053 5,92 Contract Liabilities 5(b) 1,678 1,56 Provisions 20(ii) 21,327 11,16 Other Current Liabilities 20(ii) 2,578 1,78 6,86,263 74,84				
(ii) Lease Liabilities 2(b) 6,125 5,76 (iii) Other Financial Liabilities 19(i) 11 1 Provisions 20(i) 6,681 8,22 Other Non-Current Liabilities 22(i) - - 12,817 14,200 Current Liabilities Financial Liabilities (i) Borrowings 18(ii) 4,667 5,58 (ii) Lease Liabilities 2(b) 2,845 2,16 (iii) Trade Payables (a) total outstanding dues of micro enterprises and small enterprises 21 1,072 4,88 (b) total outstanding dues of other then (iii) (a) above 21 45,043 41,76 (iv) Other Financial Liabilities 19(ii) 7,053 5,92 Contract Liabilities 5(b) 1,678 1,56 Provisions 20(ii) 21,327 11,16 Other Current Liabilities 22(ii) 2,578 1,78 6,263 74,845		10(i)		207
(iii) Other Financial Liabilities 19(i) 11 1 Provisions 20(i) 6,681 8,22 Other Non-Current Liabilities 22(i) - - Current Liabilities Financial Liabilities (I) Borrowings 18(ii) 4,667 5,58 (ii) Lease Liabilities 2(b) 2,845 2,16 (iii) Trade Payables (a) total outstanding dues of micro enterprises and small enterprises 21 1,072 4,88 (b) total outstanding dues of other then (iii) (a) above 21 45,043 41,76 (iv) Other Financial Liabilities 19(ii) 7,053 5,92 Contract Liabilities 5(b) 1,678 1,56 Provisions 20(ii) 21,327 11,16 Other Current Liabilities 22(ii) 2,578 1,78 Other Current Liabilities 22(ii) 2,578 1,78			6 125	
Provisions 20(i) 6,681 8,22 Other Non-Current Liabilities 22(i) - - 12,817 14,20 Current Liabilities Financial Liabilities (I) Borrowings 18(ii) 4,667 5,58 (ii) Lease Liabilities 2(b) 2,845 2,16 (iii) Trade Payables (a) total outstanding dues of micro enterprises and small enterprises 21 1,072 4,88 (b) total outstanding dues of other then (iii) (a) above 21 45,043 41,76 (iv) Other Financial Liabilities 19(ii) 7,053 5,92 Contract Liabilities 5(b) 1,678 1,56 Provisions 20(ii) 21,327 11,16 Other Current Liabilities 22(ii) 2,578 1,78 6,263 74,84				
Other Non-Current Liabilities 22(i) - - Current Liabilities Financial Liabilities 86,263 18(ii) 4,667 5,58 (i) Lease Liabilities 2(b) 2,845 2,16 (iii) Trade Payables (a) total outstanding dues of micro enterprises and small enterprises 21 1,072 4,88 (b) total outstanding dues of other then (iii) (a) above 21 45,043 41,76 (iv) Other Financial Liabilities 19(ii) 7,053 5,92 Contract Liabilities 5(b) 1,678 1,56 Provisions 20(ii) 21,327 11,16 Other Current Liabilities 22(ii) 2,578 1,78				
Current Liabilities Financial Liabilities (1) Borrowings 18(ii) 4,667 5,58 (ii) Lease Liabilities 2(b) 2,845 2,16 (iii) Trade Payables (a) total outstanding dues of micro enterprises and small enterprises 21 1,072 4,88 (b) total outstanding dues of other then (iii) (a) above 21 45,043 41,76 (iv) Other Financial Liabilities 19(ii) 7,053 5,92 (ontract Liabilities 5(b) 1,678 1,568 7,92 (ontract Liabilities 20(ii) 21,327 11,16 (other Current Liabilities 22(ii) 2,578 1,78 (other Current Liabilities 24,848 (other Current Lia			6,681	8,227
Financial Liabilities (I) Borrowings 18(ii) 4,667 5,58 (ii) Lease Liabilities 2(b) 2,845 2,16 (iii) Trade Payables (a) total outstanding dues of micro enterprises and small enterprises (b) total outstanding dues of other then (iii) (a) above 21 45,043 41,76 (iv) Other Financial Liabilities 19(ii) 7,053 5,92 Contract Liabilities 5(b) 1,678 1,568 Provisions 20(ii) 21,327 11,16 Other Current Liabilities 22(ii) 2,578 1,78	- I.I. Isan die Elabiliela	(.)	12,817	14,206
(I) Borrowings 18(ii) 4,667 5,58 (ii) Lease Liabilities 2(b) 2,845 2,16 (iii) Trade Payables	Current Liabilities			
(ii) Lease Liabilities 2(b) 2,845 2,16 (iii) Trade Payables (a) total outstanding dues of micro enterprises and small enterprises 21 1,072 4,88 (b) total outstanding dues of other then (iii) (a) above 21 45,043 41,76 (iv) Other Financial Liabilities 19(ii) 7,053 5,92 Contract Liabilities 5(b) 1,678 1,56 Provisions 20(ii) 21,327 11,16 Other Current Liabilities 22(ii) 2,578 1,78 86,263 74,84	Financial Liabilities			
(iii) Trade Payables 21 1,072 4,88 (a) total outstanding dues of micro enterprises and small enterprises 21 1,072 4,88 (b) total outstanding dues of other then (iii) (a) above 21 45,043 41,76 (iv) Other Financial Liabilities 19(ii) 7,053 5,92 Contract Liabilities 5(b) 1,678 1,56 Provisions 20(ii) 21,327 11,16 Other Current Liabilities 22(ii) 2,578 1,78 86,263 74,84	(I) Borrowings	18(ii)	4,667	5,582
(a) total outstanding dues of micro enterprises and small enterprises 21 1,072 4,88 (b) total outstanding dues of other then (iii) (a) above 21 45,043 41,76 (iv) Other Financial Liabilities 19(ii) 7,053 5,92 Contract Liabilities 5(b) 1,678 1,56 Provisions 20(ii) 21,327 11,16 Other Current Liabilities 22(ii) 2,578 1,78 86,263 74,84	(ii) Lease Liabilities	2(b)	2,845	2,166
enterprises (b) total outstanding dues of other then (iii) (a) above 21 45,043 41,76 (iv) Other Financial Liabilities 19(ii) 7,053 5,92 Contract Liabilities 5(b) 1,678 1,56 Provisions 20(ii) 21,327 11,16 Other Current Liabilities 22(ii) 2,578 1,78 86,263 74,843	(iii) Trade Payables			
(iv) Other Financial Liabilities 19(ii) 7,053 5,92 Contract Liabilities 5(b) 1,678 1,56 Provisions 20(ii) 21,327 11,16 Other Current Liabilities 22(ii) 2,578 1,78 86,263 74,84		21	1,072	4,888
(iv) Other Financial Liabilities 19(ii) 7,053 5,92 Contract Liabilities 5(b) 1,678 1,56 Provisions 20(ii) 21,327 11,16 Other Current Liabilities 22(ii) 2,578 1,78 86,263 74,84	(b) total outstanding dues of other then (iii) (a) above	21	45,043	41,768
Contract Liabilities 5(b) 1,678 1,56 Provisions 20(ii) 21,327 11,16 Other Current Liabilities 22(ii) 2,578 1,78 86,263 74,84			,	
Provisions 20(ii) 21,327 11,16 Other Current Liabilities 22(ii) 2,578 1,78 86,263 74,84				
Other Current Liabilities 22(ii) 2,578 1,78 86,263 74,84				
86,263 74,84				
		ZZ(II)		
	mount is below the rounding off norm adopted by the company.			

*Amount is below the rounding off norm adopted by the company.

The above Balance Sheet should be read in conjunction with the accompanying notes.

In terms of our report of even date

For and on behalf of the Board

For Deloitte Haskins & Sells LLP Firm Registration No. 117366W/W-100018 Chartered Accountants

Tony Marcel Christian Berland Managing Director DIN: 08376095 Darminder Singh Tiwana

Director DIN: 07411101

Kedar Raje Partner Membership No. 102637 Mumbai, September 28, 2021 Ranjeet Kaur Company Secretary Membership No. A21038 Mumbai, September 28, 2021

Novateur Electrical & Digital Systems Private Limited Provisional Standalone Statement of Profit and Loss for the year ended 31st March, 2021

	Note	Year ended 31st March, 2021	Year ended 31st March, 2020
Income		(Rs. in lakhs)	(Rs. in lakhs)
Revenue from Operations	23	2,33,396	2,59,666
Other Income	24 (a)	1,806	2,308
Other gains / (losses)- net	24 (b)	371	173
Total Income	21(5)	2,35,573	2,62,147
Expenses			
Cost of Materials Consumed	25 (a)	73,173	90,237
Purchases of Stock-in-Trade		45,660	45,497
Changes in Inventories of Work-in Progress, Stock-in-Trade and Finished Goods	25 (b)	(81)	(4,197)
Employee Benefits Expense	26	32,747	35,530
Finance Costs	27	1,182	1,383
Depreciation and Amortization Expense	28	6,587	6,723
Other Expenses	29	36,767	45,884
Total Expenses		1,96,035	2,21,057
Profit before Tax		39,538	41,090
Tax Expense	30		
Current Tax		12,961	11,371
Adjustments for current tax of prior periods		(193)	(1,082)
Deferred tax (income)/charge		(380)	(597)
		12,388	9,692
Profit for the year		27,150	31,398
Other Comprehensive Income			
Items that will not be reclassified to Statement of Profit and Loss			
Actuarial Gain / (Loss) on Remeasurements of net defined benefit plans	31D	(321)	(348)
Income tax relating to above item		81	88
Other Comprehensive Income for the year, net of tax		(240)	(260)
Total Comprehensive Income for the year		26,910	31,138
Earnings per equity share	32		
(Rs. per Equity Share of Rs. 10 each)			
Basic		1.89	2.15
Diluted		1.89	2.15
The above Statement of Profit and Loss should be read in conjunction with the a	ccompanying	notes.	
In terms of our report of even date	For and	on behalf of the Board	
For Deloitte Haskins & Sells LLP			
Firm Registration No. 117366W/W-100018			
Chartered Accountants	Tony Mar	cel Christian Berland	Darminder Singh Tiwana
	-		Director
	DIN: 083		DIN: 07411101

Kedar Raje Partner Membership No. 102637 Mumbai, September 28, 2021 Ranjeet Kaur Company Secretary Membership No. A21038 Mumbai, September 28, 2021