

**DCX CABLE ASSEMBLIES PRIVATE 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

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Name of company	DCX CABLE ASSEMBLIES PRIVATE LIMITED	
Corporate identity number	U31908KA2011PTC061686	
Permanent account number of entity	AAECD0685R	
Address of registered office of company	AEROSPACE SEZ SECTOR, PLOT NOS. 29, 30 AND 107, HITECH, DEFENCE AND AEROSPACE PARK, KAVADADASANAHALLI, BENGALURU RURAL, KARNATAKA, 562110, INDIA	
Type of industry	Commercial and Industrial	
Registration date	16/12/2011	
Category/sub-category of company	Company limited by Shares/ Non-govt company	
Whether company is listed company	Yes	
Number of employees in the company at the end of the financial Year	85	
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	30/08/2021	
Period covered by financial statements	12 Months	12 Months
Date of start of reporting period	01/04/2020	01/04/2019
Date of end of reporting period	31/03/2021	31/03/2020
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	AEROSPACE SEZ SECTOR, PLOT NOS. 29, 30 AND 107, HITECH, DEFENCE AND AEROSPACE PARK, KAVADADASANAHALLI, BENGALURU RURAL, KARNATAKA, 562110, INDIA	
Name of city of place of maintenance of computer servers (storing accounting data)	BENGALURU	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	KARNATAKA	
Pin code of place of maintenance of computer servers (storing accounting data)	562110	
Name of district of place of maintenance of computer servers (storing accounting data)	BENGALURU	
ISO country code of place of maintenance of computer servers (storing accounting data)	IND	
Name of country of place of maintenance of computer servers (storing accounting data)	INDIA	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	+91 - 080 - 49119555	

**Disclosure of principal product or services [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Types of principal product or services [Axis]	Product
	<b>01/04/2020 to 31/03/2021</b>
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	8543
Description of product or service category	ELCTRCL MCHNS & APPRTS, HVNG INDIVIDUAL FNCTNS N.E.S. IN THIS CHAPTER
Turnover of product or service category	640,70,31,045
Highest turnover contributing product or service (ITC 8 digit) code	85439000
Description of product or service	ELCTRCL MCHNS & APPRTS, HVNG INDIVIDUAL FNCTNS N.E.S. IN THIS CHAPTER
Turnover of highest contributing product or service	640,70,31,045

**[400400] Disclosures - Directors report****Details of directors signing board report [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	Sign1	Sign2
	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2020 to 31/03/2021</b>
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	RAGHAVENDRA RAO	SURESH BABU
Middle name of director	HOSAKOTE	
Last name of director	SHAMARAO	ANAND
Designation of director	Managing Director	Director
Director identification number of director	00379249	09200071
Date of signing board report	30/08/2021	30/08/2021

**Details regarding company secretary qualification or observation or other remarks in secretarial audit report [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Company secretary qualification or observation or other remarks in secretarial audit report [Axis]	Remark1	Remark2
	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2020 to 31/03/2021</b>
Details regarding company secretary qualification or observation or other remarks in secretarial audit report [Abstract]		
Details regarding company secretary qualification or observation or other remarks in secretarial audit report [LineItems]		
Company secretary qualification or observation or other remarks in secretarial audit report	Textual information (1) [See below]	Textual information (2) [See below]
Directors' comment on company secretary qualification or observation or other remarks in secretarial audit report	Textual information (3) [See below]	Textual information (4) [See below]

## Details of material contracts/arrangements/transactions at arm's length basis [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Material contracts/arrangements/transactions at arm's length basis [Axis]	Transaction1	Transaction2	Transaction3	Transaction4
	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
Name of related party	DCX Chol INC (Common Directorship)	DCX Chol INC (Common Directorship)	Vinyas Innovative technology Pvt Ltd (Common Directorship)	Vinyas Innovative technology Pvt Ltd (Common Directorship)
Nature of related party relationship	Private company in which a director or manager or his relative is a member or director	Private company in which a director or manager or his relative is a member or director	Holding company	Holding company
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]				
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]				
Name of related party	DCX Chol INC (Common Directorship)	DCX Chol INC (Common Directorship)	Vinyas Innovative technology Pvt Ltd (Common Directorship)	Vinyas Innovative technology Pvt Ltd (Common Directorship)
Nature of related party relationship	Private company in which a director or manager or his relative is a member or director	Private company in which a director or manager or his relative is a member or director	Holding company	Holding company
Description of nature of material contracts/arrangements/transactions with related party	sale, purchase or supply of any goods or materials [Export of Rs. 1,19,42,901/-]	sale, purchase or supply of any goods or materials [Import of Rs. 57,67,959/-]	sale, purchase or supply of any goods or materials [Sale of Goods Rs. 9,12,248/-]	sale, purchase or supply of any goods or materials [Local Purchase of Goods Rs. 96,75,92,838/-]
Duration of material contracts/arrangements/transactions with related party	During the F.Y 2020-21	During the F.Y 2020-21	During the F.Y 2020-21	During the F.Y 2020-21
Dates of approval of material contracts/arrangements/transactions with related party by board	01/04/2020	01/04/2020	01/04/2020	01/04/2020
Whether approval taken from board for material contracts/arrangements/transactions with related party	Yes	Yes	Yes	Yes
Amount paid as advances if any for material contracts/arrangements/transactions with related party	0	0	0	0

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>
Disclosure in board of directors report explanatory [TextBlock]	Textual information (5) [See below]
Description of state of companies affair	Textual information (6) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	As per Director's Report
Disclosures relating to amount recommended to be paid as dividend	The Board of Directors do not recommend to pay dividend, in order to conserve its resources for its future use.
Details regarding energy conservation	Nil
Details regarding technology absorption	Nil
Details regarding foreign exchange earnings and outgo	As per Director's Report
Disclosures in director's responsibility statement	As per Director's Report
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (7) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	The Company has neither given any loan or guarantee, nor has made any investment during the year under report attracting the provision of Section 186 of the Companies Act, 2013.
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (8) [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	Yes
Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [TextBlock]	The Company not being listed company and/or public company having paid up share capital of Rupees Twenty Five Crore or more, this is not applicable.
Date of board of directors' meeting in which board's report referred to under section 134 was approved	30/08/2021
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (9) [See below]
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Textual information (10) [See below]
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Textual information (11) [See below]
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (12) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (13) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (14) [See below]
Disclosure of change in nature of business [TextBlock]	There was no Change in the nature of the business carried on by the Company during the F.Y 2020-21.
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (15) [See below]

Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual information (16) [See below]
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (17) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	During the year there were no deposits which are not in compliance with the requirements of Chapter V of the Act.
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 (18) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (19) [See below]
Disclosure of reasons if company fails to spend prescribed amount on CSR	Others
Disclosure of other reasons if company fails to spend prescribed amount on CSR	Textual information (20) [See below]
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	Textual information (21) [See below]
Disclosure of equity shares with differential rights [TextBlock]	Textual information (22) [See below]
Disclosure of composition of audit committee and non-acceptance of any recommendation of audit committee along with reasons [TextBlock]	Textual information (23) [See below]
Disclosure of details of establishment of vigil mechanism [TextBlock]	Textual information (24) [See below]
Disclosures relating to employee stock option scheme explanatory [TextBlock]	Textual information (25) [See below]
Disclosures relating to employee stock purchase scheme explanatory [TextBlock]	Textual information (26) [See below]
Number of meetings of board	9

## Textual information (1)

### Company secretary qualification or observation or other remarks in secretarial audit report

The 9th Annual General Meeting (AGM) of the Company was supposed to be scheduled on or before 31.12.2020, however the same was not held within the due date pursuant to section 96 of the companies act 2013 and rules made thereunder. Further 9th AGM of the Company was held on 25.01.2021, however the majority shareholders of the company did not adopt the Audited Financial Statements of the Company for the financial year ended March 31, 2021, together with the Reports of the Board of Directors and Auditors thereon. Further all shareholders of the company adopted the same Audited Financial Statements of the Company for the financial year ended March 31, 2021, together with the same reports of the Board of Directors and revised report of the Auditors thereon during the AGM held on 20.07.2021.

## Textual information (2)

### Company secretary qualification or observation or other remarks in secretarial audit report

Further the company should have filed such unadopted financial statements for the financial year ended March 31, 2021 along with the required documents under section 137 with the Registrar of Companies within thirty days of the date of annual general meeting i.e. 25.01.2021 where the financial statements were not adopted and Where the annual general meeting of a company for any year has not been held, the financial statements along with the documents required to be attached, duly signed along with the statement of facts and reasons for not holding the annual general meeting shall be filed with the Registrar within thirty days of the last date before which the annual general meeting should have been held.

### Textual information (3)

**Directors' comment on company secretary qualification or observation or other remarks in secretarial audit report**

The 9th Annual General Meeting (AGM) of the Company was not held on or before the due date i.e., 31.12.2020 because there was a change in the Board in the month of November 2020. Further, 9th Annual General Meeting (AGM) was held on 25.01.2021 wherein the majority shareholders of the company did not adopt the Audited Financial Statements of the Company for the financial year ended March 31, 2021. The Company further conducted its 9th Annual General Meeting (AGM) on 20.07.2021 wherein all shareholders of the company adopted the Audited Financial Statements of the Company for the financial year ended March 31, 2021, together with the reports of the Board of Directors and revised report of the Auditors.

### Textual information (4)

**Directors' comment on company secretary qualification or observation or other remarks in secretarial audit report**

Unadopted financial statements for the financial year ended March 31, 2021 were not filed along with the required documents under section 137 with the Registrar of Companies within thirty days of the date of annual general meeting i.e. 25.01.2021 due to the change in the management of the company during that time.

## Textual information (5)

### Disclosure in board of directors report explanatory [Text Block]

#### BOARD'S REPORT

Dear Members,

Your Directors present the Tenth Annual Report on business and operations of the Company together with the Audited Statement of Accounts for the financial year ended 31st March 2021.

#### 1. Financial Highlights:

The financial summary of the Company is as under:

		(in Rs)
Particulars	2020-21	2019-20
Revenue from Operations	641,16,28,541	449,26,14,809
Other Income	42,07,89,552	15,76,50,066
Depreciation & Amortisation	2,42,92,259	85,86,528
Profit/(Loss) before Tax	39,90,66,812	12,69,98,946
Less: Tax Expense		
Current Tax	8,21,04,890	(3,74,09,896)
Deferred Tax	(40,29,317)	(4,50,909)
Prior Years Tax Change	0	49,40,410
MAT Credit Available	0	0
Net Profit/ (Loss) after Tax	32,09,91,239	9,40,78,551

## 2. The state of the company's affairs:

The Management is very confident of getting improvements in the business of the Company. The Company has earned Rs.641,16,28,541/- from its business operations during the year, as compared to Rs.4,49,26,14,809/- during the previous year. However, during the F.Y 2020-21 the company has earned profit of Rs.32,09,91,239/- as compared to Rs. 9,40,78,551/- during the F.Y 2019-20.

## 3. Change in the nature of business, if any:

There was no Change in the nature of the business carried on by the Company during the F.Y 2020-21.

## 4. Details of directors or key managerial personnel who were appointed or have resigned during the year:

During the year there were following changes in the constitution of Board of Directors:

Sl. No.	Name	DIN	Nature of Change	Designation	Effective Date of Change
1.	Narendra Narayanan	00396176	Appointment	Additional director	31-08-2020
2.	Vijaybhai Somabhai Patel	05184354	Appointment	Additional director	31-08-2020
3.	Raghavendra Rao Hosakote Shamarao	00379249	Illegal Cessation	Managing Director	04-11-2020
4.	Premkumar Ramachand Kaviath	08397470	Illegal Cessation	Director	04-11-2020
5.	Ravikumara Eranna	08558614	Illegal Cessation	Director	04-11-2020
6.	Sankarakrishnan Ramalingam	00078459	Appointment	Additional director	04-11-2020
7.	Narendra Narayanan	00396176	Change in Designation	Nominee Director	31-08-2020
8.	Vijaybhai Somabhai Patel	05184354	Change in Designation	Nominee Director	31-08-2020
9.	Sankarakrishnan Ramalingam	00078459	Change in Designation	Nominee Director	04-11-2020



10.	Narendra Narayanan	00396176	Withdrawal of Nomination	Nominee Director	03-03-2021
11.	Vijaybhai Somabhai Patel	05184354	Withdrawal of Nomination	Nominee Director	03-03-2021
12.	Sankarakrishnan Ramalingam	00078459	Withdrawal of Nomination	Nominee Director	24-02-2021
13.	Raghavendra Rao Hosakote Shamarao	00379249	Appointment	Additional Director	03-03-2021
14.	Dilip Poonam Shah	03608422	Resignation	Director	03-03-2021

However, as on 31.03.2021, the following were the Directors and/or key managerial personnel of the Company:

Sl. No.	Name	DIN	Designation
1.	Raghavendra Rao Hosakote Shamarao	00379249	Additional Director
2.	Neal Jeremy Castleman	05159412	Director

It may be noted that the provisions of Section 203 of the Companies Act, 2013 ("the Act") read with the Companies (Appointment and Remuneration of Managerial Remuneration) Rules, 2014 as amended from time to time were not applicable for the Financial Year 2020-21.

#### 5. Transfer to Reserves:

Appropriations to general reserve for the financial year ended March 31, 2021 as per financial statements are as under:

Net Profit/(Loss) for the year	32,09,91,239
Balance of Reserve at the beginning of the year	13,44,06,318
Transfer to General Reserve	0
Balance of Reserve at the end of the year	45,53,97,557

#### 6. Changes in Share Capital of the Company, if any:

The Authorized Share Capital of the company as on 31st March 2021 is Rs. 5,00,00,000 divided into 35,00,000 Equity Shares of Rs. 10/- each and 1,50,000 Preference Shares of Rs. 100/- each.

The Paid- up capital of the company as on 31st March 2021 is Rs. 3,50,00,000/- divided into 35,00,000 Equity Shares of Rs. 10/- each.

However, during the year, there was no change in the Authorised or Paid-Up Share Capital of the Company.

#### 7. Details of issue of equity shares with differential rights:

During the year the company has not issued any equity shares with differential rights. However, disclosure pursuant to Section 43 of the Companies Act, 2013 read with Rule 4 of The Companies (Share Capital and Debentures) Rules, 2014 is as under;

(a) the total number of shares allotted with differential rights;	Nil
(b) the details of the differential rights relating to voting rights and dividends;	Not Applicable
(c) the percentage of the shares with differential rights to the total post issue equity share capital with differential rights issued at any point of time and percentage of voting rights which the equity share capital with differential voting right shall carry to the total voting right of the aggregate equity share capital;	Nil
(d) the price at which such shares have been issued;	Nil
(e) the particulars of promoters, directors or key managerial personnel to whom such shares are issued;	Not Applicable
(f) the change in control, if any, in the company consequent to the issue of equity shares with differential voting rights;	Not Applicable
(g) the diluted Earning Per Share pursuant to the issue of each class of shares, calculated in accordance with the applicable accounting standards;	Not Applicable
(h) the pre and post issue shareholding pattern along with voting rights in the format specified under sub-rule (2) of rule 4.	Not Applicable

#### 8. Disclosure regarding Employee Stock Options:

During the year, the Company has not formed any Employees Stock Option Scheme.

The following are the disclosure for the year as required under Rule 12(9) of The Companies (Share Capital and Debentures) Rules, 2014.

Options granted	Nil
Options vested	Nil

Options exercised	Nil
The total number of shares arising as a result of exercise of option	Nil
Options lapsed;	Nil
the exercise price;	Nil
variation of terms of options;	Nil
money realized by exercise of options;	Nil
total number of options in force;	Nil
employee wise details of options granted to:-	
i. key managerial personnel;	Nil
ii. any other employee who receives a grant of options in any one year of option amounting to five percent or more of options granted during that year.	Nil
iii. identified employees who were granted option, during any one year, equal to or exceeding one percent of the issued capital (excluding outstanding warrants and conversions) of the company at the time of grant;	Nil

#### 9. Dividend:

The Board of Directors do not recommend to pay dividend, in order to conserve its resources for its future use.

#### 10. Material changes and commitments:

There has been no material changes and commitments affecting the financial position of the Company which has occurred between the end of the financial statements of the Company to which the financial statements relate and the date of report.

#### 11. Extract Of Annual Return:

Pursuant to Section 134(3)(a) Companies Act, 2013 your company shall place the annual return as referred to in Section 92(3) of the Companies Act, 2013 in the web address of the company. The company has a website namely <http://dcxindia.com/> and has placed its annual return in its website under the following link: <http://dcxindia.com/annual-returns>

However, pursuant to Rule 12(1) of the Companies (Management and Administration) Rules, 2014, since web link of the annual return has been disclosed in the Board's Report, the company is not required to attach the extract of the annual return in its Board's Report.

12. Names of companies which have become or ceased to be its Subsidiaries, Joint Ventures or Associate Companies during the year:

As on March 31, 2021, the Company does not have any Subsidiaries, Joint Ventures or Associate Companies.

However, as on March 31, 2021, the company has M/s. VNG Technology Private Limited as its holding company, holding 51% of Equity Shares.

13. Highlights of performance of subsidiaries, associates and joint venture companies and their contribution to the overall performance of the company during the period:

Highlights of performance of Subsidiaries, Associates and Joint Venture Companies, if any, and their contribution to the overall performance of the company during the period are disclosed in Form AOC-1 annexed to this report as "Annexure - A".

14. Number of meetings of the Board:

The Board met Nine (09) times during the financial year 2020-21 as listed in the table below. The maximum interval between any two meetings did not exceed 120 days.

			Attendance	
Sl. No.	Date of Board Meeting	Total Number of Directors associated as on the date of meeting	No. of Directors attended	% of attendance
1.	Wednesday, 1 April, 2020	5	5	100
2.	Monday, 22 June, 2020	5	5	100
3.	Tuesday, 7 July, 2020	5	5	100
4.	Thursday, 23 July, 2020	5	5	100
5.	Tuesday, 11 August, 2020	5	5	100
6.	Monday, 31 August, 2020	5	5	100
7.	Wednesday, 2 September, 2020	7	5	100
8.	Tuesday, 3 November, 2020	7	5	100
9.	Wednesday, 3 March, 2021	2	2	100

The Board of Directors of the Company have attended the Board & Annual General Meetings as per below mentioned details:

Name of Directors	Board Meetings attended during the financial year 2020-21	Attendance in the 09th Annual General Meeting held on 20th July, 2021
Mr. Raghavendra Rao Hosakote Shamarao	Nine	Yes
Mr. Neal Jeremy Castleman	Nine	Yes

15. Directors' Responsibility Statement:

The Director's Responsibility Statement referred to in clause (c) of Sub - Section (3) of Section 134 of the Companies Act, 2013 shall state that:

(a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(b) the directors had 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 at the end of the financial year and of the profit and loss of the company for that period;

(c) 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;

(d) the directors had prepared the annual accounts on a going concern basis; and

(e) the directors, in the case of a listed company, had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.

(f) 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.

16. Details in respect of frauds reported by the auditors under Sub-Section (12) of Section 143 other than those which are reportable to the Central Government:

During the year there were no instances of frauds reported by the auditors under Sub-Section (12) of Section 143 other than those which are reportable to the Central Government.

17. A statement on declaration given by Independent Directors under sub-section (6) of Section 149:

The Company, being a Private Limited Company, is not required to appoint Independent Directors under Section 149(4) and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014. Hence this is not applicable to our company.

18. In case of a company covered under Sub-Section (1) of Section 178, company's policy on directors' appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a director and other matters provided under sub-section (3) of section 178:

The Company, being a Private Limited Company, is not required to constitute a Nomination and Remuneration Committee under Section 178(1)

of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013.

19. Explanations or comments by the Board on every qualification, reservation or adverse remark or disclaimer made:

(i) by the auditor in his report:

The Auditors' Report does not contain any qualification, reservation or adverse remark or disclaimers. Notes to Accounts and Auditors' remarks in their report are self-explanatory and do not call for any further comments.

(ii) by the company secretary in practice in his secretarial audit report:

Pursuant to the provisions of Section 204 of the Companies Act, 2013, the Company has appointed CS. Pramod S (Practicing Company Secretary), as Secretarial Auditor for F.Y 2020-21. Secretarial Audit Report, as required to be annexed to the Board Report of the Company under Sub-Section (1) of Section 204 of the Companies Act, 2013 is annexed to this report as "Annexure - B".

Further, the Secretarial Audit Report contains the following qualification, reservation or adverse remark or disclaimers:

Number 1:

The 9th Annual General Meeting (AGM) of the Company was supposed to be scheduled on or before 31.12.2020, however the same was not held within the due date pursuant to section 96 of the companies act 2013 and rules made thereunder. Further 9th AGM of the Company was held on 25.01.2021, however the majority shareholders of the company did not adopt the Audited Financial Statements of the Company for the financial year ended March 31, 2021, together with the Reports of the Board of Directors and Auditors thereon. Further all shareholders of the company adopted the same Audited Financial Statements of the Company for the financial year ended March 31, 2021, together with the same reports of the Board of Directors and revised report of the Auditors thereon during the AGM held on 20.07.2021.

Reply by the Board:

The 9th Annual General Meeting (AGM) of the Company was not held on or before the due date i.e., 31.12.2020 because there was a change in the Board in the month of November 2020. Further, 9th Annual General Meeting (AGM) was held on 25.01.2021 wherein the majority shareholders of the company did not adopt the Audited Financial Statements of the Company for the financial year ended March 31, 2021.

The Company further conducted its 9th Annual General Meeting (AGM) on 20.07.2021 wherein all shareholders of the company adopted the Audited Financial Statements of the Company for the financial year ended March 31, 2021, together with the reports of the Board of Directors and revised report of the Auditors.

Number 2:

Further the company should have filed such unadopted financial statements for the financial year ended March 31, 2021 along with the required documents under section 137 with the Registrar of Companies within thirty days of the date of annual general meeting i.e. 25.01.2021 where the financial statements were not adopted and Where the annual general meeting of a company for any year has not been held, the financial statements along with the documents required to be attached, duly signed along with the statement of facts and reasons for not holding the annual general meeting shall be filed with the Registrar within thirty days of the last date before which the annual general meeting should have been held.

Reply by the Board:

Unadopted financial statements for the financial year ended March 31, 2021 were not filed along with the required documents under section 137 with the Registrar of Companies within thirty days of the date of annual general meeting i.e. 25.01.2021 due to the change in the management of the company during that time.

20. Particulars of loans, guarantees or investments under Section 186:

The Company has neither given any loan or guarantee, nor has made any investment during the year under report attracting the provision of Section 186 of the Companies Act, 2013.

21. Particulars of contracts or arrangements with related parties referred to in Sub-Section (1) of Section 188 in the Form AOC-2:

Particulars of contracts or arrangements with its related parties, if any, as referred under Section 188 of the Companies Act, 2013 is disclosed in the Form AOC-02 annexed to this report as "Annexure - C".

22. Particulars of Loans given by the Directors and/or their relatives to the Company:

During the year the Company has not received any loan from its Directors and/or their relatives.

23. The conservation of energy, technology absorption, foreign exchange earnings and outgo:

The details of the conservation of energy, technology absorption, foreign exchange earnings and outgo, information required to be disclosed under Section 134(3)(m) of the Companies Act, 2013 read with rule 8(3) the Companies (Accounts) Rules, 2014 are as follows:

A) Conservation of energy-	
(i) the steps taken or impact on conservation of energy;	Nil
(ii) the steps taken by the company for utilising alternate sources of energy;	Nil
(iii) the capital investment on energy conservation equipments;	Nil
(B) Technology absorption-	
(i) the efforts made towards technology absorption;	Nil
(ii) the benefits derived like product improvement, cost reduction, product development or import substitution;	Nil
(iii) in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-	
(a) the details of technology imported;	Nil
(b) the year of import;	Nil
(c) whether the technology been fully absorbed;	Nil
(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof;	Nil

(iv) the expenditure incurred on Research and Development.	Nil
--	-----

## (C) Foreign exchange earnings and Outgo:

The Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflows.

		(in Rs.)
Particulars	2020-21	2019-20
Total Foreign Exchange earnings	9,71,11,90,166	7,75,06,88,150
Total Foreign Exchange outgo	9,35,36,49,177	7,79,18,47,500

## 24. Risk Management Policy:

The Company has devised and implemented a mechanism for risk management and has developed a Risk Management Policy, under the supervision of the Board of Directors of the Company, which will be identifying internal and external risks and implementing risk mitigation steps.

## 25. The details about the policy developed and implemented by the company on corporate social responsibility initiatives taken during the year:

The Company is required to comply with the provisions of Section 135 of the Companies Act, 2013.

During the financial year 2020-21, the Committee met on 01-04-2020. As on March 31, 2021 the Corporate Social Responsibility Committee consists of following members:

Sl. No.	Name	Designation
1.	Mr. Raghavendra Rao Hosakote Shamarao	Chairman of the Committee
2.	Mr. Neal Jeremy Castleman	Member of the Committee

However, the committee had postponed its decision as to which institute the amount needs to be donated or spent and had plans to make the spending in the month of March 2021, but due to COVID-19 situation the committee could not effectively spend the amount and there has been a delay in this regard. Further, the committee has taken all steps to spend the said amount in accordance with the law.

Particulars of disclosures as required under Section 135(4) and Rule 9 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 is annexed to this report as "Annexure - D".

The Corporate Social Responsibility Policy of the Company has been annexed as "Annexure-E" to this report and has also been placed on the website of the Company under the following link: <http://dcxindia.com/csr>



26. Statement indicating the manner in which formal annual evaluation of the performance of the Board, its Committees and of individual directors:

The Company not being listed company and/or public company having paid up share capital of Rupees Twenty Five Crore or more, this is not applicable.

27. Details relating to deposits, covered under Chapter V of the Act:

a. accepted during the year	Nil
b. remained unpaid or unclaimed as at the end of the year	Nil
c. whether there has been any default in repayment of deposits or payment of interest thereon during the year and if so, number of such cases and the total amount involved	
i. at the beginning of the year;	Nil
ii. maximum during the year;	Nil
iii. at the end of the year;	Nil

28. Details of deposits which are not in compliance with the requirements of Chapter V of the Act:

During the year there were no deposits which are not in compliance with the requirements of Chapter V of the Act.

29. Details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future:

During the year under review there has been no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

30. Voluntary revision of Financial Statements or Board Report:

Pursuant to Section 131 of the Companies Act, 2013 and the rules made thereunder during the year the company has not revised its Financial Statements or Board's Report for three preceding financial years.

31. Details in respect of adequacy of internal financial controls with reference to the Financial Statements:

The Company has, in all material respects, developed and maintained an adequate internal financial control system operating effectively throughout the F.Y 2020-21. The said internal financial controls are developed and updated from time to time considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

32. Disclosure, as to whether maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013, is required by the Company and accordingly such accounts and records are made and maintained:

The Company is not required to maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.

33. Statement that the company has complied with provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:

Your Company has in place a policy and framework for employees to report sexual harassment cases at workplace and the process ensures complete anonymity and confidentiality of information. Internal Complaints Committee has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy. The Company did not receive any complaint during the year 2020-21.

34. Statutory Auditors:

M/s. Madhavan & Co., Chartered Accountants (Firm Registration No. 001909S), Mysore, were appointed as the statutory auditor of the Company for a period of 5 years, in the AGM held on 30.09.2019.

Further as per Section 40 of the Companies (Amendment) Act, 2017, notified by the Ministry of Corporate Affairs vide its notification dated 07.05.2018, the company is not required to place the matter relating to such appointment for ratification by members at every annual general meeting, hence M/s.Madhavan & Co., Chartered Accountants (Firm Registration No. 001909S), Mysore, shall continue to hold office as the statutory auditors of the company for the F.Y 2021-22.

35. Transfer of Amounts to Investor Education and Protection Fund:

Your Company did not have any funds lying unpaid or unclaimed for a period of seven years. Therefore there were no funds which were required to be transferred to Investor Education and Protection Fund (IEPF).

36. Particulars of Top Ten Employees in terms of remuneration drawn:(pursuant to Rule 5(2) The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.)

A statement containing names of employees

(i) employed throughout the financial year, was in receipt of remuneration for that year which, in the aggregate, was not less than Rupees One Crore and Two Lakhs;- Nil.

(ii) employed for a part of the financial year, was in receipt of remuneration for any part of that year, at a rate which, in the aggregate, was not less than Rupees Eight Lakhs and Fifty Thousand, per month; - Nil.

(iii) employed throughout the financial year or part thereof, was in receipt of remuneration in that year which, in the aggregate, or as the case may be, at a rate which, in the aggregate, is in excess of that drawn by the Managing Director or Whole-Time Director or Manager and holds by himself or along with his spouse and dependent children, not less than two percent of the equity shares of the Company - details of the same, if any, are annexed to this report as "Annexure - F".

pursuant to Rule 5(2) The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

37. Disclosure of director who is in receipt of any commission from the company and who is a managing or whole-time director of the company and receiving any remuneration or commission from any holding company or subsidiary company of the company as required under Section 197(14) of the Act, 2013:

The Company, being a Private Limited Company, this clause is not applicable.

38. Disclosure of the composition of an Audit Committee and where the Board had not accepted any recommendation of the Audit Committee, the same shall be disclosed in such report along with the reasons therefor:

The Company is not a Public Companies having (i) paid up share capital of ten crore rupees or more; or (ii) turnover of one hundred crore rupees

or more; or (iii) has, in aggregate, outstanding loans, debentures and deposits, exceeding fifty crore rupees, hence the Company is not required to constitute Audit Committee.

#### 39. Disclosure of Vigil Mechanism:

The Company is not a listed company nor the company has accepted deposits from the public, however the company has borrowed money from banks and public financial institutions in excess of fifty crore rupees, hence the company has established vigil mechanism for its directors and employees to report concerns about unethical behavior, actual or suspected fraud, or violation of the Code. It also provides for adequate safeguards against the victimization of employees who avail the mechanism, and allows direct access to the director nominated to play the role of Audit Committee in exceptional cases. During the year, no person was denied access to the director nominated to play the role of Audit Committee. Vigil Mechanism is available on our website <http://dcxindia.com>.

#### 40. Provision of Money by Company for Purchase of its Own Shares by Employees or by Trustees for the Benefit of Employees:

During the year, there were no instances for the company to comply with the provisions of Section 67 of the Companies Act, 2013. However, disclosure as required to be made pursuant to Section 67 read with Rule 16(4) of The Companies (Share Capital and Debentures) Rules, 2014 is as under;

Where the voting rights are not exercised directly by the employees in respect of shares to which the scheme relates, the Board of Directors shall, inter alia, disclose in the Board's report for the relevant financial year the following details, namely: -

(a) the names of the employees who have not exercised the voting rights directly;	Not Applicable
(b) the reasons for not voting directly;	Not Applicable
(c) the name of the person who is exercising such voting rights;	Not Applicable
(d) the number of shares held by or in favour of, such employees and the percentage of such shares to the total paid up share capital of the company;	Nil
(e) the date of the general meeting in which such voting power was exercised;	Not Applicable
(f) the resolutions on which votes have been cast by persons holding such voting power;	Not Applicable
(g) the percentage of such voting power to the total voting power on each resolution;	Nil
(h) whether the votes were cast in favour of or against the resolution	Not Applicable

#### ACKNOWLEDGEMENT:

Your Directors take this opportunity to thank the customers, shareholders, suppliers, bankers, business partners/ associates, financial institutions

for their consistent support and encouragement to the Company. We also acknowledge and thank the employees of the company for their active support and assistance, which has improved your company's operations considerably.

For DCX Cable Assemblies Private Limited

H S Raghavendrarao Managing Director DIN: 00379249	Suresh Babu Anand Director DIN: 09200071
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Place: Bangalore

Date: 30.08.2021

ANNEXURE - A

Form AOC-1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries/ associate companies/ joint ventures

Part "A": Subsidiaries

(Information in respect of each subsidiary to be presented with amounts in Rs. (in Lakhs))

Sl. No.	Particulars	Details
1.	Name of the subsidiary	Not Applicable
2.	The date since when subsidiary was acquired	Not Applicable
3.	Reporting period for the subsidiary concerned, if different from the holding company's reporting period.	Not Applicable
4.	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign Subsidiaries.	Not Applicable
5.	Share capital	Nil
6.	Reserves and surplus	Nil

7.	Total Assets	Nil
8.	Total Liabilities	Nil
9.	Investments	Nil
10.	Turnover	Nil
11.	Profit Before Taxation	Nil
12.	Provision For Taxation	Nil
13.	Profit After Taxation	Nil
14.	Proposed Dividend	Nil
15.	Extent of shareholding (in percentage)	Nil

Notes: The following information shall be furnished at the end of the statement:

- Names of subsidiaries which are yet to commence operations:
- Names of subsidiaries which have been liquidated or sold during the year.

(H S Raghavendraro) Managing Director DIN: 00379249	(Suresh Babu Anand ) Director DIN: 09200071
Place: Bangalore Date: 30.08.2021	

Part "B": Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

	(amount in Lakhs)
Name of associates/Joint Ventures	Not Applicable

1. Latest audited Balance Sheet Date	Not Applicable
2. Date on which the Associate or Joint Venture was associated or acquired	Not Applicable
3. Shares of Associate or Joint Ventures held by the company on the year end	Nil
i. No. of Shares	Nil
ii. Amount of Investment in Associates/Joint Venture	Nil
iii. Extend of Holding %	Nil
4. Description of how there is significant influence	Not Applicable
5. Reason why the associate/joint venture is not consolidated	Not Applicable
6. Net worth attributable to shareholding as per latest audited Balance Sheet	Nil
7. Profit/(Loss) for the year	Nil
i. Considered in Consolidation	Nil
ii. Not Considered in Consolidation	Nil

Notes: The following information shall be furnished at the end of the statement:

- Names of associates or joint ventures which are yet to commence operations.
- Names of associates or joint ventures which have been liquidated or sold during the year.

(H S Raghavendrarao) Managing Director DIN: 00379249	(Suresh Babu Anand ) Director DIN: 09200071
Place: Bangalore Date: 30.08.2021	

FORM NO. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31.03.2021

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,  
The Members,  
DCX Cable Assemblies Private Limited  
CIN: U31908KA2011PTC061686

Reg. Off. Add: Aerospace SEZ Sector, Plot Nos.29,30 and107,  
Hitech Defence and Aerospacepark, Kavadasanahalli,  
Bengaluru rural 562110 Karnataka India.

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by DCX CABLE ASSEMBLIES PRIVATE LIMITED (hereinafter called "the Company"). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

I have conducted online verification & examination of records, as facilitated by the company, due to Covid 19 situation for the purpose of issuing this report.

Based on my verification of books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the company has, during the audit period covering the financial year ended on 31.03.2021, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31.03.2021, according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder; (Not Applicable to the Company during the Audit Period)
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder; (Not Applicable to the Company during the Audit Period)
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; (Applicable to the Company only to the extent of Foreign Direct Investment during the Audit Period)
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
  - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; (Not Applicable to the Company during the Audit Period)
  - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; (Not Applicable to the Company during the Audit Period)

- (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; (Not Applicable to the Company during the Audit Period)
- (d) The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014; (Not Applicable to the Company during the Audit Period)
- (e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; (Not Applicable to the Company during the Audit Period)
- (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; (Not Applicable to the Company during the Audit Period)
- (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; (Not Applicable to the Company during the Audit Period)
- (h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (Not Applicable to the Company during the Audit Period)
- (i) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018; (Not Applicable to the Company during the Audit Period)
- (j) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013; (Not Applicable to the Company during the Audit Period)

and

- (k) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. (Not Applicable to the Company during the Audit Period)
- (vi) The management has identified and confirmed the following laws as specifically applicable to the Company:
  - (a) Industries (Development and Regulation) Act, 1951.
  - (b) Registration and Licensing of Industrial Undertakings Rules, 1952 and Registration and Licensing of Industrial Undertaking (Amendment) Rules, 2019.
  - (c) The Special Economic Zones Act, 2005 and the rules made thereunder.

I have also examined compliance with the applicable clauses of the following:

- (a) Secretarial Standards issued by The Institute of Company Secretaries of India.
- (b) The Listing agreement entered into by the Company with BSE Limited and National Stock Exchange of India Limited and Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015. (Not Applicable to the Company during the Audit Period)

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above except to the extent as mentioned below.

01. The 9th Annual General Meeting (AGM) of the Company was supposed to be scheduled on or before 31.12.2020, however the same was not held within the due date pursuant to section 96 of the companies act 2013 and rules made thereunder. Further 9th AGM of the Company was held on 25.01.2021, however the majority shareholders of the company did not adopt the Audited Financial Statements of the Company for the



financial year ended March 31, 2021, together with the Reports of the Board of Directors and Auditors thereon. Further all shareholders of the company adopted the same Audited Financial Statements of the Company for the financial year ended March 31, 2021, together with the same reports of the Board of Directors and revised report of the Auditors thereon during the AGM held on 20.07.2021.

02. Further the company should have filed such unadopted financial statements for the financial year ended March 31, 2021 along with the required documents under section 137 with the Registrar of Companies within thirty days of the date of annual general meeting i.e. 25.01.2021 where the financial statements were not adopted and Where the annual general meeting of a company for any year has not been held, the financial statements along with the documents required to be attached, duly signed along with the statement of facts and reasons for not holding the annual general meeting shall be filed with the Registrar within thirty days of the last date before which the annual general meeting should have been held.

I further report that the compliance by the Company of applicable financial laws such as direct and indirect tax laws and maintenance of financial records and books of accounts have not been reviewed in this audit since the same have been subject to review by the statutory auditors, tax auditors, and other designated professionals.

I further report that the Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance and consent to shorter notice have been taken where ever required and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes.

I further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines including general laws like labour laws, environmental laws.

I further report that during the audit period the company have following events / actions having a major bearing on the company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc. referred to above.

Signature:  
Pramod S.  
Practicing Company Secretary  
ACS: 36020; CP No.: 13335  
ICSI UDIN: A036020C000858259

Place : Bengaluru  
Date : 30.08.2021

Note: This report is to be read with "Annexure A" which forms an integral part of this report.

Annexure A

To,  
The Members,  
DCX Cable Assemblies Private Limited  
CIN: U31908KA2011PTC061686

Reg. Off. Add: Aerospace SEZ Sector, Plot Nos.29,30 and107,  
Hitech Defence and Aerospacepark, Kavadasanahalli,  
Bengaluru rural 562110 Karnataka India.

My Secretarial Audit Report of even date, for the Financial Year 2020-21 is to be read along with this letter.

### Management's Responsibility

1. It is the responsibility of the management of the Company to maintain secretarial records, devise proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively.

### Auditor's Responsibility

2. My responsibility is to express an opinion on these secretarial records, standards and procedures followed by the company with respect to secretarial compliance based on my audit.

3. I believe that audit evidence and information obtained from the company's management is adequate and appropriate for me to provide a basis for my opinion.

4. I have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the process and practices I have followed provide a reasonable basis for my opinion.

5. Wherever required, I have obtained the management's representation about the compliance of laws, rules and regulations and happening of events etc.

### Disclaimer

6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the Management has conducted the affairs of the Company.

7. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

8. Due to prevailing circumstance of COVID-19 pandemic, the audit was conducted based on the verification of the Company's books, papers, minutes books, forms and returns filed, documents and other records furnished by / obtained from the Company electronically and also the information provided by the Company and its officers by audio and visual means.

Signature:

Pramod S.

Practicing Company Secretary

ACS: 36020; CP No.: 13335

ICSI UDIN: A036020C000858259

Place : Bengaluru

Date : 30.08.2021

### Annexure - C

FORM NO. AOC -2

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

Form for Disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in sub-Section (1) of Section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto.

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

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	Nil
b)	Nature of contracts/ arrangements/ transaction	Not Applicable
c)	Duration of the contracts/ arrangements/ transaction	Not Applicable
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	Not Applicable
e)	Justification for entering into such contracts or arrangements or transactions'	Not Applicable
f)	Date of approval by the Board	Not Applicable
g)	Amount paid as advances, if any	Nil
h)	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	Not Applicable

## 2. Details of contracts or arrangements or transactions at Arm's length basis.

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	DCX Chol INC (Common Directorship)
b)	Nature of contracts/arrangements/transaction	Sale, purchase or supply of any goods or materials;
c)	Duration of the contracts/arrangements/transaction	During the F.Y 2020-21
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	Export of Rs. 1,19,42,901/-

e)	Date of approval by the Board, if any	01/04/2020
f)	Amount paid as advances, if any	Nil
g)	Ordinary Course of Business	Yes
SL. No.	Particulars	Details
h)	Name (s) of the related party & nature of relationship	DCX Chol INC (Common Directorship)
i)	Nature of contracts/arrangements/transaction	Sale, purchase or supply of any goods or materials;
j)	Duration of the contracts/arrangements/transaction	During the F.Y 2020-21
k)	Salient terms of the contracts or arrangements or transaction including the value, if any	Import of Rs. 57,67,959/-
l)	Date of approval by the Board, if any	01/04/2020
m)	Amount paid as advances, if any	Nil
n)	Ordinary Course of Business	Yes
SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	Vinyas Innovative technology Pvt Ltd (Common Directorship)
b)	Nature of contracts/arrangements/transaction	sale, purchase or supply of any goods or materials
c)	Duration of the contracts/arrangements/transaction	During the F.Y 2020-21
	Salient terms of the contracts or arrangements or transaction	

d)	including the value, if any	Sale of Goods Rs.9,12,248/-
e)	Date of approval by the Board, if any	01/04/2020
f)	Amount paid as advances, if any	Nil
g)	Ordinary Course of Business	No
SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	Vinyas Innovative technolgy Pvt Ltd (Common Directorship)
b)	Nature of contracts/arrangements/transaction	sale, purchase or supply of any goods or materials
c)	Duration of the contracts/arrangements/transaction	During the F.Y 2020-21
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	Local Purchase of Goods Rs.96,75,92,838/-
e)	Date of approval by the Board, if any	01/04/2020
f)	Amount paid as advances, if any	Nil
g)	Ordinary Course of Business	No

For DCX Cable Assemblies Private Limited

(H S Raghavendrarao) Managing Director DIN: 00379249	(Suresh Babu Anand) Director DIN: 09200071
Place: Bangalore Date: 30.08.2021	

## ANNEXURE - D

## ANNUAL REPORT ON CSR ACTIVITIES TO BE INCLUDED IN THE BOARD'S REPORT AS ON 31.03.2021

01. A brief outline of the Company's CSR policy, including overview of projects or programs proposed to be undertaken.

Company's vision is to actively assisting in the improvement of the quality of life of the people in the communities, giving preference to local areas around our business operations and thus taking Corporate Social Responsibility (CSR) as a strategic social investment, aiming to align and integrate our resource with society's developmental needs towards creating a better tomorrow.

The CSR activities of the Company are guided by CSR policy, which includes activities mention in Schedule VII of the Companies Act, 2013.

02. The Composition of the CSR Committee:

Sl. No.	Name	Designation
1.	Mr. Raghavendra Rao Hosakote Shamarao	Chairman of the Committee
2.	Mr. Neal Jeremy Castleman	Member of the Committee

03. Average net profit of the Company for last three financial years:

Particulars	Amount (in Lakhs)
Financial Year 2017-18	32,251,025.00
Financial Year 2018-19	73,220,679.00
Financial Year 2019-20	12,69,98,946
Total :	23,24,70,650
Average net profit of the Company for last three financial years	7,74,90,216.66

04. Prescribed CSR Expenditure (two per cent. of the amount as in item 3 above): Rs. 15,49,804.34/-.

05. Details of CSR spent during the financial year: Manner in which the amount spent during the financial year is given in CSR spent table.

06. In case the company has failed to spend the two percent of the average net profit of the last three financial years or any part thereof, the reasons for not spending the amount in its Board report.

The committee had postponed its decision as to which institute the amount needs to be donated or spent and had plans to make the spending in the month of March 2021, but due to COVID-19 situation the committee could not effectively spend the amount and there has been a delay in this regard. Further, the committee has taken all steps to spend the said amount in accordance with the law.

07. A responsibility statement of the CSR Committee that the implementation and monitoring of CSR Policy, is in compliance with CSR objectives and Policy of the company.

The CSR Committee has been duly constituted and efforts are made to implement the formulated CSR Policy. The committee further declares that the implementation and monitoring of CSR Policy shall be in compliance with CSR objectives and Policy of the company.

#### DETAILS OF CSR SPENT:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Sl. No	CSR project or activity Identified.	Sector in which the Project is covered	Projects or programs (1) Local area or other (2) Specify the State and district where projects or programs was undertaken	Amount outlay (budget) project or programs wise (in Rs.)	Amount spent on the projects or programs Sub-heads: (1) Direct expenditure on project or programs (2) Overheads:	Cumulative expenditure upto to the reporting period (in Rs.)	Amount spent: Direct or through implementing agency
1.	Contributions to National Defence fund	Contributions towards Defense Research and Development Organisations	The activity is undertaken in Bangalore	5,50,000/-	Direct expenditure on projects or programs - National Defence fund	5,50,000/-	Direct

For DCX Cable Assemblies Private Limited

(H S Raghavendraro) Managing Director DIN: 00379249	(Suresh Babu Anand) Director DIN: 09200071
Place: Bangalore Date: 30.08.2021	

Annexure - E

DCX CABLE ASSEMBLIES PRIVATE LIMITED

REGISTERED OFFICE ADDRESS:

Aerospace SEZ Sector, Plot Nos.29, 30 and 107, Hitech Defence and Aerospace park, Kavadasanahalli, Bangalore Rural - 562110, Karnataka, India

CIN: U31908KA2011PTC061686

## CORPORATE SOCIAL RESPONSIBILITY POLICY

### TABLE OF CONTENTS:

1. Introduction
2. Objective & Scope
3. Corporate Social Responsibility (CSR) Committee
4. CSR Budget/CSR Spend
5. CSR Initiatives
6. Publication of CSR Policy & Programs
7. Policy Review & Future Amendment

### 1. INTRODUCTION:

#### 1.1 CSR IN INDIA:

CSR in India has traditionally been seen as a philanthropic activity. While the corporate houses have been traditionally engaged in doing CSR activities voluntarily, the CSR provisions put formal and greater responsibility on companies to set out clear framework and process to ensure strict compliance.

The Companies Act 2013 (hereinafter referred to as 'the Act'), has introduced the idea of CSR to the forefront and through its "Comply-or-Explain" mandate. It mandates qualifying companies to constitute Corporate Social Responsibility Committee to effectively monitor CSR activities of the Company. Further the Companies (Corporate Social Responsibility Policy) Rules, 2021 as amended from time to time (hereinafter referred to as "CSR Rules") lays down the framework and modalities of carrying out CSR activities which are specified in Schedule VII of the Act.

### 2. OBJECTIVE & SCOPE:

The main objective of the CSR Policy is to lay down guidelines for DCX Cable Assemblies Private Limited (hereinafter referred to as 'the Company') to make CSR as one of the areas to adhere to a strategy that focuses on making a positive contribution to society through high impact, sustainable programs.

This Policy covers current as well as proposed CSR activities to be undertaken by the Company and examining their alignment with Schedule VII of the Act as amended from time to time. It covers the CSR activities which are being carried out in India only and includes strategy that defines plans for future CSR activities.

The Company proposes to implement its CSR activities in various sectors stated hereunder:

1. Healthcare
2. Sanitation



3. Drinking Water
4. Education
5. Rural Development
6. Vocational Skills and Employment Opportunities
7. Facilities for Senior Citizens and Medical Aid for Old Aged Homes
8. Women Hostels
9. Special Employment Opportunities for Women
10. Environment Protection
11. Animal Welfare
12. Conservation of Natural Resources
13. Protection of National Heritage
14. Promoting and development of Art and Culture
15. Public Libraries
16. Promotion and development of traditional arts and handicrafts
17. Measures for armed forced veterans, war widows and their dependents
18. Promotion and development of rural sports and National Games
19. Contribution to funds set by the Central or State Government for development and welfare of Scheduled Castes, Scheduled Tribes and minorities
20. Rural Development Projects
21. Contribution to technology incubators located within academic institutions
22. Any other area as may be prescribed by Schedule VII amended from time to time

The Company will review the sectors from time to time and make additions / deletions / clarifications to the above sectors.

The above Targeted Sectors are mapped with the activities as prescribed under Schedule VII to the Act for the Company's Principles for the formulation of Annual Action Plan. While the focus of CSR efforts will be in the local areas and the areas in which the Company operates, the Company may also undertake projects where societal needs are high or in special situations (such as in the case of natural disasters etc.)

The CSR Annual Action Plan shall include the following:-

1. List of CSR projects or programs that are approved to be undertaken in areas or subjects specified in Schedule VII of the Act.
2. The manner of execution of such projects or programs.
3. The modalities of utilization of funds and implementation schedules for the projects or programs.
4. Monitoring and reporting mechanism for the projects or programs and details of need and impact assessment, if any, for the projects undertaken by the company.

### 3. CSR COMMITTEE:

#### 3.1 CONSTITUTION:

Pursuant to the provisions of Section 135 of the Act, the Board of Directors has constituted the Corporate Social Responsibility (CSR) Committee. The Members of CSR shall be appointed by the Board of Directors of the Company which must consist of two or more Directors.

#### 3.2 POWERS OF THE COMMITTEE:

Following are the Powers of the CSR Committee:

1. Formulate CSR Policy and recommend the same to the Board of Directors of the Company for approval.
2. Recommend CSR activities as stated under Schedule VII of the Act.
3. Approve to undertake CSR activities in collaboration with firms/NGOs etc. and to separately report the same in accordance with the CSR Rules.
4. Recommend the CSR Budget.
5. Spend the allocated CSR amount on the CSR activities once it is approved by the Board of Directors of the Company in accordance with the Act and the CSR Rules.
6. Create transparent monitoring mechanism for implementation of CSR Initiatives in India.
7. Submit the CSR Report to the Board in respect of the CSR activities undertaken by the Company.
8. Monitor CSR Policy from time to time.
9. Monitor activities to ensure that the CSR activities of the Company are implemented effectively.
10. Authorize executives of the Company to attend the CSR Committee Meetings.
11. Recommend to the Board an Annual Action Plan which includes the modalities for utilization of CSR funds and implementation schedules for the projects or programs, monitoring and reporting mechanism of the projects or programs and details of need and impact assessment for the projects undertaken by the Company.
12. Recommend the alteration in the Annual Action Plan at any time during the year and update, if any, required to the CSR Policy.

### 3.3 FREQUENCY OF THE MEETINGS OF THE CSR COMMITTEE:

The CSR Committee shall meet at least once in a year. Members of the CSR Committee can agree upon mutually regarding time and place for the said meetings. Quorum for the meeting should be minimum two. The Members of the Committee may participate in the meeting either in person or through video conferencing or other audio visual means in accordance with the provisions of the Companies Act, 2013 and rules made thereunder from time to time.

Management may attend the CSR Committee Meetings as may be appropriate, subject to the approval of the CSR Committee. Minutes of the CSR Committee shall be placed before the Board for noting.

### 4. CSR BUDGET/CSR SPEND:

The Act mandates companies meeting the qualification criteria to allocate 2% of its average net profits (before tax) during the three immediately preceding financial years calculated as per Section 198 of the Companies Act, 2013 to be spent on CSR Activities that fall under purview of Schedule VII of the Act.

#### 4.1 CSR EXPENDITURE:

Net profit means profit more fully described under Rule 2(h) of the CSR Rules. The CSR expenditure shall include all expenditure including contribution to corpus or on projects or programs relating to CSR activities approved by the Board of Directors on the recommendation of its CSR Committee but does not include any expenditure on an item not in conformity or not in line with activities stated under Schedule VII of the Act.

#### 4.2 EXPENDITURE ON CSRCAPABILITIES:

The Company may build CSR capabilities of their own personnel as well as of their Implementing Agencies and such expenditure including administrative overheads shall not exceed 5% of the total CSR spend of the Company as stated in the Rules from time to time.

Any surplus arising out of the CSR activities shall not form part of the business profit of a company and shall be ploughed back into the same project or shall be transferred to the Unspent CSR Account and spent in pursuance of CSR policy and Annual Action plan of the company or transfer such surplus amount to a Fund specified in Schedule VII, within a period of six months of the expiry of the financial year.

Where a company spends an amount in excess of requirement provided under sub-section (5) of section 135, such excess amount may be set off against the requirement to spend under sub-section (5) of section 135 up to immediate succeeding three financial years subject to the conditions that-

- i. the excess amount available for set off shall not include the surplus arising out of the CSR activities, if any, in pursuance of sub-rule (2) of the rule 7.
- ii. the Board of the company shall pass a resolution to that effect.

The CSR amount may be spent by a company for creation or acquisition of a capital asset, which shall be held by-

- i. a company established under section 8 of the Act, or a Registered Public Trust or Registered Society, having charitable objects and CSR Registration Number under sub-rule (2) of rule 4; or
- ii. beneficiaries of the said CSR project, in the form of self-help groups, collectives, entities; or
- iii. a public authority;

Provided that any capital asset created by a company prior to the commencement of the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021, shall within a period of one hundred and eighty days from such commencement comply with the requirement of this rule, which may be extended by a further period of not more than ninety days with the approval of the Board based on reasonable justification.

#### 4.3 FAILURE TO SPEND THE CSRMONEY:

In case the Company fails to spend the targeted amount in that particular financial year, it needs to transfer the unspent CSR amount - Until a fund is specified in list of funds at present specified under Schedule VII for the purposes of sub section (5) and (6) of section 135 of the Act:

- i. Prime Minister's Central Assistance and Relief in Emergency Situations Fund (PM CARES Fund)
- ii. Swach Bharat Kosh
- iii. Clean Ganga Fund
- iv. People for Animal Organisation
- v. Such other funds/purpose as the CSR Committee may decided

Consequence of non-transfer in aforesaid manner:

- i. Offence decriminalized vide Companies Amendment Act,2020.
- ii. Company liable to pay penalty twice the amount of default or Rs. 1crore, whichever is less.
- iii. Every officer liable to pay penalty @ 10% of default or Rs. 2 Lakhs, whichever is less

#### 5. CSR INITIATIVES:

In line with Schedule VII of the Act and the CSR Rules, the Company shall undertake CSR activities as recommended by the CSR Committee. The Committee is authorized to approve any modification to the Annual Action Plan during the financial year under review.

##### 5.1 ANNUAL ACTION PLAN:

The Annual Action Plan is a yearly plan of CSR activities that would be placed before the Board of Directors of the Company based on recommendation of its CSR Committee which outlines the following aspects of CSR initiatives of the Company:

1. Tailor-made CSR projects depending upon allocated spend and geographical presence.
2. Partnering agencies/companies/firms Process Owners.
3. Project Proposals.
4. Targeted Beneficiaries & their key needs Alignment with Schedule VII.
5. Project Goals and milestones.
6. Activities and Timelines including expected closure dates CSR Budget with projections.
7. Monitoring mechanism.
8. Progress reporting and frequency of reports Risks and mitigation strategies.

9. Impact Assessment for Projects undertaken.

10. Any other information as may be required by the CSR Committee

5.2 COLLABORATION:

The Company may collaborate with any other Company / firm / NGO as may be approved by CSR Committee to implement CSR activities and the same shall form a part of the Annual Action Plan. The Company may form trusts on its own to carry out CSR activities in accordance with the CSR Rules and to administer its CSR activities.

5.3 DISQUALIFYING ACTIVITIES FORCSR:

The CSR Rules prohibit the CSR projects and programs that are implemented by the Company for the benefit of the employees of the Company and their families. The CSR activities implemented outside India also fall outside the purview of the Rules and hence CSR expenditure on such activities will not be considered for inclusion in the CSR Report. Any amount directly or indirectly contributed towards any political party under Section 182 of the Act shall not be considered as CSR Spend. Activities that are undertaken by the Company in pursuance of its normal course of business will not be considered as CSR activities.

5.4 MONITORINGMECHANISM:

A Joint Working Group (JWG) comprising of employees of the Company and representatives of entities with which the Company decides to collaborate for fulfilling its CSR obligations, will be created to ensure effective implementation and monitoring of the projects approved by the CSR Committee. The JWG will submit periodic reports to the CSR Committee of the Company on the progress of the various projects approved by the Committee and entrusted to the JWG for implementation and monitoring.

6. PUBLICATION OF CSR POLICY &PROGRAMS:

The Company shall publish its Annual Report on CSR Activities in its Directors Report in the manner prescribed under the Companies Act 2013 and the CSR Rules, particulars specified in Annexure I or Annexure II, as applicable. The Company shall also place its CSR report on its website and shall mention such weblink in its Directors Report.

7. POLICY REVIEW & FUTUREAMENDMENT:

This policy has been formulated and recommended by the CSR Committee and adopted by the Board of Directors at its meeting held on April, 02 2019. The Board may, upon recommendation of the CSR Committee, amend or modify this CSR Policy as and when necessary.

This policy has been altered due to amendments made by the Ministry of Corporate Affairs to Section 135 of the Act amended from time to time and Companies (Corporate Social Responsibility Policy) Amendment Rules 2021, after the formation of this Policy.

Annexure - F

(Information pursuant to Rule 5(2) The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and forming part of the Report of the Directors.)

Particulars	Details
Name of the Employee	Not Applicable

Designation	Not Applicable
Gross Remuneration Received (in Rs.)	Nil
Nature of Employment	Not Applicable
Educational Qualification and Experience (years)	Not Applicable
Date of Commencement of the employment	Not Applicable
Age (Years)	Not Applicable
Last Employment held before joining the company	Not Applicable
% of Equity Shares Held as per Rule 5(2)(iii)	Nil
Whether employee is a relative of any director or manager	Not Applicable

For DCX Cable Assemblies Private Limited

(H S Raghavendrarao) Managing Director DIN: 00379249	(Suresh Babu Anand) Director DIN: 09200071
Place: Bangalore Date: 30.08.2021	

## Textual information (6)

### Description of state of companies affair

The Management is very confident of getting improvements in the business of the Company. The Company has earned Rs. 641,16,28,541/- from its business operations during the year, as compared to Rs. 4,49,26,14,809/- during the previous year. However, during the F.Y 2020-21 the company has earned profit of Rs. 32,09,91,239/- as compared to Rs. 9,40,78,551/- during the F.Y 2019-20.

## Textual information (7)

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

There has been no material changes and commitments affecting the financial position of the Company which has occurred between the end of the financial statements of the Company to which the financial statements relate and the date of report.

## Textual information (8)

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

Particulars of contracts or arrangements with its related parties, if any, as referred under Section 188 of the Companies Act, 2013 is disclosed in the Form AOC-02 annexed to this report as "Annexure - C".

## Textual information (9)

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

Pursuant to Section 134(3)(a) Companies Act, 2013 your company shall place the annual return as referred to in Section 92(3) of the Companies Act, 2013 in the web address of the company. The company has a website namely <http://dcxindia.com/> and has placed its annual return in its website under the following link: <http://dcxindia.com/annual-returns>

However, pursuant to Rule 12(1) of the Companies (Management and Administration) Rules, 2014, since web link of the annual return has been disclosed in the Board's Report, the company is not required to attach the extract of the annual return in its Board's Report.

## Textual information (10)

### **Disclosure of statement on declaration given by independent directors under section 149(6) [Text Block]**

The Company, being a Private Limited Company, is not required to appoint Independent Directors under Section 149(4) and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014. Hence this is not applicable to our company.

## Textual information (11)

### **Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [Text Block]**

The Company, being a Private Limited Company, is not required to constitute a Nomination and Remuneration Committee under Section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013.

## Textual information (12)

### **Disclosure of statement on development and implementation of risk management policy [Text Block]**

The Company has devised and implemented a mechanism for risk management and has developed a Risk Management Policy, under the supervision of the Board of Directors of the Company, which will be identifying internal and external risks and implementing risk mitigation steps.

## Textual information (13)

### Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [Text Block]

The Company is required to comply with the provisions of Section 135 of the Companies Act, 2013.

During the financial year 2020-21, the Committee met on 01-04-2020. As on March 31, 2021 the Corporate Social Responsibility Committee consists of following members:

Sl. No.	Name	Designation
1.	Mr. Raghavendra Rao Hosakote Shamarao	Chairman of the Committee
2.	Mr. Neal Jeremy Castleman	Member of the Committee

However, the committee had postponed its decision as to which institute the amount needs to be donated or spent and had plans to make the spending in the month of March 2021, but due to COVID-19 situation the committee could not effectively spend the amount and there has been a delay in this regard. Further, the committee has taken all steps to spend the said amount in accordance with the law.

Particulars of disclosures as required under Section 135(4) and Rule 9 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 is annexed to this report as "Annexure - D".

The Corporate Social Responsibility Policy of the Company has been annexed as "Annexure-E" to this report and has also been placed on the website of the Company under the following link: <http://dcxindia.com/csr>



## Textual information (14)

## Disclosure of financial summary or highlights [Text Block]

The financial summary of the Company is as under:

		(in Rs)
Particulars	2020-21	2019-20
Revenue from Operations	641,16,28,541	449,26,14,809
Other Income	42,07,89,552	15,76,50,066
Depreciation & Amortisation	2,42,92,259	85,86,528
Profit/(Loss) before Tax	39,90,66,812	12,69,98,946
Less: Tax Expense		
Current Tax	8,21,04,890	(3,74,09,896)
Deferred Tax	(40,29,317)	(4,50,909)
Prior Years Tax Change	0	49,40,410
MAT Credit Available	0	0
Net Profit/ (Loss) after Tax	32,09,91,239	9,40,78,551

## Textual information (15)

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

During the year there were following changes in the constitution of Board of Directors:

Sl. No.	Name	DIN	Nature of Change	Designation	Effective Date of Change
1.	Narendra Narayanan	00396176	Appointment	Additional director	31-08-2020
2.	Vijaybhai Somabhai Patel	05184354	Appointment	Additional director	31-08-2020
3.	Raghavendra Rao Hosakote Shamarao	00379249	Illegal Cessation	Managing Director	04-11-2020
4.	Premkumar Ramachand Kaviath	08397470	Illegal Cessation	Director	04-11-2020
5.	Ravikumara Eranna	08558614	Illegal Cessation	Director	04-11-2020
6.	Sankarakrishnan Ramalingam	00078459	Appointment	Additional director	04-11-2020
7.	Narendra Narayanan	00396176	Change in Designation	Nominee Director	31-08-2020
8.	Vijaybhai Somabhai Patel	05184354	Change in Designation	Nominee Director	31-08-2020
9.	Sankarakrishnan Ramalingam	00078459	Change in Designation	Nominee Director	04-11-2020
10.	Narendra Narayanan	00396176	Withdrawal of Nomination	Nominee Director	03-03-2021
11.	Vijaybhai Somabhai Patel	05184354	Withdrawal of Nomination	Nominee Director	03-03-2021
			Withdrawal of	Nominee	

12.	Sankarakrishnan Ramalingam	00078459	Nomination	Director	24-02-2021
13.	Raghavendra Rao Hosakote Shamarao	00379249	Appointment	Additional Director	03-03-2021
14.	Dilip Poonam Shah	03608422	Resignation	Director	03-03-2021

However, as on 31.03.2021, the following were the Directors and/or key managerial personnel of the Company:

Sl. No.	Name	DIN	Designation
1.	Raghavendra Rao Hosakote Shamarao	00379249	Additional Director
2.	Neal Jeremy Castleman	05159412	Director

It may be noted that the provisions of Section 203 of the Companies Act, 2013 ("the Act") read with the Companies (Appointment and Remuneration of Managerial Remuneration) Rules, 2014 as amended from time to time were not applicable for the Financial Year 2020-21.

## Textual information (16)

### **Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [Text Block]**

As on March 31, 2021, the Company does not have any Subsidiaries, Joint Ventures or Associate Companies.

However, as on March 31, 2021, the company has M/s. VNG Technology Private Limited as its holding company, holding 51% of Equity Shares.

## Textual information (17)

### Details relating to deposits covered under chapter v of companies act [Text Block]

a. accepted during the year

b. remained unpaid or unclaimed as at the end of the year

c. whether there has been any default in repayment of deposits or payment of interest thereon during the year and if so, number of such cases and the total amount involved

i. at the beginning of the year;

ii. maximum during the year;

iii. at the end of the year;

## Textual information (18)

### 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]

During the year under review there has been no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

## Textual information (19)

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

The Company has, in all material respects, developed and maintained an adequate internal financial control system operating effectively throughout the F.Y 2020-21. The said internal financial controls are developed and updated from time to time considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

## Textual information (20)

### Disclosure of other reasons if company fails to spend prescribed amount on CSR

The committee had postponed its decision as to which institute the amount needs to be donated or spent and had plans to make the spending in the month of March 2021, but due to COVID-19 situation the committee could not effectively spend the amount and there has been a delay in this regard. Further, the committee has taken all steps to spend the said amount in accordance with the law.

## Textual information (21)

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

A statement containing names of employees

(i) employed throughout the financial year, was in receipt of remuneration for that year which, in the aggregate, was not less than Rupees One Crore and Two Lakhs;- Nil.

(ii) employed for a part of the financial year, was in receipt of remuneration for any part of that year, at a rate which, in the aggregate, was not less than Rupees Eight Lakhs and Fifty Thousand, per month; - Nil.

(iii) employed throughout the financial year or part thereof, was in receipt of remuneration in that year which, in the aggregate, or as the case may be, at a rate which, in the aggregate, is in excess of that drawn by the Managing Director or Whole-Time Director or Manager and holds by himself or along with his spouse and dependent children, not less than two percent of the equity shares of the Company - details of the same, if any, are annexed to this report as "Annexure - F".

pursuant to Rule 5(2) The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

## Textual information (22)

### Disclosure of equity shares with differential rights [Text Block]

During the year the company has not issued any equity shares with differential rights. However, disclosure pursuant to Section 43 of the Companies Act, 2013 read with Rule 4 of The Companies (Share Capital and Debentures) Rules, 2014 is as under;

(a) the total number of shares allotted with differential rights;	Nil
(b) the details of the differential rights relating to voting rights and dividends;	Not Applicable
(c) the percentage of the shares with differential rights to the total post issue equity share capital with differential rights issued at any point of time and percentage of voting rights which the equity share capital with differential voting right shall carry to the total voting right of the aggregate equity share capital;	Nil
(d) the price at which such shares have been issued;	Nil
(e) the particulars of promoters, directors or key managerial personnel to whom such shares are issued;	Not Applicable
(f) the change in control, if any, in the company consequent to the issue of equity shares with differential voting rights;	Not Applicable
(g) the diluted Earning Per Share pursuant to the issue of each class of shares, calculated in accordance with the applicable accounting standards;	Not Applicable
(h) the pre and post issue shareholding pattern along with voting rights in the format specified under sub-rule (2) of rule 4.	Not Applicable

## Textual information (23)

### Disclosure of composition of audit committee and non-acceptance of any recommendation of audit committee along with reasons [Text Block]

The Company is not a Public Companies having (i) paid up share capital of ten crore rupees or more; or (ii) turnover of one hundred crore rupees or more; or (iii) has, in aggregate, outstanding loans, debentures and deposits, exceeding fifty crore rupees, hence the Company is not required to constitute Audit Committee.

## Textual information (24)

### **Disclosure of details of establishment of vigil mechanism [Text Block]**

The Company is not a listed company nor the company has accepted deposits from the public, however the company has borrowed money from banks and public financial institutions in excess of fifty crore rupees, hence the company has established vigil mechanism for its directors and employees to report concerns about unethical behavior, actual or suspected fraud, or violation of the Code. It also provides for adequate safeguards against the victimization of employees who avail the mechanism, and allows direct access to the director nominated to play the role of Audit Committee in exceptional cases. During the year, no person was denied access to the director nominated to play the role of Audit Committee. Vigil Mechanism is available on our website <http://dxcindia.com>.

## Textual information (25)

### Disclosures relating to employee stock option scheme explanatory [Text Block]

During the year, the Company has not formed any Employees Stock Option Scheme.

The following are the disclosure for the year as required under Rule 12(9) of The Companies (Share Capital and Debentures) Rules, 2014.

Options granted	Nil
Options vested	Nil
Options exercised	Nil
The total number of shares arising as a result of exercise of option	Nil
Options lapsed;	Nil
the exercise price;	Nil
variation of terms of options;	Nil
money realized by exercise of options;	Nil
total number of options in force;	Nil
employee wise details of options granted to:-	
i. key managerial personnel;	Nil
ii. any other employee who receives a grant of options in any one year of option amounting to five percent or more of options granted during that year.	Nil
iii. identified employees who were granted option, during any one year, equal to or exceeding one percent of the issued capital (excluding outstanding warrants and conversions) of the company at the time of grant;	Nil



## Textual information (26)

### Disclosures relating to employee stock purchase scheme explanatory [Text Block]

During the year, there were no instances for the company to comply with the provisions of Section 67 of the Companies Act, 2013. However, disclosure as required to be made pursuant to Section 67 read with Rule 16(4) of The Companies (Share Capital and Debentures) Rules, 2014 is as under;

Where the voting rights are not exercised directly by the employees in respect of shares to which the scheme relates, the Board of Directors shall, inter alia, disclose in the Board's report for the relevant financial year the following details, namely: -

(a) the names of the employees who have not exercised the voting rights directly;	Not Applicable
(b) the reasons for not voting directly;	Not Applicable
(c) the name of the person who is exercising such voting rights;	Not Applicable
(d) the number of shares held by or in favour of, such employees and the percentage of such shares to the total paid up share capital of the company;	Nil
(e) the date of the general meeting in which such voting power was exercised;	Not Applicable
(f) the resolutions on which votes have been cast by persons holding such voting power;	Not Applicable
(g) the percentage of such voting power to the total voting power on each resolution;	Nil
(h) whether the votes were cast in favour of or against the resolution	Not Applicable

**[400200] Disclosures - Auditors report****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]	Auditor's disclaimer remark [Member]	Clause not applicable [Member]
	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2020 to 31/03/2021</b>
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	As stated below		
Disclosure relating to quantitative details of fixed assets	The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.		
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (27) [See below]		
Disclosure relating to title deeds of immovable properties	Textual information (28) [See below]		
Disclosure in auditors report relating to inventories	Textual information (29) [See below]		
Disclosure in auditors report relating to loans	The Company has not granted loans, secured or unsecured, to companies, firms or other parties covered in the register maintained under Section 189 of the Companies Act.		
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	The Company has not given loans, investments and guarantees to which the provision of Section 185 and 186 of Companies Act, 2013 applies.		
Disclosure in auditors report relating to deposits accepted			Textual information (30) [See below]
Disclosure in auditors report relating to maintenance of cost records			The Central Government has not prescribed maintenance of cost records under Section 148(1) of the companies act for any of the products / services of the Company.
Disclosure in auditors report relating to statutory dues [TextBlock]	As stated below		
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (31) [See below]		
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (32) [See below]		
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (33) [See below]		

Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	The Company during the year has not raised any funds through Initial Public Offer, Further Public Offer or through Debt. Hence the application of funds does not arise.		
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period		Textual information (34) [See below]	
Disclosure in auditors report relating to managerial remuneration	The managerial remuneration has been paid /provided in accordance with the requisite approvals mandated by Section 197 r/w. Schedule V to the Companies Act.		
Disclosure in auditors report relating to Nidhi Company			Textual information (35) [See below]
Disclosure in auditors report relating to transactions with related parties	Textual information (36) [See below]		
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures			Textual information (37) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him			Textual information (38) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934			According to the information and explanations given to us, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934.

**Details regarding auditors [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	Sign
	<b>01/04/2020 to 31/03/2021</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Madhavan & Co.
Name of auditor signing report	NEERAJ SAMPATH MITRAN
Firms registration number of audit firm	001909S
Membership number of auditor	235401
Address of auditors	No.3, 2nd Floor, Visweswariah Building, K.R. Circle, Mysore - 570 001
Permanent account number of auditor or auditor's firm	AAKFM4857B
SRN of form ADT-1	R13700802
Date of signing audit report by auditors	30/08/2021
Date of signing of balance sheet by auditors	30/08/2021

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 (39) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

## Textual information (27)

### **Disclosure relating to physical verification and material discrepancies of fixed assets**

According to the information and explanations given to us, the fixed assets have been physically verified by the management during the year which, in our opinion, is reasonable having regard to the size of company and the nature of its assets. No material discrepancies were noticed on such verification.

## Textual information (28)

### **Disclosure relating to title deeds of immovable properties**

According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds/registered lease/sale deed provided to us, we report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date. In respect of immovable properties of land and building that have been taken on lease and disclosed as fixed assets in the standalone financial statements, the lease agreements are in the name of the Company.

## Textual information (29)

### **Disclosure in auditors report relating to inventories**

In respect of inventories, according to the information and explanations given to us physical verification of Inventory has been conducted at reasonable intervals by management. No Material discrepancies were noticed on such verification.

## Textual information (30)

### **Disclosure in auditors report relating to deposits accepted**

The Company has not accepted any deposits to which the provisions of Section 73 to 76 or any other relevant provisions of Companies Act, and the rules framed there under and the directions issued by the RBI are applicable. Hence paragraph 3(v) of CARO is not applicable to the company.

## Textual information (31)

### **Disclosure relating to regularity in payment of undisputed statutory dues [Text Block]**

The Company is regular in depositing with appropriate authorities undisputed statutory dues including Provident Fund, Employees State Insurance, Income Tax, Goods and Service Tax, Custom Duty, Cess and other material statutory dues applicable to it except for service tax of INR. 687 pertaining to FY 2015-16.

## Textual information (32)

### **Disclosure relating to disputed statutory dues [Text Block]**

According to information and explanations given to us, there are no dues of, income tax, Goods and Service Tax, custom duty, Cess which have not been deposited on account of any dispute.

## Textual information (33)

### **Disclosure in auditors report relating to default in repayment of financial dues**

In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of loans or borrowings to banks. The Company did not have any outstanding loans or borrowings from financial institutions or government and there are no dues to debenture holders during the year.

## Textual information (34)

### **Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period**

The board of directors had initiated a forensic audit in the company for the period under audit. This forensic audit was not persisted or concluded due to an agreement between the shareholders. Hence, we refrain from commenting further in this regard.

## Textual information (35)

### **Disclosure in auditors report relating to Nidhi Company**

According to the information and explanations given to us, in our opinion, the Company is not a Nidhi Company as prescribed under Section 406 of the Act. Accordingly, paragraph 3(xii) of the Order is not applicable to the Company.

## Textual information (36)

### **Disclosure in auditors report relating to transactions with related parties**

According to the information and explanations given to us and based on our examination of the records of the Company, all transactions with the related parties are in compliance with Sections 177 and 188 of the Act, where applicable, and details of such transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

## Textual information (37)

### **Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures**

According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, paragraph 3(xiv) of the Order is not applicable to the Company.

## Textual information (38)

### **Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him**

According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable to the Company.

## Textual information (39)

### Disclosure in auditor's report explanatory [Text Block]

#### INDEPENDENT AUDITOR'S REPORT

To the Members,  
DCX Cable Assemblies Private Limited,  
Bangalore.

Report on the audit of the standalone Financial Statements

#### Opinion

We have audited the Standalone financial statements of M/s. DCX Cable Assemblies Private Limited ("the Company") which comprises the Balance Sheet as at March 31, 2021 and the Statement of Profit and Loss for the year ended, statement of cash flows and notes to the financial statements including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021, and Profit, for the year ended on that date.

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Emphasis of Matter

The spread of COVID-19 has severely impacted business around the globe. In many countries including India, there has been severe disruption to regular business operations due to lockdown, disruptions in transportation, supply chain, travel bans, quarantines, social distancing, and other emergency measures.

The Company has made detailed assessment of its liquidity position for the next one year and of the recoverability and carrying values of its assets comprising Property, Plant and Equipment, Intangible Assets, Trade Receivables etc., as at the balance sheet date and has concluded that there are no material adjustments required in the financial statements. Management believes that it has considered all the possible impact of known events arising from COVID -19 pandemic in the preparation of the financial Statements. However, the impact assessment of COVID-19 is a continuing process given the uncertainties associated with its nature and duration. The Company will continue to monitor any material changes to future economic conditions.

#### Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Responsibility of Management's and Those charged with governance for the financial statements

The Company's Board of Directors are responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

#### Auditor's Responsibility for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, the reporting of the same is not applicable vide Notification No. G.S.R. 464(E) dated 13th June 2017.

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

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

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of

the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our 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 (Auditors' Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of Section 143(11) of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

1. As required by Section 143(3) of the Act, we report that:

a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b. In our opinion, proper books of accounts required by law have been kept by the company so far as it appears from our examination of those books.

c. The Standalone Balance sheet, the Standalone Statement of Profit and Loss and Standalone Statement of Cash flows dealt with by this report are agreement with the books of account.

d. In our opinion, the aforesaid standalone financial statements comply with the accounting standards specified under Sec.133 of the Act, read with Rule 7 of the Companies Rules, 2014.

e. Based on the written representations received from the directors as on 31st March 2021 taken on record by the board of directors, none of the directors are disqualified as on 31st March 2021 from being appointed as a director in terms of Sec. 164(2) of the Act.

f. With respect to the adequacy of the internal financial controls with reference to standalone financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

2. With respect to the other matters to be included in the Auditors' Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

a. The Company has no pending litigations as on 31st March 2021 and hence no disclosures of the same are made in its standalone financial statements.

b. The company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

c. There were no amounts which were required to be transferred to the Investor education and Protection Fund of the company.

For Madhavan & Co,  
Chartered Accountants  
ICAI FRN 001909S

Neeraj S Mitran  
Partner  
M No: 235401

Date: 30.08.2021  
Place: Bengaluru Camp.



## Annexure-A to the Independent Auditor's Report

With reference to the Annexure A referred to in the Independent Auditor's Report to the members of the Company on the standalone financial statements for the year ended 31st March 2021, we report the following:

### 1. With respect to the Company's Fixed Assets

1. a. The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.

b. According to the information and explanations given to us, the fixed assets have been physically verified by the management during the year which, in our opinion, is reasonable having regard to the size of company and the nature of its assets. No material discrepancies were noticed on such verification.

c. According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds/registered lease/sale deed provided to us, we report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date. In respect of immovable properties of land and building that have been taken on lease and disclosed as fixed assets in the standalone financial statements, the lease agreements are in the name of the Company.

2. In respect of inventories, according to the information and explanations given to us physical verification of Inventory has been conducted at reasonable intervals by management. No Material discrepancies were noticed on such verification.

3. The company has not granted loans, secured or unsecured, to companies, firms or other parties covered in the register maintained under Section 189 of the Companies Act.

4. The company has not given loans, investments and guarantees to which the provision of Section 185 and 186 of Companies Act, 2013 applies.

5. The company has not accepted any deposits to which the provisions of Section 73 to 76 or any other relevant provisions of Companies Act, and the rules framed there under and the directions issued by the RBI are applicable. Hence paragraph 3(v) of CARO is not applicable to the company.

6. The Central Government has not prescribed maintenance of cost records under Section 148(1) of the companies act for any of the products / services of the company.

### 7. Duties & Taxes

a. The company is regular in depositing with appropriate authorities undisputed statutory dues including Provident Fund, Employees State Insurance, Income Tax, Goods and Service Tax, Custom Duty, Cess and other material statutory dues applicable to it except for service tax of INR. 687 pertaining to FY 2015-16.

b. According to information and explanations given to us, there are no dues of, income tax, Goods and Service Tax, custom duty, Cess which have not been deposited on account of any dispute.

8. In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of loans or borrowings to banks. The Company did not have any outstanding loans or borrowings from financial institutions or government and there are no dues to debenture holders during the year.

9. The Company during the year has not raised any funds through Initial Public Offer, Further Public Offer or through Debt. Hence the application of funds does not arise.

10. The board of directors had initiated a forensic audit in the company for the period under audit. This forensic audit was not persisted or concluded due to an agreement between the shareholders. Hence, we refrain from commenting further in this regard.

11. The managerial remuneration has been paid /provided in accordance with the requisite approvals mandated by Section 197 r/w. Schedule V to

the Companies Act.

12. According to the information and explanations given to us, in our opinion, the Company is not a Nidhi Company as prescribed under Section 406 of the Act. Accordingly, paragraph 3(xii) of the Order is not applicable to the Company.

13. According to the information and explanations given to us and based on our examination of the records of the Company, all transactions with the related parties are in compliance with Sections 177 and 188 of the Act, where applicable, and details of such transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

14. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, paragraph 3(xiv) of the Order is not applicable to the Company.

15. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable to the Company.

16. According to the information and explanations given to us, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934.

For Madhavan & Co,  
Chartered Accountants  
ICAI FRN 001909S

Neeraj S Mitran  
Partner  
M No: 235401

Date: 30.08.2021  
Place: Bengaluru Camp.

#### Annexure B to the Independent Auditors' Report

Report on the internal financial controls with reference to the aforesaid standalone financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting with reference to standalone financial statements of DCX Cable Assemblies Private Limited ("the Company") as of 31st March 2021 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

#### Management's Responsibility for Internal Financial Controls

The Company's management and the Board of Directors are responsible for establishing and maintaining internal financial controls based on the internal financial controls with reference to standalone financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on the Audit of Internal Financial Controls over Financial Reporting issued by the Institute of the Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013 (hereinafter referred to as "the Act").

#### Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to standalone financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on the Audit of Internal Financial Controls over Financial Reporting issued by the ICAI and the Standards on Auditing, prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to standalone financial statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to standalone financial statements were established and maintained and whether such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to standalone financial statements and their operating effectiveness. Our audit of internal financial controls with reference to standalone financial statements included obtaining an understanding of such internal financial controls, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement standalone financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to standalone financial statements.

#### Meaning of Internal Financial Controls with Reference to Standalone Financial Statements

A company's internal financial controls with reference to standalone financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of standalone financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial controls with reference to standalone financial statements include those policies and procedures that

1. Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company.
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of standalone financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
3. provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the standalone financial statements.

#### Inherent Limitations of Internal Financial Controls with Reference to Standalone Financial Statements

Because of the inherent limitations of internal financial controls with reference to standalone financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to standalone financial statements to future periods are subject to the risk that the internal financial controls with reference to standalone financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

#### Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, adequate internal financial controls with reference to financial statements and such internal financial controls were operating effectively as at 31st March 2021, based on the internal financial controls with reference to standalone financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

For Madhavan & Co,  
Chartered Accountants  
ICAI FRN 001909S

Neeraj S Mitran  
Partner  
M No: 235401

Date: 30.08.2021  
Place: Bengaluru Camp.

### [400500] Disclosures - Secretarial audit report

#### Details of signatories of secretarial audit report [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Signatories of secretarial audit report [Axis]	Sign
	<b>01/04/2020 to 31/03/2021</b>
Details of signatories of secretarial audit report [Abstract]	
Details of signatories of secretarial audit report [LineItems]	
Category of secretarial auditor	Individual
Name of secretarial auditor signing report	P R A M O D SHIVARUDRAPPA
Membership number of secretarial auditor	36020
Certificate of practice number of secretarial auditor	13335
Address of secretarial auditors	Bangalore
Permanent account number of secretarial auditor or secretarial auditors firm	AZQPP9124K
Date of signing secretarial audit report	30/08/2021

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>
Disclosure in secretarial audit report explanatory [TextBlock]	Textual information (40) [See below]
Whether secretarial audit report is applicable on company	Yes
Whether secretarial audit report has been qualified or has any observation or other remarks	Yes
Secretarial qualifications or observations or other remarks in secretarial audit report	As per Report

### Textual information (40)

#### Disclosure in secretarial audit report explanatory [Text Block]

Pursuant to the provisions of Section 204 of the Companies Act, 2013, the Company has appointed CS. Pramod S (Practicing Company Secretary), as Secretarial Auditor for F.Y 2020-21. Secretarial Audit Report, as required to be annexed to the Board Report of the Company under Sub-Section (1) of Section 204 of the Companies Act, 2013 is annexed to this report as "Annexure - B".

**[100100] Balance sheet**

Unless otherwise specified, all monetary values are in INR

	31/03/2021	31/03/2020
Balance sheet [Abstract]		
Equity and liabilities [Abstract]		
Shareholders' funds [Abstract]		
Share capital	3,50,00,000	3,50,00,000
Reserves and surplus	45,53,97,557	13,44,06,318
Total shareholders' funds	49,03,97,557	16,94,06,318
Share application money pending allotment	0	0
Non-current liabilities [Abstract]		
Long-term borrowings	0	0
Foreign currency monetary item translation difference liability account	0	0
Other long-term liabilities	0	0
Long-term provisions	82,93,822	82,13,620
Total non-current liabilities	82,93,822	82,13,620
Current liabilities [Abstract]		
Short-term borrowings	136,37,89,863	133,97,74,623
Trade payables	(A) 129,79,97,743	150,69,88,577
Other current liabilities	455,05,55,863	395,16,90,231
Short-term provisions	24,41,61,544	1,01,06,278
Total current liabilities	745,65,05,013	680,85,59,709
Total equity and liabilities	795,51,96,392	698,61,79,647
Assets [Abstract]		
Non-current assets [Abstract]		
Fixed assets [Abstract]		
Tangible assets	15,42,27,334	16,51,19,802
Intangible assets	17,74,252	8,72,849
Tangible assets capital work-in-progress	0	0
Intangible assets under development or work-in-progress	0	0
Total fixed assets	15,60,01,586	16,59,92,651
Non-current investments	0	0
Deferred tax assets (net)	53,48,916	13,19,599
Foreign currency monetary item translation difference asset account	0	0
Long-term loans and advances	12,97,965	46,98,057
Total non-current assets	16,26,48,467	17,20,10,307
Current assets [Abstract]		
Current investments	0	10,00,000
Inventories	201,67,69,763	77,21,19,329
Trade receivables	12,31,39,797	87,97,10,350
Cash and bank balances	549,56,34,603	416,82,61,526
Short-term loans and advances	7,86,20,877	95,19,53,266
Other current assets	7,83,82,885	4,11,24,869
Total current assets	779,25,47,925	681,41,69,340
Total assets	795,51,96,392	698,61,79,647

**Footnotes**

(A) Trade Payables - Total outstanding dues of micro enterprises and small enterprises - Rs. 99,65,067 [P.Y. Rs. 23,90,541] and Total outstanding dues of creditors other than micro enterprises and small enterprises - Rs. 1,28,80,32,676 [P.Y. Rs. 1,50,45,98,036]

**[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]	Sign1	Sign2
	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2020 to 31/03/2021</b>
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	RAGHAVENDRA RAO	SURESH BABU
Middle name of director	HOSAKOTE	
Last name of director	SHAMARAO	ANAND
Designation of director	Managing Director	Director
Director identification number of director	00379249	09200071
Date of signing of financial statements by director	30/08/2021	30/08/2021

**[100400] Cash flow statement, indirect**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Statement of cash flows [Abstract]		
Whether cash flow statement is applicable on company	Yes	Yes
Cash flows from used in operating activities [Abstract]		
Profit before extraordinary items and tax	39,90,66,812	12,69,98,946
Adjustments for reconcile profit (loss) [Abstract]		
Adjustments to profit (loss) [Abstract]		
Adjustments for depreciation and amortisation expense	2,42,92,259	85,86,528
Other adjustments for which cash effects are investing or financing cash flow	(A) -22,41,40,066	-14,70,41,307
Total adjustments to profit (loss)	-19,98,47,807	-13,84,54,779
Adjustments for working capital [Abstract]		
Adjustments for decrease (increase) in inventories	-124,46,50,435	-70,77,02,244
Adjustments for decrease (increase) in trade receivables	(B) 159,60,45,018	22,45,75,730
Adjustments for increase (decrease) in trade payables	(C) 64,80,25,507	201,69,77,108
Total adjustments for working capital	99,94,20,090	153,38,50,594
Total adjustments for reconcile profit (loss)	79,95,72,283	139,53,95,815
Net cash flows from (used in) operations	119,86,39,095	152,23,94,761
Income taxes paid (refund)	8,21,04,890	3,24,69,486
Net cash flows from (used in) operating activities before extraordinary items	111,65,34,205	148,99,25,275
Net cash flows from (used in) operating activities	111,65,34,205	148,99,25,275
Cash flows from used in investing activities [Abstract]		
Other cash receipts from sales of equity or debt instruments of other entities	10,00,000	4,00,00,000
Purchase of tangible assets	1,43,01,194	10,28,28,015
Interest received	(D) 22,41,40,067	14,70,41,307
Net cash flows from (used in) investing activities before extraordinary items	21,08,38,873	8,42,13,292
Net cash flows from (used in) investing activities	21,08,38,873	8,42,13,292
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	132,73,73,078	157,41,38,567
Net increase (decrease) in cash and cash equivalents	132,73,73,078	157,41,38,567
Cash and cash equivalents cash flow statement at end of period	549,56,34,603	416,82,61,526

**Footnotes**

(A) Income from investment in mutual fund and Interest Income

(B) Change in Trade &amp; Other Receivables

(C) Change in Trade &amp; Other Payable

(D) Income from investment in mutual funds and Interest income

**[200100] Notes - Share capital****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]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 36,50,000	[shares] 36,50,000	[shares] 35,00,000	[shares] 35,00,000
Value of shares authorised	5,00,00,000	5,00,00,000	3,50,00,000	3,50,00,000
Number of shares issued	[shares] 35,00,000	[shares] 35,00,000	[shares] 35,00,000	[shares] 35,00,000
Value of shares issued	3,50,00,000	3,50,00,000	3,50,00,000	3,50,00,000
Number of shares subscribed and fully paid	[shares] 35,00,000	[shares] 35,00,000	[shares] 35,00,000	[shares] 35,00,000
Value of shares subscribed and fully paid	3,50,00,000	3,50,00,000	3,50,00,000	3,50,00,000
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0	0
Total number of shares subscribed	[shares] 35,00,000	[shares] 35,00,000	[shares] 35,00,000	[shares] 35,00,000
Total value of shares subscribed	3,50,00,000	3,50,00,000	3,50,00,000	3,50,00,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 35,00,000	[shares] 35,00,000	[shares] 35,00,000	[shares] 35,00,000
Value of shares called	3,50,00,000	3,50,00,000	3,50,00,000	3,50,00,000
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0	0	0
Calls unpaid by officers	0	0	0	0
Total calls unpaid by directors and officers	0	0	0	0
Calls unpaid by others	0	0	0	0
Total calls unpaid	0	0	0	0
Forfeited shares	0	0	0	0
Forfeited shares reissued	0	0	0	0
Value of shares paid-up	3,50,00,000	3,50,00,000	3,50,00,000	3,50,00,000
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of other issues of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Decrease in number of shares during period [Abstract]				
Other decrease in number of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 35,00,000	[shares] 35,00,000	[shares] 35,00,000	[shares] 35,00,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of other issues during period	0	0	0	0
Total aggregate amount of increase in share capital during period	0	0	0	0
Decrease in share capital during period [Abstract]				
Other decrease in amount of shares	0	0	0	0



Total decrease in share capital during period	0	0	0	0
Total increase (decrease) in share capital	0	0	0	0
Share capital at end of period	3,50,00,000	3,50,00,000	3,50,00,000	3,50,00,000
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] 17,85,000	[shares] 17,85,000	[shares] 17,85,000	[shares] 17,85,000
Shares in company held by ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 9,10,000	[shares] 9,10,000	[shares] 9,10,000	[shares] 9,10,000
Shares in company held by associates of its ultimate holding company	[shares] 0	[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] 26,95,000	[shares] 26,95,000	[shares] 26,95,000	[shares] 26,95,000
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[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	0
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	[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	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0	0	0	0
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	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0	0	0

## Disclosure of classes of share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]		Preference shares [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share	Equity shares of INR. 10 each	Equity shares of INR. 10 each		
Number of shares authorised	[shares] 35,00,000	[shares] 35,00,000	[shares] 1,50,000	[shares] 1,50,000
Value of shares authorised	3,50,00,000	3,50,00,000	1,50,00,000	1,50,00,000
Number of shares issued	[shares] 35,00,000	[shares] 35,00,000	[shares] 0	[shares] 0
Value of shares issued	3,50,00,000	3,50,00,000	0	0
Number of shares subscribed and fully paid	[shares] 35,00,000	[shares] 35,00,000	[shares] 0	[shares] 0
Value of shares subscribed and fully paid	3,50,00,000	3,50,00,000	0	0
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0	0
Total number of shares subscribed	[shares] 35,00,000	[shares] 35,00,000	[shares] 0	[shares] 0
Total value of shares subscribed	3,50,00,000	3,50,00,000	0	0
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 35,00,000	[shares] 35,00,000	[shares] 0	[shares] 0
Value of shares called	3,50,00,000	3,50,00,000	0	0
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0	0	0
Calls unpaid by officers	0	0	0	0
Total calls unpaid by directors and officers	0	0	0	0
Calls unpaid by others	0	0	0	0
Total calls unpaid	0	0	0	0
Forfeited shares	0	0	0	0
Forfeited shares reissued	0	0	0	0
Value of shares paid-up	3,50,00,000	3,50,00,000	0	0
Par value per share	[INR/shares] 10	[INR/shares] 10		
Amount per share called in case shares not fully called	[INR/shares] 0	[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 other issues of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Decrease in number of shares during period [Abstract]				
Other decrease in number of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 35,00,000	[shares] 35,00,000	[shares] 0	[shares] 0
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of other issues during period	0	0	0	0
Total aggregate amount of increase in share capital during period	0	0	0	0
Decrease in share capital during period [Abstract]				
Other decrease in amount of shares	0	0	0	0

Total decrease in share capital during period	0	0	0	0
Total increase (decrease) in share capital	0	0	0	0
Share capital at end of period	3,50,00,000	3,50,00,000	0	0
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	(A) [shares] 17,85,000	[shares] 17,85,000	[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	(B) [shares] 9,10,000	[shares] 9,10,000	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[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] 26,95,000	[shares] 26,95,000	[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[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	0
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	[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	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0	0	0	0
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	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0	0	0

### Footnotes

(A) Shares held by M/s VNG Technology Pvt Ltd

(B) Shares held by M/s NCBG Holding Inc.

## Disclosure of classes of share capital [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Preference shares 1 [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of classes of share capital [Abstract]		
Disclosure of classes of share capital [LineItems]		
Type of share	Preference Shares of INR. 100 each	Preference Shares of INR. 100 each
Number of shares authorised	[shares] 1,50,000	[shares] 1,50,000
Value of shares authorised	1,50,00,000	1,50,00,000
Number of shares issued	[shares] 0	[shares] 0
Value of shares issued	0	0
Number of shares subscribed and fully paid	[shares] 0	[shares] 0
Value of shares subscribed and fully paid	0	0
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0
Total number of shares subscribed	[shares] 0	[shares] 0
Total value of shares subscribed	0	0
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 0	[shares] 0
Value of shares called	0	0
Calls unpaid [Abstract]		
Calls unpaid by directors and officers [Abstract]		
Calls unpaid by directors	0	0
Calls unpaid by officers	0	0
Total calls unpaid by directors and officers	0	0
Calls unpaid by others	0	0
Total calls unpaid	0	0
Forfeited shares	0	0
Forfeited shares reissued	0	0
Value of shares paid-up	0	0
Par value per share	[INR/shares] 100	[INR/shares] 100
Amount per share called in case shares not fully called	[INR/shares] 0	[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 other issues of shares	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0
Decrease in number of shares during period [Abstract]		
Other decrease in number of shares	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 0	[shares] 0
Reconciliation of value of shares outstanding [Abstract]		
Changes in share capital [Abstract]		
Increase in share capital during period [Abstract]		
Amount of other issues during period	0	0
Total aggregate amount of increase in share capital during period	0	0
Decrease in share capital during period [Abstract]		
Other decrease in amount of shares	0	0
Total decrease in share capital during period	0	0
Total increase (decrease) in share capital	0	0
Share capital at end of period	0	0
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] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0

Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0
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
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0	0
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
Application money received for allotment of securities and due for refund, interest accrued	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0

**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 1 [Member]			
	Shareholder 1 [Member]		Shareholder 2 [Member]	
	Name of shareholder [Axis]		Name of shareholder [Axis]	
	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
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 shares of INR. 10 each	Equity shares of INR. 10 each	Equity shares of INR. 10 each	Equity shares of INR. 10 each
Name of shareholder	VNG TECHNOLOGY PRIVATE LIMITED	VNG TECHNOLOGY PRIVATE LIMITED	NCBG Holdings Inc	NCBG Holdings Inc
CIN of shareholder	U31401KA2011PTC061629	U31401KA2011PTC061629		
Country of incorporation or residence of shareholder	INDIA	INDIA	CAYMAN ISLANDS	CAYMAN ISLANDS
Number of shares held in company	[shares] 17,85,000	[shares] 17,85,000	[shares] 9,10,000	[shares] 9,10,000
Percentage of shareholding in company	51.00%	51.00%	26.00%	26.00%

**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]	
	Shareholder 3 [Member]	
	Name of shareholder [Axis]	
	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
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 shares of INR. 10 each	Equity shares of INR. 10 each
Name of shareholder	Dinesh Poonamchand Shah	Dinesh Poonamchand Shah
PAN of shareholder	AACPS6600E	AACPS6600E
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 8,04,850	[shares] 8,04,850
Percentage of shareholding in company	22.996%	22.996%

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of notes on share capital explanatory [TextBlock]	Textual information (41) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of preference share	0	0
Number of shareholders of company	4	4
Number of allottees in case of preferential allotment	0	0
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

## Textual information (41)

### Disclosure of notes on share capital explanatory [Text Block]

Rights, preferences and restrictions attached to share :

The Company has only one class of equity shares having a face value of INR 10 per share. Each holder of equity share is entitled to one vote per share.

### [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]	
	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	32,09,91,239	9,40,78,551	32,09,91,239	9,40,78,551
Total additions to reserves	32,09,91,239	9,40,78,551	32,09,91,239	9,40,78,551
Total changes in reserves	32,09,91,239	9,40,78,551	32,09,91,239	9,40,78,551
Reserves at end of period	45,53,97,557	13,44,06,318	45,53,97,557	13,44,06,318

### [200300] Notes - Borrowings

#### Classification of borrowings [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
Subclassification of borrowings [Axis]	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	136,37,89,863	133,97,74,623	136,37,89,863	133,97,74,623
Nature of security [Abstract]				
Nature of security	Secured by assets of the Company	Secured by assets of the Company	Secured by assets of the Company	Secured by assets of the Company

**[201000] Notes - Tangible assets****Disclosure of additional information tangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Land [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]		Assets held under lease [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written down value basis	Written down value basis	-	-	-	-
Useful lives or depreciation rates tangible assets	Total	Total	-	-	-	-

**Disclosure of additional information tangible assets [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Buildings [Member]		Factory building [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written down value basis	Written down value basis	Written down value basis	Written down value basis	Written down value basis	Written down value basis
Useful lives or depreciation rates tangible assets	30 years	30 years	30 years	30 years	30 years	30 years

**Disclosure of additional information tangible assets [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]		Factory equipments [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written down value basis	Written down value basis	Written down value basis	Written down value basis	Written down value basis	Written down value basis
Useful lives or depreciation rates tangible assets	10 years	10 years	10 years	10 years	10 years	10 years

**Disclosure of additional information tangible assets [Table]**

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other plant and equipment [Member]				Furniture and fixtures [Member]	
	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of tangible assets [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written down value basis	Written down value basis	Written down value basis	Written down value basis	Written down value basis	Written down value basis
Useful lives or depreciation rates tangible assets	Tools & Equipments - 10 years	Tools & Equipments - 10 years	Tools & Equipments - 10 years	Tools & Equipments - 10 years	10 years	10 years

**Disclosure of additional information tangible assets [Table]**

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]		Vehicles [Member]		Motor vehicles [Member]	
	Owned assets [Member]		Owned and leased assets [Member]		Owned and leased assets [Member]	
Sub classes of tangible assets [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written down value basis	Written down value basis	Written down value basis	Written down value basis	Written down value basis	Written down value basis
Useful lives or depreciation rates tangible assets	10 years	10 years	As prescribed in schedule II of the Companies Act, 2013	As prescribed in schedule II of the Companies Act, 2013	As prescribed in schedule II of the Companies Act, 2013	As prescribed in schedule II of the Companies Act, 2013

**Disclosure of additional information tangible assets [Table]**

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Motor vehicles [Member]		Office equipment [Member]			
	Owned assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of tangible assets [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written down value basis	Written down value basis	Written down value basis	Written down value basis	Written down value basis	Written down value basis
Useful lives or depreciation rates tangible assets	As prescribed in schedule II of the Companies Act, 2013	As prescribed in schedule II of the Companies Act, 2013	10 years	10 years	10 years	10 years



## Disclosure of additional information tangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]				Leasehold improvements [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written down value basis	Written down value basis	Written down value basis	Written down value basis	Written down value basis	Written down value basis
Useful lives or depreciation rates tangible assets	3 years	3 years	3 years	3 years	Over the lease term or the useful life, whichever is shorter	Over the lease term or the useful life, whichever is shorter

## Disclosure of additional information tangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Leasehold improvements [Member]		Other tangible assets [Member]		Other tangible assets, others [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written down value basis	Written down value basis	Written down value basis	Written down value basis	Written down value basis	Written down value basis
Useful lives or depreciation rates tangible assets	Over the lease term or the useful life, whichever is shorter	Over the lease term or the useful life, whichever is shorter	Electrical Installations - 10 years	Electrical Installations - 10 years	Electrical Installations - 10 years	Electrical Installations - 10 years

## Disclosure of additional information tangible assets [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other tangible assets, others [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information tangible assets [Abstract]		
Disclosure of additional information tangible assets [LineItems]		
Depreciation method tangible assets	Written down value basis	Written down value basis
Useful lives or depreciation rates tangible assets	Electrical Installations - 10 years	Electrical Installations - 10 years

## 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]					
	Owned and leased assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Carrying amount accumulated depreciation and gross carrying amount [Axis]						
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,44,49,135	10,27,88,184	1,44,49,135	10,27,88,184		
Depreciation tangible assets	-2,38,05,415	-83,02,168			2,38,05,415	83,02,168
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	-15,36,187	2,79,64,534	-15,36,187	2,79,64,534		
Total other adjustments tangible assets	-15,36,187	2,79,64,534	-15,36,187	2,79,64,534		
Total changes in tangible assets	-1,08,92,467	12,24,50,550	1,29,12,948	13,07,52,718	2,38,05,415	83,02,168
Tangible assets at end of period	15,42,27,334	16,51,19,802	20,54,81,956	19,25,69,008	5,12,54,622	2,74,49,206

## Disclosure of tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Land [Member]					
	Owned and leased assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Carrying amount accumulated depreciation and gross carrying amount [Axis]						
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	0	0			0	0
Total changes in tangible assets	0	0	0	0	0	0
Tangible assets at end of period	3,81,01,391	3,81,01,391	3,81,01,391	3,81,01,391	0	0

## Disclosure of tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Land [Member]					
Sub classes of tangible assets [Axis]	Assets held under lease [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	0	0			0	0
Total changes in tangible assets	0	0	0	0	0	0
Tangible assets at end of period	3,81,01,391	3,81,01,391	3,81,01,391	3,81,01,391	0	0

## Disclosure of tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Buildings [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,19,64,307	4,94,82,639	1,19,64,307	4,94,82,639		
Depreciation tangible assets	-76,61,960	-6,00,292			76,61,960	6,00,292
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	-15,36,187	2,51,20,714	-15,36,187	2,51,20,714		
Total other adjustments tangible assets	-15,36,187	2,51,20,714	-15,36,187	2,51,20,714		
Total changes in tangible assets	27,66,160	7,40,03,061	1,04,28,120	7,46,03,353	76,61,960	6,00,292
Tangible assets at end of period	7,67,69,221	7,40,03,061	8,50,31,473	7,46,03,353	82,62,252	6,00,292

## Disclosure of tangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Factory building [Member]					
	Owned and leased assets [Member]					
	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Sub classes of tangible assets [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Carrying amount accumulated depreciation and gross carrying amount [Axis]						
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,19,64,307	4,94,82,639	1,19,64,307	4,94,82,639		
Depreciation tangible assets	-76,61,960	-6,00,292			76,61,960	6,00,292
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	-15,36,187	2,51,20,714	-15,36,187	2,51,20,714		
Total other adjustments tangible assets	-15,36,187	2,51,20,714	-15,36,187	2,51,20,714		
Total changes in tangible assets	27,66,160	7,40,03,061	1,04,28,120	7,46,03,353	76,61,960	6,00,292
Tangible assets at end of period	7,67,69,221	7,40,03,061	8,50,31,473	7,46,03,353	82,62,252	6,00,292

## Disclosure of tangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Factory building [Member]					
	Owned assets [Member]					
	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Sub classes of tangible assets [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Carrying amount accumulated depreciation and gross carrying amount [Axis]						
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,19,64,307	4,94,82,639	1,19,64,307	4,94,82,639		
Depreciation tangible assets	-76,61,960	-6,00,292			(A) 76,61,960	6,00,292
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	-15,36,187	2,51,20,714	(B) -15,36,187	2,51,20,714		
Total other adjustments tangible assets	-15,36,187	2,51,20,714	-15,36,187	2,51,20,714		
Total changes in tangible assets	27,66,160	7,40,03,061	1,04,28,120	7,46,03,353	76,61,960	6,00,292
Tangible assets at end of period	7,67,69,221	7,40,03,061	8,50,31,473	7,46,03,353	82,62,252	6,00,292

(A) Net of Reversal on disposal of assets - Rs. 12,361/-

(B) Reclassification

## Disclosure of tangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	5,84,764	3,49,19,729	5,84,764	3,49,19,729		
Depreciation tangible assets	-1,00,70,387	-36,10,691			1,00,70,387	36,10,691
Total changes in tangible assets	-94,85,623	3,13,09,038	5,84,764	3,49,19,729	1,00,70,387	36,10,691
Tangible assets at end of period	2,41,75,665	3,36,61,288	4,42,76,174	4,36,91,410	2,01,00,509	1,00,30,122

## Disclosure of tangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Factory equipments [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	4,84,300	3,43,85,347	4,84,300	3,43,85,347		
Depreciation tangible assets	-96,40,358	-32,31,050			96,40,358	32,31,050
Total changes in tangible assets	-91,56,058	3,11,54,297	4,84,300	3,43,85,347	96,40,358	32,31,050
Tangible assets at end of period	2,29,36,785	3,20,92,843	3,91,61,213	3,86,76,913	1,62,24,428	65,84,070

## Disclosure of tangible assets [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Factory equipments [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	4,84,300	3,43,85,347	4,84,300	3,43,85,347		
Depreciation tangible assets	-96,40,358	-32,31,050			96,40,358	32,31,050
Total changes in tangible assets	-91,56,058	3,11,54,297	4,84,300	3,43,85,347	96,40,358	32,31,050
Tangible assets at end of period	2,29,36,785	3,20,92,843	3,91,61,213	3,86,76,913	1,62,24,428	65,84,070

## Disclosure of tangible assets [Table]

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,00,464	5,34,382	1,00,464	5,34,382		
Depreciation tangible assets	-4,30,029	-3,79,641			4,30,029	3,79,641
Total changes in tangible assets	-3,29,565	1,54,741	1,00,464	5,34,382	4,30,029	3,79,641
Tangible assets at end of period	12,38,880	15,68,445	51,14,961	50,14,497	38,76,081	34,46,052

## Disclosure of tangible assets [Table]

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
	Owned assets [Member]					
	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Sub classes of tangible assets [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Carrying amount accumulated depreciation and gross carrying amount [Axis]						
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,00,464	5,34,382	(A) 1,00,464	5,34,382		
Depreciation tangible assets	-4,30,029	-3,79,641			(B) 4,30,029	3,79,641
Total changes in tangible assets	-3,29,565	1,54,741	1,00,464	5,34,382	4,30,029	3,79,641
Tangible assets at end of period	12,38,880	15,68,445	51,14,961	50,14,497	38,76,081	34,46,052

(A) Tools and equipments

(B) Tools and equipments

## Disclosure of tangible assets [Table]

..(12)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
	Owned and leased assets [Member]					
	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Sub classes of tangible assets [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Carrying amount accumulated depreciation and gross carrying amount [Axis]						
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	4,21,821	20,46,156	4,21,821	20,46,156		
Depreciation tangible assets	-6,92,499	-1,55,777			6,92,499	1,55,777
Total changes in tangible assets	-2,70,678	18,90,379	4,21,821	20,46,156	6,92,499	1,55,777
Tangible assets at end of period	20,73,621	23,44,299	39,04,064	34,82,243	18,30,443	11,37,944

## Disclosure of tangible assets [Table]

..(13)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	4,21,821	20,46,156	4,21,821	20,46,156		
Depreciation tangible assets	-6,92,499	-1,55,777			6,92,499	1,55,777
Total changes in tangible assets	-2,70,678	18,90,379	4,21,821	20,46,156	6,92,499	1,55,777
Tangible assets at end of period	20,73,621	23,44,299	39,04,064	34,82,243	18,30,443	11,37,944

## Disclosure of tangible assets [Table]

..(14)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	76,18,153	0	76,18,153		
Depreciation tangible assets	-21,49,022	-7,36,880			21,49,022	7,36,880
Total changes in tangible assets	-21,49,022	68,81,273	0	76,18,153	21,49,022	7,36,880
Tangible assets at end of period	47,32,251	68,81,273	76,18,153	76,18,153	28,85,902	7,36,880



## Disclosure of tangible assets [Table]

..(15)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	76,18,153	0	76,18,153		
Depreciation tangible assets	-21,49,022	-7,36,880			21,49,022	7,36,880
Total changes in tangible assets	-21,49,022	68,81,273	0	76,18,153	21,49,022	7,36,880
Tangible assets at end of period	47,32,251	68,81,273	76,18,153	76,18,153	28,85,902	7,36,880

## Disclosure of tangible assets [Table]

..(16)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	76,18,153	0	76,18,153		
Depreciation tangible assets	-21,49,022	-7,36,880			21,49,022	7,36,880
Total changes in tangible assets	-21,49,022	68,81,273	0	76,18,153	21,49,022	7,36,880
Tangible assets at end of period	47,32,251	68,81,273	76,18,153	76,18,153	28,85,902	7,36,880

## Disclosure of tangible assets [Table]

..(17)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	81,039	0	81,039	0		
Depreciation tangible assets	-1,02,048	-1,33,582			1,02,048	1,33,582
Total changes in tangible assets	-21,009	-1,33,582	81,039	0	1,02,048	1,33,582
Tangible assets at end of period	3,40,800	3,61,810	21,29,352	20,48,313	17,88,552	16,86,503

## Disclosure of tangible assets [Table]

..(18)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	81,039	0	81,039	0		
Depreciation tangible assets	-1,02,048	-1,33,582			1,02,048	1,33,582
Total changes in tangible assets	-21,009	-1,33,582	81,039	0	1,02,048	1,33,582
Tangible assets at end of period	3,40,800	3,61,810	21,29,352	20,48,313	17,88,552	16,86,503

## Disclosure of tangible assets [Table]

..(19)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]					
	Owned and leased assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Carrying amount accumulated depreciation and gross carrying amount [Axis]						
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	11,14,302	4,09,535	11,14,302	4,09,535		
Depreciation tangible assets	-7,41,601	-2,61,431			7,41,601	2,61,431
Total changes in tangible assets	3,72,701	1,48,104	11,14,302	4,09,535	7,41,601	2,61,431
Tangible assets at end of period	10,85,999	7,13,298	59,87,579	48,73,277	49,01,580	41,59,979

## Disclosure of tangible assets [Table]

..(20)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Carrying amount accumulated depreciation and gross carrying amount [Axis]						
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	11,14,302	4,09,535	11,14,302	4,09,535		
Depreciation tangible assets	-7,41,601	-2,61,431			7,41,601	2,61,431
Total changes in tangible assets	3,72,701	1,48,104	11,14,302	4,09,535	7,41,601	2,61,431
Tangible assets at end of period	10,85,999	7,13,298	59,87,579	48,73,277	49,01,580	41,59,979

## Disclosure of tangible assets [Table]

..(21)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Leasehold improvements [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	21,99,783	0	21,99,783		
Depreciation tangible assets	0	-25,06,733			0	25,06,733
Total changes in tangible assets	0	-3,06,950	0	21,99,783	0	25,06,733
Tangible assets at end of period	0	0	83,38,780	83,38,780	83,38,780	83,38,780

## Disclosure of tangible assets [Table]

..(22)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Leasehold improvements [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	21,99,783	0	21,99,783		
Depreciation tangible assets	0	-25,06,733			0	25,06,733
Total changes in tangible assets	0	-3,06,950	0	21,99,783	0	25,06,733
Tangible assets at end of period	0	0	83,38,780	83,38,780	83,38,780	83,38,780

## Disclosure of tangible assets [Table]

..(23)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other 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]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	2,82,902	61,12,189	2,82,902	61,12,189		
Depreciation tangible assets	-23,87,898	-2,96,782			23,87,898	2,96,782
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	28,43,820	0	28,43,820		
Total other adjustments tangible assets	0	28,43,820	0	28,43,820		
Total changes in tangible assets	-21,04,996	86,59,227	2,82,902	89,56,009	23,87,898	2,96,782
Tangible assets at end of period	69,48,386	90,53,382	1,00,94,990	98,12,088	31,46,604	7,58,706

## Disclosure of tangible assets [Table]

..(24)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	Electrical Installations	Electrical Installations	Electrical Installations	Electrical Installations	Electrical Installations	Electrical Installations
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	2,82,902	61,12,189	2,82,902	61,12,189		
Depreciation tangible assets	-23,87,898	-2,96,782			23,87,898	2,96,782
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	28,43,820	0	28,43,820		
Total other adjustments tangible assets	0	28,43,820	0	28,43,820		
Total changes in tangible assets	-21,04,996	86,59,227	2,82,902	89,56,009	23,87,898	2,96,782
Tangible assets at end of period	69,48,386	90,53,382	1,00,94,990	98,12,088	31,46,604	7,58,706

## Disclosure of tangible assets [Table]

..(25)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	Electrical Installations	Electrical Installations	Electrical Installations	Electrical Installations	Electrical Installations	Electrical Installations
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	2,82,902	61,12,189	2,82,902	61,12,189		
Depreciation tangible assets	-23,87,898	-2,96,782			23,87,898	2,96,782
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	28,43,820	0	(A) 28,43,820		
Total other adjustments tangible assets	0	28,43,820	0	28,43,820		
Total changes in tangible assets	-21,04,996	86,59,227	2,82,902	89,56,009	23,87,898	2,96,782
Tangible assets at end of period	69,48,386	90,53,382	1,00,94,990	98,12,088	31,46,604	7,58,706

## (A) Reclassification

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of notes on tangible assets explanatory [TextBlock]	
Disclosure of accounting policy on tangible assets [TextBlock]	Textual information (42) [See below]

## Textual information (42)

### Disclosure of accounting policy on tangible assets [Text Block]

Property, plant and equipment is stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Such cost includes the cost of replacing part of the Property, plant and equipment if the recognition criteria are met. All other repair and maintenance costs are recognised in the Statement of Profit and Loss as incurred.

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Statement of Profit and Loss when the asset is derecognised.

Expenditure directly relating to expansion is capitalised only if it increases the life or functionality of an asset beyond its original standard of performance.

Borrowing costs directly attributable to acquisition of those assets which necessarily take a substantial period of time to get ready for their intended use are capitalised. However, there are no qualifying assets for the year under audit.

Advances paid towards the acquisition of Property, Plant and Equipment assets outstanding at each balance sheet date and the cost of those assets not ready for their intended use before such date are disclosed either as advances or capital work-in-progress.

#### Depreciation

Depreciation on Property, Plant and Equipment (PPE/asset) is provided on written down value basis over the estimated economic useful life of the assets as prescribed in schedule II of the Companies Act, 2013 or as determined based on a technical evaluation by the company periodically.

The management's assessment of the useful life of the assets and the depreciation rates are as follows:

Asset category	Estimated useful life (years)
Building	30
Computer hardware	3
Software	5 - 10
Electrical Installations	10
Office equipments	10
Plant and Machinery	10
Tools & Equipments	10

Furniture &amp; Fixtures

10

Individual assets costing INR 5,000 or less are depreciated in full, in the year of purchase.

## [201100] Notes - Intangible assets

### Disclosure of additional information intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]		Computer software [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
Sub classes of intangible assets [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	5 - 10 years	5 - 10 years	5 - 10 years	5 - 10 years	5 - 10 years	5 - 10 years
Description of amortization method used	Written down value basis	Written down value basis	Written down value basis	Written down value basis	Written down value basis	Written down value basis

### 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]					
	Internally generated and other than internally generated intangible assets [Member]					
Sub classes of intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	13,88,246	39,831	13,88,246	39,831		
Total additions to intangible assets	13,88,246	39,831	13,88,246	39,831		
Amortization intangible assets	-4,86,844	-2,84,360			4,86,844	2,84,360
Total changes in intangible assets	9,01,402	-2,44,529	13,88,246	39,831	4,86,844	2,84,360
Intangible assets at end of period	17,74,252	8,72,849	93,43,678	79,55,431	75,69,426	70,82,582



## Disclosure of intangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Computer software [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]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	13,88,246	39,831	13,88,246	39,831		
Total additions to intangible assets	13,88,246	39,831	13,88,246	39,831		
Amortization intangible assets	-4,86,844	-2,84,360			4,86,844	2,84,360
Total changes in intangible assets	9,01,402	-2,44,529	13,88,246	39,831	4,86,844	2,84,360
Intangible assets at end of period	17,74,252	8,72,849	93,43,678	79,55,431	75,69,426	70,82,582

## Disclosure of intangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Computer software [Member]					
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	13,88,246	39,831	13,88,246	39,831		
Total additions to intangible assets	13,88,246	39,831	13,88,246	39,831		
Amortization intangible assets	-4,86,844	-2,84,360			4,86,844	2,84,360
Total changes in intangible assets	9,01,402	-2,44,529	13,88,246	39,831	4,86,844	2,84,360
Intangible assets at end of period	17,74,252	8,72,849	93,43,678	79,55,431	75,69,426	70,82,582

**[200500] Notes - Current investments****Details of current investments [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of current investments [Axis]	Investment	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Current investments [Abstract]		
Disclosure of details of current investments [Abstract]		
Details of current investments [LineItems]		
Type of current investments	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments
Nature of current investments	Quoted	Quoted
Current investments	0	10,00,000
Basis of valuation of current investments	At cost	At cost
Name of body corporate in whom investment has been made	(A) Canara Robeco Capital Protection Oriented Fund, ISIN INF760K01IO3.	Canara Robeco Capital Protection Oriented Fund, ISIN INF760K01IO3.

**Footnotes**

(A) Note - The Company had invested the above mentioned sum in Canara Robeco Capital Protection Oriented Fund, ISIN INF760K01IO3. The NAV as on 31.03.2020 was INR 11.89 and the value of the fund is INR 11,89,000 as on March 31, 2020. The Company has redeemed all units and holds no investment as at the end of the reporting period.

Unless otherwise specified, all monetary values are in INR

	31/03/2021	31/03/2020
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	10,00,000
Market value of quoted current investments	0	11,89,000
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0
Share current investments joint ventures	0	0

**[200600] Notes - Subclassification and notes on liabilities and assets****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]		Unsecured considered good [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
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	12,31,39,797	87,97,10,350	12,31,39,797	87,97,10,350
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	12,31,39,797	87,97,10,350	12,31,39,797	87,97,10,350
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Trade receivables due by others			12,31,39,797	87,97,10,350
Total trade receivables due by directors, other officers or others			12,31,39,797	87,97,10,350
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

**Classification of inventories [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company total inventories [Member]		Raw materials [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	201,67,69,763	77,21,19,329	130,43,32,132	47,93,44,390
Mode of valuation	Total	Total	Valued at lower of Cost and Net Realisable Value.	Valued at lower of Cost and Net Realisable Value.

**Classification of inventories [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Work-in-progress [Member]		Finished goods [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	69,24,64,712	14,34,43,170	1,99,72,919	14,93,31,769
Mode of valuation	Valued at lower of Cost and Net Realisable Value.	Valued at lower of Cost and Net Realisable Value.	Valued at lower of Cost and Net Realisable Value.	Valued at lower of Cost and Net Realisable Value.

**Disclosure of breakup of provisions [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [LineItems]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	(A) 54,81,785	54,04,988	2,79,453	2,65,814
Provision leave encashment	28,12,037	28,08,632	1,34,802	1,34,386
Total provisions for employee benefits	82,93,822	82,13,620	4,14,255	4,00,200
Provision for corporate tax [Abstract]				
Provision for current tax			(B) 8,21,04,890	93,10,078
Total provision for corporate tax			8,21,04,890	93,10,078
CSR expenditure provision	0	0	0	0
Other provisions			(C) 16,16,42,399	3,96,000
Total provisions	82,93,822	82,13,620	24,41,61,544	1,01,06,278

**Footnotes**

(A) Gratuity (Non Funded)

(B) Provision for Income Tax

(C) Provision for expenses and Audit fee

**Loans and advances [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
	Capital advances [Member]		Security deposits [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of loans and advances [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2021	31/03/2020
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	5,00,000	5,00,000	7,38,177	41,38,269
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	5,00,000	5,00,000	7,38,177	41,38,269
Nature of other loans and advances	Capital Advance for land	Capital Advance for land		
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	5,00,000	5,00,000	7,38,177	41,38,269
Total loans and advances due by directors, other officers or others	5,00,000	5,00,000	7,38,177	41,38,269
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

## Loans and advances [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
Classification of loans and advances [Axis]	Deposits with statutory authorities [Member]		Loans and advances to related parties [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	59,788	59,788	11,98,857	11,98,857
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	59,788	59,788	11,98,857	11,98,857
Nature of other loans and advances	Deposit with government authorities	Deposit with government authorities		
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	59,788	59,788	11,98,857	11,98,857
Total loans and advances due by directors, other officers or others	59,788	59,788	11,98,857	11,98,857
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

## Loans and advances [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
	Loans advances given other related parties [Member]		Other loans and advances, others [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	11,98,857	11,98,857	7,74,22,020	95,07,54,409
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	11,98,857	11,98,857	7,74,22,020	95,07,54,409
Nature of other loans and advances			Other Advances	Other Advances
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	11,98,857	11,98,857	7,74,22,020	95,07,54,409
Total loans and advances due by directors, other officers or others	11,98,857	11,98,857	7,74,22,020	95,07,54,409
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	Textual information (43) [See below]	
Trade payables, long-term	0	0
Total other long-term liabilities	0	0
Nature of other provisions	Provision for expenses and Audit fee	Provision for expenses and Audit fee
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	0	0
Application money received for allotment of securities and due for refund, principal	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Withholding taxes payable	(A) 18,87,594	17,50,416
Taxes payable other tax	(B) 16,01,242	75,57,966
Public deposit payable, current	0	0
Total other payables, current	34,88,836	93,08,382
Accrued salary payable	(C) 41,26,323	42,51,137
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	(D) 454,29,40,704	393,81,30,712
Total other current liabilities	455,05,55,863	395,16,90,231
Aggregate amount of trade receivables outstanding for period exceeding six months	11,34,04,638	47,65,144
Fixed deposits with banks	(E) 65,79,85,635	121,53,98,576
Other deposits with banks	(F) 397,88,20,677	238,87,91,627
Other balances with banks	(G) 85,88,21,446	56,40,71,323
Total balance with banks	549,56,27,758	416,82,61,526
Cash on hand	6,845	0
Total cash and cash equivalents	549,56,34,603	416,82,61,526
Total cash and bank balances	549,56,34,603	416,82,61,526
Balances held with banks to extent held as guarantees	397,88,20,677	238,87,91,627
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	397,88,20,677	238,87,91,627
Bank deposits with more than twelve months maturity	0	0
Disclosure of notes on other current assets explanatory [TextBlock]	Textual information (44) [See below]	
Other current assets, others	7,83,82,885	4,11,24,869
Total other current assets	7,83,82,885	4,11,24,869
Nature of other current assets	Refer Textual Information	Refer Textual Information

### Footnotes

- (A) Payable towards taxes deducted at source  
 (B) Payable towards GST and Payable towards other taxes & Cess  
 (C) Employee dues - Salary payable and Accrued bonus  
 (D) Trade Advances and Other payables  
 (E) Bank deposits with original maturity of more 3 months but less than 12 months  
 (F) Balances with banks against Guarantees  
 (G) Balances with banks - in current accounts



## Textual information (43)

**Disclosure of subclassification and notes on liabilities and assets explanatory [Text Block]**

## Trade Payables

Particulars	March 31, 2021	March 31, 2020
Micro, small and medium enterprise	99,65,067	23,90,541
Dues to other creditors	1,28,80,32,676	1,50,45,98,036
Total	1,29,79,97,743	1,50,69,88,577

As per the records and information available with the company, the enterprises/ vendors who have declared to the company regarding the status of the registration under Micro, Small and Medium Enterprises Development (MSMED) Act, 2006 have been accordingly classified as on the reporting date.

Micro, Small and Medium Enterprises Development Act, 2006	March 31, 2021	March 31, 2020
(i) Principal amount remaining unpaid to any supplier as at the end of the accounting year.	99,65,067	23,90,541
(ii) Interest due thereon remaining unpaid to any supplier as at the end of the accounting year	-	-
(iii) The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006), along with the amount of the payment made to the supplier beyond appointed day during each accounting year	-	-
(iv) The amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006	-	-
(v) The amount of interest accrued and remaining unpaid at the end of the accounting year		
(vi) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	-	-
Total	99,65,067	23,90,541

## Textual information (44)

**Disclosure of notes on other current assets explanatory [Text Block]**

Other Current Assets	March 31, 2021	March 31, 2020
Unsecured, considered good		
- Deposits with Government authorities	6,29,81,996	3,60,40,160
- Prepaid expenses	1,54,00,888	49,83,044
- Advance salary	-	1,01,665
<b>Total</b>	<b>7,83,82,885</b>	<b>4,11,24,869</b>

**[200700] Notes - Additional disclosures on balance sheet****Details of disclosures required under MSMED Act 2006 [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Micro small medium enterprises [Axis]	MSME	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Additional balance sheet notes [Abstract]		
Details of disclosures required under MSMED Act 2006 [Abstract]		
Details of disclosures required under MSMED Act 2006 [LineItems]		
Principal and interest due remaining unpaid [Abstract]		
Principal due remaining unpaid	99,65,067	23,90,541
Interest due remaining unpaid	0	0
Total principal and interest due remaining unpaid	99,65,067	23,90,541
Amount of interest paid under MSMED Act 2006	0	0
Amount of payments made to supplier beyond due date during year	0	0
Amount of interest due and payable for period	0	0
Amount of interest accrued and remaining unpaid at end of accounting year	0	0
Amount of further interest due and payable even in succeeding year	0	0
Maximum amount outstanding for period from micro small medium enterprises	0	0
Name supplier being micro small medium enterprises	Various	Various

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (45) [See below]	
Claims against company not acknowledged as debt	0	0
Guarantees	410,47,26,958	190,71,86,030
Other money for which company is contingently liable	0	0
Total contingent liabilities	410,47,26,958	190,71,86,030
Estimated amount of contracts remaining to be executed on capital account and not provided for	0	0
Uncalled liability on shares and other investments partly paid	0	0
Other commitments	0	0
Total commitments	0	0
Total contingent liabilities and commitments	410,47,26,958	190,71,86,030
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Amount of dividends proposed to be distributed to preference shareholders	0	0
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0
Arrears of fixed cumulative dividends on preference shares	0	0
Percentage of proposed dividend	0.00%	0.00%
Amount of provisions to be made on account of income reversal and non-performing assets remaining unrealised	0	0
Cumulative amount provided till previous year	0	0
Amount provided in current year	0	0
Balance amount to be provided	0	0
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Additions to equity share warrants during period	0	0
Deductions in equity share warrants during period	0	0
Total changes in equity share warrants during period	0	0
Equity share warrants at end of period	0	0
Equity share warrants for existing members	0	0
Equity share warrants for others	0	0
Total equity share warrants	0	0
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	0	0
Number of person share application money received during year	0	0
Number of person share application money paid as at end of year	0	0
Number of person share application money received as at end of year	0	0
Share application money received and due for refund	0	0
Disclosure of whether all assets and liabilities are registered with company	Yes	Yes
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No
Net worth of company	49,03,97,557	16,94,06,318
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Number of warrants converted into equity shares during period	0	0
Number of warrants converted into preference shares during period	0	0
Number of warrants converted into debentures during period	0	0
Number of warrants issued during period (in foreign currency)	0	0

Number of warrants issued during period (INR)	0	0
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## Textual information (45)

### Disclosure of additional balance sheet notes explanatory [Text Block]

#### 1. Transfer Pricing

The Company is required to use certain specified methods in computing arm's length price of international transactions between the associated enterprises and maintain prescribed information and documents relating to such transactions. The appropriate method to be adopted will depend on the nature of transactions/ class of transactions, class of associated persons, functions performed and other factors, which have been prescribed. The Company is in the process of updating a study to ascertain whether such international transactions with associated enterprises are in compliance with the transfer pricing norms referred to above. Management is of the view that the Company is in compliance with transfer pricing norms for determination of arm's length prices and maintenance of relevant documentation in relation to international transactions with associated enterprises entered into during the period. Accordingly, no accrual for tax, interest or penalty payable in case of such non-compliance, if any, has been made in these financial statements.

#### 2. Other Disclosures

- Previous year figures have been regrouped wherever necessary.

- In the opinion of the management, current assets, loans and advances have a value not less than what is stated in the accounts if realized in the ordinary course of business.

- The Company has received third party ledger confirmations and is in the process of reconciliation in case the same is not already reconciled.

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (46) [See below]
Disclosure of general information about company [TextBlock]	Textual information (47) [See below]

## Textual information (46)

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

#### 1. Basis of preparation

The financial statements have been prepared and presented under the historical cost convention on the accrual basis of accounting in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') and comply with the mandatory Accounting Standards ('AS') prescribed by the Companies (Accounting Standards) Rules, 2015 and the relevant provisions of the Companies Act, 2013 (the Act) and the relevant amendment rules issued thereafter.

#### 2. Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the management of the Company to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the results of operations during the reporting periods. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from those estimates. The significant estimates used by the management in the preparation of these financial statements include estimation of the economic lives of fixed assets and provision for employee benefits. Any revision to accounting estimates is recognised prospectively in the current and future periods.

#### 3. Estimation of uncertainties relating to the global health pandemic from COVID-19

The Company has considered the possible effects that may result from the pandemic relating to COVID-19 on the carrying amounts of receivables and unbilled revenues.

The company has further assessed the vendor quality to ensure that they bear no threat to the purchases to be completed at a later date. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the Company, as at the date of approval of these financial statements has used internal and external sources of information including client related information and economic forecasts. The impact of COVID-19 on the Company's financial statements may differ from that estimated as at the date of approval of these financial statements.

#### 4. Revenue recognition

Revenue is recognized at the time of transfer of significant risks and rewards of ownership to the buyer and Invoices raised and excludes the amount collected towards goods and service tax.

Revenue from service are recognized as and when services are rendered and related costs are incurred in the accordance with terms and conditions of the agreement entered into by the company with its customers.

#### Interest on Bank Deposits

Interest on bank deposits is recognised on the time proportion method, using the underlying interest rates.

#### 5. Property, Plant and Equipment (PPE)

Property, plant and equipment is stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Such cost includes the cost of replacing part of the Property, plant and equipment if the recognition criteria are met. All other repair and maintenance costs are recognised in the Statement of Profit and Loss as incurred.

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Statement of Profit and Loss when the asset is derecognised.

Expenditure directly relating to expansion is capitalised only if it increases the life or functionality of an asset beyond its original standard of performance.

Borrowing costs directly attributable to acquisition of those assets which necessarily take a substantial period of time to get ready for their intended use are capitalised. However, there are no qualifying assets for the year under audit.

Advances paid towards the acquisition of Property, Plant and Equipment assets outstanding at each balance sheet date and the cost of those assets not ready for their intended use before such date are disclosed either as advances or capital work-in-progress.

## 6. Depreciation

Depreciation on Property, Plant and Equipment (PPE/asset) is provided on written down value basis over the estimated economic useful life of the assets as prescribed in schedule II of the Companies Act, 2013 or as determined based on a technical evaluation by the company periodically.

The management's assessment of the useful life of the assets and the depreciation rates are as follows:

Asset category	Estimated useful life (years)
Building	30
Computer hardware	3
Software	5 - 10
Electrical Installations	10
Office equipments	10
Plant and Machinery	10
Tools & Equipments	10
Furniture & Fixtures	10

Individual assets costing INR 5,000 or less are depreciated in full, in the year of purchase.

## 7. Software cost

The cost incurred in acquiring application software for use in operation and administration of the Company are capitalised in the year of acquisition. Subscriptions to software are treated as revenue expenses as the economic life of such software does not exceed one year.

## 8. Impairment of assets

The Company assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in the Profit and Loss Account. If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount, subject to a maximum of depreciated historical cost. No such impairment exists for the year under audit.

## 9. Foreign currency transactions

### Initial Recognition

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

### Conversion

Foreign currency monetary items are reported using the closing exchange rate. Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction.

### Exchange Differences

Exchange differences arising on the settlement of monetary items or on reporting company's monetary items at rates different from those at which they were initially recorded during the year, or reported in previous financial statements, are recognised as income or as expenses in the year in which they arise.

## 10. Employee benefits

### Provident fund

The Company contributes to the statutory provident fund of the Regional Provident Fund Commissioner, in accordance with Employees provident fund and Miscellaneous Provision Act, 1952. The plan is a defined contribution plan and contribution paid or payable is recognised as an expense in the period in which the employee renders services.

### Gratuity

The Company provides for the gratuity, a defined benefit retirement plan covering all employees. The plan provides for lump sum payments to employees upon death while in employment or on separation from employment after serving for the stipulated years mentioned under 'The Payment of Gratuity Act, 1972'. The Company accounts for liability of future gratuity benefits based on an external actuarial valuation on projected unit credit method carried out for assessing liability as at the reporting date.

Actuarial gains and losses arising from experience adjustments and change in actuarial assumptions are recognized in the statement of profit and loss in the period in which they arise.

The total liability of Gratuity as on the reporting date is INR 57,61,238, of which INR 2,79,453 is current and INR 54,81,785 is non current. The company does not have a separate fund for settling the gratuity amounts of the employees and is intending to settle the said amounts through the consolidated funds available with the company. The company has during the current year paid INR 277,294 as gratuity.

### Leave encashment

Accumulated leave, which is expected to be utilized within the next 12 months, is treated as short-term employee benefit. The Company measures the expected cost of such absences as the additional amount that it expects to pay because of the unused entitlement that has accumulated at the reporting date.

The Company treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the year-end. Actuarial gains/ losses are immediately taken to the statement of profit and loss and are not deferred.

The total liability of leave encashment as on the reporting date is INR 29,46,839, of which INR 134,802 is current and INR 28,12,037 is non current. The company does not have a separate fund for settling the leave encashment amounts of the employees and is intending to settle the said amounts through the consolidated funds available with the company. The company has during the current year paid INR 1,79,447 as leave encashment.

#### 11. Operating leases

Leases, where the lessor effectively retains substantially all the risks and benefits of ownership of the leased term are classified as operating leases. Operating lease payments are recognized as an expense in the Profit and Loss account with reference to lease terms & other considerations. There are no operating lease during the reporting year.

#### 12. Taxes on income

##### Current tax

Income tax is determined as the amount of income tax payable under Indian Income Tax Act, 1961 in respect of taxable income for the period. During the current year, the company has recognised a liability of INR 8,21,04,890/- for taxes payable.

##### Deferred tax

Deferred tax is recognised, subject to the consideration of prudence in respect of deferred tax asset, on timing differences, being the timing differences between taxable income and accounting income that originate in one period and are capable of being reversed in one or more subsequent periods. For the current year, the company has recognised a deferred tax (Asset) of INR 40,29,317/- .

#### 13. Earnings per share

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

#### 14. Provisions and contingent liabilities

The Company creates a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. The company has created a provision for INR 17,07,34,591 towards for the current year.

Provision for onerous contracts i.e. contracts where the expected unavoidable costs of meeting the obligations under the contract exceed benefits expected to be received under it, are recognised when it is probable that an outflow of resources embodying economic benefits will be required to settle a present obligation as a result of obligating event, based on a reliable estimate of such obligation.

The Company has provided bank guarantees to its customers for a total of INR 410,47,26,958/- as on the reporting date.



## Textual information (47)

### Disclosure of general information about company [Text Block]

DCX is leading source for engineered MIL/AERO high performance interconnect products. The company designs, engineers and produces Cable & Harness Assemblies, Fine Wire Cable Assemblies, Flex Flat Cable Assemblies, EMI Shielded Cable Harness, Wired Enclosures, Backpane Assemblies, Diagnostic Test Sets and Conduit Assemblies. The company is striving to be the market leader in the future years to come.

### [201700] Notes - Government grants

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of notes on government grants explanatory [TextBlock]		
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

**[201200] Notes - Employee benefits****Disclosure of defined benefit plans [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
	Unfunded1		Unfunded2	
Defined benefit plans categories [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of defined benefit plans [Abstract]				
Disclosure of defined benefit plans [LineItems]				
Description of accounting policy for defined benefit plans	AS 15	AS 15	AS 15	AS 15
Description of type of plan	Gratuity	Gratuity	Leave encashment	Leave encashment
Reconciliation of changes in present value of defined benefit obligation [Abstract]				
Changes in defined benefit obligation, at present value [Abstract]				
Increase (decrease) through current service cost, defined benefit obligation, at present value	7,97,820	7,58,413	4,43,454	4,29,749
Increase (decrease) through interest cost, defined benefit obligation, at present value	3,85,615	3,42,634	2,00,125	1,48,541
Increase (decrease) through actuarial losses (gains), defined benefit obligation, at present value	8,15,705	-3,65,454	4,60,311	-6,03,461
Decrease through benefits paid, defined benefit obligation, at present value	2,77,294	2,16,785	1,79,447	1,55,395
Total changes in defined benefit obligation, at present value	90,436	12,49,716	3,821	10,26,356
Defined benefit obligation, at present value at end of period	57,61,238	56,70,802	29,46,839	29,43,018
Defined benefit obligation arising from wholly unfunded plans	57,61,238	56,70,802	29,46,839	29,43,018
Reconciliation of changes in fair value of plan assets [Abstract]				
Recognised assets and liabilities of defined benefit plans [Abstract]				
Recognised liabilities, defined benefit plan	57,61,238	56,70,802	29,46,839	29,43,018
Net liability (asset) of defined benefit plans	57,61,238	56,70,802	29,46,839	29,43,018
Reconciliation of liability asset of defined benefit plans [Abstract]				
Defined benefit obligation, at present value	57,61,238	56,70,802	29,46,839	29,43,018
Net liability (asset) of defined benefit plans	57,61,238	56,70,802	29,46,839	29,43,018
Recognised expense of defined benefit plans [Abstract]				
Current service cost, defined benefit plan	7,97,820	7,58,413	4,43,454	4,29,749
Interest cost, defined benefit plan	3,85,615	3,42,634	2,00,125	1,48,541
Actuarial gains (losses) recognised in profit or loss, defined benefit plan	8,15,705	-3,65,454	4,60,311	0
Past service cost recognised in profit or loss, defined benefit plan			0	6,03,461
Total post-employment benefit expense, defined benefit plans	3,67,730	14,66,501	1,83,268	11,81,751
Actuarial assumption [Abstract]				
Actuarial assumption of discount rates	6.81%	6.80%	6.81%	6.80%
Actuarial assumption of expected rates of salary increases	8.00%	8.00%	8.00%	8.00%

Experience adjustments on plan assets and plan liabilities [Abstract]				
Defined benefit obligation, at present value	57,61,238	56,70,802	29,46,839	29,43,018
Net surplus (deficit) in plan	-57,61,238	-56,70,802	-29,46,839	-29,43,018

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>
Disclosure of employee benefits explanatory [TextBlock]	Textual information (48) [See below]

## Textual information (48)

## Disclosure of employee benefits explanatory [Text Block]

## Gratuity and Leave Encashment plans

The Company has an unfunded defined benefit gratuity plan. Every employee who has completed five years or more of service is eligible for gratuity on separation at 15 days' salary (last drawn salary) for each completed year of service.

	31 March 2021 (INR)	31 March 2021 (INR)	31 March 2020 (INR)	31 March 2020 (INR)
Expense recognized in statement of profit and loss (as employee cost)	Gratuity	Leave Encashment	Gratuity	Leave Encashment
Current service cost	7,97,820	4,43,454	7,58,413	4,29,749
Interest cost on benefit obligation	3,85,615	2,00,125	3,42,634	1,48,541
Expected return on plan assets	-	-	-	-
Net actuarial (gain) / loss recognized in the year	(8,15,705)	(4,60,311)	3,65,454	-
Past service cost	-	-	-	6,03,461
Net (benefit) / expense	3,67,730	1,83,268	14,66,501	11,81,751
	31 March 2021 (INR)	31 March 2021 (INR)	31 March 2020 (INR)	31 March 2020 (INR)
Amount recognized in Balance Sheet	Gratuity	Leave Encashment	Gratuity	Leave Encashment
Opening Net Liability	(56,70,802)	(29,43,018)	(44,21,086)	(19,16,662)
Expenses as above	(3,67,730)	(1,83,268)	(14,66,501)	(11,81,751)
Employer Contribution	2,77,294	1,79,447	2,16,785	1,55,395

Acquisition Adjustment	-	-	-	-
Closing Net Liability	(57,61,238)	(29,46,839)	(56,70,802)	(29,43,018)
	31 March 2021 (INR)	31 March 2021 (INR)	31 March 2020 (INR)	31 March 2020 (INR)
Changes in the present value of defined benefit obligation are as follows:	Gratuity	Leave Encashment	Gratuity	Leave Encashment
Opening defined benefit obligation	56,70,802	29,43,018	44,21,086	19,16,662
Current service cost	7,97,820	4,43,454	7,58,413	4,29,749
Interest cost	3,85,615	2,00,125	3,42,634	1,48,541
Past service cost	-			
Benefits paid	(2,77,294)	(1,79,447)	(2,16,785)	(1,55,395)
Actuarial (gains)/ losses on obligation	(8,15,705)	(4,60,311)	3,65,454	6,03,461
Closing defined benefit obligation	57,61,238	29,46,839	56,70,802	29,43,018

The Company has not contributed any amount to gratuity during the year ended March 31, 2021 and March 31, 2020, as the scheme is unfunded.

The principal actuarial assumptions used in determining gratuity and leave encashment obligations for the Company's plans are shown below

	March 31, 2021	March 31, 2020
Discount Rate	6.81% per annum	6.80% per annum
Rate of increase in Compensation levels	8.00% per annum	8.00% per annum
Rate of Return on Plan Assets	Not Applicable	Not Applicable

Expected Future Service	29.94 years	28.33 years
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## Experience adjustment table

	31 March 2021 (INR)	31 March 2021 (INR)	31 March 2020 (INR)	31 March 2020 (INR)
Experience adjustment table	Gratuity	Leave Encashment	Gratuity	Leave Encashment
Present value of obligation at the end of the period	57,61,238	29,46,839	56,70,802	29,43,018
Plan assets	-	-	-	-
Funded Status	(57,61,238)	(29,46,839)	(56,70,802)	(29,43,018)
Actuarial gain/ (loss) in PBO	8,15,705	4,60,311	(3,65,454)	(6,03,461)
Actuarial (gain)/ loss for the year - Plan Assets	-	-	-	-

**[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]	Related1		Related2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	VNG TECHNOLOGY PRIVATE LIMITED	VNG TECHNOLOGY PRIVATE LIMITED	Premkumar Ramachand Kaviath	Premkumar Ramachand Kaviath
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party			AAYPK4458J	AAYPK4458J
CIN of related party	U31401KA2011PTC061629	U31401KA2011PTC061629		
Description of nature of related party relationship	Holding company	Holding company	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	As per below	As per below	As per below	As per below
Related party transactions [Abstract]				
Purchases of goods related party transactions	(A) 96,75,92,838	25,23,80,155		
Revenue from sale of goods related party transactions	8,63,156	6,47,864		
Reimbursement of expenses incurred on behalf of company during year related party transactions			(B) 3,071	32,190
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel			38,18,073	41,73,500
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	(C) 20,42,02,553	0	0	(D) 3,53,114
Amounts receivable related party transactions	(E) 2,54,696	0	0	
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

**Footnotes**

(A) Local Purchase of Goods

(B) Reimbursement of Expenses Paid - Rs. (3,071) [P.Y. Rs. (32,190)]

(C) Trade Payables

(D) Remuneration payable and Reimbursement of Expenses Payable

(E) Advance to Related party

## Disclosure of relationship and transactions between related parties [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Related3		Related4	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Hosakote Shamarao Raghavendra Rao	Hosakote Shamarao Raghavendra Rao	DCX Chol Inc	DCX Chol Inc
Country of incorporation or residence of related party	INDIA	INDIA	UNITED STATES	UNITED STATES
Permanent account number of related party	AGLPR3257R	AGLPR3257R		
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	As per below	As per below	As per below	As per below
Related party transactions [Abstract]				
Purchases of goods related party transactions			(A) 57,67,959	1,92,87,423
Revenue from sale of goods related party transactions			(B) 1,19,42,901	96,79,936
Reimbursement of expenses incurred on behalf of company during year related party transactions	(C) 5,50,000	4,772	(D) 17,11,096	32,41,605
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	88,75,520	1,10,86,698		
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	(E) 11,07,402	5,37,340	(F) 16,00,265	1,05,68,076
Amounts receivable related party transactions	(G) 9,44,161	9,44,161		
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

## Footnotes

(A) Import of Goods

(B) Export of Goods

(C) Reimbursement of Expenses Paid - Rs. (5,50,000) [P.Y. Nil]

(D) Reimbursement of Expenses Paid - Rs. (11,47,547) [P.Y. Rs. (32,41,605)]

(E) Remuneration payable

(F) Trade Payables and Reimbursement of Expenses Payable

(G) Reimbursement of Expenses



**Disclosure of relationship and transactions between related parties [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Related5		Related6	Related7
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	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	Ravikumara Eranna	Ravikumara Eranna	N Narendra	Vijaybhai Somabhai Patel
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AIZPR3999N	AIZPR3999N	ABHPN8335K	AHQPP9092C
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	As per below	As per below	As per below	As per below
Related party transactions [Abstract]				
Reimbursement of expenses incurred on behalf of company during year related party transactions	(A) 4,159	4,459	1,08,149	(B) 1,47,08,996
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	35,96,079	32,77,288		
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	(C) 2,01,287	1,93,366	(D) 1,08,149	(E) 5,17,000
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

**Footnotes**

- (A) Reimbursement of Expenses Paid - Rs. (3,452) [P.Y. Rs. (4,459)]  
 (B) Reimbursement of Expenses Paid - Rs. (1,41,91,996)  
 (C) Remuneration payable and Reimbursement of Expenses Payable  
 (D) Reimbursement of Expenses Payable  
 (E) Reimbursement of Expenses Payable

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of notes on related party explanatory [TextBlock]	Textual information (49) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

## Textual information (49)

## Disclosure of notes on related party explanatory [Text Block]

Parties where control exists includes:

Name of party	Nature of relationship
Hosakote Shamarao Raghavendra Rao	Managing Director
Dilip Poonam Shah	Director
Neal Jeremy Castleman	Director
Premkumar Ramachand Kaviath	Director
Ravikumara Eranna	Director
N Narendra	Director
R.Sankarakrishnan	Director
Vijaybhai Somabhai Patel	Director
VNG Technology Private Limited	Holding Company
NCBG Holdings Inc	Associate Company
DCX Chol Inc	Common Directorship
Vinyas Innovative Technologies Pvt Ltd	Common Directorship

**[201400] Notes - Leases**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of leases explanatory [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

**[300300] Notes - Earnings per share**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of earnings per share explanatory [TextBlock]		
Weighted average shares and adjusted weighted average shares [Abstract]		
Basic weighted average shares	[shares] 35,00,000	[shares] 35,00,000
Adjusted weighted average shares	[shares] 0	[shares] 0
Diluted weighted average shares	[shares] 35,00,000	[shares] 35,00,000
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Numerator to calculate basic earnings per share	32,09,91,239	9,40,78,551
Adjustments to reconcile numerator to calculate basic earning per share to net profit or loss as per statement of profit or loss	0	0
Profit (loss) for period	32,09,91,239	9,40,78,551
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Numerator to calculate diluted earnings per share	32,09,91,239	9,40,78,551
Adjustments to reconcile numerator to calculate diluted earning per share to net profit or loss as per statement of profit or loss	0	0
Profit (loss) for period	32,09,91,239	9,40,78,551

**[202800] Notes - Subsidiary information**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>
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

**[201900] Notes - Income taxes**

Unless otherwise specified, all monetary values are in INR

	<b>31/03/2021</b>	<b>31/03/2020</b>
Disclosure of notes on income taxes explanatory [TextBlock]		
Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract]		
Components of deferred tax assets [Abstract]		
Deferred tax asset, expenditure disallowances	(A) 26,47,647	0
Deferred tax asset, depreciation	(B) 27,01,269	17,70,508
Total deferred tax assets	53,48,916	17,70,508
Components of deferred tax liabilities [Abstract]		
Deferred tax liability, depreciation	0	(C) 4,50,909
Total deferred tax liabilities	0	4,50,909

**Footnotes**

(A) On timing difference of expenditure

(B) On timing differences of depreciation between Companies Act 2013 and Income Tax Act 1961

(C) On timing differences of depreciation between Companies Act 2013 and Income Tax Act 1961

**[202400] Notes - Investments in associates**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>
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

	<b>01/04/2020 to 31/03/2021</b>
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

**[202100] Notes - Other provisions, contingent liabilities and contingent assets****Disclosure of contingent liabilities [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of contingent liabilities [Axis]	Company total contingent liabilities [Member]		Other contingent liabilities [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [LineItems]				
Description of nature of contingent liabilities	Total	Total	Guarantees	Guarantees
Estimate of financial effect of contingent liabilities	410,47,26,958	190,71,86,030	410,47,26,958	190,71,86,030

**Disclosure of contingent liabilities [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of contingent liabilities [Axis]	Other guarantees given [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of contingent liabilities [Abstract]		
Disclosure of contingent liabilities [LineItems]		
Description of nature of contingent liabilities	Guarantees	Guarantees
Estimate of financial effect of contingent liabilities	410,47,26,958	190,71,86,030

**[202700] Notes - Cash flow statements**

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of cash flow statement explanatory [TextBlock]	Note: This cash flow statement is prepared in indirect method, as set out in para 18b of AS-3, companies (Accounting Standard) rules 2006	
Cash and cash equivalents if different from balance sheet [Abstract]		
Cash and cash equivalents cash flow statement	549,56,34,603	416,82,61,526
Total cash and cash equivalents	549,56,34,603	416,82,61,526
Income taxes paid (refund) [Abstract]		
Income taxes paid (refund), classified as operating activities	8,21,04,890	3,24,69,486
Total income taxes paid (refund)	8,21,04,890	3,24,69,486

**[100200] Statement of profit and loss**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
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	640,70,31,045	447,67,13,467
Revenue from sale of services	45,97,496	1,59,01,342
Other operating revenues	0	0
Total revenue from operations other than finance company	641,16,28,541	449,26,14,809
Total revenue from operations	641,16,28,541	449,26,14,809
Other income	42,07,89,552	15,76,50,066
Total revenue	683,24,18,093	465,02,64,875
Expenses [Abstract]		
Cost of materials consumed	742,93,44,129	478,69,92,813
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-124,46,50,435	-70,77,02,244
Employee benefit expense	6,00,19,296	6,51,94,442
Finance costs	9,92,18,372	7,78,77,776
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	2,38,05,415	83,02,168
Amortisation expense	4,86,844	2,84,360
Total depreciation, depletion and amortisation expense	2,42,92,259	85,86,528
Expenditure on production, transportation and other expenditure pertaining to exploration and production activities	0	0
CSR expenditure	5,50,000	0
Other expenses	6,45,77,660	29,23,16,614
Total expenses	643,33,51,281	452,32,65,929
Total profit before prior period items, exceptional items, extraordinary items and tax	39,90,66,812	12,69,98,946
Prior period items before tax	0	0
Exceptional items before tax	0	0
Total profit before extraordinary items and tax	39,90,66,812	12,69,98,946
Extraordinary items before tax	0	0
Total profit before tax	39,90,66,812	12,69,98,946
Tax expense [Abstract]		
Current tax	8,21,04,890	(A) 3,24,69,486
Deferred tax	-40,29,317	4,50,909
Total tax expense	7,80,75,573	3,29,20,395
Total profit (loss) for period from continuing operations	32,09,91,239	9,40,78,551
Total profit (loss) for period before minority interest	32,09,91,239	9,40,78,551
Total profit (loss) for period	32,09,91,239	9,40,78,551
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 91.71	[INR/shares] 26.88
Diluted earnings per equity share	[INR/shares] 91.71	[INR/shares] 26.88
Basic earning per equity share before extraordinary items	[INR/shares] 91.71	[INR/shares] 26.88
Diluted earnings per equity share before extraordinary items	[INR/shares] 91.71	[INR/shares] 26.88
Nominal value of per equity share	[INR/shares] 10	[INR/shares] 10

**Footnotes**

(A) Including Prior Years Tax Changes

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	640,70,31,045	447,67,13,467
Total revenue from sale of products	640,70,31,045	447,67,13,467
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	45,97,496	1,59,01,342
Total revenue from sale of services	45,97,496	1,59,01,342
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	0	0
Total other operating revenues	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	22,39,63,417	14,68,68,037
Total interest income on current investments	22,39,63,417	14,68,68,037
Interest income on long-term investments [Abstract]		
Interest on other long-term investments	0	0
Total interest income on long-term investments	0	0
Total interest income	22,39,63,417	14,68,68,037
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current investments from others	0	0
Total dividend income current investments	0	0
Dividend income long-term investments [Abstract]		
Dividend income long-term investments from others	0	0
Total dividend income long-term investments	0	0
Total dividend income	0	0
Other non-operating income [Abstract]		
Net gain/loss on foreign currency fluctuations treated as other income	19,60,53,356	0
Miscellaneous other non-operating income	7,72,779	1,07,82,029
Total other non-operating income	19,68,26,135	1,07,82,029
Total other income	42,07,89,552	15,76,50,066
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense borrowings	4,73,90,457	5,49,76,241
Total interest expense	4,73,90,457	5,49,76,241
Other borrowing costs	(A) 5,18,27,915	2,29,01,535
Total finance costs	9,92,18,372	7,78,77,776
Employee benefit expense [Abstract]		
Salaries and wages	(B) 3,48,06,373	3,78,38,571
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	1,62,89,672	1,52,64,657
Total remuneration to directors	1,62,89,672	1,52,64,657
Remuneration to manager [Abstract]		
Salary to manager	0	0
Total remuneration to manager	0	0
Total managerial remuneration	1,62,89,672	1,52,64,657
Gratuity	3,67,730	14,66,501
Staff welfare expense	25,17,938	14,22,997

Other employee related expenses	(C) 60,37,583	92,01,716
Total employee benefit expense	6,00,19,296	6,51,94,442
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	23,08,530	18,79,161
Rent	0	59,96,388
Repairs to building	1,14,523	11,48,564
Repairs to machinery	8,49,628	16,18,232
Insurance	12,99,734	19,46,476
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	(D) 39,32,521	35,07,721
Total rates and taxes excluding taxes on income	39,32,521	35,07,721
Telephone postage	(E) 5,27,042	4,98,371
Printing stationery	(F) 2,87,279	3,92,649
Travelling conveyance	4,44,917	29,13,337
Legal professional charges	2,53,22,382	91,14,912
Directors sitting fees	0	0
Advertising promotional expenses	(G) 1,32,031	2,52,243
Transportation distribution expenses	1,14,81,502	1,30,31,678
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Other miscellaneous expenditure written off	0	0
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Total write-off assets	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Payment for audit services	7,00,000	4,40,000
Total payments to auditor	7,00,000	4,40,000
Miscellaneous expenses	1,71,77,571	(H) 24,95,76,882
Total other expenses	6,45,77,660	29,23,16,614
Breakup of expenditure on production, transportation and other expenditure pertaining to exploration and production activities [Abstract]		
Other expenditure pertaining to exploration and production activities	0	0
Total expenditure on production, transportation and other expenditure pertaining to exploration and production activities	0	0
Current tax [Abstract]		
Current tax pertaining to previous years	0	-49,40,410
Current tax pertaining to current year	8,21,04,890	3,74,09,896
Total current tax	8,21,04,890	(I) 3,24,69,486

### Footnotes

- (A) Bank charges and Bank Guarantee charges  
 (B) Salaries and wages including bonus, incentives and Excluding Remuneration paid to Directors  
 (C) Labour charges and Induction & training programme exps  
 (D) Rates and taxes (excluding taxes on income)  
 (E) Communication expenses  
 (F) Printing & stationery and Postage  
 (G) Business promotion expenses  
 (H) Including Net loss on foreign currency translation - Rs. 24,29,57,973/-  
 (I) Including Prior Years Tax Changes



**[300600] Notes - Additional information statement of profit and loss****Details of raw materials consumed [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of raw materials consumed [Axis]	Raw materials consumed [Member]		Raw materials consumed 1 [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Additional information on profit and loss account [Abstract]				
Additional details in case of manufacturing companies [Abstract]				
Details of raw materials consumed [Abstract]				
Details of raw materials consumed [LineItems]				
Description of raw materials category	Total	Total	Import Purchase	Import Purchase
Total raw materials consumed	742,93,44,129	478,69,92,813	425,79,92,190	213,35,33,454

**Details of raw materials consumed [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Categories of raw materials consumed [Axis]	Raw materials consumed 2 [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Additional information on profit and loss account [Abstract]		
Additional details in case of manufacturing companies [Abstract]		
Details of raw materials consumed [Abstract]		
Details of raw materials consumed [LineItems]		
Description of raw materials category	Local Purchase	Local Purchase
Total raw materials consumed	317,13,51,939	265,34,59,359

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Additional information on profit and loss account explanatory [TextBlock]	Textual information (50) [See below]	
Changes in other inventories	-124,46,50,435	-70,77,02,244
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-124,46,50,435	-70,77,02,244
Exceptional items before tax	0	0
Total exceptional items	0	0
Other items extraordinary	0	0
Total extraordinary items before tax	0	0
Total extraordinary items	0	0
Total exceptional and extraordinary items	0	0
Prior period income before tax	0	0
Prior period expense before tax	0	0
Total prior period items before tax	0	0
Total prior period items after tax	0	0
Revenue other services	45,97,496	1,59,01,342
Total gross income from services rendered	45,97,496	1,59,01,342
Value of imports of raw materials	425,79,92,190	213,35,33,454
Total value of imports calculated on CIF basis	425,79,92,190	213,35,33,454
Expenditure on professional and consultation fees	1,38,55,757	54,36,377
Expenditure on other matters	(A) 1,42,84,112	3,17,73,848
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	2,81,39,869	3,72,10,225
Final dividend remitted in foreign currency	0	0
Interim dividend remitted in foreign currency	0	0
Special dividend remitted in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
FOB value of manufactured goods exported	611,93,34,351	394,02,99,216
Total earnings on export of goods calculated on FOB basis	611,93,34,351	394,02,99,216
Earnings on other income	19,60,53,356	45,339
Total earnings in foreign currency	631,53,87,707	394,03,44,555
Nature of earnings on other income in foreign currency	Other Income	Other Income
Domestic sale manufactured goods	28,76,96,694	53,64,14,251
Domestic sale traded goods	0	0
Total domestic turnover goods, gross	28,76,96,694	53,64,14,251
Export sale manufactured goods	611,93,34,351	394,02,99,216
Export sale traded goods	0	0
Total export turnover goods, gross	611,93,34,351	394,02,99,216
Total revenue from sale of products	640,70,31,045	447,67,13,467
Domestic revenue services	45,97,496	1,59,01,342
Export revenue services	0	0
Total revenue from sale of services	45,97,496	1,59,01,342
Expenditure on corporate social responsibility activities as per guidelines	5,50,000	0
Gross value of transaction with related parties as per AS-18	101,95,41,996	30,38,15,890
Bad debts of related parties as per AS-18	0	0

### Footnotes

(A) Travelling expenses, IT Accessories Expenses, Bank guarantee charges, Fixed assets, LD charges, Miscellaneous expenses and freight charges

## Textual information (50)

## Additional information on profit and loss account explanatory [Text Block]

## Expenditure in Foreign Currency

	March 31, 2021	March 31, 2020
Import of Raw materials	4,25,79,92,190	2,13,35,33,454
Local purchase of Raw materials	2,95,25,53,445	-
Travelling Expense	-	10,71,200
IT Accessories Expenses	71,799	65,162
Bank Guarantee Charges	30,47,072	46,50,914
Professional expense	1,38,55,757	54,36,377
Fixed Assets	-	2,59,50,506
LD charges	1,08,00,641	-
Miscellaneous expenses	3,64,600	13,008
Freight Charges	-	23,058

## [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 (51) [See below]
Description of accounting policy for recognition of revenue	Refer Textual Information

## Textual information (51)

### Disclosure of revenue explanatory [Text Block]

Revenue is recognized at the time of transfer of significant risks and rewards of ownership to the buyer and Invoices raised and excludes the amount collected towards goods and service tax.

Revenue from service are recognized as and when services are rendered and related costs are incurred in the accordance with terms and conditions of the agreement entered into by the company with its customers.

### Interest on Bank Deposits

Interest on bank deposits is recognised on the time proportion method, using the underlying interest rates.

### [202200] Notes - Effects of changes in foreign exchange rates

Unless otherwise specified, all monetary values are in INR

	31/03/2021	31/03/2020
Disclosure of notes on effect of changes in foreign exchange rates explanatory [TextBlock]		
Details of change in classification of significant foreign operation [Abstract]		
Impact of change in classification of significant foreign operation on shareholders' fund	0	0
Amount remaining to be amortized in foreign currency monetary item translation difference asset account as of reporting date	0	0
Amount remaining to be amortized in foreign currency monetary item translation difference liability account as of reporting date	0	0

**[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]	Director1	Director2	Director3	Director4
	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 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	RAGHAVENDRA RAO HOSAKOTE SHAMARAO	NEAL JEREMY CASTLEMAN	(A) DILIP POONAM SHAH	(B) VIJAYBHAI SOMABHAI PATEL
Director identification number of key managerial personnel or director	00379249	05159412	03608422	05184354
Permanent account number of key managerial personnel or director	AGLPR3257R			AHQPP9092C
Date of birth of key managerial personnel or director	07/04/1969	01/04/1949	13/12/1945	19/08/1957
Designation of key managerial personnel or director	Managing Director	Director	Director	Nominee Director
Qualification of key managerial personnel or director	Diploma	Engineer	PHD. MS	MS
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	88,75,520	0	0	0
Perquisites key managerial personnel or director	0	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	88,75,520	0	0	0
Sitting fees key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	88,75,520	0	0	0

**Footnotes**

(A) Dilip Poonam Shah - Resigned w.e.f. 03-03-2021

(B) Vijaybhai Somabhai Patel - Appointment as Additional director w.e.f. 31-08-2020, Change in Designation to Nominee Director w.e.f. 31-08-2020 and Withdrawal of Nomination w.e.f. 03-03-2021

**Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(2)**

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	Director5	Director6	Director7	Director8
	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 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	(A) PREMKUMAR RAMACHAND KAVIATH	(B) RAVIKUMARA ERANNA	(C) NARENDRA NARAYANAN	(D) SANKARAKRISHNAN RAMALINGAM
Director identification number of key managerial personnel or director	08397470	08558614	00396176	00078459
Permanent account number of key managerial personnel or director			ABHPN8335K	ADYPR6394R
Date of birth of key managerial personnel or director	01/06/1961	20/05/1979	02/03/1959	15/06/1961
Designation of key managerial personnel or director	Director	Director	Nominee Director	Nominee Director
Qualification of key managerial personnel or director	BE	BE	MS in Electrical Engineering	B.SC, CAIIB
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	38,18,073	35,96,079	0	0
Perquisites key managerial personnel or director	0	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	38,18,073	35,96,079	0	0
Sitting fees key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	38,18,073	35,96,079	0	0

**Footnotes**

(A) Premkumar Ramachand Kaviath - Cessed to be Director w.e.f. 04-11-2020

(B) Ravikumara Eranna - Ceased to be Director w.e.f. 04-11-2020

(C) Narendra Narayanan - Appointment as Additional director w.e.f. 31-08-2020, Change in Designation to Nominee Director w.e.f. 31-08-2020 and Withdrawal of Nomination w.e.f. 03-03-2021

(D) Sankarakrishnan Ramalingam - Appointment as Additional director w.e.f. 04-11-2020, Change in Designation to Nominee Director w.e.f. 04-11-2020 and Withdrawal of Nomination w.e.f. 24-02-2021

**[301000] Notes - Corporate social responsibility****Classification of CSR spending [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of CSR spending [Axis]	CSR
	<b>01/04/2020 to 31/03/2021</b>
Disclosure of CSR spending [Abstract]	
Details of CSR spent during financial year [Abstract]	
Manner in which amount CSR spent during financial year [Abstract]	
Manner in which amount CSR spent during financial year [LineItems]	
CSR project or activity identified	Contributions to National Defence fund
Sector in which project is covered	(A) Armed forces, veterans, war widows/ dependents
Whether projects or programs undertaken in local area or other	The activity is undertaken in Bangalore
Name of state or union territory where projects or programs was undertaken	Karnataka
Name of district where projects or programs was undertaken	Bangalore
Budget amount outlay project or program wise	5,50,000
Amount spent on projects or programs [Abstract]	
Direct expenditure on projects or programs	5,50,000
Overheads on projects or programs	0
Total amount spent on projects or programs	5,50,000
Cumulative expenditure upto reporting period	5,50,000
Expenditure on administrative overheads	0
Mode of amount spent	Directly by company

**Footnotes**

(A) Contributions towards Defense Research and Development Organisations

**Disclosure of net profits for last three financial years [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Net profits for last three financial years [Axis]	Financial year 1 [Member]	Financial year 2 [Member]	Financial year 3 [Member]
	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of net profits for last three financial years [Abstract]			
Disclosure of net profits for last three financial years [LineItems]			
Description of financial year	2019-20	2018-19	2017-18
Profit before tax of financial year	12,69,98,946	7,32,20,679	3,22,51,025
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	12,69,98,946	7,32,20,679	3,22,51,025

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	Yes
Disclosure of composition of CSR committee [TextBlock]	Textual information (52) [See below]
Whether company has written CSR policy	Yes
Details CSR policy [TextBlock]	Textual information (53) [See below]
Average net profit for last three financial years	7,74,90,216.67
Prescribed CSR expenditure	15,49,804.33
Amount CSR to be spent for financial year	15,49,804.33
Amount CSR spent for financial year	5,50,000
Amount spent in local area	5,50,000
Amount spent on construction/acquisition of any asset in cash	0
Amount spent on construction/acquisition of any asset yet to be paid in cash	0
Total amount spent on construction/acquisition of any asset	0
Amount spent on purposes other than construction/acquisition of any asset in cash	5,50,000
Amount spent on purposes other than construction/acquisition of any asset yet to be paid in cash	0
Total amount spent on purposes other than construction/acquisition of any asset	5,50,000
Amount unspent CSR	9,99,804.33
Disclosure responsibility statement of CSR committee that implementation and monitoring of CSR policy is in compliance with CSR policy of company	Textual information (54) [See below]

## Textual information (52)

### Disclosure of composition of CSR committee [Text Block]

The Composition of the CSR Committee:

Sl. No.	Name	Designation
1.	Mr. Raghavendra Rao Hosakote Shamarao	Chairman of the Committee
2.	Mr. Neal Jeremy Castleman	Member of the Committee

## Textual information (53)

### Details CSR policy [Text Block]

Company's vision is to actively assisting in the improvement of the quality of life of the people in the communities, giving preference to local areas around our business operations and thus taking Corporate Social Responsibility (CSR) as a strategic social investment, aiming to align and integrate our resource with society's developmental needs towards creating a better tomorrow.

The CSR activities of the Company are guided by CSR policy, which includes activities mention in Schedule VII of the Companies Act, 2013.



## Textual information (54)

### **Disclosure responsibility statement of CSR committee that implementation and monitoring of CSR policy is in compliance with CSR policy of company**

The CSR Committee has been duly constituted and efforts are made to implement the formulated CSR Policy. The committee further declares that the implementation and monitoring of CSR Policy shall be in compliance with CSR objectives and Policy of the company.