SWASTIKA CASTAL LIMITED
117-A, CHITTARANJAN AVENUE,
KOLKATA
CIN: U27101WB1996PTC079995

PRAKASH CHANDRA JAIN & COMPANY
CHARTERED ACCOUNTANTS
74-76,GAYATRI CHAMBER,
ALKAPURI,VADODARA

BALANCE SHEET AS AT 31.03.2023

(Rs. In Lakh)

	PARTICULARS	Note No.	FIGURES AS AT THE END OF 31.03.2023	FIGURES AS AT THE END OF 31.03.2022
	EQUITY & LIABILITIES			
I	SHAREHOLDER'S FUNDS			
	SHARE CAPITAL	1	150.00	150.00
	RESERVES & SURPLUS	2	442.51	386.09
	MONEY RECEIVED AGAINST SHARE WARRANTS	\		
	SHARE APPLICATION MONEY PENDING ALLOTMENT	3		
	NON-CURRENT LIABILITIES			
	LONG-TERM BORROWINGS	4	367.69	311.73
	DEFERRED TAX LIABILITIES (NET)	33	54.20	49.63
	OTHER LONG TERM LIABILITIES	5	.00	.00
	LONG-TERM PROVISIONS	6	.00	.00
	CURRENT LIABILITIES			
	SHORT-TERM BORROWINGS	7	595.92	683.30
	TRADE PAYABLES	8	480.67	436.02
	TOTAL OUTSTANDING DUES OF MICRO ENTERPRISES AND SMALL ENTERPRISES;		.00	.00
	TOTAL OUTSTANDING DUES OF CREDITORS OTHER THAN MICRO ENTERPRISES AND SMALL ENTERPRISES.		.00	.00
	OTHER CURRENT LIABILITIES	9	143.72	65.30
	SHORT TERM PROVISION	10	1.88	10.34
	TOTAL		2236.59	2092.41
II	ASSETS			
	NON-CURRENT ASSETS			
	Property,Plant & Equipements			
	TANGIBLE ASSETS	11	652.13	637.78
	INTANGIBLE ASSETS	12		.00
	CAPITAL WORK-IN-PROGRESS	13		.00
	INTANGIBLE ASSETS UNDER DEVELOPMENT			
	NON-CURRENT INVESTMENTS	14		.00
	DEFERRED TAX ASSET (NET)	32		.00
	LONG-TERM LOANS AND ADVANCES	15	.01	.14
	OTHER NON-CURRENT ASSETS	16	.00	.00
	CURRENT ASSETS			
	CURRENT INVESTMENTS	17		.00
	INVENTORIES	18	690.78	599.51
	TRADE RECIEVABLES	19	711.12	717.97
	CASH AND CASH EQUIVALENTS	20	34.48	33.90
	SHORT-TERM LOANS AND ADVANCES	21	148.08	99.19
	OTHER CURRENT ASSETS	22	.00	3.92
	TOTAL		2236.59	2092.41
III.	CONTINGENT LIABILITIES	32	-	

See accompanying notes to the financial statements

As per our attached Report of even date
For PRAKASH CHANDRA JAIN & CO.
CHARTERED ACCOUNTANTS

Prakash Chandra Jain & Co. BARODA Chartered Accountants

C.A. DINESH C. JAIN
PARTNER
MEMBERSHIP NO.: 041235
FRN: 002438C
UDIN: 23041235BGWKIL3274

FOR SWASTIK CASTAL LIMITED

Varsha Sharda

(DIRECTOR)
Varun Sharda
DIN:01571483

(DIRECTOR)
Varsha Sharda
DIN: 05291150

Place: VADODARA
Date: 04-09-2023

SWASTIKA CASTAL LIMITED
117-A, CHITTARANJAN AVENUE,
KOLKATA
CIN: U27101WB1996PTC079995

PRAKASH CHANDRA JAIN & COMPANY
CHARTERED ACCOUNTANTS
74-76,GAYATRI CHAMBER,
ALKAPURI,VADODARA

BALANCE SHEET AS AT 31.03.2023

(Rs. In Lakh)

	PARTICULARS	Note No.	FIGURES AS AT THE END OF 31.03.2023	FIGURES AS AT THE END OF 31.03.2022
	EQUITY & LIABILITIES			
I	**SHAREHOLDER'S FUNDS**			
	SHARE CAPITAL	1	150.00	150.00
	RESERVES & SURPLUS	2	442.51	386.09
	MONEY RECEIVED AGAINST SHARE WARRANTS			
	SHARE APPLICATION MONEY PENDING ALLOTMENT	3		
	NON-CURRENT LIABILITIES			
	LONG-TERM BORROWINGS	4	367.69	311.73
	DEFERRED TAX LIABILITIES (NET)	33	54.20	49.63
	OTHER LONG TERM LIABILITIES	5	.00	.00
	LONG-TERM PROVISIONS	6	.00	.00
	CURRENT LIABILITIES			
	SHORT-TERM BORROWINGS	7	595.92	683.30
	TRADE PAYABLES	8	480.67	436.02
	TOTAL OUTSTANDING DUES OF MICRO ENTERPRISES AND SMALL ENTERPRISES;		.00	.00
	TOTAL OUTSTANDING DUES OF CREDITORS OTHER THAN MICRO ENTERPRISES AND SMALL ENTERPRISES.		.00	.00
	OTHER CURRENT LIABILITIES	9	143.72	65.30
	SHORT TERM PROVISION	10	1.88	10.34
	TOTAL		2236.59	2092.41
II	**ASSETS**			
	NON-CURRENT ASSETS			
	Property,Plant & Equipements			
	TANGIBLE ASSETS	11	652.13	637.78
	INTANGIBLE ASSETS	12		.00
	CAPITAL WORK-IN-PROGRESS	13		.00
	INTANGIBLE ASSETS UNDER DEVELOPMENT			
	NON-CURRENT INVESTMENTS	14		.00
	DEFERRED TAX ASSET (NET)	32		.00
	LONG-TERM LOANS AND ADVANCES	15	.01	.14
	OTHER NON-CURRENT ASSETS	16	.00	.00
	CURRENT ASSETS			
	CURRENT INVESTMENTS	17		.00
	INVENTORIES	18	690.78	599.51
	TRADE RECIEVABLES	19	711.12	717.97
	CASH AND CASH EQUIVALENTS	20	34.48	33.90
	SHORT-TERM LOANS AND ADVANCES	21	148.08	99.19
	OTHER CURRENT ASSETS	22	.00	3.92
	TOTAL		2236.59	2092.41
III.	**CONTINGENT LIABILITIES**	32	-	

See accompanying notes to the financial statements

As per our attached Report of even date
For PRAKASH CHANDRA JAIN & CO.
CHARTERED ACCOUNTANTS

Prakash Chandra Jain & Co. BARODA Chartered Accountants

C.A. DINESH C. JAIN
PARTNER
MEMBERSHIP NO.: 041235
FRN: 002438C
UDIN: 23041235BGWKIL3274

FOR SWASTIK CASTAL LIMITED

Varsha Sharda

(DIRECTOR)
Varun Sharda
DIN:01571483

(DIRECTOR)
Varsha Sharda
DIN: 05291150

Place: VADODARA
Date: 04-09-2023

SWASTIKA CASTAL LIMITED
117-A, CHITTARANJAN AVENUE,
KOLKATA
CIN: U27101WB1996PTC079995

PRAKASH CHANDRA JAIN & COMPANY
CHARTERED ACCOUNTANTS
74-76,GAYATRI CHAMBER,
ALKAPURI,VADODARA

PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 2023

(Rs. In Lakh)

	PARTICULARS	NOTE NO.	FIGURES AS AT THE END OF 31.03.2023	FIGURES AS AT THE END OF 31.03.2022
I.	**REVENUE FROM OPERATIONS**			
	REVENUE FROM OPERATIONS (GROSS)	23	2683.97	2598.01
	LESS: GST PAID	23	269.69	284.17
	REVENUE FROM OPERATIONS (NET)		**2414.27**	**2313.84**
II.	**OTHER INCOME**	24	38.41	6.17
III.	**TOTAL REVENUE (I+II)**		2452.69	2320.01
IV.	**EXPENSES**			
	COST OF MATERIAL CONSUMED	25	1922.11	1735.93
	PURCHASES OF STOCK IN TRADE	26	.00	.00
	CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS AND STOCK-IN-TRADE	27	-91.27	-29.59
	EMPLOYEE BENEFIT EXPENSE	28	236.13	252.07
	FINANCIAL COST	29	103.71	93.55
	DEPRECIATION & AMORTIZATION EXPENSE	10 & 11	73.77	70.18
	OTHER EXPENSES	30	147.25	139.78
	TOTAL EXPENSES		**2391.69**	**2261.92**
V.	**PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (III-IV)**		**60.99**	**50.09**
VI.	**EXCEPTIONAL ITEMS**			
	PRIOR PERIOD ITEMS (NET)	31	.00	.00
	OTHER EXCEPTIONAL ITEMS			
VII.	**PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V-VI)**		**60.99**	**58.09**
VIII.	**EXTRAORDINARY ITEMS**			
IX.	**PROFIT BEFORE TAX (VII-VIII)**		**60.99**	**58.09**
X.	**TAX EXPENSE**			
	MAT Credit utilized		.00	6.75
	CURRENT TAX		.00	10.15
	DEFERRED TAX LIABILITY	33	4.58	.36
	TOTAL TAX EXPENSE		4.58	17.26
XI.	**PROFIT (LOSS) FOR THE PERIOD (XI-X)**		**56.42**	**40.83**
XII.	**EARNING PER EQUITY SHARE:**			
	BASIC		3.76	2.72
	DILUTED			

See accompanying notes to the financial statements

As per our attached Report of even date
For PRAKASH CHANDRA JAIN & CO.
CHARTERED ACCOUNTANTS

FOR SWASTIK CASTAL LIMITED

DJain

Prakash Chandra Jain & Co
BARODA
Chartered Accountants

Varun Varsha Sharda

C.A. DINESH C. JAIN
PARTNER
MEMBERSHIP NO.: 041235
FRN: 002438C
UDIN: 23041235BGWKIL3274

(DIRECTOR)
Varun Sharda
DIN: 1571483

(DIRECTOR)
Varsha Sharda
DIN: 05291150

Place: VADODARA
Date: 04-09-2023

ASTIKA CASTAL LIMITED
7-A, CHITTARANJAN AVENUE,
KOLKATA

PRAKASH CHANDRA JAIN & COMPANY
CHARTERED ACCOUNTANTS
74-76,GAYATRI CHAMBER,
ALKAPURI,VADODARA

NOTES ACCOMPANYING THE BALANCE SHEET AS AT	AS AT 31.03.2023 NOTE NO. 1	AS AT 31.03.2022 NOTE NO. 1
SHARE CAPITAL		
Disclosure pursuant to Note no. 6(A) (a,b, & c) of Part I of Schedule III to the Companies Act, 2013		
Equity share capital		
Authorised:		
20,00,000 equity shares of Rs. 10/- each	200.00	200.00
Issued, Subscribed & Fully Paid-up		
15,00,000 equity shares of Rs. 10/- each (P.Y. 11,60,000 Shares) Out of which 1207500 equity shares of Rs 10/- each issued at par & 292500. equity shares of Rs. 50/- inclusive of Premium of Rs 40/-.	150.00	150.00
Total	150.00	150.00

Disclosure pursuant to Note No. 6(A) (d) of Schedule III to the Companies Act, 2013

Reconciliation of the number of equity shares :

Particulars	Number	Amount (Rs.)	Number	Amount (Rs.)
Shares outstanding at the beginning of the period	1,500,000	150.00	1,500,000	150.00
Addition:				
Shares outstanding at the end of the period	1,500,000	150.00	1,500,000	150.00

Disclosure pursuant to Note No. 6(A) (d) of Schedule III

to the Companies Act, 2013

List of shareholders holding more than 5% of total number of shares issued by the Company.

Sr. No.	Name of Share holder	No. of share held	% of shares held	No. of share held	% of shares held
1	Aloke Sharda	-		-	
2	Indra Sharda	589,300	39.29%	589,300	39.29%
3	Anuj Sharda	152,400	10.16%	152,400	10.16%
4	Shree Gopal Sharda HUF	-		-	
5	Varun Sharda	550,600	36.71%	550,600	36.71%
	Total	**1,292,300**	**86.15%**	**1,292,300**	**86.15%**

Note No. 1A Promotors Holding

Sr. No.	Name of Share holder	No. of share held	% Change during the Year	No. of share held	% Change during the Year
1	Aloke Sharda	-	No Changes	-	No Changes
2	Anup Sharda	-	No Changes	-	No Changes
	Total	-	-	-	-

	NOTE NO. 2	NOTE NO. 2
RESERVES & SURPLUS		
Disclosure pursuant to Note no. 6 (B) (i) of Part I of Schedule III to the Companies Act, 2013		
Capital Reserve	-	-
Securities Premium	117.00	117.00
Balance In Profit & Loss Account	325.51	269.09
TOTAL	**442.51**	**386.09**

Disclosure pursuant to Note no. 6(B) of Part I of Schedule III to the Companies Act, 2013

RESERVES & SURPLUS					
	CAPITAL RESERVE				
	Opening Balance				
add:	Addition During The Current Year	.00		.00	
less:	Used To Write Off During The Current Year	.00		.00	
	Closing Balance		.00		.00
	SECURITIES PREMIUM				
	Opening Balance		117.00		117.00
add:	Current Year Transfer				
less:	Written Off In Current Year				
	Closing Balance		**117.00**		**117.00**
	BALANCE IN PROFIT & LOSS ACCOUNT				
	Opening Balance		269.09		228.26
add:	Net Profit/(Loss) For The Current Year	56.42		40.83	
less:	Short Provision (Of Deferred Tax Liability)				
	Closing Balance		325.51		**269.09**
	TOTAL		442.51		**386.09**

Prakash Chandra Jain & Co. BARODA Chartered Accountants

SHARE APPLICATION MONEY PENDING ALLOTMENT	NOTE NO. 3		NOTE NO. 3	

LONG-TERM BORROWINGS *Disclosure pursuant to Note no. 6(C) of Part I of Schedule III to the Companies Act, 2013*	NOTE NO. 4		NOTE NO. 4	
SECURED:				
TERM LOANS FROM BANK:				
AXIS Bank A/C Term Loan 92006004571206	9.55		36.60	
AXIS Bank A/C Term Loan 917060085791359	.60		3.02	
AXIS Bank A/C Term Loan 919060031302620	4.08		13.10	
AXIS Bank A/C Term Loan 9466	51.00		51.00	
AXIS Bank A/C Loan 90697	20.00		30.00	
ICICI CAR LOAN LABRD00038263321	.00		2.18	
AXIS Bank A/C Term Loan 922060050877981	43.54			
AXIS BANK TOD	.00			
AXIS BANK TOD 922030012871667	.00			
HDFC BANK CAR LOAN - 136475970	11.25			
BAJAJ FINANCE LTD	.00			
ICICI CAR LOAN LABRD00038277785	.00	140.01	2.46	138.36
TOTAL		**140.01**		**138.36**
LONG-TERM LOANS FROM DIRECTORS				
Aloke Sharda (HUF)	3.68			
Aloke Sharda	.00		55.07	
Varun Sharda	3.90	7.58	.31	55.38
LONG-TERM LOANS FROM RELATED PARTIES				
Anju Sharda	3.42		35.34	
Anuj Sharda	.81		1.19	
Indra Sharda	129.00	133.23	14.48	51.01
TOTAL		**140.01**		**106.40**
UNSECURED:				
LONG-TERM LOANS FROM BODY CORPORATES				
BIKANER CERAMICS PVT LTD	50.00		30.00	
Gliadin Intertrade Pvt. Ltd	10.45		10.56	
Suparshvamati Mercantile Pvt Ltd	10.42		10.42	
Swastik Prescast Pvt. Ltd.	16.00	86.87	16.00	66.98
		86.87		**66.98**
TOTAL		**367.69**		**311.73**

OTHER LONG-TERM LIABILITIES *Disclosure pursuant to Note no. 6 (D) of Part I of Schedule III to the Companies Act, 2013*	NOTE NO. 5		NOTE NO. 5	
TOTAL				

LONG-TERM PROVISIONS *Disclosure pursuant to Note no. 6 (E) of Part I of Schedule III to the Companies Act, 2013*	NOTE NO. 6		NOTE NO. 6	
TOTAL				

SHORT-TERM BORROWINGS *Disclosure pursuant to Note no. 6 (F) of Part I of Schedule III to the Companies Act, 2013*	NOTE NO. 7		NOTE NO. 7	
CURRENT MATURITIES OF LONG TERM DEBTS				
AXIS Bank A/C Term Loan 92006004571206	28.80		28.80	
AXIS Bank A/C Term Loan 917060085791359	2.64		2.64	
AXIS Bank A/C Term Loan 919060031302620	9.84		9.84	
AXIS Bank A/C Loan 90697	10.00		10.00	
Axis Bank TOD -1667	.00		25.18	
ICICI CAR LOAN LABRD00038263321	2.18		3.02	
ICICI CAR LOAN LABRD00038277785	2.46		3.02	
AXIS BANK LOAN-922060050877981	9.54			
AXIS BANK TOD	.00			
HDFC BANK CAR LOAN-136475970	3.88			
Bajaj Finance Ltd	17.69		26.99	
SIEMENS FINANCIAL SERVICE PVT LTD	.00	87.02	.00	109.49

Prakash Chandra Jain & Co. • BARODA • Chartered Accountants

SECURED:				
AXIS BANK A/C NO-917030085791280	508.89		479.87	
AXIS BANK PC FC-920080039102721	.00	508.89	92.79	572.66
(Secured against hyp. of Stock & Book debts and mortgaged of factory land and buiding)				
UNSECURED:				
Advance from Varsha Sharda		.00		1.15
TOTAL		595.92		683.30

TRADE PAYABLES	NOTE NO. 8		NOTE NO. 8	
SUNDRY CREDITORS FOR GOODS				
As per List attached (Refere note no.59 for ageing schedule)	306.09		394.41	
SUNDRY CREDITORS FOR EXPENSES				
As per List attached (Refere note no.59 for ageing schedule)	29.95		41.62	436.02
AXIS BANK LC PAYABLE	144.63	480.67		
TOTAL		480.67		436.02

OTHER CURRENT LIABILITIES	NOTE NO. 9		NOTE NO. 9	
Disclosure pursuant to Note no. 6 (G) of Part I of Schedule III to the Companies Act, 2013				
OTHER PAYABLES:				
BANK:				
AXIS BANK CURRENT A/C NO-918020000465115		131.33		49.56
STATUTORY DUES				
CGST ON REVERSE CHARGE	.15		.00	
SGST ON REVERSE CHARGE	.15		.00	
IGST Payable	.08		.76	
TCS on Sales	.04		.31	
TDS Payable	11.92	12.33	12.26	13.34
Advance From Coustmer				
Shreeji Engineering	.00		.16	
SWASTIK METCAST PVT LTD	.06			
Tructzschler India Private Limited	.00		2.25	
IDEX INDIA PRIVATE LTD.	.00	.06	.00	2.41
TOTAL		143.72		65.30

SHORT-TERM PROVISIONS	NOTE NO. 10		NOTE NO. 10	
Disclosure pursuant to Note no. 6 (H) of Part I of Schedule III to the Companies Act, 2013				
PROVISION OF EMPLOYEES' BENEFITS:				
EPF Payable- Employer's contribution	.37		.36	
Professional Tax -Employee	1.08		1.52	
ESIC payable	.17		.28	
Salary Payable	4.79	6.40	.37	2.54
TOTAL		6.40		2.54
OTHERS:				
PROVISIONS FOR OUTSTANDING LIABILITIES FOR PURCHASE & EXPENSES:				
Audit fees Payable	.84		.77	
Expenses Payable	.00	.84	.00	.77
Income Tax provision 21-22		.57		
Provision for Income Tax Current Year	.00		16.90	
Less:Advance Tax paid	3.50		1.00	
Less : TDS/TCS receivable	2.43		2.12	
Less:MAT Credit utilized	.00	-5.93	6.75	7.03
TOTAL		-4.52		7.80
TOTAL		1.88		10.34
TOTAL		1.88		10.34

Prakash Chandra Jain & Co.
BARODA
Chartered Accountants

WORK-IN-PROGRESS	NOTE NO. 13		NOTE NO. 13	
CAPITAL WORK-IN-PROGRESS				

CURRENT INVESTMENT	NOTE NO. 14		NOTE NO. 14	
Disclosure pursuant to Note no. K (i) of Part I of Schedule III to the Companies Act, 2013				
TOTAL				

LONG-TERM LOANS & ADVANCES	NOTE NO. 15		NOTE NO. 15	
Disclosure pursuant to Note no. L (i), (ii),(iii) of Part I of Schedule III to the Companies Act, 2013				
UNSECURED (CONSIDERED GOOD)				
Deposit with BSNL	.00		.13	
BOB For Gratuity	.01	.01	.01	.14
TOTAL		.01		.14

OTHER NON-CURRENT ASSETS	NOTE NO. 16		NOTE NO. 16	
Disclosure pursuant to Note no. M (i), (ii),(iii) of Part I of Schedule III to the Companies Act, 2013				
TOTAL				

CURRENT INVESTMENTS	NOTE NO. 17		NOTE NO. 17	
QUOTED				
-				
UNQUOTED				
-				
TOTAL				

INVENTORIES	NOTE NO. 18		NOTE NO. 18	
Disclosure pursuant to Note no. O (i), (ii) and (iii) of Part I of Schedule III to the Companies Act, 2013				
RAW-MATERIALS AND COMPONENTS				
Raw-Materials	53.34		55.07	
Stores	3.50		8.00	
Fluxes	1.42		.87	
Furnance Oil	3.21		4.11	
Crucible	1.36		1.39	
Packing Material	3.50		7.50	
Dyes	66.93		70.81	
CI Cast Iron Block	5.00	138.27	7.14	154.88
	SUB TOTAL	**138.27**	**SUB TOTAL**	**154.88**
WORK-IN-PROGRESS		552.51		444.62
(VALUED AT WEIGHTED AVERAGE COST)	**SUB TOTAL**	**552.51**	**SUB TOTAL**	**444.62**
PURCHASE IN TRANSIT		.00		.00
TOTAL		**690.78**		**599.51**

Prakash Chandra Jain & Co.
BARODA
Chartered Accountants

ECEIVABLES e pursuant to Note no. P (i), (ii), (iii) and (iv) of Schedule III to the Companies Act, 2013	NOTE NO. 19		NOTE NO. 19	
UNSECURED (CONSIDERED GOOD)				
INCOME RECEIVABLE	9.00			
ABB INDIA LIMITED	.00		5.62	
ABB POWER GRIDS VIETNAM COMPANY-BAC NINH			6.81	
ABB POWER PRODUCTS AND SYSTEMS INDIA LTD	.00		2.40	
Axicom HV AG			23.05	
FANUC INDIA PRIVATE LIMITED	.07		.22	
GE T&D INDIA LTD. (HVM)	52.92		76.28	
GROTH CONTINENTAL MFG PVT LTD	10.58		12.69	
HITACHI ENERGY INDIA LIMITED	86.54		49.77	
HITACHI ENERGY USA INC	49.20		72.85	
HITACHI ENERGY VIETNAM - BAC NINH BRANCH			6.81	
Motic (Xiamen) Intelligent Electric Co.Ltd	1.69		3.59	
PMT MACHINES LIMITED	3.13		.86	
REINEKE ENGINEERING PVT LTD.	6.74		6.74	
RIVER ENGINEERING PVT LTD	2.90		1.28	
SHREEJI ENGINEERS	.02		.00	
SIEMENS ENERGY			20.78	
SIEMENS ENERGY GLOBAL GMBH & CO.KG	4.37		7.57	
SIEMENS ENERGY INC.	265.13		233.63	
SIEMENS HIGH VOLTAGE CIRCUIT BREAKER CO.LTD	.54		.50	
SIEMENS LIMITED	141.03		169.35	
IDEX India Private Limited	.66			
Truetzschler India Private Limited	6.10			
Toshiba Transmission & Distribution Sys.(I) Pvt Ltd	68.72		3.37	
VIAT INSTRUMENTS PVT LTD.			7.24	
VIAT INSTRUMENTS PVT LTD UNIT II	1.76		6.56	
VINAY INDUSTRIES	.00	711.12	.00	717.97
(Refere note no.50 for ageing schedule)				
TOTAL		711.12		717.97
UNSECURED (CONSIDERED DOUBTFUL)		.00		.00
TOTAL		711.12		717.97
TOTAL		**711.12**		**717.97**
OUTSTANDING LESS THAN SIX MONTHS		694.12		671.46
OUTSTANDING MORE THAN SIX MONTHS		16.99		46.51

CASH AND CASH EQUIVALENTS Disclosure pursuant to Note no. Q (i), (ii), (iii), (iv) and (v) of Part I of Schedule III to the Companies Act, 2013	NOTE NO. 20		NOTE NO. 20	
CASH AND CASH EQUIVALENTS:				
BALANCE WITH BANK				
Allahabad Bank, Kolkatta	.29		4.29	
State Bank of India	.23		.60	
State Bank of India FD	.11		.10	
FD with Axis Bank	31.86	32.48	28.01	33.01
CASH ON HAND	2.00	2.00	.89	.89
TOTAL		34.48		33.90

SHORT-TERM LOANS & ADVANCES *Disclosure pursuant to Note no. R (i), (ii) and (iii) of Part I of Schedule III to the Companies Act, 2013*	NOTE NO. 21		NOTE NO. 21	
UNSECURED (CONSIDERED GOOD)				
Advance To Suppliers For Materials/Supplies:				
As per List attached		6.14		7.23
BALANCE WITH REVENUE AUTHORITIES UNDER				
IT Refund (A.Y. 13-14)	2.10		2.10	
IT Refund (A.Y. 11-12)	2.56		2.56	
IT Refund (A.Y. 14-15)	2.38		2.38	
IT Refund (A.Y. 16-17)	.40		.40	
IT Refund (A.Y. 20-21)	.44		.44	
GST Receivables	79.96		32.83	
TCS	.01	87.83	.11	7.98
MAT Unutilized				
MAT Credit Opening Balance	.01		6.75	
Less: MAT credit Utilized in CY	.00	.01	6.75	.01

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HER ADVANCES				
Prepaid Expenses	1.88		8.71	
Bajaj Finance Ltd - Tds	.15		.19	
Sargam Industries (Advance)	18.00		18.00	
Advance to Staff	16.78	36.81	5.74	65.47
Other Deposits:				
IDEA Cellular Deposit	.01		.01	
Kanan Mahadevbhai Desai-Deposite House	.00		1.20	
Manish gupta Rent Deposit	.10		.10	
Nirmal Lunia House Deposit	.05		.05	
MD manir Rent Deposit	.10		.10	
Security Deposite For House	.10		.10	
Siba Shankar Panda-Rent Depsoite	.04		.04	
Abhay Prasad Rent Deposit	.24		.24	
Jitendra Katar Rent Deposit	.17		.17	
Security Deposit(G.E.B.)	16.01		16.01	
BSNL Deposit	.00		.01	
ALIF developers	.21		.21	
Virbhadur House Deposite	.18		.18	
Sky Oxygen Co. Security Deposit	.09	17.29	.09	18.50
TOTAL		**148.08**		**99.19**

THER CURRENT ASSETS	NOTE NO. 22		NOTE NO. 22	
Electronica Finance Tds Recover	.00		3.92	
Meis Refund Receivable	.00	.00	.00	3.92
TOTAL		**.00**		**3.92**

VENUE FROM OPERATIONS	NOTE NO. 23		NOTE NO. 23	
REVENUE OPERATIONS:				
Gross Sales	1963.84		1914.91	
Gross Sales (Export)	898.65		720.93	
	2862.49		2635.84	
Sales return (Goods)	193.11	2669.38	49.38	2586.45
TCS		.00		.00
GST		269.69		284.17
Net Sales		2399.69		2302.28
Meis Income Received		.00		2.90
Duty Drawback Received		13.18		5.65
Rent Received		1.40		2.40
Reimbersement Of GEB Charges		.00		.60
TOTAL		**2414.27**		**2313.84**

ER INCOME	NOTE NO. 24		NOTE NO. 24	
Labour Charges / Anodising Charges		.00		.00
Exchange Rate Difference		27.09		4.24
Profit on Sale of Assets		.00		.00
Interest On Security Deposit In GEB		.68		.50
Interest Received on Delay Patment		.13		.15
Rent Received on Plant & Machinery		9.00		.00
Interest On Fixed Deposite Of Axis Bank		1.50		1.28
Interest On Fixed Deposite Of SBI		.00		.00
Round Off		.02		.00
Interst On Income Tax Refund		.00		.00
		38.41		**6.17**
		2452.69		

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MATERIAL CONSUMED	NOTE NO. 25		NOTE NO. 25	
PURCHASE OF RAW MATERIAL & STORES				
Purchase		1611.54		1410.18
PRODUCTION EXPENSES:				
Anodising/Conversion Charges	1.83		7.15	
Calibration Charges	.47		.66	
DISCOUNT ALLOWED	2.71		-.07	
ELECTRIC REP & MAINT EXPENSES	2.79		1.10	
Sand Blasting Charges	.15		2.18	
Foundry Exp.	19.67		20.84	
Freight & Octroi	53.41		38.05	
Machining Exp.	41.19		51.79	
Laboratory & Testing Charges	2.87		3.81	
Maintenance (P & M)	23.87		36.93	
Power & Fuel Exp.	89.99		107.04	
Fetaling Expenses	7.03		8.28	
Security Exp.	17.68		15.74	
Store Purchase	4.91		4.43	
Labour Charges	5.25		3.81	
Loading & Unloading Charges	22.06		23.35	
Labour Charges on Purchase Bill	7.33		.52	
Shot Blasting Charges	1.60			
Planting Charges	4.80		.00	
Weight Exp	.15	310.57	.13	325.75
TOTAL		1922.11		1735.93

PURCHASE OF STOCK-IN-TRADE	NOTE NO. 26	NOTE NO. 26
Disclosure pursuant to Note no. 5 (ii) 2 of Part II of Schedule III to the Companies Act, 2013		
TOTAL		

CHANGE IN INVENTORIES OF FINISHED GOODS, PROCESS STOCK AND STOCK-IN-TRADE	NOTE NO. 27	NOTE NO. 27
CLOSING STOCK:		
Process Stock	552.51	444.62
Stores & Spares	84.93	99.81
Raw Material	53.34	55.07
SUB-TOTAL	690.78	599.51
LESS:		
OPENING STOCK:		
Process Stock	444.62	435.05
Stores & Spares	99.81	102.97
Raw Material	55.07	31.91
SUB-TOTAL	599.51	569.92
TOTAL	-91.27	-29.59

EMPLOYEE BENEFIT EXPENSES	NOTE NO. 28		NOTE NO. 28	
Disclosure pursuant to Note no. 5 (i) (a) of Part II of Schedule III to the Companies Act, 2013				
SALARIES AND WAGES:				
Salary &Wages	169.77		186.11	
Stipend	.00		1.61	
Bonus	5.07	174.84	4.87	192.58
CONTRIBUTION TO:				
Provident Fund (Pf)	2.04	.00	2.35	.00
ESIC	2.21	4.25	2.88	5.23
OTHER EMPLOYEE BENEFITS:				
Ex-Gratia	.17		.20	
Gratuity	1.51		1.16	
Efficiency Allowance	2.31		4.83	
House Rent Allowance	4.43		8.06	
Staff Welfare	6.22		7.95	
Leave Encashment	2.79	17.43	2.06	24.26
TOTAL		196.53		222.07
DIRECTOR'S SALARY		39.60		30.00
TOTAL		236.13		252.07

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COST *...pursuant to Note no. 3 (a), (b) and (c) of ...Schedule III to the Companies Act, 2013*	NOTE NO. 29	NOTE NO. 29
INTEREST EXPENSE:		
Bank Interest	57.94	37.13
Interest on term loan	5.58	8.77
Interest on Unsecured Loan	12.75	13.49
Interest on Delay Patment of TDS	1.08	.20
Interest on Purchase Bill Discounting	17.55	22.63
Interest on Delay Payment of GST	.00	.00
Interest on Income Tax	.61	.27
Interest on HDFC Bank Car Loan	.33	
TOTAL	95.83	82.49
OTHER BORROWING COSTS:		
LC Commitment Charges	7.80	4.31
Loan Processing Charges	.08	6.32
Bank Charges		.42
TOTAL	7.87	11.06
GAIN OR (LOSS) DUE TO FOREIGN EXCHANGE TRANSACTION / TRANSLATION	.00	.00
TOTAL	103.71	93.55

...THER EXPENSES *...sclosure pursuant to Note no. 5 (vi) of Part II of ...hedule III to the Companies Act, 2013*	NOTE NO. 30	NOTE NO. 30
Audit Fees and other chages	.40	.40
Brokerage Exp.	.00	.24
Canteen Expense	5.15	7.20
Computer Expnenses	.38	.60
Convyance Expenses	.12	.59
Cash Discount	.57	
Building repair	5.01	4.20
Membership Fees	.12	4.72
GST Late fees	.00	.00
GARDEN MAINTANCE CHARGES	1.19	1.76
Insurance Exp.	1.89	2.58
Delivery Charges	1.03	.00
Loading Charges	3.69	4.60
Legal & Consultancy Charges	3.51	4.88
Medical Expense	.41	.22
Office Expenses	7.25	10.86
Petrol Expenses	14.08	11.14
Postage & Courier	.05	.17
Printing & Stationary	1.17	.06
Professional Fees	8.54	4.54
Professional Tax Co	.03	.00
Quality diff	11.57	.20
Quality & Rate Difference	.21	6.84
Rent For P & M	11.32	14.08
Rent For Staff Room	.00	7.22
MACHINARY REAPING CHARGES	.00	.50
REPAIRING EXP	3.35	2.47
Repairs & Maint. Charges Others	1.03	.61
Sundry Balance Writen Off	20.76	22.20
Telephone & Mobile Expenses	1.30	1.95
Travelling Expenses	27.41	21.45
TDS Penalty Charges	.06	.08
Vehicle Exps.	2.71	2.54
Machinery Rent	12.96	.00
TOTAL	147.25	139.78

PRIOR-PERIOD ADJUSTMENTS (NET) *Disclosure pursuant to Note no. 5 (i) (l) of Part II of Schedule III to the Companies Act, 2013*	NOTE NO. 31	NOTE NO. 31
Short Provision for Income Tax	.00	.00
TOTAL (NET)	.00	.00

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...ENT LIABILITIES ...pursuant to Note no. T of Part I of ...III to the Companies Act, 2013	NOTE NO. 32		NOTE NO. 32	
CONTINGENT LIABILITIES AND COMMITMENTS (TO THE EXTENT NOT PROVIDED FOR)				
Claims Against The Company Not Acknowledged As Debt				
Various Pending Cases Before Court And Industrial Tribunal				
Guarantees				
TOTAL				

DEFERRED TAX LIABILITY/ ASSET	NOTE NO. 33		NOTE NO. 33	
Opening Wdv As Per Income Tax Act, 1961		430.96		412.50
Opening Wdv As Per Books		637.78		602.00
Net Difference	TAXABLE DIFFERENCE	206.82	TAXABLE DIFFERENCE	189.50
Income Tax @26%	DTL	53.77	DTL	49.27
Current Year Difference	TAXABLE DIFFERENCE	1.65	TAXABLE DIFFERENCE	1.37
Income Tax @26%	DTL	.43	DTL	.36
Total Deferred Tax Liability		54.20		49.63
Less: Already Provided		49.63		49.27
PROVISION REQUIRED		**4.58**		**.36**

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NOTE NO. 11

TANGIBLE ASSETS

SR. NO.	PARTICULARS	GROSS BLOCK: Value at the beginning	GROSS BLOCK: Addition during the year	GROSS BLOCK: Deduction during the year	GROSS BLOCK: Value at the end	DEPRECIATION: Value at the beginning	DEPRECIATION: Excess Depreciation	DEPRECIATION: Addition during the year	DEPRECIATION: Adjusted with	DEPRECIATION: Deduction during the year	DEPRECIATION: Balance as on 31.03.2023	NET BLOCK: WDV as on 31.03.2023	NET BLOCK: WDV as on 31.03.2022
1	Air Conditioner	4.82	.36		5.17	3.68	.00	.92	.00	.00	4.60	.58	1.14
2	Factory Building	212.01	1.50		213.51	97.18	.00	13.99	.00	.00	111.18	102.34	114.83
3	Computer	20.72			20.72	17.69	.00	2.16	.00	.00	19.86	.87	3.03
4	Dies	261.39			261.39	119.13	.00	14.02	.00	.00	133.15	128.24	142.27
5	Electric Installation	47.43	.00		47.43	35.64	.00	1.19		.00	36.84	10.59	11.79
6	Cycle	.05	.00		.05	.05	.00	.00	.00		.05	.00	.00
7	Fire Equipment	.33	.00		.33	.31	.00	.00	.00		.31	.02	.02
8	Jig & Fixtures	97.74	.00		97.74	68.07	.00	6.83	.00		74.95	22.79	29.67
9	Lab. Equipments	4.28	.00		4.28	4.07	.00	.00	.00		4.07	.21	.21
10	Measuring Instrument	3.49	.00		3.49	2.92	.00	.13	.00		3.10	.39	.57
11	Mobile	5.30			5.30	4.42	.00	.22			4.65	.65	.87
12	Motor Car	42.51	17.48	1.02	58.97	32.28	.00	4.40	.00		36.69	22.29	10.23
13	Office Equipments	10.17	.00		10.17	9.89	.00	.00		.00	9.89	.28	.28
14	Office Furniture	23.89	.00		23.89	16.13	.00	2.80		.00	18.92	4.96	7.76
15	Plant & Machinery (Double Shift)	147.58	.00		147.58	82.61	.00	5.17	.00	.00	87.78	59.79	64.96
16	Plant & Machinery (Single Shift)	392.38	69.80		462.18	161.06	.00	21.80	.00	.00	182.86	279.32	231.32
17	R O Water System	.29	.00		.29	.26	.00	.01	.00	.00	.27	.02	.03
18	Tube Well	2.97	.00		2.97	2.89	.00	.00	.00	.00	2.89	.07	.07
19	Water Cooler	.62	.00		.62	.58	.00	.02	.00	.00	.60	.03	.04
20	Land	18.68	.00		18.68	.00	.00	.00	.00	.00	.00	18.68	18.68
22	Capital Work in Progress	.00			.00	.00		.00			.00	.00	.00
	TOTAL	1296.65	89.13	1.02	1384.77	658.88	.00	73.77	.00	.00	732.64	652.13	637.78

65,589,234
65,589,233
1

NOTE 12

INTANGIBLE ASSET

SR. NO.	PARTICULARS	RATE	GROSS BLOCK: Value at the beginning	GROSS BLOCK: Addition during the year	GROSS BLOCK: Deduction during the year	GROSS BLOCK: Value at the end	AMORTIZATION: Value at the beginning		AMORTIZATION: Addition during the year		AMORTIZATION: Deduction during the year	AMORTIZATION: Value at the end	NET BLOCK: WDV as on 31.03.2023	NET BLOCK: WDV as on 31.03.2022
1	-	-	-	-	-	-	-		-		-	-	-	-
2	-	-	-	-	-	-	-		-		-	-	-	-
	TOTAL		-	-	-	-	-		-		-	-	-	-

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SWASTIKA CASTAL LTD

NOTE -34

SCHEDULE OF NOTES FORMING PART OF BALANCE SHEET AND PROFIT AND LOSS ACCOUNT AS AT DATED 31ST MARCH 2023

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

A. Basis of Preparation of Financial Statements

Financial statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles in India and the provisions of the Companies Act, 2013. The Company follows the mercantile system of accounting and recognizes income and expenditure on accrual basis except statutory claims/ refunds, which are accounted at the time of their admission by the concerned authorities.

B. Fixed Assets

Tangible Assets are stated at cost net of recoverable taxes, trade discounts and rebates, less accumulated depreciation and impairment loss, if any. The cost of Tangible Assets comprises its purchase price, borrowing cost and any cost directly attributable to bringing the asset to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets.

Subsequent expenditures related to an item of Tangible Asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance. Exchange difference on account of fixed assets is capitalized.

C. Depreciation

Depreciation on fixed assets has been provided on straight-line method at the rates provided in part C of Schedule II of the Companies Act, 2013. No depreciation is been provided on land.

D. Foreign Currency Transaction

Foreign-currency-denominated monetary assets and liabilities are translated at exchange rates in effect at the Balance Sheet date. The gains or losses resulting from such translations are included in the statement of Profit and Loss.

Revenue, expenses and cash flow items denominated in foreign currencies are translated using the exchange rate in effect on the date of the transaction. Transaction gains or losses realized upon settlement of foreign currency transactions are included in determining net profit for the period in which the transaction is settled.

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E. **Investments**

Current investments are carried at the lower of cost and quoted/fair value, computed category wise. Long-term investments are stated at cost and provision for diminution in the value of long-term investments is made only if such a decline is other than temporary in the opinion of the management.

F. **Inventories**

Items of inventories are valued at lower of cost or net realizable value. Raw materials, stores and spare parts are valued at FIFO/weighted average basis. Cost of finished goods and stock in process is determined by taking material, labor and overheads.

G. **Revenue Recognition:**

Revenue is recognized based on nature of activity when consideration can be reasonably measured and there exists reasonable certainty of its recovery.

a) Sales

b) Interest income is accrued at applicable interest rate.

c) Other items of income are accounted as and when the right to receive arises.

H. **Employee Benefits:**

a) **Short term employee benefits :**

All employee benefits falling due wholly within twelve months of rendering the service are classified as short-term employee benefits. The benefits like salaries, wages, short term compensated absences, etc are recognized in the period in which the employee renders the related service.

b) **Retirement benefits :**

Leave encashment is accounted for as per "Pay – as – You- go" method in other words it is accounted on cash basis.

I. **Provision for Current and Deferred Tax**

Provision for current tax liability of the company is estimated considering the provisions of the Income Tax Act, 1961.

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Deferred tax resulting from timing difference between book and taxable profit is accounted for using the tax rates and laws that have been enacted or substantively enacted on the balance sheet date. The deferred tax asset is recognized and carried forward only to the extent there is a reasonable certainty that the asset will be realized in the near future.

J. Treatment of Contingent Liabilities

Provisions are recognized for liabilities that can be measured only by using a substantial degree of estimation, if

a) The company has a present obligation as a result of past event;

b) a probable outflow of resources is expected to settle the obligation; and

c) the amount of obligation can be reliably estimated.

Contingent liability is disclosed in case of

a) a present obligation arising from past events, when it is not probable that an outflow of resources will be required to settle the obligation;

b) a present obligation arising from past events, when no reliable estimate is possible; and

c) a possible obligation arising from past events where the probability of outflow of resources is not remote.

Contingent assets are neither recognize nor disclosed. Provisions, contingent liabilities and contingent assets are reviewed at each balance Sheet date.

K. Borrowing Cost:

Borrowing costs that are attributable to the acquisition, construction, or production of a qualifying asset are capitalized as a part of cost of such asset till such time as the asset is ready for its intended use. A qualifying asset is an asset that requires a substantial period of time to get ready for its intended use. All other borrowing costs are recognized as an expense in the period in which they are incurred.

L. Impairment of Assets:

The Company assesses at each reporting date as to whether there is any indication that an asset (tangible and intangible) may be impaired. An asset is treated as impaired, when the carrying cost of the asset exceeds its recoverable amount. Recoverable amount is higher of an asset's or cash generating unit's net selling price and its value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of an asset and from its disposal at the end of its useful life.

An impairment loss is charged to Profit and Loss Account in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

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

Due to outbreak of COVID-19 globally and in India, the Company's management has made initial assessment of impact on business and financial risks on account of COVID-19. Considering the lockdown directions passed by the Central and Local Government all over India to prevent and contain the Spread of COVID-19, the Company resumed the operations as per government guideline and after taking all necessary measures relating to safety as prescribed in the said permissions.

Further 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 and Investments and has concluded that there are no material adjustments required in the financial statements. The management does not see any risks in the Company's ability to continue as a going concern and meeting its liabilities as and when they fall due. The Company is monitoring the situation closely and will take appropriate measures depending on the evolving situation.

35. Contingent Liabilities:

(Rs. In Lac)

Sr. No.	Particulars	Amount
a.	Estimated amount of contracts remaining to be executed and not provided for:	Nil
b.	Claims against the Company not acknowledged as debt:	Nil
c.	Bank Guarantees:	Nil
d.	Letters of credits outstanding:	Nil

36.Licensed, Installed Capacity and Production

This is being SSI Unit hence exempted from licensed and installed capacity.

37. Earnings per Share

Basic Earnings Per share

Particulars	2022-23	2021-22
Net Profit After Tax (Rs. In Lacs)	56.42	40.83
Weighted Average no. of Shares	15,00,000	15,00,000
Nominal Value Per share	Rs. 10/-	Rs. 10/-
Earnings Per share(Rs.)	3.76	2.72

38. Indigenous and Imported Raw Material Consumed: (Rs.in Lacs)

Sr. No.	Particular	2022-23	2021-22
A	Imported (Including Custom Duty & other related charges)	NIL	NIL
B	Indigenous	1922.11	1735.93
	Consumption	**1922.11**	**1735.93**

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39.Payment to Auditors

Particulars	2022-23 (Amount in Rs.)	2021-22 (Amount in Rs.)
Audit Fees	40,000	40,000
Tax audit Fees and other charges	0.00	0.00
Total	**40,000**	**40,000**

40. The Deferred Tax liability as at 31st March, 2023 comprise of the following:

(Rs.in Lacs)

Sr. No.	Particulars	2022-23 (Amount in Rs.)	2021-22 (Amount in Rs.)
a.	*Deferred Tax Liability*		
	Related to Fixed Assets:		
	On Opening WDV	53.77	49.27
	Add; for current year	0.43	0.36
b.	*Deferred Tax Assets*		
	i) Disallowance under the Income Tax Act, 1961	0.00	0.00
	ii) Provision for doubtful debts	0.00	0.00
	iii) Carried forward Loses	0.00	0.00
c.	**Provision for Deferred Tax (net)**	**54.20**	**49.63**
	Deferred tax Already provided in the Profit & Loss account of earlier years	**49.63**	**49.27**
d.	**Provision required for the year**	**4.58**	**0.36**

Deferred tax liability on opening WDV has been charged to the profit and loss appropriation account, where as the current deferred tax liability has been charged to profit and loss account.

41. The company has not provided actuarial valuation of the long-term employee benefits. Hence it is difficult to report the same as per Accounting Standard 15.

42. Expenditure in Foreign Currency for traveling: Rs.NIL

43.Earnings in foreign currency Rs. 8,98,64,597/-

44. Remittances in foreign currency 0.00

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45. Year-end balance confirmation has not been obtained in cases of all the creditors, debtors and loans & advances of the company.

46. During the Year Company has taken loan and Inter corporate deposits from Directors and closing balance as at 31.03.2023 is Rs.1,40,81,056/-

47. Related Party Disclosures:

a. Related Parties:

i. Key Managerial Person:

- Mr. Varun Sharda
- Mrs. Varsha Sharda
- Mr. Anuj Sharda
- Mrs. Anju Sharda
- Mr. Indra Sharda
- M/s Alok Sharda HUF
- Nirmal Lunia

ii. Associated Enterprise

- Vidya Metcorp

(Rs in Lacs)

Sr. No	Nature of Transactions	Subsidiaries/ Beneficiary	Associates	Key Managerial Personnel/ Relative	Others	Total
1	Directors' Remuneration	-	-	39.60	-	**39.60**
2.	Purchases	-	532.22	-	-	**532.22**
3	Sales		3.62			**3.62**
	Repayment of Loan and Interest Payment			181.66		**181.66**
3.	Loans Taken From Director and Interest on Loan	-	-	216.07	-	**216.07**
Total		-	**535.84**	**437.33**	-	**973.17**

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b. Transaction carried out with related parties referred in a. above, in ordinary course of business and balance outstanding:

Nature of Transaction	Name of Related Party	Amount Paid (Rs. In Lacs)	Balance as on 31.03.2023 (Rs. In Lacs)
Directors' Remuneration	Mr. Varun Sharda	24.00	0.00
Directors' Remuneration	Mrs. Varsha Sharda	15.60	0.00
Loan Taken/ Repayment	Anju Sharda	2.40 35.04	2.71
Loan Taken/ Repayment	Anuj Sharda	52.00 53.00	0.19
Loan Taken/ Repayment	Indra Sharda	121.12 10.73	124.87
Loan Taken/ Repayment	Varun Sharda	14.00 13.00	1.31
Salary	Anuj Sharda	17.98	0.00
Salary	Anju Sharda	11.68	0.00

48. With regarding to the creditors appearing in the balance sheet, it is hereby stated that the details as to which creditors are classified as Micro, Small or Medium Enterprises as per the MSME Act were unavailable with the company, so the creditors are shown in totality in the Financial statements and even the interest on delayed payment to MSME's as per the government regulations, if any, is thus not known and is not provided in the books of accounts.

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49. Trade Payables Ageing Report.

Figures for the Current Reporting Period

2022-23

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME					
Others	4,33,50,448.00	29,49,637.00	6,95,610.00	4,57,481.00	4,74,53,176.00
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total	4,33,50,448.00	29,49,637.00	6,95,610.00	4,57,481.00	4,74,53,176.00

Figures For Previous Reporting Period

2021-22

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	4,79,387.00	-	-	-	4,79,387.00
Others	4,20,85,044.56	6,03,659.65	4,34,156.40	-	4,31,22,860.61
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total	4,25,64,431.56	6,03,659.65	4,34,156.40		4,36,02,247.61

Prakash Chandra Jain & Co. BARODA Chartered Accountants

50. Trade Receivable Ageing Report

Figures For the Current
Reporting Period 2022-23

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables-Considered Goods	6,29,64,606.76	33,75,571.21	20,16,144.00	16,80,124.32		7,00,36,446.29
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others						-

Prakash Chandra Jain & Co.
BARODA
Chartered Accountants

Figures for the Current Reporting Period 2021-22

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables- Considered Goods	6,71,45,943.00	8,51,458.00	18,68,004.00	5,29,478.00	14,01,842.00	7,17,96,725.00
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others						-

For Prakash Chandra Jain & Co
Chartered Accountants

FOR AND ON BEHALF OFTHE BOARD OF DIRECTORS

Prakash Chandra Jain & Co. BARODA Chartered Accountants

CA Dinesh C Jain
Partner
M. No.: 041235
FRN: 002438C
UDIN: 23041235BGWKIL3274

(Director)
Varun Sharda
DIN: 01571483

Varsha Sharda
(Director)
Varsha Sharda
DIN: 05291150

Place: Vadodara
Date: 04-09-2023