

# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-4S (SUGAM), ITR-5, ITR-6 transmitted electronically with digital signature]

Assessment Year

2013-14

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name SWASTIKA CASTAL LIMITED		PAN AADCS9451P		
	Flat/Door/Block No 117 A	Name Of Premises/Building/Village		Form No. which has been electronically transmitted ITR-6	
	Road/Street/Post Office CHITTARANJAN AVENUE	Area/Locality CHITTARANJAN AVENUE			
	Town/City/District KOLKATA,	State WEST BENGAL	Pin 700073	Status Pvt Company	
Designation of AO(Ward/Circle) DC/AC CIR-3			Original or Revised ORIGINAL		
E-filing Acknowledgement Number 796858601280913		Date(DD/MM/YYYY) 23-09-2013			
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income	1	0	
	2	Deductions under Chapter-VI-A	2	0	
	3	Total Income	3	0	
	3a	Current Year loss, if any-	3a	972604	
	4	Net tax payable	4	74484	
	5	Interest payable	5	0	
	6	Total tax and interest payable	6	74484	
	7	Taxes Paid	a Advance Tax	7a	0
			b TDS	7b	284354
			c TCS	7c	0
d Self Assessment Tax			7e	0	
e Total Taxes Paid (7a+7b+7c +7d)			7e	284354	
8	Tax Payable (6-7e)	8	0		
9	Refund (7e-6)	9	209870		

This return has been digitally signed by **VARUN SHARDA** having PAN **ALFPS7765L** from the capacity of **DIRECTOR**  
 Address **121.247.166.127** on **13-09-2013** at **KOLKATA**  
 ic SI no **1302350427CN=(n)Cede Solutions CA 2011-1, OID.2.5.4.51="301,**  
 issuer **GNFC Infotower", STREET="Bodakdcv, S G Road, Ahmedabad".**



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Income Tax Department, Government of India



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### Need Assistance?

For Income tax related queries  
ASK : 1800 180 1961

For Rectification and Refund  
CPC : 1800 425 2229

For e-Filing of Returns  
e-Filing : 1800 4250 0025

Navigation Trail: [Worklist](#)

### Worklist

- Form 3CA has been uploaded and the Transaction ID is : 1351692458.  
An e-mail confirming the successful submission of the Form along with the Acknowledgment number has been sent to dbarjatya@gmail.com and metcast@vsnl.com.

### Uploaded forms details

Sl.No	CA Name	Form Name	A.Y.	Submitted On	Approval Status
1	DINESH HIRA CHAND JAIN	Form 3CA-3CD	2013-14	28/09/2013	Successfully e-Filed <a href="#">View Form</a>

Code :- 00536

Name : M/s SWASTIKA CASTAL LIMITED  
 Address(O) : 117 A, CHITTARANJAN AVENUE, CHITTARANJAN AVENUE, KOLKATA, WEST BENGAL-700073  
 Address(R) : 117 A, CHITTARANJAN AVENUE, CHITTARANJAN AVENUE, KOLKATA, WEST BENGAL-700073  
 Mobile No. : 9879754050  
 Permanent Account No : AADCS9451P  
 Status : Private Limited  
 Previous year : 2012-2013  
 Ward/Circle : DC/AC CIR-3  
 Nature of Business or Profession : MANUFACTURING OTHERS(MANUFACTURING)

Date of Incorporation : 10/06/1996  
 Resident Status : Resident  
 Assessment Year : 2013-2014  
 Return : ORIGINAL

Name of the Bank	IFSC Code	Address of Bank Branch	Type of Account	Account Number	ECS(Y/N)
ALLAHABAD BANK	ALLA0210031	KOLKATTA	Current	3879	No

Nature of Business : MANUFACTURING OF ALUMINIUM CASTING

### Computation of Total Income

Income Heads	Income Before Set off	Income After Set off
Income From Business or Profession	-972604	0
Gross Total Income		0
Less : Deduction under Chapter VIA		0
Total Income		0
Rounding off u/s 288A		0
Income Taxable at Special Rate		0

### TAX CALCULATION

Tax at Normal Rates	0	
Total Tax as per other provisions of the IT Act		MAT Prov Normal Prov 0
Tax payable u/s 115JB	72315	
Add : Surcharge(if applicable)	0	0
Total	72315	0
Add : Education Cess	1446	0
Add : Secondary & Higher Education Cess	723	0
Total	74484	0
Higher of the above two		74484
Less : TDS/TCs		284354
Assessed Tax		-209870
Amount Refundable		209870
Amount Refundable Rounded Off u/s 288 B	209870	

### COMPREHENSIVE DETAIL

Year	Mat Tax	Normal Tax	Gross Credit	Credit Utilised	BALANCE B/F
2012-2013	149196	0	149196	0	149196
2013-2014	74484	0	74484	0	0
Total	223680.00	0.00	223680.00	0.00	149196.00
Mat Credit Utilized					
Year	BALANCE B/F	C.Yr.UTILIZATION	BALANCE C/F		
2012-2013	149196	0	149196		

2013-2014	0	0	74484
Total	149196.00	0.00	223680.00

**Income from Business & Profession**  
**Details**

SWASTIKA CASTAL LTD			0
Net Profit As Per P&L A/c		390891	
Add: Items Inadmissible/for Separate Consideration		3513566	
Depreciation Separately Considered	3482928		
Donation	25000		
Amounts disallowable under section 43B- short payment of VAT & CST	5638		
Sub Total		3904457	
Less: Items Admissible/for Separate Consideration		4877061	
Depreciation Allowed as Per IT Act	4877061		
Loss From SWASTIKA CASTAL LTD		-972604	
Total of Business & Profession			0

**Tax Deducted/Collected at Source**  
**Details**

Deductor/Employer's Name	TAN	Section	Amount Paid	TDS Amount	Allow. Amt.
ABB LTD	BLRA00533B	194A	22870	2287	2287
MADHYA GUJARAT VIJ COMPANY LTD	BRDM02079A	194A	57402	5740	5740
STATE BANK OF INDIA	BRDS02514B	194A	223045	22316	22316
<b>Total</b>			<b>303317</b>	<b>30343</b>	<b>30343</b>
RASHTRAUDHYOG LTD	CALR00476A	194H	2540112	254011	254011
<b>Total</b>			<b>2540112</b>	<b>254011</b>	<b>254011</b>

**Current year Losses Carry Forward**

Nature of Loss	Asses. Year	Loss C/F
Unabsorbed Depreciation	2013-2014	972604

**Set off & Carry Forward of Losses**

Nature of Loss	Asses. Year	Loss B/F	Loss Setoff	Amount C/F	Can not C/F
Unabsorbed Depreciation	2012-2013	119674	0	119674	0

**SWASTIKA CASTAL LIMITED**  
**Depreciation Chart For Assessment Year '2013-2014'**

**Business Name : SWASTIKA CASTAL LTD**

S.No.	Description/Block of Assets	Rate	Opening WDV	Additions		Deductions		Normal Dep.	Additional Dep.	Total Dep.	Closing WDV
				180 days or more	Less than 180 days	180 days or more	Less than 180 days				
1	Machinery and plant 15% - Machinery and plant	15.00%	21788763.00	483330.00	4021275.00	0.00	0.00	3642410.00	0.00	3642410.00	22650958.00
2	Machinery and plant 60% - Machinery and plant	60.00%	80301.00	196540.00	16263.00	0.00	0.00	170984.00	0.00	170984.00	122120.00
3	Buildings 10% - Buildings	10.00%	7932024.00	401725.00	94237.00	0.00	0.00	838087.00	0.00	838087.00	7589899.00
4	Furniture and fittings 10% - Furniture and fittings	10.00%	2131674.00	103636.00	40983.00	0.00	0.00	225580.00	0.00	225580.00	2050713.00
<b>Total</b>			<b>31932762.00</b>	<b>1185231.00</b>	<b>4172758.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4877061.00</b>	<b>0.00</b>	<b>4877061.00</b>	<b>32413690.00</b>

FORM NO. 3CA  
[See rule 6G (1) (a)]

Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

We report that the statutory audit of SWASTIKA CASTAL LIMITED, 117 A, CHITTARANJAN AVENUE, CHITTARANJAN AVENUE, KOLKATA,-700073, WEST BENGAL was conducted by us in pursuance of the provisions of the Companies Act 1956 Act, and We annex hereto a copy of our audit report dated 02nd September, 2013 along with a copy of each of--

- (a) the audited Profit and loss account for the year ended On 31 March 2013 ;
  - (b) the audited balance sheet as at 31 March 2013 ; and
  - (c) documents declared by the said Act to be part of, or annexed to, the Profit and loss account and balance sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
  3. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD, and the Annexure thereto are true and correct.

Place : BARODA  
Date : 16/09/2013

For PRAKASH CHANDRA JAIN &  
CO.

(Chartered Accountants)

Reg No. : 002438C

  
DINESH C JAIN  
(Partner)

041235

PAN No. : AA EFP3594Q



### NOTES FORMING PART OF FORM 3CD

1. We have relied on the list of persons covered by section 40A (2) (B) of the Income Tax Act 1961, as furnished to us by the assessee.
2. Confirmation of Balances of loans, sundry debtors, creditors, loans & advances for the year awaited.
3. Figures have been rounded off to the nearest rupees.
4. Irrecoverable receivables, if any are written off only upon the final settlements of accounts with the parties.
5. In certain cases, various expenses have been accounted on the basis of vouchers signed by the payee & authorized by the assessee in the absence of supporting documents. As explained to us such expenses incurred under business need and exigencies having regard to accepted business practice in which assessee is engaged. Such expenses treated as incurred for business purpose and accounted accordingly.
6. In the opinion of the assessee current assets, loans & advances have the value at which they are stated in the balance sheet, if realized in the ordinary course of business. The provision for all known liabilities is adequate and not in excess of the amount reasonably necessary.
7. The clauses mentioned in Form No.3CD require us to report on various matters, which are within the exclusive knowledge of the assessee. In respect of these items, we have relied on the representations/explanations of the assessee as regards credits, drawbacks, escalation claims and any other items as income, capital receipts not credited to profit & loss a/c.
8. The form requires us to report on various matters which are to be ascertained on the basis of the assessment records, in respect of these matters, we have relied on the assessment records, if any, as received by the assessee and produced before us.
9. For reporting under clause 24, we have restricted our observation to transaction during the year only.



**NOTES TO SPECIFIC CLAUSES FORMS PART OF FORM NO. 3CD**

**NOTE TO CLAUSE 12:**

Based on recommendation of the Institute of Chartered Accountants of India in its publications Guidance Note on Tax Audit u/s 44AB of Income Tax Act, first edition 1999, para 23.3 Stock in Trade under stood to mean "raw Materials" and Finished Goods" only.

**NOTE TO CLAUSE 17(a):**

In absence of definition of the terms " Capital Expenditure " under the act and being a Technical matter, classification between capital and revenue expenditure has been made keeping in view the accounting distinction between Capital and Revenue and the suggestion made in the guidance note of the Institute of Chartered Accountants of India.

**NOTE TO CLAUSE 17(b):**

(1) Examination of Books of a/c (2) Vouchers produced before us for verification (3) The explanation given and representation made to us on our inquires and as per accepted business practice having regard to directors/company's needs and exigencies, we have not come across any expenses charged to revenue which in our opinion and judgments and to the best of our knowledge and belief could be regarded as personal expenses and hence all expenses as are debited to the revenue a/c are certified as incurred for business purpose.

**NOTE TO CLAUSE 18:**

Payments to persons carrying on business or profession in which director and relatives of director are having substantial interest could be ascertained only in the lists of the specified persons provided by the assessee and hence information has been verified accordingly.



**FOR PRAKASH CHANDRA JAIN & CO  
CHARTERED ACCOUNTANTS**

*D. C. Jain*  
**DINESH C. JAIN  
(PARTNER)  
M.NO 41235  
FRN. 002438C**

## NOTICE

Notice is hereby given that the Seventeenth Annual General Meeting of the members of Swastika Castal Limited will be held at the registered office of the company at 10.00 A.M. on the 30<sup>th</sup> September 2013 to transact the following business:

### ORDINARY BUSINESS

1. To receive considers and adopts the Audited Balance sheet as at 31st March 2013 and the reports of the Directors and Auditors thereon.
2. To appoint Auditors to hold office from the conclusion of this Annual General Meeting until the conclusion of the next Annual General Meeting and to fix their remuneration.

By order of the Board  
For Swastika Castal Limited

Place: Kolkata  
Date: 2/09/2013

Director

Director

### NOTES:

A) A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS INTITIED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF/HERSELF AND THE PROXY NEED NOT BE A MEMBER. PROXY IN ORDER TO BE EFFECTIVE, MUST BE RECEIVED BY THE COMPANY AT ITS REGISTERED OFFICE NOT LESS THAN 48 HOURS BEFORE MEETING.

## DIRECTORS' REPORT

Your directors have pleasure in presenting the Seventeenth Annual Report of the company together with the audited accounts for the financial year ended on 31st March 2013.

### FINANCIAL RESULTS

The financial results of the company for the year under review are summarized as under:

PARTICULARS	(Rs. in lacs)	
	CURRENT YEAR	PREVIOUS YEAR
Sales & Other Incomes	1090.20	1080.49
Profit before interest & depreciation	129.95	140.26
Profit before taxation	3.91	7.83
Net Profit after taxation (Current & Deferred Tax)	2.12	0.25
Profit available for appropriation	2.11	0.25

### DIVIDEND

In view of strengthening the financial position of the company, no dividend has been recommended by the board of directors for the financial year ended on 31st March 2013.

### FIXED DEPOSITS

The company has not accepted any deposits during the year.

### DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirement under Section 217 (2AA) of the Companies Act, 1956 with respect to Directors Responsibility Statement. It is hereby confirmed:

- (i) That in the preparation of the accounts for the financial year ended 31st March 2013; the applicable accounting standards have been followed along with proper explanation relating to material departures:
- (ii) That the directors have selected such accounting policies and applied them consistently and made judgments and estimates that were 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 or loss of the Company for the year under review:

(iii) That the directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 1956 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities.

(iv) That the directors have prepared the accounts for the financial year ended 31st March 2013 on a going concern.

#### AUDITORS'OBSERVATIONS

Observations of Auditors are explained where necessary in the appropriate notes to the Accounts in Report.

#### PARTICULARS OF EMPLOYEES

Since no employee is drawing remuneration exceeding Rs.2,00,000/- per month or Rs.24.00 Lacs per annum, the necessary information and accordance with the provision of section 217(2A) of the Companies Act 1956 read with the companies (Particulars of Employees) Rules, 1975, as amended regarding employees is not given.

#### AUDITORS

M/s Prakash Chandra Jain & Co., Statutory Auditors, retire at the ensuing Annual General Meeting and being eligible offer themselves for re-appointment as Statutory Auditors. Their re-appointment is recommended.

#### DISCLOSURE PURSUANT TO SEC. 217 (I) (e) OF THE COMPANIES ACTS, 1956

##### On the conservation of Energy

Even though the company is utilizing power for manufacturing, the cost of power is minuscule and no special measures are required for controlling the same, as the cost of power in the cost of manufacturing is negligible.

##### On technology absorption

The company has not taken any technical know how from anyone and hence there is no question of technology absorption and so the necessary information has not been given.

##### Impact of Import and Export on foreign Exchange

The company has export sale during the year; impact on the foreign exchange inflow or outflow is accounted in the books.

ACKNOWLEDGEMENT

The board wishes to express the deep appreciation to all the employees for their excellent contribution to the creditable performance of the company.

Your company also acknowledges with gratitude the continuous support extended by Banks, Financial Institutions and Business Associates.

*Deep Sharda*

Director  
of [illegible] Ltd

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

Place: Kolkata

Date: 02/09/2013

## INDEPENDENT AUDIT REPORT

**SWASTIKA CASTAL LIMITED**  
**117-A, CHITTARANJAN AVENUE,**  
**KOLKATTA.**

We have audited the accompanying financial statements of M/S Swastika Castal Pvt. Ltd., Kolkatta, which comprises the Balance Sheet as at March 31, 2013, and the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information

### **MANAGEMENT'S RESPONSIBILITY:**

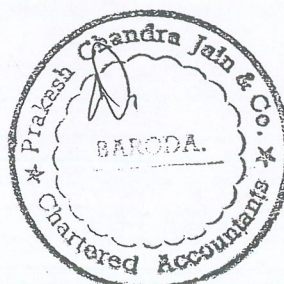
Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Accounting Standards referred to in sub-section (3C) of section 211 of the Companies Act, 1956 ("the Act"). This responsibility includes the design, implementation and maintenance of internal control 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.

### **AUDITOR'S RESPONSIBILITY:**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



## OPINION:

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2013;
  - b) in the case of the Profit and Loss Account, of the profit/ loss for the year ended on that date; and
1. In our opinion and according to the information and explanations furnished to us. The company's (Auditor's Report), Order, 2003 issued by the Department of Company Affairs, in terms of section 227 (4A) of the Company's Act, 1956, is not applicable to the Company and therefore this report does not include a statement on the matters specified in paragraph 4 of the said order.
  2. As required by section 227(3) of the Act, we report that:
    - a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
    - b) in our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books
    - c) the Balance Sheet & Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
    - d) in our opinion, the Balance Sheet & Statement of Profit and Loss, with the Accounting Standards referred to in subsection (3C) of section 211 of the Companies Act, 1956, except the following

Accounting Standard - 2:-

The accounting standard-2 issued by the Institute of Chartered Accountants of India states that the inventory should be valued at cost inclusive of indirect levies or net realizable value whichever is less whereas the company valued their inventories on the following basis (Refer to Notes on accounts):-



1. Raw Material and Packing Materials	At cost exclusive of Excise Duty
2. Stores and Spare Parts	At cost exclusive of Excise Duty
3. Finished Goods	At estimated cost and certified by the management.
4. Goods-in-progress	At estimated cost and certified by the management.

- e) on the basis of written representations received from the directors as on March 31, 2013, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2013, from being appointed as a director in terms of clause (g) of sub-section (1) of section 274 of the Companies Act, 1956.
- f) Since the Central Government has not issued any notification as to the rate at which the cess is to be paid under section 441A of the Companies Act, 1956 nor has it issued any Rules under the said section, prescribing the manner in which such cess is to be paid, no cess is due and payable by the Company.

**FOR PRAKASH CHANDRA JAIN & CO  
CHARTERED ACCOUNTANTS**

*D. Jain*

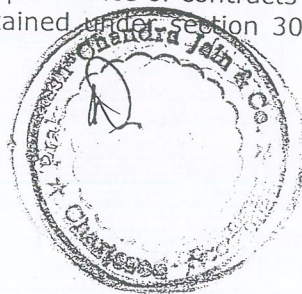
**DINESH C. JAIN  
(PARTNER)  
M.NO 41235  
FRN 002438C**

**Date: 02/09/2013  
Place: Baroda**



The Annexure referred to in paragraph 1 of the Our Report of even date to the members of M/S Swastika Castal Pvt. Ltd., Kolkatta. on the accounts of the company for the year ended 31st March, 2013.

1. The Company has maintained proper records showing full particulars including quantitative details and the situation of the fixed assets.
2. The Company has regular programs of verification of all fixed assets over a period of three year, which, in our opinion, is reasonable having regard to the size of the company and the nature of its assets. No material discrepancies were noticed on such verification.
3. As per the available information, none of the Fixed Assets has been disposed off during the year.
4. The inventory has been physically verified during the year by the management. In our opinion, frequency of verification is reasonable.
5. The Procedures of physical verification of inventory followed by the management are reasonable and adequate in relation to the size of the company and the nature of its business.
6. On the basis of our examination of the records of the company, we are of the opinion that the company is maintaining proper records of inventory. The discrepancies noticed on physical verification were not material.
7. The company has taken unsecured loans from one party covered in the register maintained under section 301 of the companies act and amount involved in such transactions is Rs 1612309/- (Maximum amount outstanding is Rs. 1646286/-) as on 31st March 2013.
8. In our opinion and according to the information and explanations given to us, there are adequate internal control procedures commensurate with the size of the company and the nature of its business, with regard to purchase of inventory and fixed assets and with regard to sale of goods. During the course of our audit, no major weaknesses have been noticed in the internal control system.
9. Based on audit procedures applied by us and according to the information and explanations provided by the management, we are of the opinion that the transactions that need to be entered in to a register in pursuance of section 301 of the Companies Act has been so entered.
10. In our opinion and according to the information and explanations given to us the transactions made in pursuance of contracts or arrangements entered in the registers maintained under section 301 and exceeding

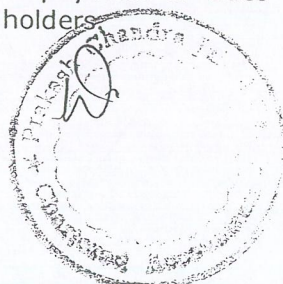


the value of Rs. 5.00 lacs in respect of any party during the year have been made at prices which are reasonable having regard to prevailing market prices at the relevant time.

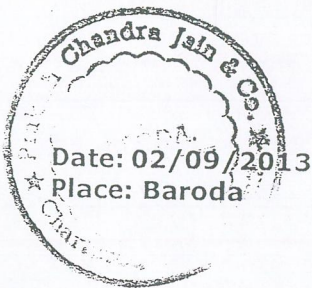
11. The Company has not accepted any deposit as defined in Section 58A and 58AA of the Companies Act 1956; hence reporting under this clause is not required.
12. In our opinion, the company has an internal audit system commensurate with its size and nature of its business.
13. We are informed that the Central Government has not prescribed the maintenance of cost record under Section 209(1) (d) of the Companies Act 1956 in respect of production of the company.
14. According to the records of the Company, the company is regular in depositing undisputed statutory dues including Provident Fund, Investor Education and Protection fund, Employees State Insurance, Income Tax, Sales Tax, Wealth Tax, Custom Duty, Excise Duty, Cess and any other dues with the appropriate authorities.
15. Based on the Audit Procedures applied by us and according to the information and explanations given to us, no undisputed statutory dues are outstanding as at 31st March 2013 for a period of more than six months.
16. As informed by the company, there are disputed taxes, details of which are as under:

Sr. No.	Period for which the amount relates	Amount Deposited	Forum where dispute is pending	Nature of Dues	Amount Raised in Order
1.	2006-2007	1,00,000.00	Sales Tax Authority	Refund claimed	N.A.
2.	2003-2004	5,99,161.83	Sales Tax Authority	Admission of Appeal	5,21,131.00

17. The Company does not have accumulated losses at the end of the financial year. The company has not incurred cash losses during the financial year covered by our audit and immediately preceding financial year.
18. Based on our audit procedures and on the basis of information and explanations given by the management, we are of the opinion that the company has not defaulted in repayment of dues to any financial institution or bank or debenture holders.



19. The Company has not granted loans or advances based on security by way of pledge of shares, debentures and other securities.
20. The company has not given any guarantee for loans taken by others from bank or financial institutions.
21. The term loans are applied for the purpose for which these loans were obtained.
22. The funds raised during the year on short-term basis have not been used for long-term investment. Similarly, funds raised during the year on long-term basis have not been used for short-term investment.
23. The company has not made any preferential allotment of shares of parties and companies covered in the register maintained under section 301 of the Act.
24. The company has not issued any debentures during the year.
25. The company has not raised money by public issue.
26. Based on the audit procedures performed and information and explanations given to us, we report that no fraud on or by the Company has been noticed or reported during the year.
27. In view of operations of the company and nature of its business, clauses (xiii) and (xiv) of Companies (Auditors Report) Order 2003 are not applicable to the company.



**FOR PRAKASH CHANDRA JAIN & CO  
CHARTERED ACCOUNTANTS**

*D. Jain*

**DINESH C. JAIN  
(PARTNER)  
M.NO 41235  
FRN 002438C**

**SWASTIKA CASTAL LIMITED**  
**117 A, CHITTARANJAN AVENUE, CHITTARANJAN AVENUE, KOLKATA,-**  
**700073, WEST BENGAL**

Annexures Forming Part of 3CD For The Period Ended on 31 March 2013

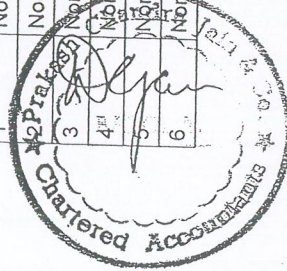
ANNEXURE NO :- 2

Nature of Business 8 (a)			
Sr.No.	Sector	Sub Sector	Code
1	Manufacturing Industry	Manufacturing Others	0124
			Manufacturing (Casting & Machining of Non-Ferrous Metals)

Change in Nature of Business 8 (b)			
Sr.No.	Business	Sector	Sub Sector

ANNEXURE NO :- 3

List of Books			
Sr.No.	Books of Account Prescribed U/s 44AA	Books of Account Maintained	Books of Account Examined
1	None	cash book	cash book
2	None	bank book	bank book
3	None	sales register	sales register
4	None	purchase register	purchase register
5	None	journal book	journal book
6	None	general ledger	general ledger



7	None	stock register	stock register

ANNEXURE NO :- 4

Method Of Accounting					
Sr.No.	Method of accounting employed [11(a)]	Change in the method of accounting employee? [11(b)]	Details of chang,if b is yes [11(c)]	Effect due to deviation [11(d)]	Remark
1	Mercantile system	No	None	None	

ANNEXURE NO :- 6-2

Employees Contribution to Funds 2(24)(X) and Payments 36(1)(va) - Employee's State Insurance(Clause 16(b))

Month	Contribution	Due Date	Payment Date
April, 2012	13519	21/05/2012	25/05/2012
May, 2012	14731	21/06/2012	06/07/2012
June, 2012	16309	21/07/2012	09/07/2012
July, 2012	14870	21/08/2012	31/08/2012
August, 2012	15161	21/09/2012	27/09/2012
September, 2012	14989	21/10/2012	06/11/2012
October, 2012	15922	21/11/2012	30/11/2012
November, 2012	13807	21/12/2012	18/02/2013
December, 2012	15100	21/01/2013	18/02/2013
January, 2013	17748	21/02/2013	19/02/2013
February, 2013	16748	21/03/2013	29/03/2013
March, 2013	17865	21/04/2013	11/06/2013

FOR SIGNATURE OF Director



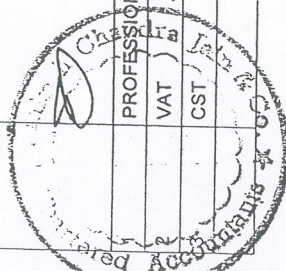
## ANNEXURE NO :- 7

Particulars of payments made to persons specified under sections 40 A(2) (b)							
Sr.No.	Name of Related Party	PAN No	Relation	Nature	Date	Payment made(Amount)	Remark
1	SHIVANGI SHARDA		DIRECTOR	SALARY		300000	
2	ALOK SHARDA		DIRECTOR	SALARY		540000	
3	VARUN SHARDA		DIRECTOR	SALARY		579000	
4	ANJU SHARDA		DIRECTOR	SALARY		261000	

## ANNEXURE NO :- 8

Liability pre Existed on the Previous Year							
Sr.No.	Nature of Liability	Outstanding Op balance not allowed in pre. year	Amount paid/set off during the year	Amount written back to P & L	Amount Unpaid at the end of the year	Whether passed through P & L	Remarks

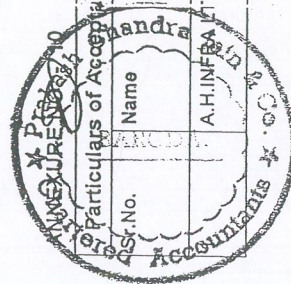
Liability Incurred During the previous year.							
Sr.No.	Nature of Liability	Amount Incurred in prv. year but remaining outstanding on last day of prv. year.	Amount paid/set off before the due date of filing which reportd in the tax audit report,whichever earlier.	Payment Date	Amount Unpaid on hte due date of filing which reportd in hte tax audit report,whichever earlier.	Whether passed through P & L	Remarks
	PROFESSIONAL TAX	37630	37630	16/09/2013	0	YES	NIL
	VAT	30026	27760	19/07/2013	2266	YES	NIL
	CST	66242	62870	11/06/2013	3372	YES	NIL



ANNEXURE NO :- 9

CENVAT Credit Utilise											
Sr.No.	Description	Capital Goods				Others				Treatment in P/L Account	Remarks
		Tax	Education Cess	Sec.&Higher-Ed.Cess	Treatment in P/L Account	Tax	Education Cess	Sec.&Higher-Ed.Cess			
1	Balance Representing CENVAT credits as at the beginning of the year	75657	1890	1696	0	510926	15171	6271		146124	
2	CENVAT credit available during the year	182611	3333	1668	0	9756769	187153	93572		3385000	
3	Less Amount of CENVAT credit utilised during the year	470000	8500	5000	0	10172426	200007	97910		3181124	
4	Balance Representing outstanding amount as at the end of the year	-211732	-3277	-1636	0	95269	2317	1933		350000	

Sr.No.	Type	Prior Period Expenditure/Income		Remarks
		Nature of Income	Amount	

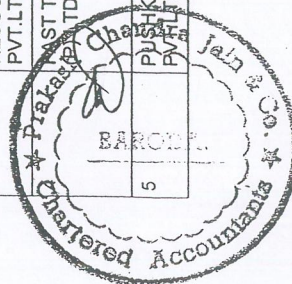


Sr.No.	Name	Address	PAN No	Amount of Loan Accepted	Whether Loan Squared up	Maximum Amount Outstanding	Accepted other than A/C Payee cheque or Draft	Remarks
	A.H. INFRA LTD.	33A, J.L. NEHRU ROAD, KOLKATA-71	AAICA9985F	1579890	No	1571900	No	

2	CORUS STEEL PVT.LTD	4, B B D BAGH, STEPHEN HOUSE, KOLKATA-1	AADCC5213F	2004192	No	2000000	No
3	ESQUIRE RESOURCES: (INDIA) PVT.LTD	19, SYNAGOGUE STREET, 4th FLOOR, KOLKATA-1	AAACE9721D	2563288	No	2500000	No
4	FAST TRACK TIE UP (P) LTD	134/4 MAHATMA GANDHI ROAD, 1ST FLOOR R.NO-102, KOLKATA - 7	AAACF9038L	2904383	No	2702500	No
5	PUSHKAR DEALER PVT LTD	32, Ezra Street, Kolkata - 700 001	AAECP9025B	532672	No	529404	No
6	HOOGHLY JIJTE MILL (BOBBILI) PVT LTD	134/4 MAHATMA GANDHI ROAD, KOLKATA - 7000 007	AACCH2335J	5081423	No	4861836	No
7	SWASTIKA PRECAST	117A, C R AVENUE, KOLKATA - 700 073.	AAECS8355H	1830756	No	1612309	No

Particulars of Each Repayment of Loan or Deposit in an Amount Exceeding the Limit Specified u/s 269T during the previous year (Clause 24(b))

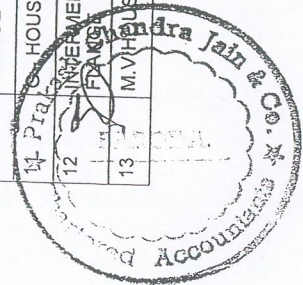
Sr.No.	Name	Address	PAN No	Amount of Repayment	Maximum Amount Outstanding	Repaid other than A/C Payee Cheque or Draft	Remarks
1	A.H.INFRA L'D.	33A, J L NEHRU ROAD, KOLKATA-71	AAICA9885F	7990	1571900	No	
2	CORUS STEEL PVT.LTD	4, B B D BAGH, STEPHEN HOUSE, KOLKATA-1	AADCC5213F	4192	2000000	No.	
3	ESQUIRE RESOURCES: (INDIA) PVT.LTD	19, SYNAGOGUE STREET, 4th FLOOR, KOLKATA-1	AAACE9721D	63288	2500000	No	
4	FAST TRACK TIE UP (P) LTD	134/4 MAHATMA GANDHI ROAD, 1ST FLOOR R.NO-102, KOLKATA - 7	AAACF9038L	201883	2702500	No	
5	PUSHKAR DEALER PVT LTD	32, Ezra Street, Kolkata - 700 001	AAECP9025B	3268	529404	No	



6	HOOGHLY JUTE MILL (BOBBILI) PVT LTD	134/4 MAHATMA GANDHI ROAD, KOLKATA - 7000 007	AACH2335J	219587	4861836	No
7	SWASTIKA PRECAST	117A, C R AVENUE, KOLKATA - 700 073	AAECS8355H	218447	1612309	No

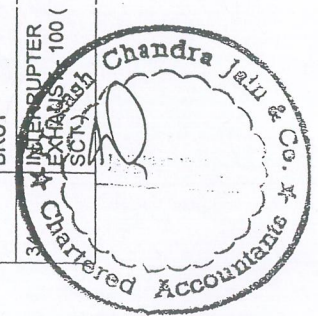
ANNEXURE NO :- 11-1

Raw Material											
Sr.No.	Description of Goods	Units	Opening Stock	Purchases	Consumption	Sales	Closing Stock	Yield of Finished Goods	% of Yield	Shortage/Excess, if any	Remark
1	BLAST CYLINDER	Numbers	17	108	104	0	21	0		0	
2	BRANCH HOUSING	Numbers	0	25	25	0	0	0		0	
3	CLOSING LEVER	Numbers	535	1220	1503	0	252	0		0	
4	CONNECTION H'SIG.	Numbers	0	104	69	0	35	0		0	
5	CRANK DRIVE HOUSING (CD H'SIG)	Numbers	361	5195	5035	0	521	0		0	
6	CYLINDER BASE	Numbers	88	4275	3536	0	827	0		0	
7	DRIVE HOUSING (DMC)	Numbers	30	79	109	0	0	0		0	
8	F.C.SUPPORT	Numbers	331	7863	7998	0	196	0		0	
9	FLANGE- 5030/5031/8329/421-215/258M2	Numbers	8	0	7	0	1	0		0	
10	FLANGE- 786/8181	Numbers	1	0	1	0	0	0		0	
11	INTERMEDIATE	Numbers	1	0	1	0	0	0		0	
12	FRANK	Numbers	899	1614	2027	0	486	0		0	
13	M.V.HOUSING	Numbers	65	39	93	0	11	0		0	

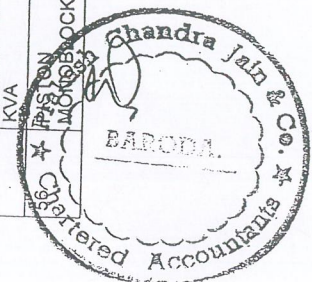


14	MECHANISUM HOUSING	Numbers	22	201	130	0	93	0	0	0	0	0	0
15	MECHANISUM HOUSING (BIG)	Numbers	9	1	0	0	10	0	0	0	0	0	0
16	MECHANISUM HOUSING DELIGHT	Numbers	23	51	57	0	17	0	0	0	0	0	0
17	PISTON	Numbers	0	37	6	0	31	0	0	0	0	0	0
18	POLE CASING (CRANK HSG)	Numbers	322	754	948	0	128	0	0	0	0	0	0
19	PRIMARY FLANCIE	Numbers	132	279	352	0	59	0	0	0	0	0	0
20	SPRING HOUSING	Numbers	3	54	56	0	1	0	0	0	0	0	0
21	IMB COOLER COVER	Numbers	0	22	2	0	20	0	0	0	0	0	0
22	T - MECHANISUM HOUSING	Numbers	48	410	401	0	57	0	0	0	0	0	0
23	TANK - BOTTOM OF TANK	Numbers	1	0	0	0	1	0	0	0	0	0	0
24	TERMINAL FLANGE	Numbers	4	0	3	0	1	0	0	0	0	0	0
25	TOP PLATE	Numbers	4	0	4	0	0	0	0	0	0	0	0
26	TRIPPING LEVER	Numbers	795	1666	1998	0	453	0	0	0	0	0	0
27	BOTTOM FLANGE	Numbers	0	58	54	0	4	0	0	0	0	0	0
28	TOP FLANGE	Numbers	0	49	42	0	7	0	0	0	0	0	0
29	M.C.SUPPORT (1HYB 301163-1)	Numbers	0	96	44	0	52	0	0	0	0	0	0
30	H.V.PLATE ESX	Numbers	0	32	26	0	6	0	0	0	0	0	0
31	GEGAN D KONTAKT- (309)	Numbers	59	2352	2352	0	59	0	0	0	0	0	0
32	GEGAN D KONTAKT- (312)	Numbers	10	28	27	0	11	0	0	0	0	0	0
33	CARTER EN TE BRUT	Numbers	0	71	63	0	8	0	0	0	0	0	0
34	INTERPUPTER EXHAUST 100 (SOL)	Numbers	13	283	290	0	6	0	0	0	0	0	0

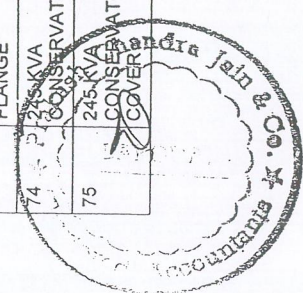
For [Signature] Chandra Jain & Co.



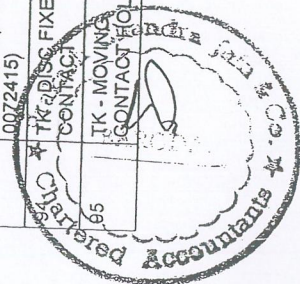
35	INTERRUPTER-550 (MCT)	Numbers	62	196	256	0	2	0	0	0	
36	P.C.FIXE	Numbers	288	6574	6245	0	617	0	0	0	
37	PIED	Numbers	45	2300	2300	0	45	0	0	0	
38	PORT KONTAKT MOBILE	Numbers	1	20	9	0	12	0	0	0	
39	TRAGER - (309)	Numbers	119	1577	1569	0	127	0	0	0	
40	TRAGER - (312)	Numbers	46	328	326	0	48	0	0	0	
41	CARRIER (SMAL.)	Numbers	1014	7250	6149	0	2115	0	0	0	
42	CARRIER/SUPPORT	Numbers	82	190	228	0	44	0	0	0	
43	CONNECTOR/TERMINAL	Numbers	114	710	810	0	14	0	0	0	
44	CORE HOUSING,	Numbers	4	1	2	0	3	0	0	0	
45	COVER/JACKET	Numbers	1	139	0	0	140	0	0	0	
46	COVER CT	Numbers	78	619	681	0	16	0	0	0	
47	DECKEL 420 KVA	Numbers	4	26	2	0	28	0	0	0	
48	F.C.HOLDER 145 KVA	Numbers	241	856	1008	0	89	0	0	0	
49	F.C.SUPPORT 245 KVA	Numbers	72	912	944	0	40	0	0	0	
50	GEAR BOX	Numbers	28	916	935	0	9	0	0	0	
51	JOINT	Numbers	18	922	656	0	284	0	0	0	
52	KOLBEN	Numbers	247	992	740	0	499	0	0	0	
53	LOWER TERMINAL WITH PISTON	Numbers	5	514	443	0	76	0	0	0	
54	M.C.HOLDER 145 KVA	Numbers	181	870	923	0	128	0	0	0	
55	M.C.SUPPORT 245 KVA	Numbers	97	693	751	0	39	0	0	0	
	Piston Motor Lock	Numbers	2	0	0	0	2	0	0	0	



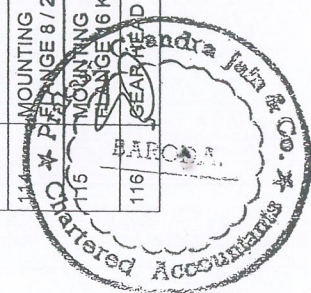
57	SCREENING	Numbers	63	501	505	0	59	0	0	0	0	0
58	SOCKEL (M.C.SUPPORT 400 KV)	Numbers	6	29	35	0	0	0	0	0	0	0
59	STERN / STAR	Numbers	139	140	230	0	49	0	0	0	0	0
60	VENTILKOPER	Numbers	415	1084	925	0	574	0	0	0	0	0
61	CABLE INSULATOR PLATE / T-PLATE	Numbers	53	0	49	0	4	0	0	0	0	0
62	FLANGE - 1753	Numbers	5	0	4	0	1	0	0	0	0	0
63	SOCKEL INNER 1HT 42707123	Numbers	0	69	38	0	31	0	0	0	0	0
64	COVER 400KVA (1HT 42707338)	Numbers	0	22	22	0	0	0	0	0	0	0
65	LOCK COVER	Numbers	0	34	1	0	33	0	0	0	0	0
66	BASE	Numbers	124	7687	6020	0	1791	0	0	0	0	0
67	HUB - LH	Numbers	164	671	660	0	175	0	0	0	0	0
68	HUB - RH	Numbers	228	7037	6264	0	1001	0	0	0	0	0
69	72.5 KVA CONSERVATOR	Numbers	5	1	0	0	6	0	0	0	0	0
70	72.5 KVA CONSERVATOR COVER	Numbers	11	0	11	0	0	0	0	0	0	0
71	145 KVA CONSERVATOR	Numbers	5	0	4	0	1	0	0	0	0	0
72	145 KVA CONSERVATOR COVER	Numbers	3	0	2	0	1	0	0	0	0	0
73	145 KVA MOUNTING FLANGE	Numbers	6	0	5	0	1	0	0	0	0	0
74	245 KVA CONSERVATOR	Numbers	0	4	0	0	4	0	0	0	0	0
75	245 KVA CONSERVATOR COVER	Numbers	0	14	4	0	10	0	0	0	0	0



76	245 KVA MOUNTING FLANGE	Numbers	1	4	4	0	1	0	0	0		
77	CVT COVER	Numbers	13	118	113	0	18	0	0	0		
78	LOWER TANK	Numbers	46	0	45	0	1	0	0	0		
79	LOWER TANK ( Big )	Numbers	123	705	640	0	188	0	0	0		
80	MOUNTING LEG	Numbers	20	4	0	0	24	0	0	0		
81	PISTON BAR	Numbers	64	1266	764	0	566	0	0	0		
82	PUFFER CYLINDER	Numbers	118	852	752	0	218	0	0	0		
83	SHIELD	Numbers	75	997	704	0	368	0	0	0		
84	ARMATURA HOFIN-Dig. 200186	Numbers	8	0	8	0	0	0	0	0		
85	BOTTOM FLANGE	Numbers	1	0	1	0	0	0	0	0		
86	CONDUCTOR PIECE	Numbers	9	175	106	0	78	0	0	0		
87	EXTENSION TANK	Numbers	1	1	0	0	2	0	0	0		
88	FLANCHSCHEIBLE	Numbers	1	30	30	0	1	0	0	0		
89	INTERMEDIATE FLANGE Drg.1HC0072319	Numbers	17	218	235	0	0	0	0	0		
90	M.C SUPPORT FLANGE ( IEC )	Numbers	16	0	14	0	2	0	0	0		
91	TANK HEAD	Numbers	60	217	262	0	15	0	0	0		
92	SPRING COVER DRG NO.1HC 0079454	Numbers	0	11	9	0	2	0	0	0		
93	E.B.SPANDLE HOUSING (1HC 0072415)	Numbers	0	23	8	0	15	0	0	0		
94	TK-2150 FIXED CONTACT	Numbers	50	73	66	0	57	0	0	0		
95	TK - MOVING CONTACT HOLDER	Numbers	30	177	193	0	14	0	0	0		

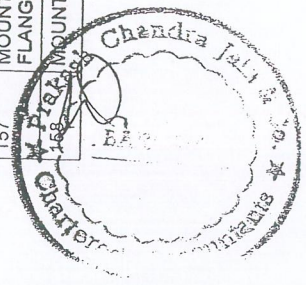


96	TK - MOVING CONTACT HOLDER CAP	Numbers	60	82	81	0	61	0	0	0
97	TK3 MOVING CONTACT HOLDER	Numbers	20	25	30	0	15	0	0	0
98	TK3 MOVING CONTACT HOLDER CAP	Numbers	25	65	56	0	34	0	0	0
99	VX3 CONTACT SUPPORT SILVER-PLATED	Numbers	70	90	121	0	39	0	0	0
100	TANK	Numbers	5	0	5	0	0	0	0	0
101	SUPPORT (BOMB)	Numbers	0	240	143	0	97	0	0	0
102	SELECTOR COVER	Numbers	0	115	62	0	53	0	0	0
103	SIDE COVER	Numbers	0	103	26	0	77	0	0	0
104	SELECTOR HOUSING	Numbers	0	112	104	0	8	0	0	0
105	MOUNTING FLANGE 36 Kv	Numbers	0	489	424	0	65	0	0	0
106	GEAR BOX (BOMB)	Numbers	0	79	75	0	4	0	0	0
107	BASE PLATE	Numbers	0	173	129	0	44	0	0	0
108	A.R. MOTOR COVER	Numbers	0	119	104	0	15	0	0	0
109	MOUNTING FRAME	Numbers	0	84	68	0	16	0	0	0
110	MOUNTING FLANGE 72.5 Kv	Numbers	0	224	85	0	139	0	0	0
111	CONSERVATOR 72.5 KV	Numbers	0	993	836	0	157	0	0	0
112	BOTTOM COVER	Numbers	0	93	5	0	88	0	0	0
113	CURRENT TUBE	Numbers	0	35	33	0	2	0	0	0
114	MOUNTING FLANGE 8/24 Kv	Numbers	0	24	24	0	0	0	0	0
115	MOUNTING FLANGE 16 Kv	Numbers	0	26	17	0	9	0	0	0
116	GEAR HEAD	Numbers	0	50	0	0	50	0	0	0





139	FLANGE - 8053 / 223 / 876 / 969 / 110032	Numbers	103	195	281	0	17	0	0	0	0
140	FLANGE - 8058 / 2374 / 122006	Numbers	10	0	8	0	2	0	0	0	0
141	FLANGE - 8067 / 2381	Numbers	2	0	2	0	0	0	0	0	0
142	FLANGE - 8115 / 2519	Numbers	2	0	2	0	0	0	0	0	0
143	FLANGE - 8130 / 1059 / 1538 / 800002M	Numbers	16	0	10	0	6	0	0	0	0
144	FLANGE - 8166 / 1289 / 2270 / 800052	Numbers	24	181	204	0	1	0	0	0	0
145	FLANGE - 8217	Numbers	1	0	0	0	1	0	0	0	0
146	FLANGE - 8233 /8083/1285	Numbers	2	0	1	0	1	0	0	0	0
147	FLANGE - 8328 /421-1494/115/42"- 258M1	Numbers	3	176	173	0	6	0	0	0	0
148	FLANGE - 834	Numbers	1	0	0	0	1	0	0	0	0
149	FLANGE - 8373	Numbers	1	0	0	0	1	0	0	0	0
150	FLANGE - 8378	Numbers	2	0	1	0	1	0	0	0	0
151	FLANGE - 916	Numbers	1	0	1	0	0	0	0	0	0
152	FLANGE - 300048	Numbers	1	0	0	0	1	0	0	0	0
153	FLANGE - 820020 M/1	Numbers	1	0	1	0	0	0	0	0	0
154	FLANGE - 997634 M/1	Numbers	1	0	0	0	1	0	0	0	0
155	FLANGE - 39783-1/2	Numbers	0	11	0	0	11	0	0	0	0
156	FLANGE - 331786	Numbers	1	0	0	0	1	0	0	0	0
157	MOUNTING LEG FLANGE	Numbers	3	0	0	0	3	0	0	0	0
	MOUNTING LEG	Numbers	16	0	0	0	16	0	0	0	0



159	FLANGE - 353	Numbers	1	0	0	0	0	0	1	0	0	
160	HSP FLANGE SMALL	Numbers	17	0	0	0	0	0	17	0	0	
161	HSP FLANGE B(G)	Numbers	0	0	0	0	0	0	0	0	0	
162	BCT PIPE-100	Numbers	32	0	0	0	0	0	32	0	0	
163	LT PISTON NEW	Numbers	12	0	0	0	0	0	12	0	0	
164	M.C. SUPPORT WITH PLATE	Numbers	1	0	0	0	0	0	1	0	0	
165	KEEPER 114 (RPG)	Numbers	5	0	0	0	0	0	5	0	0	
166	TANK (STANDARD RADIATOR)	Numbers	7	0	0	0	0	0	7	0	0	
167	TEE 23 (RPG)	Numbers	4	0	0	0	0	0	4	0	0	
168	PARALLEL *	Numbers	4	0	0	0	0	0	4	0	0	
169	FLANGE 238 C 152 M/c Drg. No.433C467 &433C474	Numbers	12	0	0	0	0	0	12	0	0	
170	FLANGE 238 D 230 M/c Drg. No.433D473	Numbers	10	0	0	0	0	0	10	0	0	
171	FLANGE 238C291	Numbers	11	0	0	0	0	0	11	0	0	
172	FLANGE 238D224	Numbers	10	0	0	0	0	0	10	0	0	
173	FLANGE 238C171 M/c Drg.433C453	Numbers	9	0	0	0	0	0	9	0	0	
174	SUPPORT TUBE FLANGE M/C DRG NO.2GB000484	Numbers	10	0	0	0	0	0	10	0	0	
175	Aluminium	Kilograms	39359.57	524756	515392.13	0	0	48723	0	0	0	



ANNEXURE NO :- 12

Accounting Ratios (Clause 32)		
Sr.No.	Description	Amount
1	Gross Profit Ratio(%)	22.41
2	Net Profit Ratio(%)	0.3
3	Stock Turnover Ratio(%)	14.2
4	Material Consumed/Finished Goods Produced	0.68

FOR: SWASTIKA CASTAL LTD  
FOR: SWASTIKA CASTAL LIMITED

(Director)  
Director

As Per Audit Report of Even Date

FOR : PRAKASH CHANDRA JAIN &  
CO  
(Chartered Accountants)  
Reg No: 002438C

DINESH C JAIN  
Partner  
Membership No 041235  
AAEFP3594Q

Place : BARODA  
Date : 16/09/2013

SWASTIKA CASTAL LIMITED  
117-A, CHITTARANJAN AVENUE,  
KOLKATA

PRAKASH CHANDRA JAIN & COMPANY  
CHARTERED ACCOUNTANTS  
VADODARA

PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31/03/2013

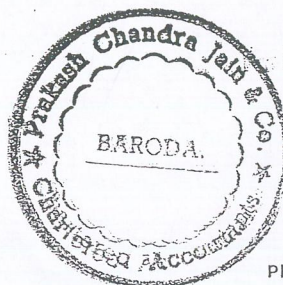
	PARTICULARS	NOTE NO.	FIGURES AS AT THE END OF 31.03.2013	FIGURES AS AT THE END OF 31.03.2012
I.	<b>REVENUE FROM OPERATIONS</b>			
	REVENUE FROM OPERATIONS (GROSS)	23	127,346,280.95	122,554,064.84
	LESS: EXCISE DUTY PAID	23	14,384,301.00	11,593,952.00
	CST PAID	23	1,730,928.00	1,514,672.00
	VAT PAID	23	2,210,779.00	2,311,562.00
	REVENUE FROM OPERATIONS (NET)		109,020,272.95	107,133,878.84
II.	<b>OTHER INCOME</b>	24	3,166,279.84	915,057.38
III.	<b>TOTAL REVENUE (I+II)</b>		112,186,552.79	108,048,936.22
IV.	<b>EXPENSES</b>			
	(a) COST OF MATERIAL CONSUMED	25	89,774,792.06	80,162,010.85
	(b) PURCHASES OF STOCK IN TRADE	26		
	(c) CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS, AND STOCK-IN-TRADE	27	(4,391,564.52)	(635,038.14)
	(d) EMPLOYEE BENEFIT EXPENSE	28	9,525,602.20	7,678,584.00
	(e) FINANCIAL COST	29	9,120,239.71	9,963,968.40
	(f) DEPRECIATION & AMORTIZATION EXPENSE	10 & 11	3,482,928.14	3,278,565.75
	(g) OTHER EXPENSES	30	4,283,663.29	6,812,255.58
	<b>TOTAL EXPENSES</b>		111,795,660.88	107,260,346.44
V.	<b>PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY AND TAX (III-IV)</b>		390,891.91	788,589.78
VI.	<b>EXCEPTIONAL ITEMS</b>			
	(a) PRIOR PERIOD ITEMS (NET)	31	(1,090.00)	
	(b) OTHER EXCEPTIONAL ITEMS			
VII.	<b>PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V-VI)</b>		391,981.91	788,589.78
VIII.	<b>EXTRAORDINARY ITEMS</b>			
IX.	<b>PROFIT BEFORE TAX (VII-VIII)</b>		391,981.91	788,589.78
X.	<b>TAX EXPENSE</b>			
	1. CURRENT TAX		74,484.00	149,196.00
	2. DEFERRED TAX LIABILITY	32	104,731.19	614,277.75
	<b>TOTAL TAX EXPENSE</b>		179,215.19	763,473.75
XI.	<b>PROFIT (LOSS) FOR THE PERIOD 31<sup>st</sup> March 2012 (XI-IX)</b>		212,766.72	25,116.03
XII.	<b>EARNING PER EQUITY SHARE:</b>			
	(a) BASIC		0.18	0.02
	(b) DILUTED			

See accompanying notes to the financial statements

As per our attached Report of even date

For PRAKASH CHANDRA JAIN & CO.  
CHARTERED ACCOUNTANTS

*D. Jain*  
C.A. DINESH C. JAIN  
B.COM, FCA  
MEMBERSHIP NO.: 041235  
FRN: 002438C



FOR SWASTIKA CASTAL LIMITED

*Prakash Chandra Jain*  
FOR SWASTIKA CASTAL LTD

(DIRECTOR)

*D. Jain*  
(DIRECTOR)  
(Va. Chandra)

Place: VADODARA

Date: Monday, September 02, 2013

NOTES ACCOMPANYING THE BALANCESHEET AS AT	AS AT 31.03.2013 NOTE NO. 1		AS AT 31.03.2012 NOTE NO. 1		
<b>SHARE CAPITAL</b>					
<i>Disclosure pursuant to Note no. 6(A) (a,b, &amp; c) of Part I of Schedule VI to the Companies Act, 1956</i>					
<b>Equity share capital</b>					
<b>Authorised:</b>					
1250000 equity shares of Rs. 10/- each	12,500,000.00		12,500,000.00		
<b>Issued, Subscribed &amp; Fully Paid-up</b>					
760000 equity shares of Rs. 10/- each out of which 467500 equity shares of Rs 10/- each & 292500 equity shares of Rs. 50/- inclusive of Premium of Rs 40/- each 1160000 equity shares of Rs. 10/- each Out of which 867500 equity shares of Rs 10/- each & 292500 equity shares of Rs. 50/- inclusive of Premium of Rs 40/-	11,600,000.00		11,600,000.00		
<b>Total</b>	<b>11,600,000.00</b>		<b>11,600,000.00</b>		
<i>Disclosure pursuant to Note No. 6(A) (d) of Schedule VI to the Companies Act, 1956</i>					
<b>Reconciliation of the number of equity shares :</b>					
<b>Particulars</b>	<b>Number</b>	<b>Amount (Rs.)</b>	<b>Number</b>	<b>Amount (Rs.)</b>	
Shares outstanding at the beginning of the period	1,160,000.00	11,600,000.00	760,000.00	7,600,000.00	
Addition:	0.00	-	400,000.00	4,000,000.00	
Shares outstanding at the end of the period	1,160,000.00	11,600,000.00	1,160,000.00	11,600,000.00	
<i>Disclosure pursuant to Note No. 6(A) (d) of Schedule VI to the Companies Act, 1956</i>					
<b>List of shareholders holding more than 5% of total number of shares issued by the Company.</b>					
<b>Sr.</b>	<b>Name of Share holder</b>	<b>No. of share</b>	<b>% of shares held</b>	<b>No. of share</b>	<b>% of shares held</b>
1	Aloke Sharda	95,000	8.19	95,000	8.19
2	Anup Sharda	66,300	5.72	66,300	5.72
3	Asha Sharda	92,500	7.97	92,500	7.97
4	Siddhartha Sharda	71,500	6.16	71,500	6.16
5	Sushil Kumar Sharda	73,600	6.34	73,600	6.34
6	Shree Gopal Sharda HUF	76,500	6.59	76,500	6.59
7	Shiv Kumar Sharda	112,600	9.71	112,600	9.71
	<b>Total</b>	<b>588,000</b>	<b>50.69</b>	<b>588,000.00</b>	<b>50.69</b>
<b>RESERVES &amp; SURPLUS</b>	<b>NOTE NO. 2</b>		<b>NOTE NO. 2</b>		
<i>Disclosure pursuant to Note no. 6 (B) (i) of Part I of Schedule VI to the Companies Act, 1956</i>					
a. CAPITAL RESERVE					
b. SECURITIES PREMIUM		11,700,000.00		11,700,000.00	
c. BALANCE IN PROFIT & LOSS ACCOUNT		11,277,947.50		11,065,180.77	
<b>TOTAL</b>		<b>22,977,947.50</b>		<b>22,765,180.77</b>	
<i>Disclosure pursuant to Note no. 6(B) of Part I of Schedule VI to the Companies Act, 1956</i>					
<b>RESERVES &amp; SURPLUS</b>	<b>AMOUNT</b>		<b>AMOUNT</b>		
<b>a. CAPITAL RESERVE</b>					
OPENING BALANCE					
add: ADDITION DURING THE CURRENT YEAR	0.00		-		
less: USED TO WRITE OFF DURING THE CURRENT YEAR	0.00		-		
CLOSING BALANCE					
<b>b. SECURITIES PREMIUM</b>					
OPENING BALANCE		11,700,000.00		11,700,000.00	
add: CURRENT YEAR TRANSFER	0.00		-		
less: WRITTEN OFF IN CURRENT YEAR	0.00		-		
CLOSING BALANCE		11,700,000.00		11,700,000.00	
<b>c. BALANCE IN PROFIT &amp; LOSS ACCOUNT</b>					
OPENING BALANCE		11,065,180.77		11,040,064.74	
add: NET PROFIT/(LOSS) FOR THE CURRENT YEAR	212,766.72		25,116.03		
add: TRANSFER FROM RESERVES					
less: SHORT PROVISION (OF DEFERRED TAX LIABILITY)					

For SWASTIKA CASTAL  
Director  
17/03/13

SWASTIKA CASTAL LIMITED  
117-A, CHITTARANJAN AVENUE,  
KOLKATA

PRAKASH CHANDRA JAIN & COMPANY  
CHARTERED ACCOUNTANTS  
VADODARA

BALANCE SHEET AS AT 31.03.2013

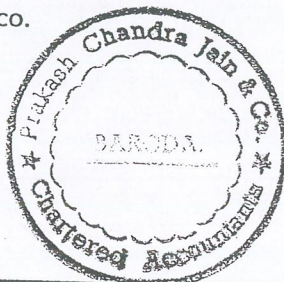
PARTICULARS	Note No.	FIGURES AS AT THE END OF 31.03.2013	FIGURES AS AT THE END OF 31.03.2012
<b>I. EQUITY &amp; LIABILITIES</b>			
<b>1 SHAREHOLDER'S FUNDS</b>			
(a) SHARE CAPITAL	1	11,600,000.00	11,600,000.00
(b) RESERVES & SURPLUS	2	22,977,947.50	22,765,180.77
(c) MONEY RECEIVED AGAINST SHARE WARRANTS			
<b>2 SHARE APPLICATION MONEY PENDING ALLOTMENT</b>	3		
<b>3 NON-CURRENT LIABILITIES</b>			
(a) LONG-TERM BORROWINGS	4	24,199,127.87	14,997,207.87
(b) DEFERRED TAX LIABILITIES (NET)	32	4,773,507.46	4,668,776.27
(c) OTHER LONG TERM LIABILITIES	5		
(d) LONG-TERM PROVISIONS	6		
<b>4 CURRENT LIABILITIES</b>			
(a) SHORT-TERM BORROWINGS	7	33,261,255.34	40,018,280.60
(b) TRADE PAYABLES	8	25,499,564.90	19,981,216.64
(c) OTHER CURRENT LIABILITIES	9	2,928,044.80	3,055,078.60
(d) SHORT TERM PROVISION	10	282,749.00	502,170.00
<b>TOTAL</b>		<b>125,522,196.86</b>	<b>117,587,910.75</b>
<b>II. ASSETS</b>			
<b>1 NON-CURRENT ASSETS</b>			
(a) FIXED ASSETS			
(i) TANGIBLE ASSETS	11	49,730,342.84	47,855,281.04
(ii) INTANGIBLE ASSETS	12		
(iii) CAPITAL WORK-IN-PROGRESS	13		
(iv) INTANGIBLE ASSETS UNDER DEVELOPMENT			
(b) NON-CURRENT INVESTMENTS	14		
(c) DEFERRED TAX ASSET (NET)	32		
(d) LONG-TERM LOANS AND ADVANCES	15	670,243.22	759,139.24
(e) OTHER NON-CURRENT ASSETS	16		
<b>2 CURRENT ASSETS</b>			
(a) CURRENT INVESTMENTS	17		
(b) INVENTORIES	18		
(c) TRADE RECEIVABLES	19	34,488,465.51	29,392,927.04
(d) CASH AND CASH EQUIVALENTS	20	32,688,887.66	27,452,482.69
(e) SHORT-TERM LOANS AND ADVANCES	21	2,832,312.65	6,007,070.71
(f) OTHER CURRENT ASSETS	22	5,111,944.98	6,121,010.03
<b>TOTAL</b>		<b>125,522,196.86</b>	<b>117,587,910.75</b>
<b>III. CONTINGENT LIABILITIES</b>	31	521,131.00	521,131.00

See accompanying notes to the financial statements

As per our attached Report of even date

For PRAKASH CHANDRA JAIN & CO.  
CHARTERED ACCOUNTANTS

C.A. DINESH C. JAIN  
B.COM, FCA  
MEMBERSHIP NO.: 041235  
FRN: 002438C



FOR SWASTIKA CASTAL LIMITED

For SWASTIKA CASTAL LTD

For SWASTIKA CASTAL LTD

(DIRECTOR)

(DIRECTOR)

(Varun Sharda)

Place: VADODARA

Date: Monday, September 02, 2013

CLOSING BALANCE		11,277,947.50		11,065,180.77
<b>TOTAL</b>		<b>22,977,947.50</b>		<b>22,765,180.77</b>
<hr/>				
<b>SHARE APPLICATION MONEY PENDING ALLOTMENT</b>	<b>NOTE NO. 3</b>		<b>NOTE NO. 3</b>	
<hr/>				
<b>LONG-TERM BORROWINGS</b>	<b>NOTE NO. 4</b>		<b>NOTE NO. 4</b>	
<i>Disclosure pursuant to Note no. 6(C) of Part I of Schedule VI to the Companies Act, 1956</i>				
<b>1 SECURED:</b>				
a) <b>TERM LOANS FROM BANK:</b>				
i) Term Loan SBI-30650493911 (Against Mortgage of Plant & Machinery. Loan repayable in monthly installments of Rs. 85747.00 each)	0.00		2,456,242.00	
ii) State Bank of India- Hong Kong Buyers Cr�dit.	3,406,239.00		3,239,478.00	
iii) Kotak Mahindra Primus Ltd. (Car Loan) (Against Hypothecation of new vehicle. Loan repayable in monthly installments of Rs. 33938.00 each)	0.00		194,519.00	
iv) State Bank of India New Term Loan 10399 (Loan repayable in monthly installments of Rs. 200000.00 each)	2,975,655.00		5,421,398.00	
		6,381,894.00		11,311,637.00
<b>TOTAL</b>		<b>6,381,894.00</b>		<b>11,311,637.00</b>
b) <b>TERM LOANS FROM OTHERS:</b>				
<b>TOTAL</b>				
<b>1 UNSECURED:</b>				
a) <b>LONG-TERM LOANS FROM OTHERS:</b>				
Corus Steel Pvt Ltd	2,000,000.00		0.00	
Esquire Resources (India) Pvt Ltd	2,500,000.00		0.00	
ABB SWHWIZE Advance	2,039,284.87	6,539,284.87	2,039,284.87	2,039,284.87
b) <b>LOANS &amp; ADVANCES FROM RELATED PARTIES:</b>				
Swastik Precast Pvt. Ltd.	1,612,309.00	11,277,949.00	1,646,286.00	1,646,286.00
A H Infra Ltd	1,571,900.00			
Fasttrack Tie-Up (P) Ltd.	2,702,500.00			
Pushkar Dealer Pvt Ltd	529,404.00			
Hooghly Jute Mill( Bobbili) Pvt Ltd	4,861,836.00			
<b>TOTAL</b>		<b>24,199,127.87</b>		<b>14,997,207.87</b>
<hr/>				
<b>OTHER LONG-TERM LIABILITIES</b>	<b>NOTE NO. 5</b>		<b>NOTE NO. 5</b>	
<i>Disclosure pursuant to Note no. 6 (D) of Part I of Schedule VI to the Companies Act, 1956</i>				
<b>TOTAL</b>				
<hr/>				
<b>LONG-TERM PROVISIONS</b>	<b>NOTE NO. 6</b>		<b>NOTE NO. 6</b>	
<i>Disclosure pursuant to Note no. 6 (E) of Part I of Schedule VI to the Companies Act, 1956</i>				
<b>TOTAL</b>				
<hr/>				
<b>SHORT-TERM BORROWINGS</b>	<b>NOTE NO. 7</b>		<b>NOTE NO. 7</b>	
<i>Disclosure pursuant to Note no. 6 (F) of Part I of Schedule VI to the Companies Act, 1956</i>				
<b>1 SECURED:</b>				
i) State Bank of India Cash Credit Loan - 10140678196 (Against hypothecation of Stock & Book debts)	33,261,255.34		33,166,947.60	

For SWASTIKA CASTAL LTD

Director  
(Manoj Ghoshal)

		33,261,255.34	33,166,947.60
	TOTAL	33,261,255.34	33,166,947.60
2	UNSECURED:		
	Fasttrack Tie-Up (P) Ltd.	0.00	2,679,383.00
	Pushkar Dealer Pvt Ltd	0.00	0.00
	Hooghly Jute Mill( Bobbili) Pvt Ltd	0.00	2,679,383.00
	Tavonne Traders (P) Ltd.	0.00	1,492,567.00
			6,851,333.00
	TOTAL		6,851,333.00
	TOTAL	33,261,255.34	40,018,280.60

TRADE PAYABLES		NOTE NO. 8	NOTE NO. 8
1	SUNDRY CREDITORS FOR GOODS		
	Aggressive Marketing	54,823.00	48,973.00
	All Cast Metals p ltd	32,080.00	30,555.00
	All Graphics	16,391.00	14,495.00
	Alloy Steel Corporation	19,440.00	17,564.00
	Amit Enterprise	100,839.00	27,152.00
	Anant Enterprise	833,892.00	736,914.00
	Anant Marketing	144,719.00	71,480.00
	Anuraj Enterprise	22,998.00	0.00
	Associated Pneumatic Tools	1,156.00	0.00
	Better & Brighter Homecare Pvt Ltd.	908.00	0.00
	Bhagalaxmi Engineering Works	52.00	0.00
	Biko Engineers	2,314.00	4,803.00
	C G Panchal & Brothers	58,155.00	0.00
	C K Shah & Co	28,256.00	0.00
	C S Enterprise	109,917.00	186,951.00
	Chirag Enterprise	127,840.00	76,375.00
	Compressor and Parts	88,368.00	39,564.00
	Dandekar System	76,250.00	0.00
	Deep Chand Jaiswal	18,890.84	21,328.44
	Deepak Enterprise	35,495.00	0.00
	Fastener Manufacturers P Ltd	25,338.00	20,856.00
	Ganguly Enterprise	28,611.00	0.00
	Gujarat Sales Corporation	1,344.00	11,500.00
	Haimer India P Ltd	25,061.00	0.00
	Hemal Panchal	1,440.00	0.00
	HPS Gases	24,764.00	0.00
	HRA Industries	4,700.00	0.00
	Ichiban Logistics	6,303.00	0.00
	Indu Corporation Pvt Ltd	740,321.00	0.00
	Industrial Bearing Corporation	3,422.00	0.00
	Industrial Trading Co.	500.00	0.00
	Innovative Energies	294,420.00	137,830.00
	Jay Industries	19,030.75	23,409.75
	Kailesh Traders	6,300.00	0.00
	Kalp Consultancy	1,731.00	13,304.00
	Korutech India Pvt Ltd	2,292.00	0.00
	Kotak Petro chem P Ltd	1,483,524.00	795,252.00
	Kothari Metals Ltd.	721,967.00	382,769.00
	Krishna Surgical Co.	21,919.00	11,226.00
	Krishnashray Automobiles	36,130.00	24,170.00
	M B Chemicals	23,625.00	25,875.00
	M Desai & Co	420,857.00	215,134.13
	Makino India P Ltd	51,753.00	0.00
	Mamta Metals & Alloy	9,665,647.00	0.00
	Market Links	18,870.00	0.00
	Mars Engineering & Services	5,195.00	5,195.00
	Maruti Traders	161,542.00	145,129.00
	Metal Cutting System	117,872.00	115,464.00
	Metal Forms	1,190,825.00	75,260.00
	National Aluminium Company Ltd	1,135,180.86	5,170,367.23
	Nitin Tools & Chemicals Co	32,007.00	70,221.00
	Pardesh Aluminium Centre	950.00	0.00
	Patel Beverages P Ltd	79,013.00	85,716.00
	Patel Electricals Works	3,675.00	34,492.00
	Patel Engineering Tools Corporation	45,129.00	48,331.00
	Pearl Engineers	75.00	0.00
	Precision Measuring Instrument Co	8,485.00	8,485.00
	Progressive Agencies	6,048.00	7,560.00

For SWASTIKA CASTAL LT  
 (Varun Chandra)

Quality Tooling Solution	3,684.00	15,564.00	
R B Engineers	5,148.00	0.00	
Raj Packers	568,260.00	166,269.00	
Rajpurohit Devisinh H Trading Co	47,892.00	6,536.00	
Refracham Corporation	23,295.00	0.00	
Samir Engineering Works	2,415.00	0.00	
Saru Alkhe & Chemicals Ltd.	632,578.79	318,952.29	
Shil Technology P. Ltd.	0.00	36,838.00	
Shravan Kumar Fulchand	0.00	11,569.00	
Shree Bhakti Timber Mart	0.00	12,285.00	
Shri Baamurugan Industries	19,000.00	0.00	
Shri Balaji Paper Work Pvt Ltd	39,130.00	0.00	
Shri Enterprises	6,010.00	0.00	
Shyam Industries	71,579.00	75,460.00	
Spectra Analysis P Ltd	300,000.00	414,000.00	
Standard Engineering Co.	5,786.00	0.00	
Suman Enterprise	22,962.65	159,628.00	
Swaminarayan Traders	4,271.00	2,185.00	
Swastika Metcast Pvt. Ltd. Unit 2	2,148,776.01	0.00	
Swastika Metcast Pvt. Ltd. Unit I	612,396.00	236,779.01	
Tharma Tek	56,910.00	35,280.00	
Tulsi Electricals	22,805.00	51,402.00	
Tulsi Electricals (Ankleshwar)	17,412.00	0.00	
Tulsi Swutchgears	7,875.00	12,459.00	
Vesuvius India P Ltd	280,881.00	235,598.00	
Vital Cast	0.00	4,555.00	10,499,059.85
	23,087,716.90	4,555.00	
<b>2 SUNDRY CREDITORS FOR EXPENSES</b>			
A C Travels	0.00	41,643.00	
Abhay Prasad	11,151.00	0.00	
Acme Transport Co.	0.00	17,350.00	
Aditya Aluminium Casting Works	146,688.00	0.00	
Aditya Industries	5,460.00	0.00	
Alpha Engineering	0.00	395,069.20	
Ambica Industries	6,838.00	0.00	
Atmosphere Material Treaters P Ltd	18500.00	0.00	
B.R. Industries	0.00	436,200.58	
Balaji Transport Corporation (Nasik)	0.00	4,370.00	
Baroda Steel & Metal Corp	0.00	41,490.00	
Brijesh Patel	4,995.00	0.00	
Chamunda Engg Works	4,010.00	0.00	
D.M.Vaidya & Association	6,449.00	2,123.00	
D.S. Acharya	13,500.00	9,464.85	
Detective Security Services	58,702.00	57,405.00	
Digvijay Scale	5,400.00	0.00	
Don Fab Engineer	0.00	54,572.00	
Ganesh Metal Corporation	0.00	1,301,734.00	
Gayatri Industries	0.00	2,758.00	
Hema Enterprises	0.00	6,350.00	
Hemant Tools P Ltd	0.00	16,221.00	
Honest Engineering Works (New)	0.00	35,786.00	
Icici Bank Credit Card	0.00	25,137.80	
Industrial X-ray & allied Radiographics P Ltd	504.00	0.00	
Jagdish Bhai Ramanbhai Patanwadia	22,374.00	0.00	
Jay Bhavsar refractory Works	7,050.00	0.00	
Jyotsnaben Santsharan Panchal	6,189.00	0.00	
Kalgodhar Enterprises	0.00	15,073.00	
Kantilal	50,233.00	0.00	
Kaushal Udhyog	0.00	1,828.00	
Komal Services	23,525.00	0.00	
Maruti Freight Movers Ltd	342,368.00	283,716.00	
Metro Electricals	98,587.00	82,697.00	
Moksin P Shekh	0.00	45,480.00	
Monika Sharma	59,280.00	0.00	
N.S. Enterprises	0.00	36,325.00	
Nirmal Services	0.00	4,716.00	
Om Logistics Ltd	13,530.00	0.00	
Parasnath Shaw	49,395.00	169.00	
Patanwadia Vinubhai	0.00	3,271.00	
Patel Oxygen Co	0.00	23,604.00	
Perfect Systems	27,464.00	0.00	
Pestcon Pestcontrol Services	29,868.00	12,774.30	
Phoenix Industries Pvt.Ltd	0.00	4,824,374.00	
Prakashchandra Jain & Co	39,326.00	40,811.00	
Prakeshbhai Rameshbhai Chauhan	80,817.00	0.00	
Pratibha S Gorhe	0.00	27,000.00	
Premier Instruments	0.00	1,227.00	
R.K. Enterprises( Maruti Couriers)	1,435.00	9,820.00	
Rajdeep Engineering	0.00	37,359.00	
Rng Export	0.00	54,869.00	

**SWASTIKA CASTING LTD**  
 Director  
 (Veron Sharda)

Rsd Foundry Services	0.00		22,440.00	
S.A.Construction	28,120.00		15,952.00	
S.R.Enterprises	6,000.00		6,000.00	
Sadbhav Calibration Services	0.00		2,767.00	
Shiva Kumar Patil	13,772.00		0.00	
Shree Balaji Paperpack Pvt Ltd	0.00		255,341.00	
Shree Ganesh Transport Co.	154,500.00		53,600.00	
Shree Prarambh Machinery Stores	4,306.00		0.00	
Shreeji Engineers	126,746.00		282,819.00	
Sky Oxygen Co Ltd	52,215.00		45,145.00	
Success Heat Treatment Works	1,377.00		0.00	
Sukan Industrial Marketing Pvt Ltd	0.00		10,736.00	
Suly Chemicals	4,208.00		0.00	
TCI XPS	127,629.00		0.00	
TCR Advance Engineering p ltd	6,972.00		0.00	
Techtronics(India) Ltd	0.00		2,872.00	
Vibgyor Toolings	0.00		31,083.00	
Vohra Engineering Works	752,365.00		779,864.00	
W.I.S. Industries Madras	0.00	2,411,848.00	18,749.86	9,482,156.79
<b>TOTAL</b>		<b>25,499,564.90</b>		<b>19,981,216.64</b>

#### OTHER CURRENT LIABILITIES

Disclosure pursuant to Note no. 6 (G) of Part I of Schedule VI to the Companies Act, 1956

(a) CURRENT MATURITIES OF LONG TERM DEBTS				
State Bank of India New Term Loan 10399	2,400,000.00		2,400,000.00	
Kotak Mahindra Primus Ltd. (Car Loan)	194,519.00	2,594,519.00	375,374.00	2,775,374.00
(b) OTHER PAYABLES				
(i) STATUTORY DUES				
a. TDS Payable	199,627.00		120,738.00	
b. CST	66,242.41		110,285.29	
c. Service Tax Payable	0.00		36,508.31	
d. Professional Tax	37,630.00		7,110.00	
e. VAT Payable	30,026.39	333,525.80	5,063.00	279,704.60
<b>TOTAL</b>		<b>2,928,044.80</b>		<b>3,055,078.60</b>

#### SHORT-TERM PROVISIONS

Disclosure pursuant to Note no. 6 (H) of Part I of Schedule VI to the Companies Act, 1956

	NOTE NO. 10	NOTE NO. 10
(a) PROVISION OF EMPLOYEES' BENEFITS:		
(i) EPF PAYABLE- Employee's contribution	38,120.00	34,014.00
(ii) SALARY PAYABLE	205,303.00	
<b>TOTAL</b>	<b>243,423.00</b>	<b>34,014.00</b>
(b) OTHERS:		
(i) PROVISIONS FOR OUTSTANDING LIABILITIES FOR PURCHASE & EXPENSES:		
Audit fees Payable	39,326.00	39,326.00
Electric Exp. Payable		428,830.00
<b>TOTAL</b>	<b>39,326.00</b>	<b>468,156.00</b>
(ii) PROPOSED DIVIDEND		
(iii) PROVISION FOR TAX		
Less: Advance Tax Paid	0.00	
Less: TDS RECEIVABLE	0.00	
Less: TCS RECEIVABLE	0.00	
<b>TOTAL</b>		
<b>TOTAL</b>	<b>282,749.00</b>	<b>502,170.00</b>

#### CAPITAL WORK-IN-PROGRESS

	NOTE NO. 13	NOTE NO. 13
(a) EXPENDITURE ON NEW PROJECTS		
(b) CAPITAL WORK-IN-PROGRESS		
<b>TOTAL</b>		

#### NON-CURRENT INVESTMENT

Disclosure pursuant to Note no. K (i) of Part I of Schedule VI to the Companies Act, 1956

	NOTE NO. 14	NOTE NO. 14
<b>TOTAL</b>		

For SWASTIKA CAPITAL LTD

Director  
 Director

LONG-TERM LOANS & ADVANCES	NOTE NO. 15	NOTE NO. 15
<i>Disclosure pursuant to Note no. L (i), (ii), (iii) of Part I of Schedule VI to the Companies Act, 1956</i>		
1 — UNSECURED (CONSIDERED GOOD)		
(i) DEPOSIT WITH REVENUE AUTHORITIES:		
(ii) DEPOSIT WITH BSNL/MTNL	13,339.32	13,339.32
(iii) DEPOSIT WITH MGVCL	655,903.90	744,799.92
(iv) OTHER DEPOSITS :		
Bob For Gratuity	1,000.00	1,000.00
(c) LOANS & ADVANCES TO RELATED PARTIES:		
(d) OTHER LOANS & ADVANCES:		
<b>TOTAL</b>	<b>670,243.22</b>	<b>759,139.24</b>
<hr/>		
OTHER NON-CURRENT ASSETS	NOTE NO. 16	NOTE NO. 16
<i>Disclosure pursuant to Note no. M (i), (ii), (iii) of Part I of Schedule VI to the Companies Act, 1956</i>		
<b>TOTAL</b>		
<hr/>		
CURRENT INVESTMENTS	NOTE NO. 17	NOTE NO. 17
1 QUOTED		
2 UNQUOTED		
<b>TOTAL</b>		
<hr/>		
INVENTORIES	NOTE NO. 18	NOTE NO. 18
<i>Disclosure pursuant to Note no. O (i), (ii) and (iii) of Part I of Schedule VI to the Companies Act, 1956</i>		
1 RAW-MATERIALS AND COMPONENTS		
a. Raw-Materials	6,992,527.51	8,143,009.54
b. Stores	1,005,000.00	960,000.00
c. Fluxes	171,191.10	348,190.00
d. Furnance	523,440.00	701,042.50
e. Crucible	250,068.00	449,191.00
f. Packing Material	730,000.00	690,000.00
g. Dies	5,610,000.00	3,675,000.00
h. Ci Cast Iron Block	46,400.00	46,400.00
<b>TOTAL</b>	<b>15,328,626.61</b>	<b>15,012,833.04</b>
2 WORK-IN-PROGRESS (VALUED AT WEIGHTED AVERAGE COST)	<b>18,455,864.95</b>	<b>14,380,094.00</b>
	18,455,864.95	14,380,094.00
3 GOODS RETURN IN TRANSIT PURCHASE IN TRANSIT	489,697.95	
	214,276.00	
<b>TOTAL</b>	<b>34,488,465.51</b>	<b>29,392,927.04</b>
<hr/>		
TRADE RECEIVABLES	NOTE NO. 19	NOTE NO. 19
<i>Disclosure pursuant to Note no. P (i), (ii), (iii) and (iv) of Part I of Schedule VI to the Companies Act, 1956</i>		
1 UNSECURED (CONSIDERED GOOD)		
A.B.B. Ltd-Nasik	551,247.79	584,143.00
A.B.B. Inc	0.00	1,166,799.00
A.B.B. Ltd.	5,012,370.78	0.00
A.B.B. Ltd. Baroda	175,819.66	6,241,749.65
A.B.B. Scheize Ag	276,336.00	0.00
Aditya Birla Insulation	518,867.85	518,867.00
Alstom T&D India Limited	8,910,765.00	1,958,741.00
Areva T & D Ltd	0.00	4,688,550.42
Bombardier Transportion India Ltd	1,358,847.00	0.00
Cosmos Engitech (P) Ltd.	1,119,277.00	951,676.12
Crompton Greaves Ltd.	770,889.32	710,854.13
Insulator & Electric Co.	821,736.00	0.00
Insulator & Electric Co. Bhopal	329,069.00	329,069.00
Kotak Exim P. Ltd.	96,369.00	96,369.00
Madhav Infra Projects P Ltd	0.00	1,287,670.00
Rashtraudhyog Limited	350,059.00	0.00
Shaurya Engineering & Equipments	263,079.00	0.00

SWASTIKA CASUAL LTD

Director  
(Varun Sharma)

Siemens Ltd	5,108,027.16	4,931,204.81
Swastika Metcast P. Ltd.	6,134,899.10	3,986,789.56
Yash High voltage insulators	891,229.00	0.00
<b>TOTAL</b>	<b>32,688,887.66</b>	<b>27,452,482.69</b>
<b>2 UNSECURED (CONSIDERED DOUBTFUL)</b>		
<b>TOTAL</b>		
<b>TOTAL</b>	<b>32,688,887.66</b>	<b>27,452,482.69</b>
OUTSTANDING LESS THAN SIX MONTHS	26,116,970.89	26,608,396.23
OUTSTANDING MORE THAN SIX MONTHS	6,571,916.77	844,086.46
<b>CASH AND CASH EQUIVALENTS</b>		
Disclosure pursuant to Note no. Q (i), (ii), (iii), (iv) and (v) of Part I of Schedule VI to the Companies Act, 1956	<b>NOTE NO. 20</b>	<b>NOTE NO. 20</b>
<b>A CASH AND CASH EQUIVALENTS:</b>		
(a) BALANCE WITH BANK		
(i) Allahabad Bank Kolkatta	254,554.85	1,474,468.63
(ii) ICICI Bank	12,393.81	1,933,554.49
(iii) Punjab National Bank	13,254.15	13,254.15
(iv) Fd With State Bank Of India	2,351,020.52	2,323,792.52
	2,631,223.33	5,745,069.79
(b) CASH ON HAND	201,089.32	262,000.92
	201,089.32	262,000.92
<b>B OTHER BANK BALANCES</b>		
(i) EARMARKED BALANCES WITH BANK	0.00	
<b>TOTAL</b>	<b>2,832,312.65</b>	<b>6,007,070.71</b>
<b>SHORT-TERM LOANS &amp; ADVANCES</b>		
Disclosure pursuant to Note no. R (i), (ii) and (iii) of Part I of Schedule VI to the Companies Act, 1956	<b>NOTE NO. 21</b>	<b>NOTE NO. 21</b>
<b>1 UNSECURED (CONSIDERED GOOD)</b>		
(i) ADVANCE TO SUPPLIERS FOR MATERIALS/SUPPLIES:		
Luckydhan Vyapar P Ltd	7,398.00	7,398.00
Aditya Aluminium Casting Works	0.00	1,380.00
Ambica Industries	0.00	2,303.00
B R Industries	263,862.42	0.00
Bharat frize verner Ltd	674.00	0.00
Bodana Mukeshbhai Rupabhai	0.00	1,155.00
C K Shah & Co	0.00	27,622.00
C.G.Panchal & Brothers	0.00	8,225.00
Calcutta Ahmedabad Roadlines P Ltd	0.00	4,162.00
Central Rockfuel Suppliers Ltd	1,493.00	0.00
Diamond Infra	0.00	162,540.00
Gopal Gandhi	50,000.00	0.00
Hasmukh R.Parmar	89,551.00	4,211.00
Honest Engineering Works	38,449.00	0.00
Janardhan Metal Industries	100,000.00	0.00
Jay Metal Industries	0.00	82,499.00
Jugraj Tejraj Agency P Ltd	0.00	10,815.71
Kantibhai Labour Bill	0.00	180.00
Mahendrabhai Chaganbhai Parmar	0.00	388.00
Maruti Engg & Trading	0.00	20,000.00
Mitutoyo South Asia P Ltd	11,964.00	0.00
Naaz Sabir	14,000.00	0.00
Nirmala Iongia	679.00	0.00
Nm Bulldcom	21,550.96	68,757.96
Obasingh C Sisodiya	0.00	12,723.00
Patanwadia Vinubhai	60,569.00	0.00
Pyrotek India P Ltd	0.00	181.00
Rachna Sharda	0.00	5,000.00
Rajkumar Labour	0.00	27.00
Sandeep K shukla	3,300.00	0.00
Shivin Interitor	0.00	250,000.00
Shree Gauges Instrument	0.00	412.00
Suveg Ststems	0.00	33,661.00
Suveg Systems	24,896.00	0.00
TCI Xps	0.00	9,557.00
Techtronics (india) Ltd	982.00	0.00
Trupti Gandhi	47,500.00	0.00
Tara Trading Co	0.00	1,470.00
Sargam Industries	1,800,000.00	2,625,000.00
	2,536,868.38	3,339,667.67

FOR SWASTIKA CASTING LTD

Director  
(Narain Sharda)

(ii) BALANCE WITH REVENUE AUTHORITIES UNDER INDIRECT TAXES:				
Central Excise Pla	335,000.00		140,589.00	
Central Excise Rg 23 Cp-II	215,485.00		75,657.00	
Central Excise Modvat P-II (Receivable) 10%	0.00		510,926.00	
Depb Receivable	83,351.00		0.00	
Education Cess Pla	10,000.00		3,135.00	
Educational Cess Rg23 Cp-II	0.00		1,890.00	
Educational Cess Rg23 P-II 23c	5,415.00		15,171.00	
Excise Claim Receivable	187,626.00		341,517.00	
High Cess Pla	5,000.00		0.00	
High Cess 23 A Part-Ii	1,933.00		6,271.00	
High Cess 23 Part C Capital-Ii	1,544.00		1,696.00	
Pla High Cess	0.00		2,400.00	
Sales Tax Deposit	100,000.00		100,000.00	
Sales Tax Refundable	599,161.83		599,161.83	
Service Tax 12.36%	86,279.00		118,691.00	
Service Tax Receivable	18,490.00	1,649,284.83	13,721.85	1,930,826.68
BALANCE WITH REVENUE AUTHORITIES UNDER (iii) DIRECT TAXES:-				
a. TDS On Professional Fees	3,098.00		3,098.00	
TDS On Rent	3,090.00		3,090.00	
Excess Tds Paid On Contractor	21,044.00		21,299.00	
FBT Receivable	0.00	27,232.00	6,567.00	34,054.00
b. Advance Tax Paid (11-12)	255,819.68		100,000.00	
			305,015.68	
		255,819.68	149,196.00	255,819.68
c. TDS RECEIVABLE (12-13)	284,361.09			
Less: Provision for MAT (AY 2012-13)	74,484.00	209,877.09		
(iv) PREPAID EXPENSES				
Prepaid Land Revenue Charges	100,000.00	100,000.00	150,000.00	150,000.00
(v) Advance to Staff	296,763.00	296,763.00	370,342.00	370,342.00
(vi) Other Deposits:				
Security Deposit -Laxmi Gas	1,100.00		14,300.00	
Security Deposit For Rented House	26,000.00		17,000.00	
Sky Oxygen Co. Security Deposit	9,000.00	36,100.00	9,000.00	40,300.00
<b>TOTAL</b>		<b>5,111,944.98</b>		<b>6,121,010.03</b>
<b>OTHER CURRENT ASSETS</b>	<b>NOTE NO. 22</b>		<b>NOTE NO. 22</b>	
<i>Disclosure pursuant to Note no. 5 of Part I of Schedule VI to the Companies Act, 1956</i>				
<b>TOTAL</b>				
<b>REVENUE FROM OPERATIONS</b>	<b>NOTE NO. 23</b>		<b>NOTE NO. 23</b>	
<i>Disclosure pursuant to Note no. 2 A (a) of Part II of Schedule VI to the Companies Act, 1956</i>				
1 REVENUE OPERATIONS:				
Gross Sales	134,407,504.27		129,001,060.45	
Gross Sales (Export)	1,595,352.00		5,836,104.00	
Tooling Charges/Sales Commission	2,639,989.00		0.00	
	138,642,845.27		134,837,164.45	
Sales return (Goods)	11,296,564.32	127,346,280.95	12,283,099.61	122,554,064.84
2 TRADING ACTIVITY				
3 EXCISE DUTY		14,384,301.00		11,593,952.00
4 VAT EXPENSE		2,210,779.00		2,311,562.00
5 CST PAID		1,730,928.00		1,514,672.00
<b>TOTAL</b>		<b>109,020,272.95</b>		<b>107,133,878.84</b>
<b>OTHER INCOME</b>	<b>NOTE NO. 24</b>		<b>NOTE NO. 24</b>	

Disclosure pursuant to Note no. 4 of Part II of Schedule VI to the Companies Act, 1956		
1 Interest Earned	303,318.73	235,857.20
2 Freight Received		23,367.00
3 DEPB License received	83,351.00	-
4 Discount Received	617,000.00	-
5 Sundry Balances Written Off	67,070.23	456,468.18
6 Misc Income( Tooling Cost)	1,055,947.00	-
7 Duty Drawback received	88,820.00	-
8 Labour Charges received	938,080.00	-
9 Vat	2,040.88	-
10 Gain Due To Foreign Exchange Transaction	10,652.00	199,365.00
<b>TOTAL</b>	<b>3,166,279.84</b>	<b>915,057.38</b>
<b>COST OF MATERIAL CONSUMED</b>		
	<b>NOTE NO. 25</b>	<b>NOTE NO. 25</b>
Disclosure pursuant to Note no. 5 (ii) 1 of Part II of Schedule VI to the Companies Act, 1956		
<b>1 PURCHASE OF RAW MATERIAL &amp; STORES</b>		
Purchase	69,436,580.74	59,723,312.34
<b>2 PRODUCTION EXPENSES:</b>		
(a) Anodising/Conversion Charges	142,245.00	763,074.00
(b) Calibration Charges	39,775.00	23,874.00
(c) Conversion Charges (Aluminium Ingots)	350,985.00	0.00
(d) Consumables Stores	4,411,932.00	4,591,782.50
(e) Foundry Exp.	3,982,567.90	4,884,827.00
(f) Freight & Octroi	1,933,343.00	2,230,963.49
(g) Freight & Packing (Sales)	605,395.50	221,878.00
(h) Laboratory & Testing Charges	128,851.00	45,340.00
(i) Maintenance (P & M)	1,357,065.00	1,374,740.00
(j) Power & Fuel Exp.	5,468,892.92	4,730,574.52
(k) Chemical Analysis Charges	0.00	68,785.00
(l) Security Exp.	614,716.00	568,025.00
(m) Service Tax On Freight	40,928.00	34,791.00
(n) Loading & Unloading Charges	1,261,515.00	900,044.00
<b>TOTAL</b>	<b>89,774,792.06</b>	<b>80,162,010.85</b>
<b>PURCHASE OF STOCK-IN-TRADE</b>		
	<b>NOTE NO. 26</b>	<b>NOTE NO. 26</b>
Disclosure pursuant to Note no. 5 (ii) 2 of Part II of Schedule VI to the Companies Act, 1956		
<b>TOTAL</b>		
<b>CHANGE IN INVENTORIES OF FINISHED GOODS, PROCESS STOCK AND STOCK-IN-TRADE</b>		
	<b>NOTE NO. 27</b>	<b>NOTE NO. 27</b>
<b>1 CLOSING STOCK:</b>		
(a) PROCESS STOCK	18,455,864.95	14,380,094.00
(b) STORES & SPARES	8,336,099.10	6,869,823.50
(c) RAW MATERIAL	6,992,527.51	8,143,009.54
<b>SUB-TOTAL</b>	<b>33,784,491.56</b>	<b>29,392,927.04</b>
<b>LESS:</b>		
<b>2 OPENING STOCK:</b>		
(a) PROCESS STOCK	14,380,094.00	16,214,746.00
(b) STORES & SPARES	6,869,823.50	1,625,008.50
(c) RAW MATERIAL	8,143,009.54	10,918,134.40
<b>SUB-TOTAL</b>	<b>29,392,927.04</b>	<b>28,757,888.90</b>
<b>TOTAL</b>	<b>(4,391,564.52)</b>	<b>(635,038.14)</b>
<b>EMPLOYEE BENEFIT EXPENSES</b>		
	<b>NOTE NO. 28</b>	<b>NOTE NO. 28</b>
Disclosure pursuant to Note no. 5 (i) (a) of Part II of Schedule VI to the Companies Act, 1956		
(a) SALARIES AND WAGES:		
(i) WAGES	4,982,353.20	5,471,891.00
(ii) SALARIES	655,289.00	377,381.00
(iii) BONUS	510,732.00	479,173.00
	<b>6,148,374.20</b>	
(b) CONTRIBUTION TO:		
(i) PROVIDENT FUND (PF)	211,853.00	185,741.00
(ii) EMPLOYEE STATE INSURANCE (ESI)		
(c) OTHER EMPLOYEE BENEFITS:		

For SWASTIKA CASTAL

Director  
(16,328,445.00)

(i) EX-GRATIA	7,200.00	109,525.00
(ii) GRATUITY	10,011.00	12,000.00
(iii) ALLOWANCES	960,001.00	217,208.00
(iv) STAFF WELFARE	270,399.00	173,015.00
(v) MEDICAL EXPENSE	105,445.00	112,650.00
(vi) LEAVE ENCASHMENT	132,319.00	
<b>TOTAL</b>	<b>7,845,602.20</b>	<b>7,138,584.00</b>
(d) DIRECTOR'S REMUNERATION	1,680,000.00	540,000.00
<b>TOTAL</b>	<b>9,525,602.20</b>	<b>7,678,584.00</b>

#### FINANCE COST

Disclosure pursuant to Note no. 3 (a), (b) and (c) of Part II of Schedule VI to the Companies Act, 1956

	NOTE NO. 29	NOTE NO. 29
<b>1 INTEREST EXPENSE:</b>		
BANK INTEREST	5,873,040.37	6,047,494.95
INTEREST TO OTHERS	1,120,303.71	1,026,770.00
INTEREST ON BILLS DISCOUNTED	1,278,113.00	1,579,149.19
<b>TOTAL</b>	<b>8,271,457.08</b>	<b>8,653,414.14</b>
<b>2 OTHER BORROWING COSTS:</b>		
(i) LC COMMITMENT CHARGES	515,439.00	475,467.00
(ii) BILL DISCOUNTING CHARGES	59,230.00	246,311.30
(iii) BANK CHARGES	274,113.63	588,775.96
<b>TOTAL</b>	<b>848,782.63</b>	<b>1,310,554.26</b>
<b>3 GAIN OR (LOSS) DUE TO FOREIGN EXCHANGE TRANSACTION / TRANSLATION</b>		
<b>TOTAL</b>	<b>9,120,239.71</b>	<b>9,963,968.40</b>

#### OTHER EXPENSES

Disclosure pursuant to Note no. 5 (vi) of Part II of Schedule VI to the Companies Act, 1956

	NOTE NO. 30	NOTE NO. 30
1 Accounting Charges		52,000.00
2 Advertisement Expense	14,500.00	13,300.00
3 Audit Fees	39,326.00	39,326.00
4 Brokerage Exp.		31,000.00
5 Canteen Expense	463,227.00	447,297.00
6 Central Excise Demand	6,425.00	
7 Donation	25,000.00	51,000.00
8 Export Exp.	35,038.50	26,999.50
9 Import Expenses		2,121.00
10 Insurance Exp.	161,488.00	134,453.00
11 Legal & Consultancy Charges	208,835.00	128,025.00
12 Miscellaneous Expenses		9,803.00
13 Office Expenses	329,298.77	442,516.06
14 Packing Exp.		1,402,273.00
15 Petrol Expenses	432,722.95	384,170.92
16 Postage & Telegram & Telephone	239,475.42	281,120.40
17 Printing & Stationary	83,456.00	108,550.00
18 Professional FEES	266,900.00	1,111,081.00
19 Rent	300,000.00	350,000.00
20 Repairs & Maint. Charges (Computer)	66,165.00	46,655.00
21 Sales Tax Exp./VAT exp.	496,103.00	291,000.00
22 Subscription Exp.	10,000.00	10,000.00
23 Sundry Balance written Off	1.46	
24 Travelling & Conveyance Exps.	996,020.19	1,358,526.86
25 Vehicle Exps.	109,681.00	91,037.84
<b>TOTAL</b>	<b>4,283,663.29</b>	<b>6,812,255.58</b>

#### PRIOR-PERIOD ADJUSTMENTS (NET)

Disclosure pursuant to Note no. 5 (i) (I) of Part II of Schedule VI to the Companies Act, 1956

	NOTE NO. 31	NOTE NO. 31
<b>1 INCOME</b>		
<b>2 EXPENSE</b>		
Short provision of Depreciation in earlier years	1,090.00	
Short provision of Income Tax in earlier years	0.00	1,090.00
<b>TOTAL (NET)</b>	<b>(1,090.00)</b>	

For SHASTIKA CASTAL L

Director  
(Varun Sharma)

#### CONTINGENT LIABILITIES

NOTE NO. 32

NOTE NO. 32

Disclosure pursuant to Note no. 7 of Part I of  
Schedule VI to the Companies Act, 1956

CONTINGENT LIABILITIES AND COMMITMENTS (TO THE EXTENT NOT PROVIDED FOR)		
1	CLAIMS AGAINST THE COMPANY NOT ACKNOWLEDGED AS DEBT	
2	VARIOUS PENDING CASES BEFORE COURT AND INDUSTRIAL TRIBUNAL Sales Tax Appeal for the Financial Year 2006-07	521,131.00
3	GUARANTEES	521,131.00
	<b>TOTAL</b>	<b>521,131.00</b>
		<b>521,131.00</b>
DEFERRED TAX LIABILITY/ ASSET		
	NOTE NO. 33	NOTE NO. 33
OPENING WDV AS PER INCOME TAX ACT, 1961	33,801,168.26	28,430,893.36
OPENING WDV AS PER BOOKS	47,855,281.04	41,582,360.79
NET DIFFERENCE	14,054,112.78	13,151,467.43
INCOME TAX @30.90%	4,342,720.85	4,368,917.48
CURRENT YEAR DIFFERENCE	1,394,131.41	902,645.35
INCOME TAX @30.90%	430,786.61	299,858.79
TOTAL DEFERRED TAX LIABILITY	4,773,507.46	4,668,776.27
Less ALREADY PROVIDED	4,668,776.27	4,054,498.52
Less Short Provision of Last Year		
<b>PROVISION REQUIRED</b>	<b>104,731.19</b>	<b>614,277.75</b>

For SWASTIKA CAPITAL LTD

Varun  
Director  
(Varun Sharma)

TANGIBLE ASSET

SR. NO.	PARTICULARS	RATE	GROSS BLOCK			DEPRECIATION			NET BLOCK			
			Value at the beginning	Addition during the year	Deduction during the year	Value at the end	Value at the beginning	Addition during the year	Deduction during the year	Balance as on 31.03.2013	WDV as on 31.03.2012	
1	Building	3.34%	15,397,082.55	495,962.00	0.00	15,893,044.55	2,438,744.73	527,968.56	0.00	2,966,713.29	12,926,331.26	12,958,337.82
2	Computer	16.21%	782,680.00	212,803.00	0.00	995,483.00	470,345.36	158,934.43	0.00	629,279.79	366,203.21	312,334.64
3	Cycle	7.07%	5,326.00	0.00	0.00	5,326.00	5,326.00	0.00	0.00	5,326.00	0.00	0.00
4	Dye	11.31%	4,722,652.13	2,718,717.00	0.00	7,441,369.13	2,744,477.08	581,403.96	0.00	3,325,881.04	4,115,488.09	1,978,175.05
5	Electric Installation	6.33%	3,325,985.26	87,814.00	0.00	3,413,799.26	1,706,887.33	213,845.87	0.00	1,920,733.20	1,493,066.06	1,619,097.93
6	Electronic Weighing Scale	4.75%	26,000.00	0.00	0.00	26,000.00	11,233.61	1,235.00	0.00	12,488.61	13,511.39	14,746.39
7	Firefighting Equipment	4.75%	32,656.00	0.00	0.00	32,656.00	10,975.01	1,551.16	0.00	12,526.17	20,129.83	21,680.99
8	Jigs, Fixtures & Tools	4.75%	3,252,794.86	1,372,008.65	0.00	4,624,803.51	291,711.69	193,547.76	0.00	485,259.45	4,139,544.06	2,961,083.17
9	Lab Equipments	4.75%	428,051.63	0.00	0.00	428,051.63	281,761.20	20,332.45	0.00	302,093.65	125,957.98	146,290.43
10	Land	0.00%	1,868,409.00	0.00	0.00	1,868,409.00	0.00	0.00	0.00	0.00	1,868,409.00	1,868,409.00
11	Mobile	6.33%	162,198.00	9,400.00	0.00	171,598.00	22,332.12	10,626.13	0.00	32,958.25	138,639.75	139,865.88
12	Motor Car	9.50%	2,626,478.00	0.00	0.00	2,626,478.00	977,485.22	249,515.41	0.00	1,227,000.63	1,399,477.37	1,648,992.78
13	Office Equipments	4.75%	605,557.50	45,879.29	0.00	651,436.79	134,258.04	30,691.98	0.00	164,950.02	486,486.77	471,299.46
14	Office Furniture	6.33%	805,142.74	10,926.00	0.00	816,068.74	210,810.47	51,463.54	0.00	262,274.00	553,794.74	594,332.27
15	Plant & Machineries (Double Shift)	4.75%	14,557,997.00	0.00	0.00	14,557,997.00	2,163,233.02	691,504.86	0.00	2,854,737.88	11,703,259.12	12,394,763.98
16	Plant & Machineries	4.75%	16,009,017.00	1,904,480.00	1,500,000.00	16,413,497.00	5,483,104.22	724,998.31	0.00	6,208,102.53	10,205,394.47	10,525,912.78
17	RO Water system	4.75%	29,462.00	0.00	0.00	29,462.00	7,802.38	1,399.45	0.00	9,201.83	20,260.17	21,659.62
18	Tubewell	6.33%	296,633.00	0.00	0.00	296,633.00	223,235.36	18,776.87	0.00	242,012.23	54,620.77	73,397.64
18	Air Conditioner	4.75%	29,001.00	0.00	0.00	29,001.00	974.82	1,377.55	0.00	2,352.37	26,648.63	28,026.18
18	Measuring Instrument	4.75%	79,050.00	0.00	0.00	79,050.00	2,174.95	3,754.88	0.00	5,929.83	73,120.17	76,875.05
	TOTAL		65,042,173.67	6,857,989.94	1,500,000.00	70,400,163.61	17,186,892.63	3,482,928.14	0.00	20,669,820.77	49,730,342.84	47,855,281.04

NOTE NO. 12

INTANGIBLE ASSET

SR. NO.	PARTICULARS	RATE	GROSS BLOCK			AMORTIZATION			NET BLOCK			
			Value at the beginning	Addition during the year	Deduction during the year	Value at the end	Value at the beginning	Addition during the year	Deduction during the year	Value at the end	WDV as on 31.03.2012	
1		-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2		-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

For SWASTIKA CAPITAL LTD

**SWASTIKA CASTAL LIMITED**  
**NOTE - 33**  
**NOTES ON ACCOUNTS.**

**SCHEDULE OF NOTES FORMING PART OF BALANCE SHEET AND  
PROFIT AND LOSS ACCOUNT AS AT  
31ST MARCH 2013**

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

A. BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The 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, 1956.

B. USE OF ESTIMATES

The presentation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of financial statements and the reported amount of revenues & expenses during the reporting period. Difference between the actual result and estimates are recognized in the period in which the results are known materialized.

C. FIXED ASSETS

Fixed Assets are shown at cost, inclusive of incidental and other cost (net of Cenvat and sundry receipt).

Classification of Fixed Assets has been done on the basis of the decision taken by the management and the same is being consistently followed.

D. DEPRECIATION

Depreciation on Fixed Assets is provided on straight line method in accordance with the rates specified in the Companies Act, 1956.

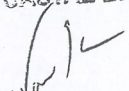
E. RESEARCH AND DEVELOPMENT

Research & Development cost of Dies, Tools & Jigs (other than cost of Fixed Assets) are charged as expenses in the year in which they are incurred.

F. INVESTMENTS

There are no long-term investments.

For SWASTIKA CASTAL LTD

  
Director  
(Varun Sharma)

## G. INVENTORIES

The inventories are valued on the following basis:

1. Raw Material and Packing Materials	At cost exclusive of Excise Duty
2. Stores and Spare Parts	At cost exclusive of Excise Duty
3. Finished Goods	At estimated cost and certified by the management.
4. Goods-in-progress	At estimated cost and certified by the management.

## H. SALES

Sales are inclusive of Excise Duty (net of claims, rejections)

Sales of manufactured goods comprise mainly Gravity Dies, Aluminum Alloy Gravity Die Castings and Non-Ferrous Products.

During the year, the company has entered in to forward contract for trading of non-ferrous and other materials, the surplus out of these transactions have been shown as other income.

## I. EXCISE DUTY AND SALES TAX

Excise duty has been accounted on the basis of payment made in respect of goods cleared. Sales tax charged to Profit & Loss Account included payments made for assignment of deferred tax liabilities.

## J. EMPLOYEE RETIREMENT BENEFITS

Liability for gratuity is accounted for on the basis of actuarial valuation made by an independent Actuary.

As regard the leave encashment it is the policy of the company to clear the same within the year in which the amount becomes due.

## K. PROVISION FOR CURRENT AND DEFERRED TAX

Provision for current tax is made after taking into consideration benefits admissible under the provisions of Income-tax Act, 1961.

For SWASTIKA CASTAL LTD

Director  
(Varun Khanda)

The Deferred Tax liability as at 31<sup>st</sup> March, 2013 comprise of the following

Sr. No.	Particulars	2012-13	2011-12
a.	<u>Deferred Tax Liability</u> Related to Fixed Assets On Opening WDV Short provision of DTL last year Add for current year	4342720.85 0.00 430786.61	4368917.00 0.00 299859.00
b.	<u>Deferred Tax Assets</u> i) Disallowance under the Income Tax Act, 1961 ii) Provision for doubtful debts iii) Carried forward Loses iv) Add for current year	0.00  0.00	0.00  0.00
c.	Provision for Deferred Tax (net)	4773507.46	46,68,776.00

NOTES ON ACCOUNTS

1. The Previous year's figures have been reworked, regrouped, rearranged and reclassified wherever necessary.
2. Income from operations includes job work receipts and sales.
3. Payment to Auditors

Particulars	2012-13	2011-12
Audit Fees & Tax Audit Fees	35000.00	35000.00
Other Matters	0.00	0.00
TOTAL	35000.00	35000.00

4. Additional information as required under schedule VI of the Companies Act, 1956 with respect to Production, Sales and Consumption of goods as certified by the Management (figures rounded off)

a) Nature of Products: Non-Ferrous Casting

- b) Licensed Capacity: Not Applicable  
c) Installed Capacity: Not Applicable  
d) Actual Production: Details of Actual Production having hundreds of items is not feasible.

For SWASTIKA CAPITAL LTD

Director  
(Varun Sharda)

Consumption meant for sale

PRODUCT	2012-13		2011-12	
	Quantity (Kgs.)	Value (Rs.)	Quantity (Kgs.)	Value (Rs.)
Aluminum Alloy including Aluminum Ingot, Manganese Magnesium Aluminum Scrap etc.	515392.00	85383227.54	549498.00	79526972.71
TOTAL	515392.00	85383227.54	549498.00	79526972.71

5. Value of Import on CIF basis in respect of

	2012-13		2011-12	
	Quantity (Kgs.)	Value (Rs.)	Quantity (Kgs.)	Value (Rs.)
Raw Material	NIL	NIL	NIL	NIL

6. Earnings in foreign currency

2012-13	2011-12
1595352.00	5836104.00

7. Production capacity, sales, quantity, and turnover are all certified by the management and not verified by the auditors since it is a technical matter.

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

9. A) Term Loans are secured against Land and Moveable Property of the Company including Plant and Machinery, Tools and Accessories, Office Equipments and Computers (except book debts)

B) Working Capital Loans are secured against Hypothecation of Movables, Book Debts and other assets and a second charge on Land and Building and Plant and Machinery.

Director  
(Varun Sharma)

10. EARNING PER SHARE:-

Sr. No.	PARTICULARS	Units	31/03/13	31/03/12
1.	Weighted average number of equity shares of Rs.	Numbers	1160000	1160000
2.	No.s of shares at the beginning of the year	Numbers	1160000	1160000
3.	No.s of shares at the end of the year	Numbers	1160000	1160000
4.	Net profit after tax available for equity shareholder	Rs.	212766.72	25116.03
5.	Basic and diluted earning per share (4/1)	Rs. per share	0.18	0.02

For SHACTIKA CASTLE LTD

Director  
(Varun Sharda)

FORM NO. 3CA  
[See rule 6G (1) (a)]

Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

We report that the statutory audit of SWASTIKA CASTAL LIMITED, 117 A, CHITTARANJAN AVENUE, CHITTARANJAN AVENUE, KOLKATA,-700073, WEST BENGAL was conducted by us in pursuance of the provisions of the Companies Act 1956 Act, and We annex hereto a copy of our audit report dated 02nd September, 2013 along with a copy of each of--

- (a) the audited Profit and loss account for the year ended On 31 March 2013 ;
  - (b) the audited balance sheet as at 31 March 2013 ; and
  - (c) documents declared by the said Act to be part of, or annexed to, the Profit and loss account and balance sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
  3. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD, and the Annexure thereto are true and correct.

Place : BARODA  
Date : 16/09/2013

For PRAKASH CHANDRA JAIN &  
CO.

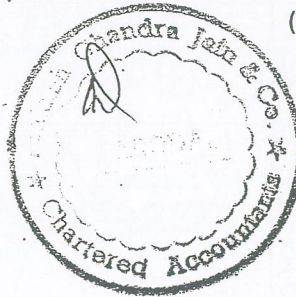
(Chartered Accountants)

Reg No.:002438C

  
DINESH C JAIN  
(Partner)

041235

PAN No. :AAEFP3594Q



FORM NO. 3CD  
[See rule 6 G(2)]

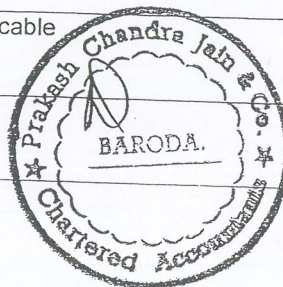
Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART - A

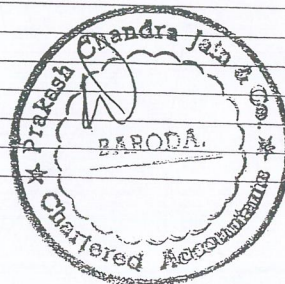
1. Name of the assessee	SWASTIKA CASTAL LIMITED
2. Address	117 A, CHITTARANJAN AVENUE, CHITTARANJAN AVENUE, KOLKATA,-700073, WEST BENGAL
3. Permanent Account Number	AADCS9451P
4. Status	Private Limited
5. Previous year ended	31 March 2013
6. Assessment year	2013-2014

PART - B

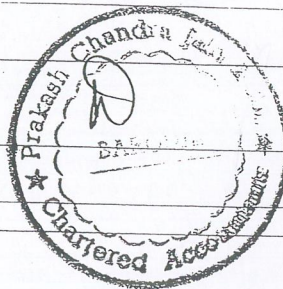
7.(a)	If firm or Association of Persons, indicate names of partners/members and their, profit sharing ratios.	Not Applicable
(b)	If there is any change in the partners / members or their profit sharing ratios, Since the last date of preceding year, the particulars of such change.	Not Applicable
8.(a)	Nature of business or profession. [If more than one business or profession is carried on during the previous year nature of every business or profession]	As per Annexure 2 annexed.
(b)	If there is any change in the nature of business or profession, the particulars of such change.	No Change
9.(a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Not Prescribed
(b)	Books of account maintained. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system.)	As per Annexure 3 annexed.
(c)	List of books of account examined.	Same As Above
10.	Whether the profit and loss account includes any Profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB or any other relevant section.)	No
11.(a)	Method of accounting employed in the previous year.	As per Annexure 4 annexed.
(b)	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No
(c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	Not applicable
(d)	Details of deviation, if any, in the method of accounting employed in the previous year from accounting standards prescribed under	Nil



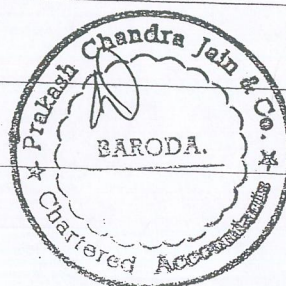
	section 145 and the effect thereof on the profit or loss.	
12. (a)	Method of valuation of closing stock employed in the previous year.	Raw Material is valued at cost, finished goods, work-in-progress and Stores are valued at Cost or selling price whichever is less.
(b)	Details of deviation, if any, from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss.	no deviation
12.A.	Give the following particulars of the capital assets converted into stock in trade.	No Capital Asset Converted in to Stock in Trade
a.	Description of Capital assets	N.A.
b.	Date of acquisition	N.A.
c.	Cost of acquisition	N.A.
d.	Amount at which the asset converted into stock-in-trade.	N.A.
13.	Amounts not credited to the profit and loss Account, being, -	Nil
(a).	The items falling within the scope section 28;	NIL
(b).	The performa credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax valued added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	NIL
(c).	Escalation claims accepted during the previous year;	NIL
(d).	Any other item of income;	NIL
(e).	Capital receipt, if any.	NIL
14.	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-	As per Annexure 5 annexed.
(a).	Description of asset/block of assets.	
(b).	Rate of depreciation.	
(c).	Actual cost of written down value, as the case may be.	
(d).	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of--	
i)	Modified Value Added Tax credit claimed and allowed under the Central Excise rules, 1944, in respect of assets acquired on or after 1st March, 1994,	
ii)	Change in rate of exchange of currency, and	
iii)	Subsidy or grant or reimbursement, by whatever name called.	
(e).	Depreciation allowable.	
(f).	Written down value at the end of the year.	
15.	Amounts admissible under Section 33AB, 33ABA, 33AC, 35, 35ABB, 35AC, 35CCA, 35CCB, 35D, 35E :-	Nil
a.	33AB	
b.	33ABA	
c.	33AC (Wherever applicable)	
d.	35	
e.	35ABB	
f.	35AC	
g.	35CCA	



h.	35CCB	
i.	35D	
j.	35DD	
k.	35DDA	
l.	35E	
(a)	Debited to the profit and loss account (showing the amount debited and deduction allowable under each section separately);	
(b)	Not debited to the profit and loss account	Nil
16.(a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]	During the year, Company has paid Bonus of Rs. 510732/-, as informed by the management the same is well with in the limits.
(b)	Any sum received from employees towards contributions to any provident fund or superannuation fund or any other fund mentioned in section 2(24)(x); and due date for payment and the actual date of payment to the concerned authorities under section 36(1) (va).	As per Annexure 6 annexed.
17.	Amounts debited to the profit and loss account, being :-	Nil
(a)	Expenditure of capital nature;	NIL
(b)	Expenditure of personal nature;	As explained to us no such expenses have been debited to profit and loss account.
(c)	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	NIL
(d)	Expenditure incurred at clubs, --	NIL
(i)	As entrance fees and subscriptions.	
(ii)	As cost for club services and facilities used;	
(e)(i)	Expenditure by way of penalty or fine for violation of any law for the time being inforce;	NIL
(ii)	Any other penalty or fine :	NIL
(iii)	Expenditure incurred for any purpose which is an offence or which is prohibited by law;	NIL
(f)	Amounts inadmissible under section 40(a);	NIL
(g)	Interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;	Not Applicable
(h)a	whether a certificate has been obtained from the assessee regarding payments relating to any expenditure covered under section 40A(3) that the payments were made by account payee cheques drawn on a bank or account payee bank draft, as the case may be, [Yes/No]	Cash NIL In case of bank payment it is very difficult for us to verify that the payment have been made through account payee cheque certificate from management is enclosed, which is self-explanatory
(h)b	Amount inadmissible under section 40A(3) read with rule 6DD and computation thereof; [with break-up of inadmissible amounts.	NIL
(i)	Provision for payment of gratuity not allowable under section 40A(7);	NIL
(j)	Any sum paid by the assessee as an employer not allowable under section 40A(9);	NIL
(k)	Particulars of any liability of a contingent nature.	NIL
(l)	amount of deduction inadmissible in terms of	NIL



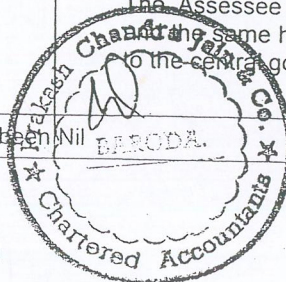
	section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income,	
(m)	amount inadmissible under the proviso to section 36(1)(iii);	
17A.	Amount of Interest inadmissible under section 23 of the Micro, Small and Medium Enterprise Development Act, 2006	
18.	Particulars of payments made to persons specified under section 40A(2)(b).	As per Annexure 7 annexed.
19.	Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC.	NIL
20.	Any amount of profit chargeable to tax under section 41 and computation thereof.	NIL
21. *(i)	In respect of any sum referred to in clause (a), (b), (c), (d), (e) or (f) of section 43B, the liability for which:--	As per Annexure 8 annexed.
(A)	Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was	
(a)	Paid during the previous year;	
(b)	Not paid during the previous year;	
(B)	Was incurred in the previous year and was	
(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	
(b)	Not paid on or before the aforesaid date.	
	(*State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account.)	Yes
22. (a)	Amount of Modified Value Added Tax credits availed or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Modified Value Added Tax credits in the accounts.	As per Annexure 9 annexed.
(b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	Nil
23.	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]	Nil
24. *(a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :--	As per Annexure 10 annexed.
(i)	Name, address and permanent account number (if available with the assessee) of the lender or depositor;	
(ii)	Amount of loan or deposit taken or accepted;	
(iii)	Whether the loan or deposit was squared up during the previous year;	
(iv)	Maximum amount outstanding in the account at any time during the previous year;	
(v)	Whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank	



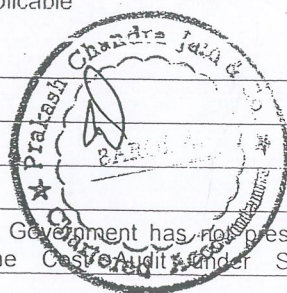
	draft.	
	*(These particulars needs not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)	
(b)	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year: --	
(i)	Name, address and permanent account number (if available with the assessee) of the payee;	
(ii)	Amount of the repayment;	
(iii)	Maximum amounts outstanding in the account at any time during the previous year;	
(iv)	Whether the repayment was made otherwise than by account payee cheque or account payee bank draft.	
(c)	Whether a certificate has been obtained from the assessee regarding taking or accepting loan or deposit, or repayment of the same through an account payee cheque or an account payee bank draft. [Yes/No]	Yes
25(a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:	NIL

Serial Number	Assessment Year	Nature of loss/allowance (in rupees)	Amount as returned (in rupees)	Amount as assessed (give reference to relevant order)	Remarks

25(b)	whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.;	No
26.	Section-wise details of deductions, if any, Admissible under Chapter VIA.	Nil
27.(a)	Whether the assessee has complied with the provisions of Chapter XVII-B regarding deduction of tax at source and regarding the payment thereof to the credit of the Central Government. [Yes/No]	We have verified the compliance with the provisions of Chapter XVII-B regarding the deduction of tax at source and regarding the payment thereof to the credit of the Central Government in accordance with the auditing standards generally accepted in India which include test check and concept of materiality. The non-compliance as revealed during such audit procedures is as mentioned in clause (b) hereunder. The Assessee has deducted TDS on the same have been deposited to the central government.
(b)	If the provisions of Chapter XVII-B have not been	Nil



	complied with, please give the following details*, namely:-	
		Amount
(i)	Tax deductible and not deducted at all	Nil
(ii)	Shortfall on account of lesser deduction than required to be deducted	Nil
(iii)	Tax deducted late	Nil
(vi)	Tax deducted but not paid to the credit of the Central Government	Nil
28.(a)	In the case of a trading concern, give quantitative details of principal items of goods traded :	Not Applicable As per Annexure 11 annexed.
(i)	Opening Stock;	
(ii)	Purchases during the previous year;	
(iii)	Sales during the previous year;	
(iv)	Closing Stock;	
(v)	Shortage/excess, if any.	
(b)	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :	As Per Annexure
A.	Raw Materials:	
(i)	Opening stock;	Nil
(ii)	Purchases during the previous year;	Nil
(iii)	Consumption during the previous year	Nil
(iv)	Sales during the previous year;	
(v)	Closing stock;	Nil
(vi)	*Yield of finished products;	
(vii)	* Percentage of yield;	
(viii)	*Shortage/excess, if any.	
B.	Finished products/By-products :	
(i)	Opening stock;	Nil
(ii)	Purchases during the previous year;	Nil
(iii)	Quantity manufactured during the previous year;	
(iv)	Sales during the previous year;	
(v)	Closing stock;	
(vi)	Shortage/excess, if any.	
	(*Information may be given to the extent available.)	
29.	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form: -	Not Applicable
(a)	Total amount of distributed profits;	
(b)	Total tax paid thereon;	
(c)	Dates of payment with amounts.	
30.	Whether any cost audit was carried out, if yes, enclose a copy of the report of such audit [See	Central Government has not prescribed the Cost Audit under Section



	section 139(9)].	209(1) (d) read with section 233B of the Companies Act, 1956 for the activities carried out by the company.
31.	Whether any audit was conducted under the Central Excise Act, 1944, if yes, enclose a copy of the report of such audit.	Not Applicable
32.	Accounting ratios with calculations as follows: -	As per Annexure 12 annexed.
(a)	Gross profit/Turnover;	22.41 %
(b)	Net profit/Turnover;	0.3 %
(c)	Stock-in-trade/Turnover;	14.2 %
(d)	Material consumed/Finished goods produced.	0.68

FOR : PRAKASH CHANDRA JAIN & CO.  
(Chartered Accountants)

Reg No. : 002438C

*Dinesh C Jain*

DINESH C JAIN  
Partner

Membership No 041235  
AAEFP3594Q

Place: BARODA  
Date: 16/09/2013



SWASTIKA CASTAL LIMITED  
117-A, CHITTARANJAN AVENUE,  
KOLKATTA.

**CERTIFICATE FORMING PART OF TAX AUDIT REPORT  
WISE U/S 44AB OF  
THE INCOME TAX ACT 1961**

We hereby confirm that we have not accepted any loan / deposit or paid any loan/deposit otherwise than the account payee cheques /demand draft during the year under reference.

This statement is fact as per my knowledge and belief.

  
Director

For Swastika Castal Limited

  
Director

**SWASTIKA CASTAL LIMITED  
117-A, CHITTARANJAN AVENUE,  
KOLKATTA.**

**Clause no 17 (h)**

We hereby confirm that we have not made payment of expenditure covered under section 40A (3) of the Income Tax Act 1961 by otherwise than by account payee cheques / demand draft.

This statement is fact as per our knowledge and belief.

For Swastika Castal Limited

  
Director

## PART A

1	Name of the Assessee	SWASTIKA CASTAL LIMITED
2	Address	Regd Office : 117 A, CHITTARANJAN AVENUE, CHITTARANJAN AVENUE, KOLKATA,-700073, WEST BENGAL
3	Permanent Account Number	AADCS9451P
4	Status	Private Limited
5	Previous year ended	31st March,2013
6	Assessment year	2013-2014

## PART B

Nature of Business	Code
Manufacturing Others	0124

Sr.No	Parameters	Current year	Preceding year
1	Paid-up share capital/capital of partners/ proprietor	11600000.00	11600000.00
2	Share Application Money/Current account of partner or proprietor	-	-
3	Reserves and Surplus	22977947.00	22765180.00
4	Secured loans	42237668.00	375374.00
5	Unsecured loans	11277949.00	1646286.00
6	Current liabilities and provisions	28710358.00	25577750.00
7	Total of Balance Sheet	125522196.00	117587910.00
8	Gross turnover/ Gross receipts	127346280.00	122554064.00
9	Gross profit	29198740.00	9297219.00
10	Commission received	-	-
11	Commission paid	-	-
12	Interest received	303813.00	235857.00
13	Interest paid	8271457.00	8653414.00
14	Depreciation as per books of account	3482928.00	3278565.00
15	Net Profit (or loss) before tax	391982.00	788589.00
16	Taxes on income paid/provided for in the books	74484.00	149196.00

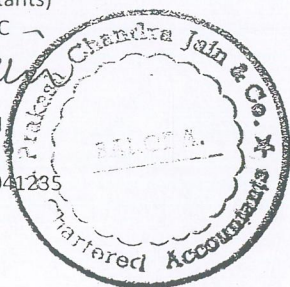
As Per our audit report of even Date  
FOR PRAKASH CHANDRA JAIN & CO.  
(Chartered Accountants)

FRN: 092438C

DINESH C JAIN  
(PARTNER)

Membership No : 041235

Place : BARODA  
Date : 16/09/2013



FOR SWASTIKA CASTAL LIMITED

Director