

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4S (SUGAM), ITR-4, ITR-5, ITR-6, ITR-7 transmitted electronically with digital signature]

Assessment Year  
**2014-15**

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	Status Pvt Company
	Road/Street/Post Office CHITTARANJAN AVENUE	Area/Locality CHITTARANJAN AVENUE			
	Town/City/District KOLKATA,	State WEST BENGAL	Pin 700073	Original or Revised ORIGINAL	
	Designation of AO(Ward/Circle) DC/AC CIR-3				
	E-filing Acknowledgement Number 379878591011014			Date(DD/MM/YYYY) 01-10-2014	
	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	0
4	Net tax payable			4	140252
5	Interest payable			5	0
6	Total tax and interest payable			6	140252
7	Taxes Paid	a	Advance Tax	7a	0
		b	TDS	7b	378277
		c	TCS	7c	0
		d	Self Assessment Tax	7d	0
		e	Total Taxes Paid (7a+7b+7c +7d)		7e
8	Tax Payable (6-7e)			8	0
9	Refund (7e-6)			9	238030

This return has been digitally signed by VARUN SHARDA in the capacity of DIRECTORhaving PAN ALFPS7765L from IP Address 121.246.85.185 on 01-10-2014 at KOLKATADsc SI No & issuer 1394567751CN=(n)Code Solutions CA 2014, OID.2.5.4.51="301, GNFC Infotower", STREET="Bodakdev, S G Road, Ahmedabad", ST=Gujarat, OID.2.5.4.17=380054, OU=Certifying Authori**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

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 Date of Incorporation : 10/06/1996  
 Status : Private Limited Resident Status Resident  
 Previous year : 2013-2014 Assessment Year : 2014-2015  
 Ward/Circle : DC/AC CIR-3 Return : ORIGINAL  
 Nature of Business or Profession MANUFACTURING OTHERS - 124 (MANUFACTURING)

Name of the Bank	IFSC Code	Address of Bank Branch	Type of Account	Account Number	ECS(Y/N)
ALLAHABAD BANK	ALLA0210030	KOLKATA DHARAMTOLLA STREET KOLKATA	Current	20521146585	Yes

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	329413	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	
	<b>MAT Prov</b>	<b>Normal Prov</b>
Total Tax as per other provisions of the IT Act		0
Tax payable u/s 115JB	136167	
Add : Surcharge(if applicable)	0	0
<b>Total</b>	<b>136167</b>	<b>0</b>
Add : Education Cess	2723	0
Add : Secondary & Higher Education Cess	1362	0
<b>Total</b>	<b>140252</b>	<b>0</b>
Higher of the above two		140252
Less : TDS/TCS		378277
<b>Assessed Tax</b>		<b>-238025</b>
Amount Refundable		238030
Amount Refundable Rounded Off u/s 288 B	238030	

### COMPREHENSIVE DETAIL

Mat Credit Table						
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	74484	
2014-2015	140252	0	140252	0	0	
Total	363932.00	0.00	363932.00	0.00	223680.00	
Mat Credit Utilized						
Year	BALANCE B/F	C.Yr.UTILIZATION	BALANCE C/F			
2012-2013	149196	0	149196			
2013-2014	74484	0	74484			
2014-2015	0	0	140252			

Total 223680.00 0.00 363932.00

**Income from Business & Profession Details**

0

**SWASTIKA CASTAL LTD**

Net Profit As Per P&L A/c		736037	
Add: Items Inadmissible/for Separate Consideration		4022741	
Depreciation Separately Considered	3805146		
Expenses relating to other heads of income	217595		
Sub Total		4758778	
Less: Items Admissible/for Separate Consideration		4429365	
Amt allowed u/s 43B	5638		
Depreciation Allowed as Per IT Act	4423727		
Income From SWASTIKA CASTAL LTD		329413	
<b>Total of Business &amp; Profession</b>			<b>329413</b>
<b>Total Unabsorbed Depreciation</b>			<b>-329413</b>
<b>Setoff with Ord. Business</b>			<b>329413</b>

**Tax Deducted/Collected at Source Details**

Deductor/Employer's Name	TAN	Section	Amount Paid	TDS Amount	Allow. Amt.
MADHYA GUJARAT VIJ CO LIMITED	BRDM02079A	194A	51360	5136	5136
STATE BANK OF INDIA	BRDS02514B	194A	184176	18425	18425
<b>Total</b>			<b>235536</b>	<b>23561</b>	<b>23561</b>
SWASTIK METCAST PRIVATE LIMITED	CALS06750C	194C	1078792	21577	21577
<b>Total</b>			<b>1078792</b>	<b>21577</b>	<b>21577</b>
KEJRIWAL CASTINGS LIMITED	CALK02522C	194H	1084190	108419	108419
<b>Total</b>			<b>1084190</b>	<b>108419</b>	<b>108419</b>
MADHAV INFRA PROJECTS LIMITED	AHMM06817G	194J	2247200	224720	224720
<b>Total</b>			<b>2247200</b>	<b>224720</b>	<b>224720</b>

**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	114055	114055	0	0
Unabsorbed Depreciation	2013-2014	972604	215358	757246	0

Jurisdiction: Return for Asst. Year: 2013-2014 filed with Ward: DC/AC CIR-3 on vide receipt No. 0

Return Filing Due Date : 30/11/2014.

**SWASTIKA CASTAL LIMITED**  
**Depreciation Chart For Assessment Year '2014-2015'**

**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 %	22650958.00	0.00	0.00	75000.00	0.00	3386394.00	0.00	3386394.00	19189564.00
2	Machinery and plant 60% - Machinery and plant	60.00 %	122120.00	0.00	0.00	0.00	0.00	73272.00	0.00	73272.00	48848.00
3	Buildings 10% - Buildings	10.00 %	7589899.00	0.00	0.00	0.00	0.00	758990.00	0.00	758990.00	6830909.00
4	Furniture and fittings 10% - Furniture and fittings	10.00 %	2050713.00	0.00	0.00	0.00	0.00	205071.00	0.00	205071.00	1845641.70
<b>Total</b>			32413690.00	0.00	0.00	75000.00	0.00	4423727.00	0.00	4423727.00	27914962.70

**NOTICE**

Notice is hereby given that the Eighteenth 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 2014 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: 25/08/2014

  
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 Eighteenth Annual Report of the company together with the audited accounts for the financial year ended on 31st March 2014.

### **FINANCIAL RESULTS**

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

(Rs. in lacs)

Particulars	Current Year	Previous Year
Sales & Other Incomes	1155.55	1110.14
Profit before interest & depreciation	142.01	129.95
Profit before taxation	7.36	3.92
Net Profit after taxation (Current & Deferred Tax)	4.05	2.13
Profit available for appropriation	4.05	2.13

### **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 2014.

### **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:

1. That in the preparation of the accounts for the financial year ended 31st March 2014; the applicable accounting standards have been followed along with proper explanation relating to material departures:
2. 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:
3. 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.
4. That the directors have prepared the accounts for the financial year ended 31st March 2014 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. 5,00,000/- per month or Rs. 60.00 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 knowhow 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**

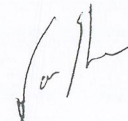
The board wishes to express the deep appreciation to all the employees for their excellent contribution to the creditable performance of the company.

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

**FOR AND ON BEHALF OF THE BOARD OF DIRECTORS**

Place: Kolkata

Date: 25/08/2014



**INDEPENDENT AUDIT REPORT**

**To  
The Members of  
SWASTIKA CASTAL LIMITED**

**Report on the Financial Statements**

We have audited the accompanying financial statements of **SWASTIKA CASTAL LIMITED**, ("the company") which comprise the Balance Sheet as at **31/03/2014**, and the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

**Management Responsibility for the Financial Statements**

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 accounting principles generally accepted in India, including the Accounting Standards notified under the Companies Act, 1956 read with General Circular 15/2013 dated 13 September 2013, issued by the Ministry of Corporate Affairs, in respect of Section 133 of the Companies Act, 2013.

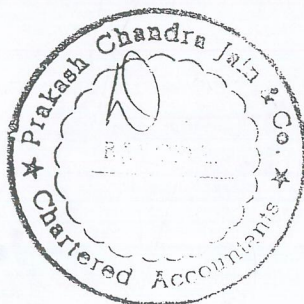
This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. 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.



**Auditor's 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, 2014;
- b) in case Statement of Profit and Loss Account, of the **Profit** for the year ended on that date.

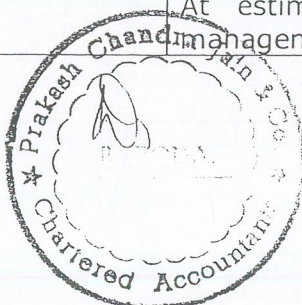
**Report on Other Legal and Regulatory Requirements**

1. This report doesn't include a statement on the matters specified in paragraph 4 of the Companies (Auditor's Report) Order, 2003, issued by the department of company affairs, in terms of section 227 (4A) of the companies Act, 1956 since in Our opinion and according to the information and explanation given to us, the said order is not applicable to the company
2. As required by section 227(3) of the Act, we report that:
  - a. We have obtained all 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 examinations 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 comply with the Accounting Standards notified under the Act read with the General Circular 15/2013 dated 13<sup>th</sup> September, 2013 of the Ministry of Corporate Affairs in respect of Section 133 of the Companies Act, 2013 except:

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 **31/03/2014** and taken on record by the Board of Directors, none of the director is disqualified as on **31/03/2014**, from being appointed as a director in terms of clause (g) of sub-section (1) of section 164 of the Companies Act, 2013.



Place: Vadodara  
Date: 25/08/2014

**For Prakash Chandra Jain & Co  
Chartered Accountants**

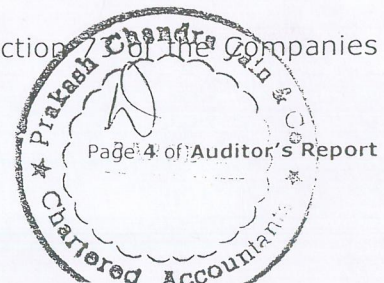
A handwritten signature in black ink, appearing to read "D.C. Jain".

**D.C. Jain  
Partner  
M. No.: 41235  
FRN: 02438C**

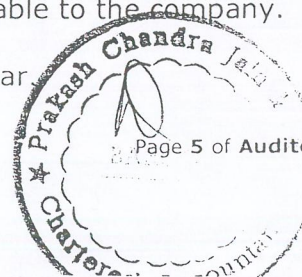
**Annexure to The Auditor's Report**

**Referred to in paragraph 1 of the Our Report of even date to the members of M/s Swastika Castal Private Limited, Kolkata on the accounts of the company for the year ended 31st March, 2014.**

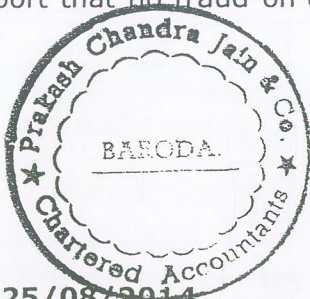
1. The Company has maintained proper records showing full particulars including quantitative details and the situation of the fixed assets.
2. The Company has regular programs of verification of all fixed assets over a period of three year, which, in our opinion, is reasonable having regard to the size of the company and the nature of its assets. No material discrepancies were noticed on such verification.
3. As per the available information, one four wheeler vehicle was disposed during the year at the prevailing market rate. No other substantial 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 189 of the companies act and amount involved in such transactions is Rs 16,13,466/- (Maximum amount outstanding is Rs. 16,13,466/-) as on 31st March 2014.
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 189 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 189 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 208 of the Companies Act 2013; 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 128 of the Companies Act 2013 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 2014 for a period of more than six months.
16. 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.
17. 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.
18. The Company has not granted loans or advances based on security by way of pledge of shares, debentures and other securities.
19. The company has not given any guarantee for loans taken by others from bank or financial institutions.
20. The term loans are applied for the purpose for which these loans were obtained.
21. 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.
22. The company has not made any preferential allotment of shares of parties and companies covered in the register maintained under section 189 of the Act.
23. The company has not issued any debentures during the year.
24. The company has not raised money by public issue.
25. 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.
26. 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.
27. The company has not issued any debentures during the year.



28. The company has not raised money by public issue.
29. 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.



Date: 25/08/2014  
Place: Baroda

**For Prakash Chandra Jain & Co  
Chartered Accountants**

A handwritten signature in black ink, appearing to read "D. Jain".

**Dinesh C. Jain  
(Partner)  
M.No.: 41235  
FRN: 002438C**

**BALANCE SHEET AS AT 31.03.2014**

	PARTICULARS	Note No.	FIGURES AS AT THE END OF 31.03.2014	FIGURES AS AT THE END OF 31.03.2013
	1	2	3	4
<b>I.</b>	<b>EQUITY &amp; LIABILITIES</b>			
<b>1</b>	<b>SHAREHOLDER'S FUNDS</b>			
	(a) SHARE CAPITAL	1	11,600,000.00	11,600,000.00
	(b) RESERVES & SURPLUS	2	23,382,590.88	22,977,947.50
	(c) MONEY RECEIVED AGAINST SHARE WARRANTS			
<b>2</b>	<b>SHARE APPLICATION MONEY PENDING ALLOTMENT</b>	3	-	-
<b>3</b>	<b>NON-CURRENT LIABILITIES</b>			
	(a) LONG-TERM BORROWINGS	4	34,261,046.87	24,199,127.87
	(b) DEFERRED TAX LIABILITIES (NET)	32	4,964,649.03	4,773,507.45
	(c) OTHER LONG TERM LIABILITIES	5	-	-
	(d) LONG-TERM PROVISIONS	6	-	-
<b>4</b>	<b>CURRENT LIABILITIES</b>			
	(a) SHORT-TERM BORROWINGS	7	29,960,482.61	33,261,255.34
	(b) TRADE PAYABLES	8	35,906,410.55	25,499,564.90
	(c) OTHER CURRENT LIABILITIES	9	3,253,138.88	2,928,044.80
	(d) SHORT TERM PROVISION	10	127,101.25	282,749.00
	<b>TOTAL</b>		<b>143,455,420.08</b>	<b>125,522,196.86</b>
<b>II.</b>	<b>ASSETS</b>			
<b>1</b>	<b>NON-CURRENT ASSETS</b>			
	(a) FIXED ASSETS			
	(i) TANGIBLE ASSETS	11	45,632,601.91	49,730,342.84
	(ii) INTANGIBLE ASSETS	12	-	-
	(iii) CAPITAL WORK-IN-PROGRESS	13	3,957,667.28	-
	(iv) INTANGIBLE ASSETS UNDER DEVELOPMENT			
	(b) NON-CURRENT INVESTMENTS	14	-	-
	(c) DEFERRED TAX ASSET (NET)	32	-	-
	(d) LONG-TERM LOANS AND ADVANCES	15	770,243.22	770,243.22
	(e) OTHER NON-CURRENT ASSETS	16	-	-
	<b>CURRENT ASSETS</b>			
	(a) CURRENT INVESTMENTS	17	-	-
	(b) INVENTORIES	18	34,556,207.00	34,488,465.51
	(c) TRADE RECEIVABLES	19	51,715,885.42	32,688,887.66
	(d) CASH AND CASH EQUIVALENTS	20	2,517,007.97	2,832,312.65
	(e) SHORT-TERM LOANS AND ADVANCES	21	4,305,807.28	5,011,944.98
	(f) OTHER CURRENT ASSETS	22	-	-
	<b>TOTAL</b>		<b>143,455,420.08</b>	<b>125,522,196.86</b>
<b>III.</b>	<b>CONTINGENT LIABILITIES</b>	31	-	521,131.00

See accompanying notes to the financial statements

is per our attached Report of even date

FOR SWASTIK CASTAL LIMITED

Prakash Chandra Jain & Co.  
CHARTERED ACCOUNTANTS

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



*[Signature]*  
(DIRECTOR)

*[Signature]*  
(DIRECTOR)

Place: VADODARA  
Date: Monday, August 25, 2014

PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31/03/2014

	PARTICULARS	NOTE NO.	FIGURES AS AT THE END OF 31.03.2014	FIGURES AS AT THE END OF 31.03.2013
<b>I.</b>	<b>REVENUE FROM OPERATIONS</b>			
	REVENUE FROM OPERATIONS (GROSS)	23	131,894,289.52	129,340,307.95
	LESS: EXCISE DUTY PAID	23	12,444,012.00	14,384,301.00
	CST PAID	23	1,300,686.07	1,730,928.00
	VAT PAID	23	2,594,414.75	2,210,779.00
	REVENUE FROM OPERATIONS (NET)		115,555,176.70	111,014,299.95
<b>II.</b>	<b>OTHER INCOME</b>	24	304,629.34	241,282.11
<b>III.</b>	<b>TOTAL REVENUE (I+II)</b>		115,859,806.04	111,255,582.06
<b>IV.</b>	<b>EXPENSES</b>			
	(a) COST OF MATERIAL CONSUMED	25	85,973,338.77	89,157,792.06
	(b) PURCHASES OF STOCK IN TRADE	26	-	-
	(c) CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS AND STOCK-IN-TRADE	27	(771,715.44)	(4,391,564.52)
	(d) EMPLOYEE BENEFIT EXPENSE	28	12,020,441.37	9,525,602.20
	(e) FINANCIAL COST	29	9,725,906.20	8,806,268.98
	(f) DEPRECIATION & AMORTIZATION EXPENSE	10 & 11	3,805,145.85	3,482,928.14
	(g) OTHER EXPENSES	30	4,370,652.32	4,283,663.29
	<b>TOTAL EXPENSES</b>		115,123,769.07	110,864,690.15
<b>V.</b>	<b>PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY AND TAX (III-IV)</b>		736,036.97	390,891.91
<b>VI.</b>	<b>EXCEPTIONAL ITEMS</b>			
	(a) PRIOR PERIOD ITEMS (NET)	31	-	(1,090.00)
	(b) OTHER EXCEPTIONAL ITEMS		-	-
<b>VII.</b>	<b>PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V- VI)</b>		736,036.97	391,981.91
<b>VIII.</b>	<b>EXTRAORDINARY ITEMS</b>			
<b>IX.</b>	<b>PROFIT BEFORE TAX (VII-VIII)</b>		736,036.97	391,981.91
<b>X.</b>	<b>TAX EXPENSE</b>			
	1. CURRENT TAX (MAT Liability)		140,252.00	74,484.00
	2. DEFERRED TAX LIABILITY	32	191,141.58	104,731.18
	<b>TOTAL TAX EXPENSE</b>		331,393.58	179,215.18
<b>XI.</b>	<b>PROFIT (LOSS) FOR THE PERIOD 2013-2014 (XI-X)</b>		404,643.39	212,766.73
<b>XII.</b>	<b>EARNING PER EQUITY SHARE:</b>			
	(a) BASIC		0.35	0.18
	(b) DILUTED			

See accompanying notes to the financial statements

As per our attached Report of even date

FOR SWASTIK CASTAL LIMITED

For PRAKASH CHANDRA JAIN & CO  
CHARTERED ACCOUNTANTS

D.A. DINESH C. JAIN  
FCA, FCS, FCSM, FCSA  
MEMBERSHIP NO.: 041235  
FRN: 002438C

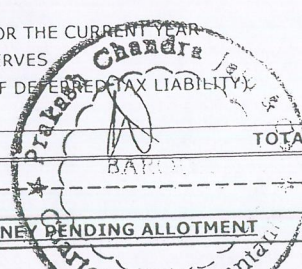


*(Signature)*  
(DIRECTOR)

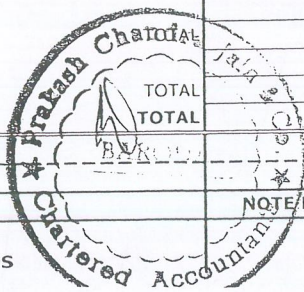
*(Signature)*  
(DIRECTOR)

Place: VADODARA  
Date: Monday, August 25, 2014

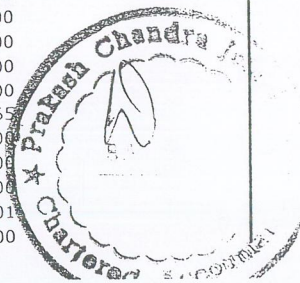
NOTES ACCOMPANYING THE BALANCESHEET AS AT		AS AT 31.03.2014 NOTE NO. 1		AS AT 31.03.2013 NOTE NO. 1	
<b>SHARE CAPITAL</b>					
<i>Disclosure pursuant to Note no. 6(A) (a,b, &amp; c) of Part I of Schedule III to the Companies Act, 2013</i>					
<b>Equity share capital</b>					
<b>Authorised:</b>					
1250000 equity shares of Rs. 10/- each		12,500,000.00		12,500,000.00	
<b>Issued, Subscribed &amp; Fully Paid-up</b>					
1160000 equity shares of Rs. 10/- each		11,600,000.00		11,600,000.00	
Out of which 867500 equity shares of Rs 10/- each & 292500 equity shares of Rs. 50/- inclusive of Premium of Rs 40/-					
<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 III to the Companies Act, 2013</i>					
<b>Reconciliation of the number of equity shares :</b>					
<b>Particulars</b>		<b>Number</b>		<b>Amount (Rs.)</b>	
Shares outstanding at the beginning of the period		1,160,000.00		11,600,000.00	
Addition:		0.00		-	
Shares outstanding at the end of the period		1,160,000.00		11,600,000.00	
<i>Disclosure pursuant to Note No. 6(A) (d) of Schedule III to the Companies Act, 2013</i>					
<b>List of shareholders holding more than 5% of total number of shares issued by the Company.</b>					
<b>Sr. No.</b>	<b>Name of Share holder</b>	<b>No. of share held</b>	<b>% of shares held</b>	<b>No. of share held</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</b>	<b>50.69</b>
<b>RESERVES &amp; SURPLUS</b>					
<i>Disclosure pursuant to Note no. 6 (B) (i) of Part I of Schedule III to the Companies Act, 2013</i>					
a. CAPITAL RESERVE		11,700,000.00		11,700,000.00	
b. SECURITIES PREMIUM		11,682,590.88		11,277,947.50	
c. BALANCE IN PROFIT & LOSS ACCOUNT		23,382,590.88		22,977,947.50	
<b>TOTAL</b>					
<i>Disclosure pursuant to Note no. 6(B) of Part I of Schedule III to the Companies Act, 2013</i>					
<b>RESERVES &amp; SURPLUS</b>					
a. CAPITAL RESERVE					
OPENING BALANCE		0.00		-	
add: ADDITION DURING THE CURRENT YEAR		0.00		-	
less: USED TO WRITE OFF DURING THE CURRENT YEAR		-		-	
CLOSING BALANCE		-		-	
b. SECURITIES PREMIUM		11,700,000.00		11,700,000.00	
OPENING BALANCE		0.00		-	
add: CURRENT YEAR TRANSFER		0.00		-	
less: WRITTEN OFF IN CURRENT YEAR		-		-	
CLOSING BALANCE		11,700,000.00		11,700,000.00	
c. BALANCE IN PROFIT & LOSS ACCOUNT		11,277,947.50		11,065,180.77	
OPENING BALANCE		404,643.39		212,766.73	
add: NET PROFIT/(LOSS) FOR THE CURRENT YEAR		-		-	
add: TRANSFER FROM RESERVES		-		-	
less: SHORT PROVISION (OF DEFERRED TAX LIABILITY)		-		-	
CLOSING BALANCE		11,682,590.88		11,277,947.50	
<b>TOTAL</b>		<b>23,382,590.88</b>		<b>22,977,947.50</b>	
<b>SHARE APPLICATION MONEY PENDING ALLOTMENT</b>					
		NOTE NO. 3		NOTE NO. 3	



<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 III to the Companies Act, 2013</i>			
<b>1 SECURED:</b>			
a) <b>TERM LOANS FROM BANK:</b>			
i State Bank of India- Hong Kong Buyers Credit.	0.00		3,406,239.00
ii State Bank of India New Term Loan 10399 (Loan repayable in monthly installments of Rs. 200000.00 each)	2,464,221.00		2,975,655.00
		2,464,221.00	6,381,894.00
<b>TOTAL</b>		2,464,221.00	6,381,894.00
b) <b>TERM LOANS FROM OTHERS:</b>			
<b>TOTAL</b>		-	-
<b>1 UNSECURED:</b>			
a) <b>LONG-TERM LOANS FROM OTHERS:</b>			
Bankebihari Estate Pvt.Ltd	1,500,000.00		-
Chen Vyapar Pvt.Ltd	5,165,206.00		-
Delegate Goods Pvt.Ltd	1,038,959.00		-
Esskai India Pvt.Ltd	1,550,538.00		-
Giriwar Impex Holiday P Ltd	1,026,926.00		-
Impex Petroleum P Ltd	513,981.00		-
M/S Maovyapaar P Ltd	3,028,849.00		-
S.R.Jute Traders P Ltd	1,500,000.00		-
Subhom Financial Services Pvt. Ltd	1,000,000.00		-
Vkj Traxim P Ltd	1,009,616.00		-
Corus Steel Pvt Ltd	0.00		2,000,000.00
Esquire Resources (India) Pvt Ltd	1,000,000.00		2,500,000.00
Abb Swhwize Advance	2,039,284.87	20,373,359.87	2,039,284.87
			6,539,284.87
b) <b>LOANS &amp; ADVANCES FROM RELATED PARTIES:</b>			
Swastik Precast Pvt. Ltd.	1,613,466.00	1,613,466.00	1,612,309.00
			1,612,309.00
b) <b>LOANS &amp; ADVANCES FROM OTHERS:</b>			
A H Infra Ltd	1,635,000.00		1,571,900.00
Fasttrack Tie-Up (P) Ltd.	2,725,000.00		2,702,500.00
Pushkar Dealer Pvt Ltd	545,000.00		529,404.00
Hooghly Jute Mill( Bobbili) Pvt Ltd	4,905,000.00	9,810,000.00	4,861,836.00
			9,665,640.00
<b>TOTAL</b>		34,261,046.87	24,199,127.87
<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 III to the Companies Act, 2013</i>			
<b>TOTAL</b>		-	-
<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 III to the Companies Act, 2013</i>			
<b>TOTAL</b>		-	-
<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 III to the Companies Act, 2013</i>			
<b>1 SECURED:</b>			
i State Bank of India Cash Credit Loan - 10140678196 (Against hypothecation of Stock & Book debts)	29,960,482.61	29,960,482.61	33,261,255.34
		29,960,482.61	33,261,255.34
<b>2 UNSECURED:</b>			
<b>TOTAL</b>		29,960,482.61	33,261,255.34
<b>TOTAL</b>		29,960,482.61	33,261,255.34
<b>TRADE PAYABLES</b>		<b>NOTE NO. 8</b>	<b>NOTE NO. 8</b>
<b>1 SUNDRY CREDITORS FOR GOODS</b>			



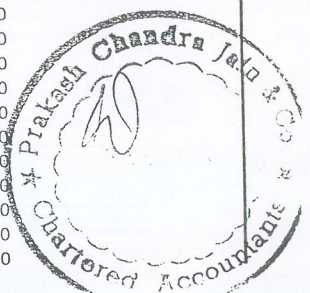
Aggressive Marketing	12,274.00	54,823.00
All Cast Metals P Ltd	33,600.00	32,080.00
All Graphics	15,423.00	16,391.00
Alloy Steel Corporation	5,145.00	19,440.00
Amit Enterprises	137,254.00	100,839.00
Anant Enterprises	607,709.00	833,892.00
Anant Marketing	68,233.00	144,719.00
Anuraj Enterprises	25,895.00	22,998.00
Associated Pneumatic Tools	0.00	1,156.00
Balaji Industries	12,408.00	0.00
Better & Brighter Homecare Pvt Ltd.	0.00	908.00
Bhagyalaxmi Engineering Works	3,444.00	52.00
Biko Engineers	0.00	2,314.00
Bodana Mukesh Bhai	40,870.00	0.00
C.G.Panchal & Brothers	0.00	58,155.00
C.K.Shah & Co	36,960.00	28,256.00
C.S.Enterprises	180,174.00	109,917.00
Chirag Enterprises	188,500.00	127,840.00
Compressor & Parts	92,856.00	88,368.00
Dandekar (Hvacr) Syatem	0.00	76,250.00
Deepak Enterprises	0.00	35,495.00
Deepchand Jaiswal	0.00	18,890.84
Fastener Manufacturers P Ltd	46,306.00	25,338.00
Ganguly Enterprise	0.00	28,611.00
Gujarat Sales Corporation	0.00	1,344.00
Haimer India P Ltd	0.00	25,061.00
Hemal Panchal	0.00	1,440.00
Hps Gases Ltd	168,559.00	24,764.00
Hra Industries	0.00	4,700.00
Ichiban Logistics	0.00	6,303.00
Indu Corporation Pvt Ltd	0.00	740,321.00
Industrial Bearing Corporation	0.00	3,422.00
Industrial Trading Co	0.00	500.00
Innovative Energies	453,475.00	294,420.00
Jay Industries	11,430.00	19,030.75
Jay Metal Industries	1,131,022.00	0.00
Kailesh Traders	0.00	6,300.00
Kalp Consultancy	24,754.00	1,731.00
Korutech India Pvt.Ltd	96,489.00	2,292.00
Kotak Petro-Chem P Ltd	0.00	1,483,524.00
Kothari Metals Limited	667,442.01	721,967.00
Krishna Surgical Co	3,701.00	21,919.00
Krishnashray Automobiles	0.00	36,130.00
Kumar Metals Pvt. Ltd.	1,784,775.00	0.00
M.B Chemicals	23,625.00	23,625.00
M.Desai & Co(Gujarat)	308,454.00	420,857.00
Makino India P Ltd	52,877.00	51,753.00
Mamta Metals & Alloy	4,048,390.00	9,665,647.00
Market Links	123,472.00	18,870.00
Mars Engineers & Services	0.00	5,195.00
Maruti Traders	148,427.00	161,542.00
Metal Cutting Systems	138,089.00	117,872.00
Metal Forms	1,415,143.90	1,190,825.00
National Aluminium Company Limited	0.00	1,135,180.86
Nitin Tools & Chemicals Co	0.00	32,007.00
Pardesh Aluminium Centre	2,796.00	950.00
Patel Beverages Pvt Ltd	59,715.00	79,013.00
Patel Electric Works	0.00	3,675.00
Patel Engineering Tools Corporation	23,645.00	45,129.00
Pearl Engineers	0.00	75.00
Precision Measuring Instrument Co	0.00	8,485.00
Progressive Agencies	10,080.00	6,048.00
Quality Tooling Solutions	9,715.00	3,684.00
Quebec Petroleum Resources Ltd.	3,907,355.00	0.00
R.B Engineers	0.00	5,148.00
Raj Packers	361,719.00	568,260.00
Rajpurohit Devisinh H Trading Co	17,500.00	47,892.00
Refrachem Corporation	59,275.00	23,295.00
Samir Engineering Works	0.00	2,415.00
Saru-Aikoh Chemicals Limited	366,173.00	632,578.79
Shri Balaji Paper Pack Pvt.Ltd	153,715.00	39,130.00
Shri Enterprises	0.00	6,010.00
Shyam Industries	120,107.00	71,579.00
Spractra Analysis P Ltd	300,000.00	300,000.00
Sri Balamurugan Industries	0.00	19,000.00
Standard Engineering Co	0.00	5,786.00
Suman Enterprises	80,092.00	22,962.65
Swaminarayan Traders	0.00	4,271.00
Swastik Packaging Industries	33,917.00	0.00
Swastika Metcast Pvt. Ltd. Unit 1	869,058.00	612,396.00
Swastika Metcast Pvt. Ltd. Unit 2	7,152,661.01	2,148,776.01
Tarmo -Tek	75,901.00	56,910.00



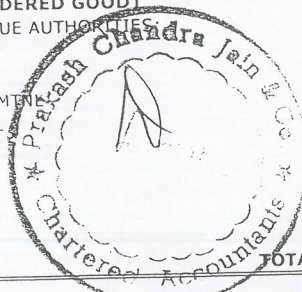
Tulsi Electricals	0.00	22,805.00	
Tulsi Electricals (Ankleshwar)	72,866.00	17,412.00	
Tulsi Switchgears	4,422.00	7,875.00	
Vesuvius India Ltd	168,473.00	280,881.00	
			23,087,716.90
		25,956,360.92	

2 SUNDRY CREDITORS FOR EXPENSES

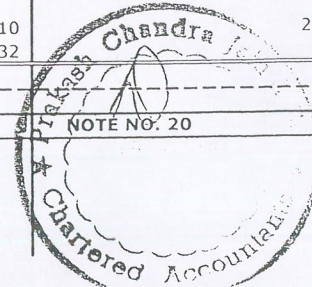
A.C.Travels	73,188.00	0.00	
Abhay Prasad-Labour A/c	0.00	11,151.00	
Abhijit Corporation	16,426.00	0.00	
Acme Transport Co	27,470.00	0.00	
Aditya Aluminium Casting Works	282,518.00	146,688.00	
Aditya Industries	0.00	5,460.00	
Alfa Toolings	0.00	0.00	
Alpha Engineers	147,594.00	0.00	
Ambica Industries	0.00	6,838.00	
Amit Panchal	1,100.00	0.00	
Atmosphere Material Treaters P Ltd	0.00	18,500.00	
B.R.Industries	0.00	0.00	
Balaji Transport Corporation (Nasik)	0.00	0.00	
Baroda Steel & Metal Corp	0.00	0.00	
Bharat Frize Werner Ltd.	0.00	4,995.00	
Brijesh P Patel	0.00	0.00	
Carbotech India Pvt. Ltd.	8,122.00	0.00	
Chamunda Engineering Works	0.00	4,010.00	
Cliff Marketing & Services	6,510.00	0.00	
Creative Engineers	31,750.00	0.00	
D.M Vaidya & Associates	4,944.00	6,449.00	
D.S.Acharya	0.00	13,500.00	
Detective Security Services	67,790.00	58,702.00	
Digvijay Scale	0.00	5,400.00	
Gaurav Engineers	12,657.00	0.00	
Gold Coin Multipack Pvt. Ltd.	23,715.00	0.00	
Gopal Gandhi	9,750.00	0.00	
Greenways Travels	19,196.00	0.00	
Hi-Tech Ndt Services	68,436.00	0.00	
Icici Credit Card	1,929.63	0.00	
Industrial X-Ray & Allied Radiographers (I) P Ltd	0.00	504.00	
Jagdamba Refractory Works	4,200.00	0.00	
Jagdishbhai Ramanbhai Patanwadia	45,135.00	22,374.00	
Jay Bhavar Refractory Works	0.00	7,050.00	
Jayshree Engineering Works	2,515.00	0.00	
Jugraj Tejraj Agency Pvt. Ltd.	5,618,663.00	0.00	
Jyotsnaben Santsharan Panchal	104,739.00	6,189.00	
K.K. Enterprises	40,793.00	0.00	
K.T. Automation	1,910.00	0.00	
Kantibhai Labour	0.00	50,233.00	
Komal Services	21,300.00	23,525.00	
Maruti Freight Movers Ltd	218,562.00	342,368.00	
Meta Lab Engineers	74,308.00	0.00	
Metro Electricals	137,513.00	98,587.00	
Mohsin P Sheikh	11,835.00	0.00	
Monika Sharma	0.00	59,280.00	
Om Logistics Ltd	0.00	13,530.00	
Oum Associates	10,000.00	0.00	
Parasnath Shaw-Labour	0.00	49,395.00	
Patanwadia Vinubhai Kalidas	12,204.00	0.00	
Patel Heaters & Control Pvt. Ltd.	26,167.00	0.00	
Perfect Systems	0.00	27,464.00	
Pestcon Pestcontrol Services	10,356.00	29,868.00	
Pometon India Pvt. Ltd.	87,822.00	0.00	
Power Engineers Co.	35,532.00	0.00	
Prakashbhai Rameshbhai Chauhan	0.00	80,817.00	
Prakashchandra Jain	35,826.00	39,326.00	
Pyrotek India Pvt. Ltd.	31,803.00	0.00	
R.K.Enterprises( Maruti Couriers)	0.00	1,435.00	
Reliance Communication Infrastructure Ltd.	2.00	0.00	
S.A.Construction	27,317.00	28,120.00	
S.R.Enterprises	3,000.00	6,000.00	
Sales & Services Corporation	22,741.00	0.00	
SBI General Insurance Co. Ltd.	0.00	0.00	
Shiva Kumar B Patil	0.00	13,772.00	
Shivatech Engineering	125,240.00	0.00	
Shree Ganesh Transport Co	61,600.00	154,500.00	
Shree Gauges & Instruments	1,497.00	0.00	
Shree Prarambh Machinery Stores	2,202.00	4,306.00	
Shree Radharamandev Saw Mill	10,027.00	0.00	
Shreeji Engineers (Creditor)	292,423.00	126,746.00	
Skj Pestcone Plus Pvt Ltd	3,370.00	0.00	
Sky Oxygen Co Ltd	0.00	52,215.00	
Success Heat Treatment Works	0.00	1,377.00	
Suly Chemicals	60.00	4,208.00	
Sunshine Technologies	2,244.00	0.00	
Suveg Systems	41,268.00	0.00	
Tci-Xps	122,587.00	127,629.00	



Tcr Advance Engineering P Ltd	10,332.00		6,972.00	
Techtronics India Ltd.	2,164.00		0.00	
U-Tech Seva	1,411.00		0.00	
Victory Coats Fluxes	632,475.00		0.00	
Vinpla Plating P Ltd	112,878.00		0.00	
Vipul Tools Centre	20,747.00		0.00	
Vohra Engineering Works	1,002,524.00		752,365.00	
W.I.S. Industries Madras	0.00		0.00	
Yuvrajsinh K.Atodariya	117,662.00	9,950,049.63	0.00	2,411,848.00
<b>TOTAL</b>		<b>35,906,410.55</b>		<b>25,499,564.90</b>
<b>OTHER CURRENT LIABILITIES</b>				
<i>Disclosure pursuant to Note no. 6 (G) of Part I of Schedule III to the Companies Act, 2013</i>				
(a) <b>CURRENT MATURITIES OF LONG TERM DEBTS</b>				
i State Bank of India New Term Loan 10399	2,400,000.00		2,400,000.00	
ii Kotak Mahindra Primus Ltd. (Car Loan)	0.00	2,400,000.00	194,519.00	2,594,519.00
(b) <b>OTHER PAYABLES</b>				
(i) <b>STATUTORY DUES</b>				
a. TDS Payable	16,152.00		199,627.00	
b. CST	231,986.48		66,242.41	
c. Service Tax Payable	381,206.00		0.00	
d. Professional Tax	10,160.00		37,630.00	
e. VAT Payable	213,634.40	853,138.88	30,026.39	333,525.80
<b>TOTAL</b>		<b>3,253,138.88</b>		<b>2,928,044.80</b>
<b>SHORT-TERM PROVISIONS</b>				
<i>Disclosure pursuant to Note no. 6 (H) of Part I of Schedule III to the Companies Act, 2013</i>				
(a) <b>PROVISION OF EMPLOYEES' BENEFITS:</b>				
(i) EPF Payable- Employer's contribution		16,843.00		38,120.00
(ii) EPF Payable- Employee's contribution		14,768.00		-
(iii) Salary Payable				205,303.00
<b>TOTAL</b>		<b>31,611.00</b>		<b>243,423.00</b>
(b) <b>OTHERS:</b>				
(i) <b>PROVISIONS FOR OUTSTANDING LIABILITIES FOR PURCHASE &amp; EXPENSES:</b>				
Audit fees Payable		39,326.00		39,326.00
Director's Salary Payable (Varun Sharda)		56,164.25		-
<b>TOTAL</b>		<b>95,490.25</b>		<b>39,326.00</b>
(ii) <b>PROPOSED DIVIDEND</b>				
(iii) <b>PROVISION FOR TAX</b>				
<b>TOTAL</b>				
<b>TOTAL</b>		<b>127,101.25</b>		<b>282,749.00</b>
<b>CAPITAL WORK-IN-PROGRESS</b>				
<i>NOTE NO. 13</i>				
(a) EXPENDITURE ON NEW PROJECTS		3,957,667.28		
(b) CAPITAL WORK-IN-PROGRESS		3,957,667.28		
<b>TOTAL</b>		<b>3,957,667.28</b>		
<b>NON-CURRENT INVESTMENT</b>				
<i>NOTE NO. 14</i>				
<i>Disclosure pursuant to Note no. K (i) of Part I of Schedule III to the Companies Act, 2013</i>				
<b>TOTAL</b>				
<b>LONG-TERM LOANS &amp; ADVANCES</b>				
<i>NOTE NO. 15</i>				
<i>NOTE NO. 15</i>				
<i>Disclosure pursuant to Note no. L (i), (ii), (iii) of Part I of Schedule III to the Companies Act, 2013</i>				
1 <b>UNSECURED (CONSIDERED GOOD)</b>				
(i) DEPOSIT WITH REVENUE AUTHORITIES				
Deposit with Sales Tax	100,000.00	100,000.00	100,000.00	100,000.00
(ii) DEPOSIT WITH BSNL/MVA	13,339.32		13,339.32	
(iii) DEPOSIT WITH MGVCL	655,903.90	669,243.22	655,903.90	669,243.22
(iv) OTHER DEPOSITS :				
Bob For Gratuity		1,000.00		1,000.00
<b>TOTAL</b>		<b>770,243.22</b>		<b>770,243.22</b>



<b>OTHER NON-CURRENT ASSETS</b>		<b>NOTE NO. 16</b>	<b>NOTE NO. 16</b>
<i>Disclosure pursuant to Note no. M (i), (ii), (iii) of Part I of Schedule III to the Companies Act, 2013</i>			
<b>TOTAL</b>		-	-
<b>CURRENT INVESTMENTS</b>		<b>NOTE NO. 17</b>	<b>NOTE NO. 17</b>
<i>Disclosure pursuant to Note no. O (i), (ii) and (iii) of Part I of Schedule III to the Companies Act, 2013</i>			
1	QUOTED		
2	UNQUOTED		
<b>TOTAL</b>		-	-
<b>INVENTORIES</b>		<b>NOTE NO. 18</b>	<b>NOTE NO. 18</b>
<i>Disclosure pursuant to Note no. O (i), (ii) and (iii) of Part I of Schedule III to the Companies Act, 2013</i>			
1	RAW-MATERIALS AND COMPONENTS		
a.	Raw-Materials	2,168,764.00	6,992,527.51
b.	Stores	1,556,800.00	1,005,000.00
c.	Fluxes	564,718.00	171,191.10
d.	Furnance	781,095.00	523,440.00
e.	Crucible	318,390.00	250,068.00
f.	Packing Material	820,000.00	730,000.00
g.	Dyes	6,582,200.00	5,610,000.00
h.	CI Cast Iron Block	903,000.00	46,400.00
<b>TOTAL</b>		13,694,967.00	15,328,626.61
2	WORK-IN-PROGRESS (VALUED AT WEIGHTED AVERAGE COST)	18,286,726.00	18,455,864.95
<b>TOTAL</b>		18,286,726.00	18,455,864.95
3	GOODS RETURN IN TRANSIT PURCHASE IN TRANSIT	2,574,514.00	489,697.95
<b>TOTAL</b>		34,556,207.00	214,276.00
<b>TOTAL</b>		34,556,207.00	34,488,465.51
<b>TRADE RECEIVABLES</b>		<b>NOTE NO. 19</b>	<b>NOTE NO. 19</b>
<i>Disclosure pursuant to Note no. P (i), (ii), (iii) and (iv) of Part I of Schedule III to the Companies Act, 2013</i>			
1	UNSECURED (CONSIDERED GOOD)		
	A.B.B. Ltd-Nasik	642,653.79	551,247.79
	A.B.B. Inc	3,684,281.88	0.00
	A.B.B. Ltd.	11,310,565.19	5,012,370.78
	A.B.B. Ltd. Baroda	346,842.66	175,819.66
	A.B.B. Schweiz AG	0.00	276,336.00
	Aditya Birla Insulation	2,134,961.90	518,867.85
	Alstom T&D-India Limited	2,987,587.02	8,910,765.00
	Bombardier Transportion India Ltd	2,038,750.00	1,358,847.00
	Cosmos Engitech (P) Ltd.	647,539.00	1,119,277.00
	Crompton Greaves Ltd.	3,142,485.56	770,889.32
	Insulator & Electric Co. Bhopal	1,371,284.00	1,150,805.00
	Kotak Exim P. Ltd.	96,369.00	96,369.00
	Madhav Infra Projects P Ltd	2,022,480.00	0.00
	Rashtraudhyog Limited	0.00	350,059.00
	Shaurya Engineering & Equipments	809,176.00	263,079.00
	Siemens Ltd	8,566,402.75	5,108,027.16
	Swastika Metcast P. Ltd.	8,079,962.47	6,134,899.10
	Bharat Heavy Electricals Ltd.	60,135.00	0.00
	HSP HOCHSPANNUNGSGERATE GMBH	242,319.00	0.00
	Kejriwal Castings Ltd.	1,109,777.00	0.00
	Raychem RPG Pvt. Ltd.	715,242.20	0.00
	Shreeji Engineers	1,089,611.00	0.00
	Yash High voltage insulators	617,460.00	0.00
<b>TOTAL</b>		51,715,885.42	891,229.00
<b>TOTAL</b>		51,715,885.42	32,688,887.66
2	UNSECURED (CONSIDERED DOUBTFUL)		
<b>TOTAL</b>		-	-
<b>TOTAL</b>		51,715,885.42	32,688,887.66
OUTSTANDING LESS THAN SIX MONTHS		45,496,156.10	26,116,970.89
OUTSTANDING MORE THAN SIX MONTHS		6,219,729.32	6,571,916.77
<b>CASH AND CASH EQUIVALENTS</b>		<b>NOTE NO. 20</b>	<b>NOTE NO. 20</b>
<i>Disclosure pursuant to Note no. Q (i), (ii), (iii), (iv) and (v) of Part I of Schedule III to the Companies Act, 2013</i>			
A	CASH AND CASH EQUIVALENTS:		
(a)	BALANCE WITH BANK		



(i) Allahabad Bank Kolkatta	115,563.98		254,554.85	
(ii) ICICI Bank	16,893.00		12,393.81	
(iii) Punjab National Bank	12,654.15		13,254.15	
(iv) FD with State Bank Of India	2,355,831.52	2,500,942.65	2,351,020.52	2,631,223.33
(b) CASH ON HAND		16,065.32		201,089.32
<b>B OTHER BANK BALANCES</b>				
<b>TOTAL</b>		<b>2,517,007.97</b>		<b>2,832,312.65</b>

**SHORT-TERM LOANS & ADVANCES**

Disclosure pursuant to Note no. R (i), (ii) and (iii) of Part I of Schedule III to the Companies Act, 2013

**1 UNSECURED (CONSIDERED GOOD)**

(i) ADVANCE TO SUPPLIERS FOR-MATERIALS/SUPPLIES:

	NOTE NO. 21		NOTE NO. 21	
Luckydhan Vyapar P Ltd	0.00		7,398.00	
B R Industries	96,647.42		263,862.42	
Bharat frize verner Ltd	0.00		674.00	
Central Rockfuel Suppliers Ltd	0.00		1,493.00	
Gopal Gandhi	0.00		50,000.00	
Hasmukh R.Parmar	89,551.00		89,551.00	
Honest Engineering Works	38,449.00		38,449.00	
Janardhan Metal Industries	0.00		100,000.00	
Mitutoyo South Asia P Ltd	0.00		11,964.00	
Naaz Sabir	0.00		14,000.00	
Nirmala Tongia	0.00		679.00	
Nm Buildcom	0.00		21,550.96	
Patanwadia Vinubhai	0.00		60,569.00	
Sandeep K shukla	0.00		3,300.00	
Suveg Systems	0.00		24,896.00	
Techtronics (india) Ltd	0.00		982.00	
Aashna Associates	2,000.00		0.00	
Dandekar (HVACR) Systems	15,000.00		0.00	
Kotak Petro Chemicals Pvt. Ltd.	0.00		0.00	
Madhya Gujarat Vij Company Ltd.	46,224.00		0.00	
Nandesari Environment Control Ltd.	507.00		0.00	
National Aluminium Company Ltd.	120,159.80		0.00	
N.M. Build . Com	35,550.96		0.00	
R.M. Engineers	0.00		0.00	
Sahajnsaran S. Panchal	5,000.00		0.00	
Trupti Gandhi	0.00		47,500.00	
Sargam Industries	1,800,000.00	2,249,089.18	1,800,000.00	2,536,868.38

(ii) BALANCE WITH REVENUE AUTHORITIES UNDER INDIRECT TAXES:

Central Excise PLA	230,000.00		335,000.00	
Central Excise Rg 23 Cp-Ii	7,553.00		215,485.00	
Central Excise Modvat P-Ii (Receivable) 10%	15,926.00		0.00	
DEPB Receivable	11,136.00		83,351.00	
Education Cess PLA	5,000.00		10,000.00	
Educational Cess Rg23 Cp-Ii	330.00		0.00	
Educational Cess Rg23 P-Ii 23c	376.00		5,415.00	
Excise Claim Receivable	171,934.50		187,626.00	
High Cess Pla	4,000.00		5,000.00	
High Cess 23 A Part-Ii	914.00		1,933.00	
High Cess 23 Part C Capital-Ii	162.00		1,544.00	
Pla High Cess	0.00		0.00	
Sales Tax Assessment Balance 2009-10	16,719.00		0.00	
Sales Tax Refundable	285,749.83		599,161.83	
Service Tax 12.36%	7,637.16		86,279.00	
Service Tax Receivable	15,713.84	773,151.33	18,490.00	1,549,284.83

(iii) BALANCE WITH REVENUE AUTHORITIES UNDER DIRECT TAXES:

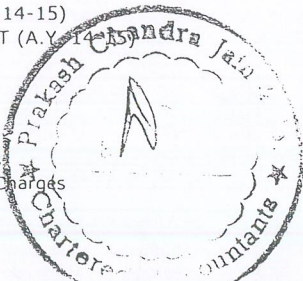
a. TDS On Professional Fees	0.00		3,098.00	
TDS On Rent	0.00		3,090.00	
Excess Tds Paid On Contractor	0.00		21,044.00	27,232.00
b. Advance Tax Paid (A.Y. 13-14)	209,877.09		255,819.68	
Advance Tax Paid (A.Y. 11-12)	255,819.68	465,696.77	0.00	255,819.68
c. TDS Receivable (A.Y. 14-15)	378,273.00		284,361.09	
Less: Provision for MAT (A.Y. 14-15)	140,252.00	238,021.00	74,484.00	209,877.09

(iv) PREPAID EXPENSES

Other Prepaid Expenses	101,541.00			
Prepaid Land Revenue Charges	50,000.00	151,541.00	100,000.00	100,000.00

(v) Advance to Staff

	395,208.00	395,208.00	296,763.00	296,763.00
--	------------	------------	------------	------------



(vi) Other Deposits:				
Idea Cellular Deposit	6,000.00		0.00	
Security Deposit -Laxmi Gas	1,100.00		1,100.00	
Security Deposit For Rented House	17,000.00		26,000.00	
Sky Oxygen Co. Security Deposit	9,000.00	33,100.00	9,000.00	36,100.00
<b>TOTAL</b>		<b>4,305,807.28</b>		<b>5,011,944.98</b>

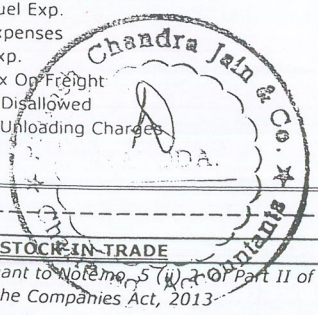
<b>OTHER CURRENT ASSETS</b>	<b>NOTE NO. 22</b>	<b>NOTE NO. 22</b>
Disclosure pursuant to Note no. 5 of Part I of Schedule III to the Companies Act, 2013		
<b>TOTAL</b>	-	-

<b>REVENUE FROM OPERATIONS</b>	<b>NOTE NO. 23</b>	<b>NOTE NO. 23</b>
Disclosure pursuant to Note no. 2 A (a) of Part II of Schedule III to the Companies Act, 2013		
1 REVENUE OPERATIONS:		
Gross Sales	132,518,814.00	134,407,504.27
Gross Sales (Export)	4,922,030.00	1,595,352.00
Sales Commission	3,084,190.00	2,639,989.00
Tooling Charges	2,929,148.88	1,994,027.00
	<u>143,454,182.88</u>	<u>140,636,872.27</u>
Sales return (Goods)	11,559,893.36	11,296,564.32
	131,894,289.52	129,340,307.95
2 TRADING ACTIVITY		
3 EXCISE DUTY	12,444,012.00	14,384,301.00
4 VAT EXPENSE	2,594,414.75	2,210,779.00
5 CST PAID	1,300,686.07	1,730,928.00
<b>TOTAL</b>	<b>115,555,176.70</b>	<b>111,014,299.95</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 III to the Companies Act, 2013		
3 DEPB License received	-	83,351.00
5 Sundry Balances Written Off	-	67,070.23
7 Duty Drawback received	69,145.00	88,820.00
9 Vat	-	2,040.88
Sundry Balances Written Off	156,874.34	-
10 Demarage Charges	27,250.00	-
11 Interest on GEB Security Deposit	51,360.00	-
<b>TOTAL</b>	<b>304,629.34</b>	<b>241,282.11</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 III to the Companies Act, 2013		
1 PURCHASE OF RAW MATERIAL & STORES		
Purchase	64,834,433.02	68,819,580.74
2 PRODUCTION EXPENSES:		
(a) Anodising/Conversion Charges	266,547.00	142,245.00
(b) Calibration Charges	31,400.00	39,775.00
(c) Conversion Charges (Aluminium Ingots)	590,372.00	350,985.00
(d) Consumables Stores	5,431,471.20	4,411,932.00
(e) Foundry Exp.	4,412,822.00	3,982,567.90
(f) Freight & Octroi	1,147,651.41	1,933,343.00
(g) Freight & Packing (Sales)	1,083,795.79	605,395.50
(h) Laboratory & Testing Charges	220,629.00	128,851.00
(i) Maintenance (P & M)	633,804.00	1,357,065.00
(j) Power & Fuel Exp.	5,397,099.35	5,468,892.92
(k) Retaling Expenses	354,279.00	0.00
(l) Security Exp.	743,482.00	614,716.00
(m) Service Tax On Freight	16,790.00	40,928.00
(n) Input VAT Disallowed	458,899.00	0.00
(o) Loading & Unloading Charges	349,864.00	1,261,515.00
	21,138,905.75	20,338,211.32
<b>TOTAL</b>	<b>85,973,338.77</b>	<b>89,157,792.06</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 III to the Companies Act, 2013		



TOTAL			
		-	-
<b>CHANGE IN INVENTORIES OF FINISHED GOODS, PROCESS STOCK AND STOCK-IN-TRADE</b>			
		<b>NOTE NO. 27</b>	<b>NOTE NO. 27</b>
1	<b>CLOSING STOCK:</b>		
(a)	PROCESS STOCK	18,286,726.00	18,455,864.95
(b)	STORES & SPARES	11,526,203.00	8,336,099.10
(c)	RAW MATERIAL	4,743,278.00	6,992,527.51
(d)			
	<b>SUB-TOTAL</b>	<b>34,556,207.00</b>	<b>33,784,491.56</b>
	<b>LESS:</b>		
2	<b>OPENING 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>TOTAL</b>	<b>(771,715.44)</b>	<b>(4,391,564.52)</b>
<b>EMPLOYEE BENEFIT EXPENSES</b>			
		<b>NOTE NO. 28</b>	<b>NOTE NO. 28</b>
<i>Disclosure pursuant to Note no. 5 (i) (a) of Part II of Schedule III to the Companies Act, 2013</i>			
(a)	<b>SALARIES AND WAGES:</b>		
(i)	WAGES	6,272,524.00	4,982,353.20
(ii)	SALARIES	1,796,852.37	655,289.00
(iii)	BONUS	540,196.00	510,732.00
		<b>8,609,572.37</b>	<b>6,148,374.20</b>
(b)	<b>CONTRIBUTION TO:</b>		
(i)	PROVIDENT FUND (PF)	219,684.00	211,853.00
(c)	<b>OTHER EMPLOYEE BENEFITS:</b>		
(i)	EX-GRATIA	31,200.00	7,200.00
(ii)	GRATUITY	9,759.00	10,011.00
(iii)	ALLOWANCES	1,388,946.00	960,001.00
(iv)	STAFF WELFARE	99,828.00	270,399.00
(v)	MEDICAL EXPENSE	107,557.00	105,445.00
(vi)	LEAVE ENCASHMENT	173,895.00	132,319.00
	<b>TOTAL</b>	<b>1,811,185.00</b>	<b>1,485,375.00</b>
		<b>10,640,441.37</b>	<b>7,845,602.20</b>
(d)	<b>DIRECTOR'S REMUNERATION</b>		
		1,380,000.00	1,680,000.00
	<b>TOTAL</b>	<b>12,020,441.37</b>	<b>9,525,602.20</b>
<b>FINANCE COST</b>			
		<b>NOTE NO. 29</b>	<b>NOTE NO. 29</b>
<i>Disclosure pursuant to Note no. 3 (a), (b) and (c) of Part II of Schedule III to the Companies Act, 2013</i>			
1	<b>INTEREST EXPENSE:</b>		
	BANK INTEREST	5,226,890.85	5,569,721.64
	INTEREST TO OTHERS	2,258,349.81	1,120,303.71
	INTEREST ON BILLS DISCOUNTED	1,267,102.00	1,278,113.00
	<b>TOTAL</b>	<b>8,752,342.66</b>	<b>7,968,138.35</b>
2	<b>OTHER BORROWING COSTS:</b>		
(i)	LC COMMITMENT CHARGES	788,812.00	515,439.00
(ii)	BILL DISCOUNTING CHARGES	118,548.71	59,230.00
(iii)	BANK CHARGES	244,843.83	274,113.63
	<b>TOTAL</b>	<b>1,152,204.54</b>	<b>848,782.63</b>
3	<b>GAIN OR (LOSS) DUE TO FOREIGN EXCHANGE TRANSACTION / TRANSLATION</b>	178,641.00	10,652.00
	<b>TOTAL</b>	<b>9,725,906.20</b>	<b>8,806,268.98</b>
<b>OTHER EXPENSES</b>			
		<b>NOTE NO. 30</b>	<b>NOTE NO. 30</b>
<i>Disclosure pursuant to Note no. 5 (vi) of Part II of Schedule III to the Companies Act, 2013</i>			
1	Accounting Charges	74,250.00	-
2	Advertisement Expense	5,000.00	14,500.00
3	Audit Fees	39,326.00	39,326.00
4	Brokerage Exp.	134,411.00	-
5	Canteen Expense	462,110.00	463,227.00
6	Central Excise Demand	-	6,425.00
7	CNC Shop Expense	267,104.00	-
8	Conveyance Expenses	79,068.00	-
9	CST Expenses	27,760.00	-
10	Donation	-	25,000.00
11	Export Exp.	20,265.00	35,038.50
12	Import Expenses	-	-
13	Insurance Exp.	42,394.00	161,488.00
14	Legal & Consultancy Charges	92,302.00	208,835.00



15, Loss on sale of DEPB	3,611.00	-
16, Loss on sale of Car	217,595.08	-
17, Medical Expenses	16,002.00	-
18, Membership Fees	33,425.80	10,000.00
19, Office Expenses	332,071.30	329,298.77
20, Petrol Expenses	338,071.16	432,722.95
21, Postage & Telegram & Telephone	21,285.00	239,475.42
22, Printing & Stationary	86,559.00	83,456.00
23, Professional fees	193,641.00	266,900.00
24, Rent	300,000.00	300,000.00
25, Repairs & Maint. Charges (Computer)	27,260.00	66,165.00
26, Repairs & Maint. Charges Others)	221,522.00	-
27, Sales Tax Exp./VAT exp.	-	496,103.00
28, Service tax (P)	50,960.00	-
29, Stores Expense	36,823.00	-
30, Subscription Exp.	-	1.46
31, Sundry Balance written Off	39.19	-
32, TDS Expenses	8,401.00	-
33, Telephone & Mobile expenses	199,596.31	-
34, Travelling Expenses	959,958.48	996,020.19
35, Vehicle Exps.	68,296.00	109,681.00
36, Weighting Expenses	9,560.00	-
37, VAT Expenses	1,985.00	-
<b>TOTAL</b>	<b>4,370,652.32</b>	<b>4,283,663.29</b>

#### PRIOR-PERIOD ADJUSTMENTS (NET)

Disclosure pursuant to Note no. 5 (i) (l) of Part II of Schedule III to the Companies Act, 2013

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

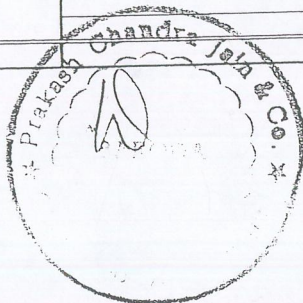
#### CONTINGENT LIABILITIES

Disclosure pursuant to Note no. 7 of Part I of Schedule III to the Companies Act, 2013

	NOTE NO. 32	NOTE NO. 32
<b>CONTINGENT LIABILITIES AND COMMITMENTS (TO THE EXTENT NOT PROVIDED FOR)</b>		
1 CLAIMS AGAINST THE COMPANY NOT ACKNOWLEDGED AS DEBT	-	-
2 VARIOUS PENDING CASES BEFORE COURT AND INDUSTRIAL TRIBUNAL	-	521,131.00
Sales Tax Appeal for the Financial Year 2006-07	-	-
3 GUARANTEES	-	-
<b>TOTAL</b>	-	<b>521,131.00</b>

#### DEFERRED TAX LIABILITY/ ASSET

	NOTE NO. 33	NOTE NO. 33
OPENING WDV AS PER INCOME TAX ACT, 1961	34,282,098.65	33,801,168.26
OPENING WDV AS PER BOOKS	49,730,342.84	47,855,281.04
NFT DIFFERENCE	15,448,244.19	14,054,112.78
INCOME TAX @30.90%	4,773,507.46	4,342,720.85
CURRENT YEAR DIFFERENCE	618,581.15	1,394,131.41
INCOME TAX @30.90%	191,141.58	430,786.61
TOTAL DEFERRED TAX LIABILITY	4,964,649.03	4,773,507.45
Less: ALREADY PROVIDED	4,773,507.45	4,668,776.27
<b>PROVISION REQUIRED</b>	<b>191,141.58</b>	<b>104,731.18</b>



NOTE NO. 11  
TANGIBLE ASSETS

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 31.03.2014	WDV as on 31.03.2014
1	Air Conditioner	4.75%	29,001.00	0.00	0.00	29,001.00	1,377.55	0.00	3,729.92	25,271.08	26,648.63
2	Building	3.34%	15,893,044.55	0.00	0.00	15,893,044.55	530,827.69	0.00	3,497,540.98	12,395,503.57	12,926,331.26
3	Computer	16.21%	995,483.00	0.00	0.00	995,483.00	161,367.79	0.00	790,647.58	204,835.42	366,203.21
4	Cycle	7.07%	5,326.00	0.00	0.00	5,326.00	376.55	0.00	5,702.55	(376.55)	0.00
5	Dye	11.31%	7,441,369.13	0.00	0.00	7,441,369.13	841,618.85	0.00	4,167,499.89	3,273,869.24	4,115,488.09
6	Electric Installation	6.33%	3,413,799.26	0.00	0.00	3,413,799.26	216,093.49	0.00	2,135,826.69	1,276,972.57	1,493,066.06
7	Electronic Weighing Scale	4.75%	26,000.00	0.00	0.00	26,000.00	1,235.00	0.00	13,723.61	12,276.39	13,511.39
8	Freighting Equipment	4.75%	32,656.00	0.00	0.00	32,656.00	1,551.16	0.00	14,077.33	18,578.67	20,129.83
9	Jigs, Fixtures & Tools	4.75%	4,624,803.51	0.00	0.00	4,624,803.51	219,678.17	0.00	704,937.62	3,919,865.89	4,139,544.06
10	Lab Equipments	4.75%	428,051.63	0.00	0.00	428,051.63	20,332.45	0.00	322,426.11	105,625.52	125,957.98
11	Land	0.00%	1,868,409.00	0.00	0.00	1,868,409.00	0.00	0.00	0.00	1,868,409.00	1,868,409.00
12	Measuring Instrument	4.75%	79,050.00	0.00	0.00	79,050.00	3,754.88	0.00	9,684.70	69,365.30	73,120.17
13	Mobile	6.33%	171,598.00	0.00	0.00	171,598.00	10,862.15	0.00	43,820.41	127,777.59	138,639.75
14	Motor Car	9.50%	2,626,478.00	0.00	682,796.00	1,943,682.00	222,147.45	390,200.92	1,058,947.16	884,734.84	1,399,477.37
15	Office Equipments	4.75%	651,436.79	0.00	0.00	651,436.79	30,943.25	0.00	195,893.27	455,543.52	486,486.77
16	Office Furniture	6.33%	816,068.74	0.00	0.00	816,068.74	51,657.15	0.00	313,931.16	502,137.58	553,794.74
17	Plant & Machineries	4.75%	16,413,497.00	0.00	0.00	16,413,497.00	779,641.11	0.00	6,987,743.64	9,425,753.36	10,205,394.47
18	Plant & Machineries (Double Shift)	4.75%	14,557,997.00	0.00	0.00	14,557,997.00	691,504.86	0.00	3,546,242.64	11,011,754.26	11,703,259.12
18	RO Water system	4.75%	29,462.00	0.00	0.00	29,462.00	1,399.45	0.00	10,601.27	18,860.73	20,260.17
18	Tubewell	6.33%	296,633.00	0.00	0.00	296,633.00	18,776.87	0.00	260,789.10	35,843.90	54,620.77
19	Water Cooler	4.75%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL			70,400,163.61	0.00	682,796.00	69,717,367.61	3,805,145.85	390,200.92	24,084,765.70	45,632,601.91	49,730,342.84

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 31.03.2014
1			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
TOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



**SWASTIKA CASTAL LIMITED**  
**NOTE – 34**  
**NOTES ON ACCOUNTS**

**SCHEDULE OF NOTES FORMING PART OF BALANCE SHEET AND PROFIT AND LOSS**  
**ACCOUNT AS AT 31<sup>ST</sup> MARCH 2014**

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, 2013.

**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 provided in part C of Schedule II of the Companies Act, 2013.

**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.

**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.

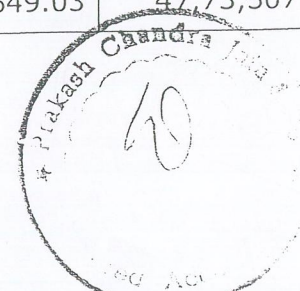
As regard the leave encashment it is the policy of the company to clear the same within the year in which the amount becomes due.

**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.

The Deferred Tax liability as at 31<sup>st</sup> March, 2014 comprise of the following:

Sr. No.	Particulars	2013-14	2012-13
a.	<u>Deferred Tax Liability</u>		
	Related to Fixed Assets		
	On Opening WDV:	47,73,507.46	43,42,720.85
	Short provision of DTL last year:	0.00	0.00
	Add for current year:	1,91,141.58	4,30,786.61
b.	<u>Deferred Tax Assets</u>		
	i) Disallowance under the Income Tax Act, 1961	0.00	0.00
	ii) Provision for doubtful debts	0.00	0.00
	iii) Carried forward Loses	0.00	0.00
	iv) Add for current year	0.00	0.00
c.	Provision for Deferred Tax (net)	49,64,649.03	47,73,507.46



**NOTES ON ACCOUNTS**1. Contingent Liabilities

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

2. The Previous year's figures have been reworked, regrouped, rearranged and reclassified wherever necessary.

3. Income from operations includes sales, job work receipts, Sales commission and tooling charges.

4. Payment to Auditors:

Particulars	2013-14	2012-13
Audit Fees & Tax Audit Fees	35000.00	35000.00
Other Matters	0.00	0.00
TOTAL	35000.00	35000.00

5. Additional information as required under schedule III of the Companies Act, 2013 with respect to Production, Sales and Consumption of goods as certified by the Management (figures rounded off)

6. Nature of Products: Non-Ferrous Casting

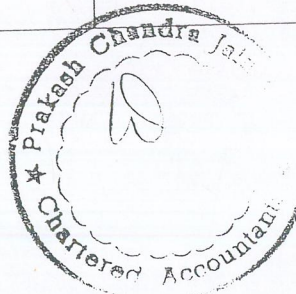
a. Licensed, Installed Capacity and Production:

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

b. Actual Production: Details of Actual Production having hundreds of items is not feasible.

c. Consumption meant for sale:

PRODUCT	2013-14		2012-13	
	Quantity Value (Kg)	Amount (Rs.)	Quantity Value (Kg)	Amount (Rs.)
Aluminum Alloy including Aluminum Ingot, Manganese Magnesium Aluminum Scrap etc.	559837.00	85201623.33	515392.00	85383227.54
TOTAL	559837.00	85201623.33	515392.00	85383227.54



## 7. Managerial Remuneration:

Particulars	2013-14	2012-13
Salaries	13,80,000.00	16,80,000.00
Other	0.00	0.00
<b>TOTAL</b>	<b>13,80,000.00</b>	<b>16,80,000.00</b>

## 8. Value of Import on CIF basis in respect of

	2013-14		2012-13	
	Quantity (Kg)	Value (Rs.)	Quantity (Kg)	Value (Rs.)
Raw Material	NIL	NIL	NIL	NIL

## 9. Value of raw material Consumed:

2013-14	2012-13
859.73	891.58

## 10. Earnings in foreign currency

2013-14	2012-13
4922030.00	1595352.00

11. Expenditure in Foreign Currency for traveling: NIL
12. Earnings in foreign currency: NIL
13. Remittances in foreign currency: NIL
14. Production capacity, sales, quantity, and turnover are all certified by the management and not verified by the auditors since it is a technical matter.
15. Year end balance confirmation has not been obtained in cases of all the creditors, debtors and loans & advances.
16. 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.
17. Related Party Disclosures:

## a. Related Parties:

- i. Key Managerial Person:
- Mr. Alope Sharda
  - Mr. Varun Sharda



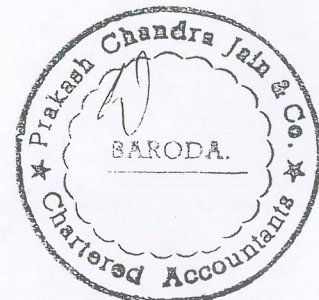
- Mrs. Anju Sharda
- Ms. Shivangi Sharda
- ii. Associates:
  - Swastik Precast Private Limited

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

Name of Related Party	Nature of Transaction	Amount
Mr. Alope Sharda	Remuneration	4,95,000.00
Mr. Varun Sharda	Remuneration	4,95,000.00
Mrs. Anju Sharda	Remuneration	3,90,000.00
Swastik Precast Private Limited	Loans	16,13,466.00

18. EARNING PER SHARE:-

Sr. No.	PARTICULARS	Units	31/03/14	31/03/13
1.	Weighted average number of equity shares of Rs.	Numbers	1160000	1160000
2.	No. of shares at the beginning of the year	Numbers	1160000	1160000
3.	No. of shares at the end of the year	Numbers	1160000	1160000
4.	Net profit after tax available for equity shareholder	Rs.	404643.39	212766.72
5.	Basic and diluted earnings per share (4/1)	Rs. per share	0.35	0.18



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

1. We report that the statutory audit of SWASTIKA CASTAL LIMITED 117 A, CHITTARANJAN AVENUE, CHITTARANJAN AVENUE, KOLKATA, WEST BENGAL, 700073 AADC89451P was conducted by Us PRAKASH CHANDRA JAIN & CO. in pursuance of the provisions of the Companies Act 1956 Act, and We annex here to a copy of Our audit report dated 2014-09-16 along with a copy each of

- (a) the audited Profit and loss account for the period beginning from 2013-04-01 to ending on 2014-03-31
- (b) the audited balance sheet as at 2014-03-31 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 examination of books of account including other relevant documents and explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to the following observations/qualifications, if any.

Where any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor

Sl No.	Qualification Type	Observations/Qualifications
--------	--------------------	-----------------------------

Place BARODA  
Date 16/09/2014

Name DINESH C. JAIN  
Membership Number 041235  
FRN (Firm Registration Number) 002438C  
Address 74-76 GAYATRI CHAMBERS NR. RAJP  
ATH HOTEL ALKAPURI, BARODA, G  
UJRAT, 390005

## FORM NO. 3CD

[See rule 6G(2)]

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

1	Name of the assessee		SWASTIKA CASTAL LIMITED				
2	Address		117 A, CHITTARANJAN AVENUE, CHITTARANJAN AVENUE, KOLKATA,, WEST BENGAL, 700073				
3	Permanent Account Number (PAN)		AADCS9451P				
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty, etc. if yes, please furnish the registration number or any other identification number allotted for the same		Yes				
	Sl No.	Type	Registration Number				
	1	Central Excise Duty	AADCS9451PXM001-				
	2	Customs Duty	298004810				
	3	Service Tax	AADCS9451PST001				
	4	Sales VAT/Tax GUJRAT	24192500193				
	5	Other Indirect Tax/Duty CST	24692500193				
5	Status		Company				
6	Previous year from		2013-04-01 to 2014-03-31				
7	Assessment Year		2014-15				
8	Indicate the relevant clause of section 44AB under which the audit has been conducted						
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted					
	1	Clause 44AB(a)-Total sales/turnover/gross receipts in business exceeding Rs. 1 crore					
9	a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?					
		Name			Profit Sharing Ratio (%)		
		Nil					
9	b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.					
		Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
10	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).					
		Sector	Sub Sector		Code		
		Manufacturing Industry	Others		0124		
10	b	If there is any change in the nature of business or profession, the particulars of such change				No	
		Business	Sector	SubSector	Code		
		Nil					
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				No	
		Books prescribed					
11	b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above					
		Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
		Cash book	Block 535, Vemardi Road	Vill.- Kandari, Tal.- Karjan	Vadodara	GUJRAT	391210
		Bank Book	Block 535, Vemardi Road	Vill.- Kandari, Tal.- Karjan	Vadodara	GUJRAT	391210
		Sales Register	Block 535, Vemardi Road	Vill.- Kandari, Tal.- Karjan	Vadodara	GUJRAT	391210
		Purchase Register	Block 535, Vemardi Road	Vill.- Kandari, Tal.- Karjan	Vadodara	GUJRAT	391210
		Journal Book	Block 535, Vemardi Road	Vill.- Kandari, Tal.- Karjan	Vadodara	GUJRAT	391210
		General Ledger	Block 535, Vemardi Road	Vill.- Kandari, Tal.- Karjan	Vadodara	GUJRAT	391210
		Stock Register	Block 535, Vemardi Road	Vill.- Kandari, Tal.- Karjan	Vadodara	GUJRAT	391210

11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above										
		Books Examined										
		Cash Book										
		Bank Book										
		Sales Register										
		Purchase Register										
		Journal Book										
		General Ledger										
		Stock Register										
12		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, Chapter XII-G, First Schedule or any other relevant section).										No
		Section								Amount		
		Nil										
13	a	Method of accounting employed in the previous year		Mercantile system								
13	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
13	c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.										
		Particulars					Increase in profit(Rs.)		Decrease in profit(Rs.)			
13	d	Details of deviation, if any, in the method of accounting employed in the previous year from the accounting standards prescribed under section 145 and the effect thereof on the profit or loss.										No
		Particulars					Increase in profit(Rs.)		Decrease in profit(Rs.)			
14	a	Method of valuation of closing stock employed in the previous year.							At cost or NRV, whichever is less			
14	b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:										No
		Particulars					Increase in profit(Rs.)		Decrease in profit(Rs.)			
15		Give the following particulars of the capital asset converted into stock-in-trade										
		(a) Description of capital asset					(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade			
		Nil										
16		Amounts not credited to the profit and loss account, being:-										
16	a	The items falling within the scope of section 28										
		Description								Amount		
		Nil										
16	b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned										
		Description								Amount		
16	c	Escalation claims accepted during the previous year										
		Description								Amount		
		Nil										
16	d	Any other item of income										
		Description								Amount		
		Nil										
16	e	Capital receipt, if any										
		Description								Amount		
		Nil										
17		Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:										
		Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable			
18		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:-										
		Description of Block of Assets	Rate of depreciation (In Percent of age)	Opening WDV (A)	Additions				Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)	
				Purchase Value (1)	MOD-VAT (2)	Change in Rate of Ex-change (3)	Subsidy Grant (4)	Total Value of Purchases (B) (1+2+3+4)				
		Building @ 10%	10%	7589899					758990	6830909		

Furnitures & Fittings @ 10%	10%	2050713							205071	1845642
Plant & Machinery @ 15%	15%	22650958					75000		3386394	19189564
Plant & Machinery @ 60%	60%	122120							73272	48848

\* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page

19 Amounts admissible under sections :

Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
Nil		

20 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)]

Description	Amount
-------------	--------

20 b Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
Provident Fund	16603	2013-05-21	16603	2013-06-12
Provident Fund	16047	2013-06-21	16047	2013-06-15
Provident Fund	14295	2013-07-21	14295	2013-07-31
Provident Fund	16669	2013-08-21	16669	2013-11-26
Provident Fund	17883	2013-09-21	17883	2013-11-26
Provident Fund	17136	2013-10-21	17136	2013-11-26
Provident Fund	17868	2013-11-21	17868	2013-11-26
Provident Fund	14784	2013-12-21	14784	2013-12-31
Provident Fund	16946	2014-01-21	16946	2014-01-23
Provident Fund	16411	2014-02-21	16411	2014-02-21
Provident Fund	14204	2014-03-21	14204	2014-03-19
Provident Fund	14761	2014-04-21	14761	2014-04-25

21 a Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc

Capital expenditure	Particulars	Amount in Rs.
Personal expenditure	Particulars	Amount in Rs.
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	Particulars	Amount in Rs.
Expenditure incurred at clubs being entrance fees and subscriptions	Particulars	Amount in Rs.
Expenditure incurred at clubs being cost for club services and facilities used.	Particulars	Amount in Rs.
Expenditure by way of penalty or fine for violation of any law for the time being force	Particulars	Amount in Rs.
Expenditure by way of any other penalty or fine not covered above	Particulars	Amount in Rs.
Expenditure incurred for any purpose which is an offence or which is prohibited by law	Particulars	Amount in Rs.

(b) Amounts inadmissible under section 40(a):-

(i) as payment to non-resident referred to in sub-clause (i)

(A) Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode
-----------------	-------------------	-------------------	-------------------	--------------------------------	----------------	----------------	--------------------------	---------

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted
-----------------	-------------------	-------------------	-------------------	------------------	----------------	----------------	--------------------------	---------	------------------------

					payee.if available						
(ii) as payment referred to in sub-clause (ia)											
(A) Details of payment on which tax is not deducted:											
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee.if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.											
	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee.if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
(iii) fringe benefit tax under sub-clause (ic)											0
(iv) wealth tax under sub-clause (iia)											0
(v) royalty, license fee, service fee etc. under sub-clause (iib).											0
(vi) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).											
	Date of payment	Amount of payment	Name of the payee	PAN of the payee.if available	Address Line 1	Address Line 2	City	Pincode			
(vii) payment to PF /other fund etc. under sub-clause (iv)											0
(viii) tax paid by employer for perquisites under sub-clause (v)											0
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof:											
	Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks					
(d) Disallowance/deemed income under section 40A(3):											
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:											Yes
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account					
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)											Yes
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account					
(e) Provision for payment of gratuity not allowable under section 40A(7)											0
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)											0
(g) Particulars of any liability of a contingent nature											
	Nature Of Liability	Amount in Rs.									
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income											
	Nature Of Liability	Amount in Rs.									
(i) Amount inadmissible under the proviso to section 36(1)(iii)											0
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006										0
23 Particulars of any payment made to persons specified under section 40A(2)(b).											
	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)						
	ALOKE SHARDA	AKZPS9303D	DIRECTOR	DIRECTORS REMUNERATION	495000						
	VARUN SHARDA	ALFPS7765L	DIRECTOR	DIRECTORS REMUNERATION	495000						
	ANJU SHARDA	ADWPG8254F	DIRECTOR	DIRECTORS REMUNERATION	390000						
24 Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.											
	Section	Description	Amount								
	Nil										
25 Any amount of profit chargeable to tax under section 41 and computation thereof.											

Name of Person		Amount of income	Section	Description of Transaction	Computation if any							
Nil												
26	(i)*	In respect of any sum referred to in clause (a), (b), (c), (d), (e) or (f) of section 43B, the liability for which:-										
26	(i)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 :-										
26	(i)(A)(a)	Paid during the previous year										
		Section	Nature of liability		Amount							
		Nil										
26	(i)(A)(b)	Not paid during the previous year										
		Section	Nature of liability		Amount							
		Nil										
26	(i)B	was incurred in the previous year and was										
26	(i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)										
		Section	Nature of liability		Amount							
		provident,superannuation,gratuity,other fund	Contribution to Provident Fund		14761							
		Tax,Duty,Cess,Fee etc	CST		231986							
		Tax,Duty,Cess,Fee etc	VAT		213634							
		Tax,Duty,Cess,Fee etc	Service Tax		381206							
26	(i)(B)(b)	not paid on or before the aforesaid date										
		Section	Nature of liability		Amount							
		provident,superannuation,gratuity,other fund	Contribution to Provident Fund		0							
		Tax,Duty,Cess,Fee etc	CST		0							
		Tax,Duty,Cess,Fee etc	VAT		0							
		Tax,Duty,Cess,Fee etc	Service Tax		0							
(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										
27	a	Amount of Central Value Added Tax Credits availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits in accounts				Yes						
		CENVAT	Amount	Treatment in Profit and Loss/Accounts								
		Opening Balance	314985	350000								
		CENVAT Availed	9940876	3618295								
		CENVAT Utilized	10222797	372925								
		Closing/Outstanding Balance	33064	239000								
27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-										
		Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)							
		Nil										
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viii)					No						
	Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares					
	Nil											
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same					No						
	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares							
	Nil											
30	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)					No						
	Name of the person from whom amount borrowed	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment

	or repaid on hundi										
	Nil										
31 a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-										
	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted otherwise than by an account payee bank cheque or account payee bank draft				
	A.H.INFRA LTD.	33A, J L NEHRU ROAD, KOLKATA-71	AAICA9985 F	150000	No	1635000	No				
	CORUS STEEL PVT.LTD	4, B B D BAGH, STEPHEN HOUSE, KOLKATA-1	AADCC521 3F	50153	Yes	2000000	No				
	ESQUIRE RESOURCES (INDIA) PVT.LTD	19, SYNAGOGUE STREET, 4th FLOOR, KOLKATA-1	AAACE972 1D	1271480	No	3500000	No				
	FAST TRACK TIE UP (P) LTD	134/4 MAHATMA GANDHI ROAD, 1ST FLOOR R.NO -102, KOLKATA - 7	AAACF9038 L	250000	No	2702500	No				
	PUSHKAR DEALER PVT LTD	32, Ezra Street, Kolkata - 700 001	AAECP9025 B	50000	No	545000	No				
	HOOGHLY JUTE MILL (BOBBILI) PVT LTD	134/4 MAHATMA GANDHI ROAD, KOLKATA - 700 007	AACCH233 5J	450000	No	4905000	No				
	SWASTIKA PRECAST	117A, C R AVENUE, KOLKATA - 700 073	AAECS8355 H	179064	No	1613466	No				
	BANKEBIHARI ESTATE PVT. LTD.	KOLKATA	AABCB1943 K	1568056	No	1500000	No				
	CHEN VYAPAAR PVT. LTD.	122B, KARAYA ROAD, KOLKATA - 700017	AAECC726 7J	5183562	No	5165206	No				
	DELICATE GOODS PVT. LTD.	122B, KARAYA ROAD, KOLKATA - 700017	AAECD139 9J	1043288	No	1038959	No				
	ESSKAI INDIA PVT. LTD.	35, ERZA STREET, 4TH FLOOR, ROOM NO. 19, KOLKATA - 700001	AAACE698 7D	1556154	No	1550538	No				
	GIRIWAR IMPEX & HOLDINGS PVT. LTD.	32, ARMENIAN STREET, KOLKATA - 700001	AABCG175 4F	1029918	No	1026926	No				
	IMPEX PETROCHEM PVT. LTD.	39, STRAND ROAD, 3RD FLOOR, NO. 74, PS BURRA BAZAAR, KOLKATA - 700001	AABC10250 N	515534	No	513981	No				
	MAA MATESHWARI GARMENTS PVT. LTD.	114, RABINDRA SARANI, KOLKATA - 700007	AAGCM328 3N	1543607	Yes	1543607	No				
	MNP METALIKS PVT. LTD.	113A, MANOHARDAS KASTRA, KOLKATA - 700007	AADCM476 1G	2647946	Yes	2647946	No				
	MAO VYAPAAR PVT. LTD.	122B, KARAYA ROAD, KOLKATA - 700017	AAHCM746 3E	3032055	No	3028849	No				
	S R JUTE TRADERS PVT. LTD.	23/1, MAHARSHI DEVENDRA ROAD, KOLKATA - 700007	AADCS5978 D	1546027	No	1500000	No				
	SHUBHOM FINANCIAL SERVICES LTD.	12-11-1119/A, BOUDHNAGAR, SECUNDRABAD - 500 061	AAOCS7483 G	1069042	No	1000000	No				

SWASTIKA STEEL AND ALLIED PRODUCTS LTD.	117A, CHITTARANJAN AVENUE, KOLKATA - 700073	AAPCS7568D	2500000	Yes	2500000	No
SWASTIKA STRUCTURAL PRODUCT PVT. LTD.	117A, CHITTARANJAN AVENUE, KOLKATA - 700073	AAJCS7300P	2500000	Yes	2500000	No
VKJ TRAXIM PVT. LTD.	34, C R AVENUE, KOLKATA - 700012	AACCV1835D	1010685	No	1009616	No

(These particulars need not be given in case of a Government Company, a banking company or a corporation established by a Central, State or Provincial Act)

31 b Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-

Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made otherwise than by account payee cheque or account payee bank draft
A.H.INFRA LTD.	33A, J L NEHRU ROAD, KOLKATA-71	AAICA9985F	86900	1635000	No
CORUS STEEL PVT.LTD	4, BBD BAGH, STEPHEN HOUSE, KOLKATA-1	AADCC5213F	2050153	2000000	No
ESQUIRE RESOURCES (INDIA) PVT.LTD	19, SYNAGOGUE STREET, 4th FLOOR, KOLKATA-1	AAACE9721D	2771480	3500000	No
FAST TRACK TIE UP (P) LTD	134/4 MAHATMA GANDHI ROAD, 1ST FLOOR R.NO -102, KOLKATA - 7	AAACF9038L	227500	2702500	No
PUSHKAR DEALER PVT LTD	32, Ezra Street, Kolkata - 700001	AAECP9025B	34404	545000	No
HOOGHLY JUTE MILL (BOBBILI) PVT LTD	134/4 MAHATMA GANDHI ROAD, KOLKATA - 700007	AACCH2335J	406836	4905000	No
SWASTIKA PRECAST	117A, C R AVENUE, KOLKATA - 700073	AAECS8355H	177907	1613466	No
BANKEBIHARI ESTATE PVT. LTD.	KOLKATA	AABCB1943K	68056	1500000	No
CHEN VYAPAAR PVT. LTD.	122B, KARAYA ROAD, KOLKATA - 700017	AAECC7267J	18356	5165206	No
DELICATE GOODS PVT. LTD.	122B, KARAYA ROAD, KOLKATA - 700017	AAECD1399J	4329	1038959	No
ESSKAI INDIA PVT. LTD.	35, ERZA STREET, 4TH FLOOR, ROOM NO. 19, KOLKATA - 700001	AAACE6987D	5616	1550538	No
GIRIWAR IMPEX & HOLDINGS PVT. LTD.	32, ARMENIAN STREET, KOLKATA - 700001	AABCG1754F	2992	1026926	No
IMPEX PETROCHEM PVT. LTD.	39, STRAND ROAD, 3RD FLOOR, NO. 74, PS BURRA BAZAAR, KOLKATA - 700001	AABCI0250N	1553	513981	No
MAA MATESHWARI GARMENTS PVT. LTD.	114, RABINDRA SARANI, KOLKATA - 700007	AAGCM3283N	1543607	1543607	No
MNP METALIKS PVT. LTD.	113A, MANOHARDAS KAITRA, KOLKATA - 700007	AADCM4761G	2647946	2647946	No
MAO VYAPAAR PVT. LTD.	122B, KARAYA ROAD, KOLKATA - 700017	AAHCM7463E	3206	3028849	No
S R JUTE TRADERS PVT. LTD.	23/1, MAHARSHI DEVENDRA ROAD, KOLKATA - 700007	AADCS5978D	46027	1500000	No
SHUBHOM FINANCIAL SERVICES LTD.	12-11-1119/A, BOUDHNAGAR, SECUNDRABAD - 500061	AAOCS7483G	69042	1000000	No
SWASTIKA STEEL AND ALLIED PRODUCTS LTD.	117A, CHITTARANJAN AVENUE, KOLKATA - 700073	AAPCS7568D	2500000	2500000	No
SWASTIKA STRUCTURAL PRODUCT PVT. LTD.	117A, CHITTARANJAN AVENUE, KOLKATA - 700073	AAJCS7300P	2500000	2500000	No
VKJ TRAXIM PVT. LTD.	34, C R AVENUE, KOLKATA - 700012	AACCV1835D	1069	1009616	No

31	c	Whether the taking or accepting loan or deposit, or repayment of the same were made by account payee cheque drawn on a bank or account payee bank draft based on the examination of books of account and other relevant documents.	Yes
----	---	--	-----

Note: (The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan or deposit taken or accepted from Government. Government company, banking company or a corporation established by a Central, State or Provincial Act)

32	a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available					
		Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks
		Nil					

32	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
----	---	--	----

32	c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.	No
----	---	--	----

If yes, please furnish the details below

32	d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year	No
----	---	---	----

If yes, please furnish details of the same

32	e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73	No
----	---	---	----

If yes, please furnish the details of speculation loss if any incurred during the previous year

33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)		No
----	--	--	----

	Section	Amount
	Nil	

34	a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish	Yes
----	---	---	-----

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
CALS0763 0A	192	Salary	1935625	1935625	1935625	72987	0	0	0
CALS0763 0A	194A	Interest other than interest on securities	2184707	2184707	2184707	218470	0	0	0
CALS0763 0A	194C	Payments to contractor and sub-contractors	7392463	7392463	7392463	144022	0	0	0
CALS0763 0A	194H	Commission or brokerage	119626	119626	119626	11963	0	0	0
CALS0763 0A	194-I	Rent	300000	300000	300000	30000	0	0	0
CALS0763 0A	194J	Fees for professional or technical services	114503	114503	114503	11451	0	0	0

34	b	Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details:	No
----	---	---	----

	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported					
	CALS07630A	26Q	2013-07-15	2013-08-13	Yes					
	CALS07630A	26Q	2013-10-15	2013-11-11	Yes					
34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish								Yes
	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable		Amount	Dates of payment					
	CALS07630A	0		0						
35	a	In the case of a trading concern, give quantitative details of principal items of goods traded								
	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any			
	Nil									
35	b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-								
35	bA	Raw materials :								
	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage/excess, if any
	Alloys	kilograms	48724	516645	559837	0	5532	492657	88	0
35	bB	Finished products :								
	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
	BLAST CYLINDER	numbers	21	0	69	43	0	47		
	BOTTOM FLANGE	numbers	4	0	415	356	21	42		
	BRANCH HOUSING	numbers	0	0	18	0	0	18		
	CURRENT TUBE	numbers	2	0	51	29	24	0		
	CLOSING LEVER	numbers	252	0	4	0	256	0		
	CONNECTION HSG.	numbers	35	0	0	28	0	7		
	COOLER COVER	numbers	20	0	566	411	55	120		
	CRANK DRIVE HOUSING (CD HSG)	numbers	521	0	3962	3253	112	1118		
	CYLINDER BASE	numbers	827	0	5021	4175	1017	656		
	DRIVE HOUSING (DMC)	numbers	0	0	0	0	0	0		
	DRIVE HOUSING COMPLATE	numbers	0	0	27	26	1	0		
	F.C.SUPPORT	numbers	196	0	8471	6441	886	1340		
	FLANGE - 033 / 002	numbers	0	0	555	307	29	219		
	FLANGE - 252/277/8183	numbers	0	0	16	10	0	6		
	FLANGE - 3375/8184	numbers	0	0	20	10	0	10		
	FLANGE- 5030/5031/8329/421-215/258M12	numbers	1	0	219	170	8	42		

FLANGE- 786/818 1	numbers	1	0	0	0	1	0
G - HOUSING	numbers	0	0	0	0	0	0
H.V.PLATE ESX	numbers	6	0	81	41	26	20
INTERMEDIATE FLANGE	numbers	486	0	1392	1072	290	516
M.C SUPPORT S PLIT	numbers	52	0	317	226	30	113
M.V.HOUSING	numbers	11	0	65	50	14	12
MECHANISUM HOUSING	numbers	93	0	1	69	11	14
MECHANISUM HOUSING (BIG)	numbers	10	0	0	0	8	2
MECHANISUM HOUSING DELI GHT	numbers	17	0	0	0	15	2
PISTON	numbers	31	0	0	0	31	0
POLE CASING (C RANK HSG)	numbers	128	0	1169	892	77	328
PRIMARY FLAN GE	numbers	59	0	393	340	19	93
SPRING HOUSIN G	numbers	1	0	77	0	73	5
T - MECHANISU M HOUSING	numbers	57	0	421	465	13	0
TANK - BOTTO M OF TANK	numbers	1	0	0	0	1	0
TERMINAL FLA NGE	numbers	1	0	0	0	1	0
TOP PLATE	numbers	7	0	494	364	53	84
TRIPPING LEVE R	numbers	453	0	0	0	453	0
CARTER EN TE BRUT	numbers	8	0	38	39	0	7
GEKAN D KONT AKT- (309)	numbers	59	0	847	574	30	302
GEKAN D KONT AKT- (312)	numbers	11	0	1	0	10	2
INTERRUPTER EXHAUST - 100 (S CT)	numbers	6	0	0	0	6	0
INTERRUPTER- 550 ( MCT )	numbers	2	0	0	0	2	0
P.C.FINE	numbers	617	0	2814	2344	272	815
PIED	numbers	45	0	1580	1429	7	189
PORT KONTAK T MOBILE	numbers	12	0	0	0	1	11
TRAGER - ( 309 )	numbers	127	0	880	663	13	331
TRAGER - ( 312 )	numbers	48	0	730	381	99	298
PISTON MONO B LOCK	numbers	2	0	0	0	2	0
CABLE INSULA TORS PLATE	numbers	4	0	0	0	4	0
CARRIER (SMA LL)	numbers	2115	0	5559	5190	894	1590
CARRIER / SUPP ORT	numbers	44	0	35	40	7	32
CONNECTOR / T ERMINAL	numbers	14	0	69	0	35	48
CORE HOUSING	numbers	3	0	0	0	3	0
COVER JACKE T	numbers	140	0	0	0	11	129
COVER CT	numbers	16	0	136	0	146	6
DECKEL 420 KV A	numbers	28	0	1	10	4	15
F.C.HOLDER 14 5 KVA	numbers	89	0	843	736	75	121
F.C.SUPPORT 24 5 KVA	numbers	40	0	979	875	30	114
FLANGE - 1753	numbers	1	0	0	0	1	0

GEAR BOX	numbers	9	0	1478	1360	20	107
KOLBEN	numbers	499	0	889	583	78	727
M.C.HOLDER 14 5 KVA	numbers	128	0	934	695	185	182
M.C.SUPPORT 2 45 KVA	numbers	39	0	610	514	28	107
SCREENING	numbers	59	0	0	0	34	25
SOCKEL (M.C.S UPPORT 400 KV)	numbers	31	0	467	331	34	133
STERN / STAR	numbers	49	0	0	0	19	30
VENTILKOPER	numbers	574	0	493	584	90	393
BASE	numbers	1791	0	1	1	519	1272
HUB - LH	numbers	175	0	1	1	2	173
HUB - RH	numbers	1001	0	0	0	187	814
72.5 KVA CONSE RVATOR	numbers	6	0	0	0	6	0
72.5 KVA CONSE RVATOR COVE R	numbers	0	0	0	0	0	0
145 KVA CONSE RVATOR	numbers	1	0	0	0	1	0
145 KVA CONSE RVATOR COVE R	numbers	1	0	0	0	1	0
145 KVA MOUNT ING FLANGE	numbers	1	0	0	0	1	0
245 KVA CONSE RVATOR	numbers	4	0	5	0	6	3
245 KVA CONSE RVATOR COVE R	numbers	10	0	0	0	10	0
245 KVA MOUNT ING FLANGE	numbers	1	0	6	0	1	6
CVT COVER	numbers	18	0	0	0	18	0
BCT PIPE-100	numbers	32	0	0	0	0	32
I.T PISTON NEW	numbers	12	0	0	0	12	0
JOINT	numbers	284	0	261	143	48	354
LOWER TANK 3 3KV	numbers	1	0	252	194	0	59
LOWER TANK 7 2.5KV	numbers	188	0	177	74	15	276
LOWER TERMI NAL WITH PIST ON	numbers	76	0	1584	747	172	741
MOUNTING LEG	numbers	40	0	0	0	4	36
MOUNTING LEG PLATE	numbers	3	0	5	0	4	4
PISTON 72.5kV	numbers	566	0	0	306	225	35
PUFFER CYLIN DER	numbers	218	0	301	79	125	315
SHIELD	numbers	368	0	113	313	46	122
CONDUCTOR PI ECE	numbers	78	0	0	0	14	64
EXTENSION TA NK	numbers	2	0	0	0	2	0
FLANCSCHIEB LE - 933 802-3	numbers	1	0	0	0	1	0
FLANGE - 1125 / 800070	numbers	7	0	0	0	7	0
FLANGE - 1290/8 00058M-1/8215/16 06/2331H2	numbers	2	0	4636	4029	286	323
FLANGE - 316*2 / 8182 / 421-222 / 7 85	numbers	2	0	0	0	2	0
FLANGE - 353	numbers	1	0	0	0	1	0
FLANGE - 51290 - 10	numbers	3	0	32	27	2	6
MOVING CONT ECT - 238D153	numbers	0	0	18	0	18	0

MOVING CONTACT - 238D328	numbers	0	0	12	0	12	0
M.C SUPPORT FLANGE (IEC)	numbers	2	0	0	0	2	0
SPRING COVER DRG NO.1HC 007 9454	numbers	2	0	0	0	2	0
TANK HEAD	numbers	15	0	104	60	22	37
TK - DISC FIXED CONTACT	numbers	57	0	0	0	34	23
TK - MOVING CONTACT HOLDER	numbers	14	0	0	0	0	14
TK - MOVING CONTACT HOLDER CAP	numbers	61	0	0	0	39	22
TK3 MOVING CONTACT HOLDER	numbers	15	0	0	0	0	15
TK3 MOVING CONTACT HOLDER CAP	numbers	34	0	0	0	0	34
VX3 CONTACT SUPPORT SILVER-PLATED	numbers	39	0	0	0	0	39
A.R.MOTOR COVER	numbers	15	0	166	120	27	34
BASE PLATE	numbers	44	0	100	68	21	55
BOTTOM COVER	numbers	88	0	61	114	31	4
GEAR BOX HOUSING	numbers	4	0	316	238	0	82
MOUNTING FRAME	numbers	16	0	78	80	4	10
SELECTOR HOUSING	numbers	8	0	51	44	3	12
SELECTOR COVER	numbers	53	0	226	92	51	136
SIDE COVER	numbers	77	0	196	229	33	11
SUPPORT	numbers	97	0	424	167	185	169
GEAR HEAD	numbers	50	0	367	144	50	223
MOUNTING FLANGE 36 Kv	numbers	65	0	120	101	25	59
MOUNTING FLANGE 72.5 Kv	numbers	139	0	533	269	199	204
CONSERVATOR 72.5 KV	numbers	157	0	301	275	96	87
MOUNTING FLANGE 8 / 24 Kv	numbers	0	0	83	72	0	11
MOUNTING FLANGE 16 Kv	numbers	9	0	0	0	0	9
MOUNTING FLANGE 12.5 K	numbers	0	0	9	8	0	1
INTERFERRERS SUPPORT - 238D136	numbers	0	0	10	4	2	4
SUPPORT FLANGE - 238C179	numbers	9	0	102	54	21	36
SUPPORT TUBE - 2GBD000388	numbers	10	0	22	5	13	14
CASTING FLANGE - 238C291	numbers	11	0	10	4	7	10
FLANGE - 238D230	numbers	10	0	13	4	0	19
HSP FLANGE (SMALL)	numbers	17	0	295	91	26	195
FLANGE - 238D224	numbers	10	0	30	16	15	9
CASTING FLANGE 238C152	numbers	12	0	170	96	17	69

FLANGE SUPPOR RT 238C217	numbers	0	0	18	4	0	14
FLANGE - 39783- 2	numbers	11	0	0	0	11	0
FLANGE - 060 / 8 045 / 300044	numbers	1	0	0	0	1	0
FLANGE - 1166 / 421-1166-H	numbers	3	0	0	0	3	0
FLANGE - 2322 H /1	numbers	1	0	40	29	0	12
FLANGE - 2322 H /2	numbers	1	0	122	62	28	33
FLANGE - 2323	numbers	1	0	145	118	0	28
FLANGE - 2338	numbers	2	0	0	0	2	0
FLANGE - 2339 / H1	numbers	2	0	0	0	2	0
FLANGE - 2339 / H2	numbers	1	0	0	0	1	0
FLANGE - 2867	numbers	1	0	0	0	1	0
FLANGE - 300048	numbers	1	0	0	0	1	0
FLANGE - 699 / 8 247 / 704 / 42086	numbers	2	0	0	0	2	0
FLANGE - 80020 M/1	numbers	2	0	0	0	2	0
FLANGE - 80020 M/2	numbers	1	0	0	0	1	0
FLANGE - 800058 M-2	numbers	5	0	0	0	5	0
FLANGE - 8012	numbers	2	0	0	0	2	0
FLANGE - 8053 / 223 / 876 / 969 / 11 0032	numbers	17	0	1867	1599	0	294
FLANGE - 8058 / 2374 / 122006	numbers	2	0	0	0	2	0
FLANGE - 8130 / 1059 / 1538 / 80000 2/M	numbers	6	0	0	0	6	0
FLANGE - 8166 / 1 289 / 2270 / 800052	numbers	1	0	1408	1135	27	247
FLANGE - 8233 / 8 083/1285	numbers	1	0	0	0	1	0
FLANGE - 834	numbers	1	0	0	0	1	0
FLANGE - 8328 /421-1494/115/421 -258M1	numbers	6	0	288	265	0	29
FLANGE - 8373	numbers	1	0	0	0	1	0
FLANGE - 8378	numbers	1	0	0	0	1	0
FLANGE - 997634 M1	numbers	1	0	0	0	1	0
FLANGE - 8217	numbers	1	0	0	0	1	0
S.B SPENDLE HO USING	numbers	15	0	0	15	0	0
LOCK COVER	numbers	33	0	0	33	0	0
FLANGE - 412 - 1 734	numbers	0	0	225	160	30	35
KEEPER - 114	numbers	5	0	5	0	10	0
TEE - 23	numbers	4	0	0	0	4	0
TANK (STANDE RD RADIOTOR)	numbers	7	0	0	0	7	0
M.C SUPPORT W ITH PLATE	numbers	1	0	0	0	1	0
FLANSCHROHR - 936828 2G	numbers	0	0	168	163	3	2
FLANGE - 238D1 51	numbers	0	0	121	3	6	112
AVATAR / UCP	numbers	0	0	76	28	36	12
M.C SUPPORT 2 GHV 004416	numbers	0	0	248	39	141	68
M.C SUPPORT 23 SD172	numbers	0	0	11	0	11	0

KEEPER - 195127 2-2	numbers	0	0	2807	1961	784	62
KEEPER BASE - 1984554-1	numbers	0	0	163	112	28	23
SPACER - 198449 7-1	numbers	0	0	479	445	20	14
TF - 2147073 - 1	numbers	0	0	16	8	8	0
CLAMP KEEPER - 2099882-1	numbers	0	0	7909	7543	266	100
KEEPER 120 - 214 7063-1	numbers	0	0	97	27	70	0
PARALLEL - 206 2530-1	numbers	0	0	203	139	27	37
TEE 322 - 1984929 -1	numbers	0	0	298	281	13	4
KEEPER - 214704 7-1	numbers	0	0	582	400	182	0
PARALLEL GRO OVE - 2019353-1	numbers	0	0	741	610	130	1
KEEPER 322 - 195 1317-5	numbers	0	0	3367	2949	416	2
SUPPORT - 20193 24-1	numbers	0	0	33	26	7	0
BASE DIA - 20022 85-1	numbers	0	0	133	120	13	0
KEEPER - 200230 6-2	numbers	0	0	232	211	21	0
TEE - 1951293-2	numbers	0	0	490	306	181	3
TEE - 2099410-1	numbers	0	0	129	116	13	0
KEEPER - 19516 2-1	numbers	0	0	196	177	19	0
KEEPER 361 - 195 1349	numbers	0	0	664	525	139	0
CA 120 PAD - 213 0058	numbers	0	0	142	124	18	0
KEEPER - 214751 1-2	numbers	0	0	7	0	7	0
M.C SUPPORT - 2 96D425	numbers	0	0	16	0	16	0
KEEPER 120 - 206 2472-1	numbers	0	0	442	442	0	0
SHIELD - 2099879 -6	numbers	0	0	21	12	9	0
SPACER - 198477 4-1	numbers	0	0	926	775	68	83
RP 120 - 2147512-1	numbers	0	0	10	10	0	0
FLANGE - 708.00 28.12 A	numbers	0	0	6	0	6	0
FRONT SUPPORT T - 239D285	numbers	0	0	12	5	7	0
REAR SUPPORT - 539D287	numbers	0	0	14	5	9	0
FLANGE - 238B29 8	numbers	0	0	15	3	12	0
ZYLINDER - 340 D0771	numbers	0	0	14	7	7	0
SUPPORT - 238D 204	numbers	0	0	34	6	25	3
KEEPER - 281806 3	numbers	0	0	31	22	9	0
KEEPER - 281806 4	numbers	0	0	7	6	1	0
KEEPER - 211622 3	numbers	0	0	115	95	20	0
CD - 2099265	numbers	0	0	52	50	2	0
RP 114 - 2019292-1	numbers	0	0	114	110	4	0
KEEPER - 213006 3-1	numbers	0	0	109	100	9	0
CD 2X23 - 2099313	numbers	0	0	49	48	1	0
ST 120 - 2062611-1	numbers	0	0	11	10	1	0

	KEEPER 64.5 - 1951800-2	numbers	0	0	24	2	22	0	
	TEE 2X322 - 2147735-2	numbers	0	0	4	4	0	0	
	CA 114 - 2099301-1	numbers	0	0	5	4	1	0	
	GUIDE 97 - 2116224-2	numbers	0	0	42	40	2	0	
	CD 2X322 - 2099236-1	numbers	0	0	5	5	0	0	
	SUPPORT - 2062470-1	numbers	0	0	10	5	5	0	
	TERMINAL PAD 339D	numbers	0	0	236	0	236	0	
	TERMINAL PAD 12014	numbers	0	0	351	0	349	2	
	TERMINAL PAD 44720	numbers	0	0	75	60	15	0	
	STATIONARY CONTACT SUPPORT - 889D895	numbers	0	0	16	5	11	0	
	STATIONARY CONTACT SUPPORT - 238D284	numbers	0	0	17	5	12	0	
	ADAPTOR PLATE	numbers	0	0	15	3	12	0	
	SPACER - 2116113	numbers	0	0	64	8	54	2	
	CD - 2818346-1	numbers	0	0	10	10	0	0	
	CONTACT SUPPORT - HATH 100127	numbers	0	0	18	7	11	0	
	TUBE SUPPORT - 889D823	numbers	0	0	7	5	2	0	
	VALVE BOADY	numbers	0	0	33	0	21	12	
	FLANGE - 800252	numbers	0	0	6	0	4	2	
	KEEPER - 2002458	numbers	0	0	104	40	45	19	
35	bc	By products :							
		Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any
		Nil							
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-								
		(a) Total amount of distributed profits	(b) Amount of reduction referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	Amount	Dates of payment		
		Nil							
37	Whether any cost audit was carried out								Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter item value quantity as may be reported/identified by the cost auditor								
38	Whether any audit was conducted under the Central Excise Act, 1944								No
	If yes, give the details, if any, of disqualification or disagreement on any matter item value quantity as may be reported/identified by the auditor								
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor								No
	If yes, give the details, if any, of disqualification or disagreement on any matter item value quantity as may be reported/identified by the auditor								
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:								
No	Particulars	Previous Year			Preceding previous Year				
a	Total turnover of the assessee	115555177			109020273				

b	Gross profit / Turnover	23321149	115555177	20.18%	20754987	109020273	19.04%
c	Net profit / Turnover	736037	115555177	0.64%	391982	109020273	0.36%
d	Stock-in-Trade Turnover			%			%
e	Material consumed/ Finished goods produced	64062717	95503786	67.08	64428016	127488724	50.54

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

4) Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings

	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
	Nil					

Place BARODA  
Date 16/09/2014

Name DINESH C JAIN  
Membership Number 041235  
FRN (Firm Registration Number) 002438C  
Address 74-76 GAYATRI CHAMBERS NR. RAJPAATH HOTEL ALKAPURI, BARODA, GUJARAT, 390005,

Form Filing Details	
Revision/Original	Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Building @ 10%								
Total of Building @ 10%								
Furnitures & Fittings @ 10%								
Total of Furnitures & Fittings @ 10%								
Plant & Machinery @ 15%								
Total of Plant & Machinery @ 15%								
Plant & Machinery @ 60%								
Total of Plant & Machinery @ 60%								

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Building @ 10%			

Total of Building @ 10%			
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			
Plant & Machinery @ 15%	1	29/10/2013	75000
Total of Plant & Machinery @ 15%			75000
Plant & Machinery @ 60%			
Total of Plant & Machinery @ 60%			

---

### 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**

Date: 30/09/2014  
Place: Baroda

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