

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year
2015-16

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	Aadhaar Number	
Designation of AO(Ward/Circle) DC/AC CIR-3			Original or Revised ORIGINAL	
E-filing Acknowledgement Number 828000371280915		Date(DD/MM/YYYY) 28-09-2015		

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	172475
5	Interest payable	5	0
6	Total tax and interest payable	6	172475
7	Taxes Paid	a Advance Tax	7a 0
		b TDS	7b 2196754
		c TCS	7c 96
		d Self Assessment Tax	7d 0
		e Total Taxes Paid (7a+7b+7c +7d)	7e 2196850
8	Tax Payable (6-7e)	8	0
9	Refund (7c-6)	9	2024380
10	Exempt Income	Agriculture	
		Others	



This return has been digitally signed by VARUN SHARDA in the capacity of DIRECTOR
 having PAN ALFPS776SL from IP Address 121.246.85.185 on 28-09-2015 at KOLKATA,
 Dsc 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
 Status : Private Limited
 Previous year : 2014-2015
 Ward/Circle : DC/AC CIR-3
 Nature of Business or Profession : MANUFACTURING OTHERS - 124 (MANUFACTURING)

Date of Incorporation : 10/06/1996
 Resident Status : Resident
 Assessment Year : 2015-2016
 Return : ORIGINAL

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

Computation of Total Income

Income Heads	Income Before Set off	Income After Set off
Income From Business or Profession	555644	0
Gross Total Income		0
Less : Deduction under Chapter VIA		0
Total Income		0
Rounding off u/s 288A		0
Income Taxable at Special Rate		0

TAX CALCULATION

Tax at Normal Rates	0	
Total Tax as per other provisions of the IT Act		MAT Prov Normal Prov 0
Tax payable u/s 115JB	167451	
Add : Surcharge(if applicable)	0	0
Total	167451	0
Add : Education Cess	3349	0
Add : Secondary & Higher Education Cess	1675	0
Total	172475	0
Higher of the above two		172475
Less : TDS/TCS		2196850
Assessed Tax		-2024375
Amount Refundable		2024380
Amount Refundable Rounded Off u/s 288 B	2024380	

COMPREHENSIVE DETAIL

Year	Mat Tax	Normal Tax	Gross Credit	Credit Utilised	BALANCE B/F
2012-2013	149196	0	149196	0	149196
2013-2014	74484	0	74484	0	74484
2014-2015	140252	0	140252	0	140252
2015-2016	172475	0	172475	0	0
Total	536407.00	0.00	536407.00	0.00	363932.00
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	140252	0	140252
2015-2016	0	0	172475
Total	363932.00	0.00	536407.00

**Income from Business & Profession
Details**

0

SWASTIKA CASTAL LTD		
Net Profit As Per P&L A/c		905140
Add: Items Inadmissible for Separate Consideration		4510679
Depreciation Separately Considered	4510679	
Sub Total		5415819
Less: Items Admissible for Separate Consideration		4860175
Depreciation Allowed as Per IT Act	4860175	
Income From SWASTIKA CASTAL LTD		555644
Total of Business & Profession		555644
Total Unabsorbed Depreciation		-555644
Setoff with Ord. Business		555644

**Tax Deducted/Collected at Source
Details**

Deductor/Employer's Name	TAN	Section	Amount Paid	TDS Amount	Allow. Amt.
MADHAV INFRA PROJECTS LIMITED	AHMM06817G	194J	6741600	674160	674160
KSE ELECTRICALS PVT LTD	CALK03248A	194J	4719120	471912	471912
RAYCHEM RPG PRIVATE LIMITED	MUMR15956D	194J	526400	52640	52640
Total			11987120	1198712	1198712
RAJSHA CHEMICALS PRIVATE LIMITED	BRDR00289C	194H	6121575	612158	612158
KSE ELECTRICALS PVT LTD	CALK03248A	194H	3438631	343863	343863
Total			9560206	956021	956021
RAYCHEM RPG PRIVATE LIMITED	MUMR15956D	194C	143500	2870	2870
Total			143500	2870	2870
ABB INDIA LIMITED	BLRA00533B	194A	123772.31	12377	12377
MADHYA GUJARAT VIJ CO LIMITED	BRDM02079A	194A	54381.69	5438	5438
STATE BANK OF INDIA	BRDS02514B	194A	192341	19244	19244
CROMPTON GREAVES LIMITED (SWITCH GEAR DIVISION)	NSKC00043B	194A	20904	2092	2092
Total			391399	39151	39151
SHARAVANKUMAR PHOOLCHAND AGRAWAL	BRDS11008E	206C	9560	96	96
Total			9560	96	96

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	2013-2014	757246	555644	201602	0

SWASTIKA CASTAL LIMITED
Depreciation Chart For Assessment Year '2015-2016'

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%	19189564.00	5741010.00	664438.00	374.00	0.00	3789363.00	0.00	3789363.00	21805275.00
2	Machinery and plant 60% - Machinery and plant	60.00%	48848.00	211670.00	8200.00	0.00	0.00	158771.00	0.00	158771.00	109947.00
3	Buildings 10% - Buildings	10.00%	6830909.00	213667.00	341972.00	0.00	0.00	721557.00	0.00	721557.00	6664991.00
4	Furniture and fittings 10% - Furniture and fittings	10.00%	1845642.00	53946.00	10500.00	0.00	0.00	190484.00	0.00	190484.00	1719604.00
Total			27914963.00	6220293.00	1025110.00	374.00	0.00	4860175.00	0.00	4860175.00	30299817.00

Details of Bank Accounts :
No of Bank Account :- 1

S.No.	IFS Code	Name & Branch	Account No.	Type
1	ALLA0210030	ALLAHABAD BANK-KOLKATA DHARAMTOLLA STREET KOLKATA	20521146585	Current

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 AADCS9451P was conducted by Us PRAKASH CHANDRA JAIN & C O. in pursuance of the provisions of the Companies Act 2013 Act, and We annex here to a copy of Our audit report dated 2015-09-01 along with a copy each of

- the audited Profit and loss account for the period beginning from 2014-04-01 to ending on 2015-03-31
- the audited balance sheet as at, 2015-03-31; and
- documents declared by the said act to be part of, or annexed to, the Profit and loss account and balance sheet.

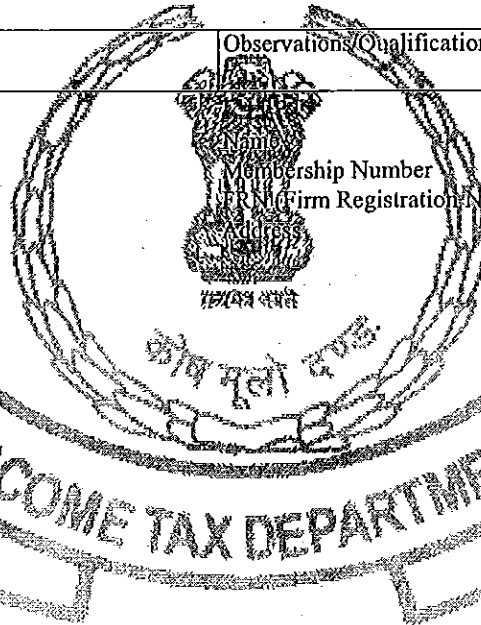
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

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

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

Place BARODA
Date 19/09/2015



DINESH C JAIN
041235
Membership Number
Firm Registration Number) 002438C
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		2014-04-01 to 2015-03-31				
7	Assessment Year		2015-16				
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	SubSector			Code	
		Manufacturing Industry	Others			0124	
10	b	If there is any change in the nature of business or profession, the particulars of such change					
		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.- K arjan	Vadodara	GUJRAT	391210
		Bank Book	Block 535, Vemardi Road	Vill.- Kandari, Tal.- K arjan	Vadodara	GUJRAT	391210
		Sales Register	Block 535, Vemardi Road	Vill.- Kandari, Tal.- K arjan	Vadodara	GUJRAT	391210
		Purchase Register	Block 535, Vemardi Road	Vill.- Kandari, Tal.- K arjan	Vadodara	GUJRAT	391210
		Journal Book	Block 535, Vemardi Road	Vill.- Kandari, Tal.- K arjan	Vadodara	GUJRAT	391210
		General Ledger	Block 535, Vemardi Road	Vill.- Kandari, Tal.- K arjan	Vadodara	GUJRAT	391210
		Stock Register	Block 535, Vemardi Road	Vill.- Kandari, Tal.- K arjan	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 28-11											
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					
Nil													
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/Class of Assets	Rate of depreciation (In Percent- 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 Exchange (3)	Subsidy/Grant (4)	Total Value of Purchases (1+2+3+4)						

Plant & Machinery @ 15%	15%	19189564	6405448			6405448	374	3789363	21805275
Plant & Machinery @ 60%	60%	48848	219870			219870		158771	109947
Building @ 10%	10%	6830909	555639			555639		721556	6664992
Furnitures & Fittings @ 10%	10%	1845642	64446			64446		190484	1719604
* 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				16063	2014-05-21	16063	2014-05-22		
Provident Fund				17756	2014-06-21	17756	2014-08-05		
Provident Fund				15730	2014-07-21	15730	2014-08-05		
Provident Fund				17186	2014-08-21	17186	2014-08-26		
Provident Fund				17945	2014-09-21	17945	2014-10-22		
Provident Fund				18843	2014-10-21	18843	2014-12-26		
Provident Fund				18551	2014-11-21	18551	2014-12-26		
Provident Fund				15931	2014-12-21	15931	2014-12-26		
Provident Fund				16499	2015-01-21	16499	2015-01-17		
Provident Fund				15821	2015-02-21	15821	2015-02-18		
Provident Fund				10913	2015-03-21	10913	2015-03-19		
Provident Fund				8565	2015-04-21	8565	2015-04-16		
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								Amount in Rs.	
Particulars									
Personal expenditure								Amount in Rs.	
Particulars									
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party								Amount in Rs.	
Particulars									
Expenditure incurred at clubs being entrance fees and subscriptions								Amount in Rs.	
Particulars									
Expenditure incurred at clubs being cost for club services and facilities used.								Amount in Rs.	
Particulars									
Expenditure by way of penalty or fine for violation of any law for the time being force								Amount in Rs.	
Particulars									
Expenditure by way of any other penalty or fine not covered above								Amount in Rs.	
Particulars									
Expenditure incurred for any purpose which is an offence or which is prohibited by law								Amount in Rs.	
Particulars									
(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, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	
(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 (vi).										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 (C.P./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 Account Number of the payee, if available						
(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 Account Number of the payee, if available						
(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	540000						
	VARUN SHARDA	ALFPS7765L	DIRECTOR	DIRECTORS REMUNERATION	540000						
	ANJU SHARDA	ADWPG8254F	DIRECTOR	DIRECTORS REMUNERATION	300000						
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							8565			
		Tax,Duty,Cess,Fee etc	Service Tax							2404637			
		Tax,Duty,Cess,Fee etc	TDS							391506			
26	(i)(B)(b)	not paid on or before the aforesaid date											
		Section	Nature of liability							Amount			
		Nil											
(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	33064							239000			
		CENVAT Availed	10655292							0			
		CENVAT Utilized	10463921							239000			
		Closing/Outstanding Balance	221145							0			
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)(viiia).											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 shares received	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 or repaid on hundi	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

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	
ACTIVE VINCOM P LTD	KOLKATA 700071 WEST BENGAL	AAHCA4627M	1541096	No	1536986	No	
A.H.INFRA LTD	9/A 33/AJAYAHAR NEHRU ROAD KOLKATA KOLKATA 700071 WEST BENGAL	AAICA2985F	1785000	No	1635000	No	
AMRITLAXMI COSMETIC SALES P LTD	KOLKATA WEST BENGAL	AAJCA1165E	1035616	No	1032054	No	
ATHENA MERCANTILE LTD	KOLKATA WEST BENGAL	AAKCA2801J	1099452	No	1089507	No	
BANKEBIHARI ESTATE PVT.LTD	KOLKATA WEST BENGAL	AABCB1943K	1621502	No	1500000	No	
CHEN VYAPAR PVT.LTD	122B, KARAYA ROAD, KOLKATA - 700017	AAECC7267J	5628219	No	2916712	No	
DELEGATE GOODS PVT. LTD	122B, KARAYA ROAD, KOLKATA - 700017	AAECD1399J	1188959	No	1090000	No	
ESQUIRE RESOURCES (INDIA) PVT.LTD	19, SYNAGOGUE STREET 4th FLOOR, KOLKATA-1	AAACE9721D	1081000	No	1000000	No	
ESSKAI INDIA PVT.LTD	351 ERZA STREET, 4TH FLOOR, ROOM NO. 19, KOLKATA - 700001	AAACE6987D	1760538	No	1689000	No	
FASTTRACK TIE-UP PVT LTD	134/4 MAHATMA GANDHI ROAD, 1ST FLOOR R.NO -102, KOLKATA - 7	AAAGF9038L	2975000	No	2725000	No	
GIRIWAR IMPEX HOLDING P LTD	32, ARMENIAN STREET, KOLKATA - 700001	AABCG1754F	1155726	No	1052126	No	
HAPPY DEAL TRADE PVT .LTD	KOLKATA WEST BENGAL	AACCH3605F	2071233	No	2064110	No	
HOOGLY JUTE MILLS (BOBBIL) PVT LTD	134/4 MAHATMA GANDHI ROAD, KOLKATA - 700007	AACCH2335J	5355000	No	4905000	No	
IMPEX PETROLIUM P LTD	39, STRAND ROAD, 3RD FLOOR, NO. 74, PS BURRABAZAAR, KOLKATA - 700001	AABCI0250N	527271	Yes	0	No	
LAHOTI SECURITIES P LTD	KOLKATA WEST BENGAL	AABCL3893N	1097445	Yes	0	No	
MAOVYAPAAR P LTD	122B, KARAYA ROAD, KOLKATA - 700017	AAHCM7463E	3328849	No	3270000	No	
MINOLTA VYAPAR P LTD	KOLKATA WEST BENGAL	AAFCEM3215R	1545205	No	1540684	No	
PUSHKAR DEALERS PVT .LTD	32, Ezra Street, Kolkata - 700001	AAECP9025B	571190	Yes	0	No	
RAHAGIR TRADERS & FINANCE P LTD	KOLKATA 700001 WEST BENGAL	AACCR6238G	3506214	No	3500000	No	
RIMJHIM SALES AGENCY P LTD	KOLKATA 700001 WEST BENGAL	AADCR8017Q	2640919	Yes	0	No	

SHREE NIDHI MINERALS P LTD	KOLKATTA700001WEST BENGAL	AAMCS137 0C	1514647	No	1500000	No
S.R.JUTE TRADERS P LTD	23/1, MAHARSHI DEVEN DRA ROAD, KOLKATA - 700007	AADCS5978 D	1688999	No	1500000	No
Subhom Financial Services Pvt. Ltd	12-11-1119/A, BOUDHNAGAR, SECUNDRADAD - 500061	AAOCS7483 G	1088274	Yes	0	No
SUPARSHVAMATI MERCANTILES P LTD	KOLKATTA700001WEST BENGAL	AAJCS6126 K	1038318	No	1000000	No
SWASTIK PRECAST P LTD	117A, C R AVENUE, KOLKATA - 700 073	AAECS8355 H	1799428	No	1660831	No
VKJ TRAXIM P LTD	34, C R AVENUE, KOLKATA - 700012	AACCV183 5D	3646602	No	3623287	No
YIN TREXIM PVT LTD	KOLKATTA700001WEST BENGAL	AAACY528 5E	1649178	No	1634260	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
ACTIVE VINCOM P LTD	KOLKATTA700001WEST BENGAL	AAHCA462 7M	4110	1536986	No
A.H.INFRA LTD	9/A, 33/AJAWAHAR NEHRU ROAD KOLKATA KOLKATTA700071WEST BENGAL	AAICA9985 F	150000	1635000	No
AMRITLAXMI COSMO SALES P LTD	KOLKATTA WEST BENGAL	AAJCA1165 E	3562	1032054	No
ATHENA MERCANTILE P LTD	KOLKATTA WEST BENGAL	AAKCA280 1J	9945	1089507	No
BANKEBIHAR ESTATE PVT LTD	KOLKATTA WEST BENGAL	AAACB1943 K	121502	1500000	No
GHEN VYAPAR PVT LTD	122B, KARAYA ROAD, KOLKATA - 700017	AAECC726 7J	2711507	2916712	No
DELEGATE GOODS PVT. LTD	122B, KARAYA ROAD, KOLKATA - 700017	AAECD139 9J	48959	1090000	No
ESQUIRE RESOURCES (INDIA) PVT.LTD	19, SYNAGOGUE STREET, 4th FLOOR, KOLKATA-1	AAACE972 1D	81000	1000000	No
ESSKAI INDIA PVT.LTD	35, ERZA STREET, 4TH FLOOR, ROOM NO. 19, KOLKATA - 700001	AAACE698 7D	71538	1689000	No
FASTTRACK TIE-UP PVT LTD	134/4 MAHATMA GANDHI ROAD, 1ST FLOOR R.NO -102, KOLKATA - 7	AAACF9038 L	250000	2725000	No
GIRIWAR IMPEX HOLIDAY P LTD	32, ARMENIAN STREET, KOLKATA - 700001	AABCG175 4F	103600	1052126	No
HAPPY DEAL TRADE PVT .LTD	KOLKATTA WEST BENGAL	AACCH360 5F	7123	2064110	No
HOOGHLY JUTE MILLS (BOBBIL) PVT LTD	134/4 MAHATMA GANDHI ROAD, KOLKATA - 700007	AACCH233 5J	450000	4905000	No
IMPEX PETROLIUM P LTD	39, STRAND ROAD, 3RD FLOOR, NO. 74, PS BURRA BAZAAR, KOLKATA - 700001	AABCI0250 N	527271	0	No
LAHOTI SECURITIES P LTD	KOLKATTA WEST BENGAL	AABCL3893 N	1097445	0	No
MAOVYAPAAR P LTD	122B, KARAYA ROAD, KOLKATA - 700017	AAHCM746 3E	58849	3270000	No
MINOLTA VYAPAR P LTD	KOLKATTA WEST BENGAL	AAFCM321 5R	4521	1540684	No
PUSHKAR DEALERS PVT .LTD	32, Ezra Street, Kolkata - 700001	AAECP9025 B	571190	0	No

	RAHAGIR TRADERS & FINANCE P LTD	KOLKATTA700001WEST BENGAL	AACCR623 8G	6214	3500000	No					
	RIMJHIM SALES AGENCY P LTD	KOLKATTA700001WEST BENGAL	AADCR801 7Q	2640919	0	No					
	SHREENIDHI MINERALS P LTD	KOLKATTA700001WEST BENGAL	AAMCS137 0C	14647	1500000	No					
	S.R.JUTE TRADERS P LTD	23/1, MAHARSHI DEVENDRA ROAD, KOLKATA - 700007	AADCS5978 D	188999	1500000	No					
	Subhom Financial Services Pvt. Ltd	12-11-1119/A, BOUDHNAGAR, SECUNDRABAD - 500061	AAOCS7483 G	1088274	0	No					
	SUPARSHVAMATI MERCANTILES P LTD	KOLKATTA700001WEST BENGAL	AAJCS6126 K	38318	1000000	No					
	SWASTIK PRECAST P LTD	117A, C R AVENUE, KOLKATA - 700073	AAECS8355 H	138597	1660831	No					
	VKJ TRAXIM P LTD	34, C R AVENUE, KOLKATA - 700012	AACCV183 5D	23315	3623287	No					
	YIN TREXIM PVT LTD	KOLKATTA700001WEST BENGAL	AAACY528 5E	14918	1634260	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	1380000	1080000	1080000	56000	0	0	0
		CALS0763 0A	194A	Interest other than in	3735295	3735295	3735295	373538	0	0	0

COOLER COVER	numbers	55	0	250	269	36	0
CRANK DRIVE HOUSING (CD HSG)	numbers	112	0	2702	2636	178	0
CYLINDER BASE	numbers	1017	0	3278	4026	269	0
DRIVE HOUSING (DMC)	numbers	0	0	0	0	0	0
DRIVE HOUSING COMPLETE	numbers	1	0	0	1	0	0
F.C.SUPPORT	numbers	886	0	7874	8136	624	0
FLANGE - 033 / 002	numbers	29	0	0	29	0	0
FLANGE - 252/277/8183	numbers	0	0	0	0	0	0
FLANGE - 3375/8184	numbers	0	0	0	0	0	0
FLANGE- 5030/5031/8329/421-215/258M2	numbers	8	0	21	28	1	0
FLANGE- 786/8181	numbers	1	0	0	0	1	0
G - HOUSING	numbers	0	0	0	0	0	0
H.V.PLATE ESX	numbers	26	0	0	26	0	0
INTERMEDIATE FLANGE	numbers	290	0	1633	1639	284	0
M.C SUPPORT SPLIT	numbers	30	0	2	32	0	0
M.V.HOUSING	numbers	14	0	76	90	0	0
MECHANISUM HOUSING	numbers	11	0	59	1	69	0
MECHANISUM HOUSING (BIG)	numbers	8	0	0	1	8	0
MECHANISUM HOUSING DELIGHT	numbers	15	0	0	3	12	0
PISTON	numbers	31	0	0	13	18	0
POLE CASING (CRANK HSG)	numbers	77	0	726	713	90	0
PRIMARY FLANGE	numbers	19	0	336	310	45	0
SPRING HOUSING	numbers	73	0	0	59	14	0
T - MECHANISUM HOUSING	numbers	13	0	390	341	62	0
TANK - BOTTOM OF TANK	numbers	1	0	0	0	1	0
TERMINAL FLANGE	numbers	1	0	0	0	1	0
TOP PLATE	numbers	53	0	341	364	30	0
TRIPPING LEVER	numbers	453	0	0	220	233	0
CARTER ENTEBRUT	numbers	0	0	0	0	0	0
GEGAN D KONTAKT- (309)	numbers	30	0	315	338	7	0
GEGAN D KONTAKT- (312)	numbers	10	0	0	0	10	0
INTERRUPTER EXHAUST - 100 (SCT)	numbers	6	0	0	0	6	0
INTERRUPTER- 550 (MCT)	numbers	2	0	0	0	2	0
P.C.FIXE	numbers	272	0	1222	1216	278	0
PIED	numbers	7	0	1165	1063	109	0
PORT KONTAKT MOBILE	numbers	1	0	0	0	1	0
TRAGER - (309)	numbers	13	0	395	329	79	0
TRAGER - (312)	numbers	99	0	871	898	72	0

PISTON MONO B LOCK	numbers	2	0	0	2	0	0
CABLE INSULATORS PLATE	numbers	4	0	0	4	0	0
CARRIER (SMALL)	numbers	894	0	8465	8358	1001	0
CARRIER / SUPPORT	numbers	7	0	60	67	0	0
CONNECTOR / TERMINAL	numbers	35	0	548	448	135	0
CORE HOUSING	numbers	3	0	0	2	1	0
COVER / JACKET	numbers	11	0	0	11	0	0
COVER CT	numbers	146	0	41	140	47	0
DECKEL 420 KVA	numbers	4	0	33	1	36	0
F.C.HOLDER 145 KVA	numbers	75	0	1453	1364	164	0
F.C.SUPPORT 245 KVA	numbers	30	0	1397	1222	205	0
FLANGE - 1753	numbers	1	0	0	1	0	0
GEAR BOX	numbers	20	0	639	621	38	0
KOLBEN	numbers	78	0	1906	1778	206	0
M.C.HOLDER 145 KVA	numbers	185	0	1599	1638	146	0
M.C.SUPPORT 245 KVA	numbers	28	0	706	659	75	0
SCREENING	numbers	34	0	0	34	0	0
SOCKEL (M.C.SUPPORT 400 KV)	numbers	34	0	704	677	61	0
STERN / STAR	numbers	19	0	62	19	3	0
VENTILKOPER BASE	numbers	90	0	2310	2089	311	0
HUB - LH	numbers	519	0	0	96	423	0
HUB - RH	numbers	2	0	0	2	0	0
HUB - RH	numbers	187	0	0	116	71	0
72.5 KVA CONSERVATOR	numbers	6	0	6	12	0	0
72.5 KVA CONSERVATOR COVER	numbers	0	0	0	0	0	0
145 KVA CONSERVATOR	numbers	1	0	0	1	0	0
145 KVA CONSERVATOR COVER	numbers	1	0	0	1	0	0
145 KVA MOUNTING FLANGE	numbers	1	0	1	1	1	0
245 KVA CONSERVATOR	numbers	6	0	0	6	0	0
245 KVA CONSERVATOR COVER	numbers	10	0	0	7	3	0
245 KVA MOUNTING FLANGE	numbers	1	0	1	2	0	0
CVT COVER	numbers	18	0	35	1	52	0
BCT PIPE-100	numbers	0	0	0	0	0	0
LT PISTON NEW	numbers	12	0	0	0	12	0
JOINT	numbers	48	0	1353	995	406	0
LOWER TANK 33KV	numbers	0	0	959	736	223	0
LOWER TANK 72.5KV	numbers	15	0	0	15	0	0
LOWER TERMINAL WITH PISTON	numbers	172	0	950	951	171	0
MOUNTING LEG	numbers	4	0	0	0	4	0
MOUNTING LEG PLATE	numbers	4	0	0	4	0	0
PISTON 72.5kV	numbers	225	0	1434	1339	320	0

PUFFER CYLINDER	numbers	125	0	1415	1211	329	0
SHIELD	numbers	46	0	996	810	232	0
CONDUCTOR PIECE	numbers	14	0	0	10	4	0
EXTENSION TANK	numbers	2	0	11	2	11	0
FLANCHSCHEIBLE - 933 802-3	numbers	1	0	0	0	1	0
FLANGE - 1125 / 800070	numbers	7	0	7	7	7	0
FLANGE - 1290/800058M-1/8215/1606/2331H2	numbers	286	0	4110	4381	15	0
FLANGE - 316*2 / 8182 / 421-222 / 785	numbers	2	0	0	2	0	0
FLANGE - 353	numbers	1	0	0	1	0	0
FLANGE - 51290 - 10	numbers	2	0	1	2	1	0
MOVING CONTACT - 238D153	numbers	18	0	53	66	5	0
MOVING CONTACT - 238D328	numbers	12	0	6	18	0	0
M.C SUPPORT FLANGE (IEC)	numbers	2	0	0	2	0	0
SPRING COVER DRG NO. IHC 0079454	numbers	2	0	0	2	0	0
TANK HEAD	numbers	22	0	60	21	61	0
TK - DISC FIXED CONTACT	numbers	34	0	0	14	20	0
TK - MOVING CONTACT HOLDER	numbers	0	0	8	0	8	0
TK - MOVING CONTACT HOLDER CAP	numbers	39	0	12	39	12	0
TK3 MOVING CONTACT HOLDER	numbers	0	0	0	0	0	0
TK3 MOVING CONTACT HOLDER CAP	numbers	0	0	0	0	0	0
VX3 CONTACTS SUPPORT SILVER-PLATED	numbers	0	0	5	1	4	0
A.R.MOTOR COVER	numbers	27	0	0	27	0	0
BASE PLATE	numbers	21	0	83	42	62	0
BOTTOM COVER	numbers	31	0	42	44	29	0
GEAR BOX HOUSING	numbers	0	0	0	0	0	0
MOUNTING FRAME	numbers	4	0	68	52	20	0
SELECTOR HOUSING	numbers	3	0	82	61	24	0
SELECTOR COVER	numbers	51	0	63	112	2	0
SIDE COVER	numbers	33	0	92	109	16	0
SUPPORT	numbers	185	0	41	224	2	0
GEAR HEAD	numbers	50	0	14	49	15	0
MOUNTING FLANGE 36 Kv	numbers	25	0	92	116	1	0
MOUNTING FLANGE 72.5 Kv	numbers	199	0	290	489	0	0
CONSERVATOR 72.5 KV	numbers	96	0	1478	1464	110	0
MOUNTING FLANGE 8 / 24 Kv	numbers	0	0	17	17	0	0

MOUNTING FLANGE 16 Kv	numbers	0	0	39	29	10	0
MOUNTING FLANGE 12.5 K	numbers	0	0	0	0	0	0
INTERRUPTER SUPPORT - 238D136	numbers	2	0	421	303	120	0
SUPPORT FLANGE - 238C179	numbers	21	0	1041	889	173	0
SUPPORT TUBE - 2GBD000388	numbers	13	0	22	28	7	0
CASTING FLANGE - 238C291	numbers	7	0	144	119	32	0
FLANGE - 238D230	numbers	0	0	12	5	7	0
HSP FLANGE (SMALL)	numbers	26	0	0	25	1	0
FLANGE - 238D224	numbers	15	0	255	128	142	0
CASTING FLANGE 238C152	numbers	17	0	639	539	117	0
FLANGE SUPPORT 238C217	numbers	0	0	640	583	57	0
FLANGE - 39783-2	numbers	11	0	0	11	0	0
FLANGE - 060 / 8045 / 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	0	0	0	0	1	0
FLANGE - 2322 H /2	numbers	28	0	0	28	3	0
FLANGE - 2323	numbers	0	0	0	70	2	0
FLANGE - 2338	numbers	2	0	0	1	1	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	2	0
FLANGE - 699 / 8247 / 704 / 42086	numbers	2	0	0	0	2	0
FLANGE - 80020 M/1	numbers	2	0	0	1	1	0
FLANGE - 80020 M/2	numbers	1	0	0	0	1	0
FLANGE - 800058 M-2	numbers	5	0	0	1	4	0
FLANGE - 8012	numbers	2	0	0	2	0	0
FLANGE - 8053 / 223 / 876 / 969 / 110032	numbers	0	0	2619	2601	18	0
FLANGE - 8058 / 2374 / 122006	numbers	2	0	0	2	0	0
FLANGE - 8130 / 1059 / 1538 / 800002/M	numbers	6	0	0	0	6	0
FLANGE - 8166 / 1289 / 2270 / 800052	numbers	27	0	1470	1434	63	0
FLANGE - 8233 / 8083/1285	numbers	1	0	0	0	1	0
FLANGE - 834	numbers	1	0	1	0	2	0
FLANGE - 8328 / 421-1494 / 115 / 421-258M1	numbers	0	0	42	42	0	0
FLANGE - 8373	numbers	1	0	0	0	1	0
FLANGE - 8378	numbers	1	0	0	0	1	0
FLANGE - 997634 M/1	numbers	1	0	0	0	1	0

FLANGE - 8217	numbers	1	0	0	0	1	0
S.B SPENDLE HO USING	numbers	0	0	0	0	0	0
LOCK COVER	numbers	0	0	0	0	0	0
FLANGE - 412 - 1 734	numbers	30	0	2	30	2	0
KEEPER - 114	numbers	10	0	0	0	10	0
TEE - 23	numbers	4	0	0	0	4	0
TANK (STANDE RD RADIOTOR)	numbers	7	0	0	7	0	0
M.C SUPPORT W ITH PLATE	numbers	1	0	0	0	1	0
FLANSCHROHR - 936828 2G	numbers	3	0	0	3	0	0
FLANGE - 238D1 51	numbers	6	0	38	25	19	0
AVATAR /UCP	numbers	36	0	413	418	31	0
M.C SUPPORT 2 GIIV 004416	numbers	141	0	1402	1366	177	0
M.C SUPPORT 23 8D172	numbers	11	0	0	11	0	0
KEEPER - 195127 2-2	numbers	784	0	493	982	295	0
KEEPER BASE - 1984554-1	numbers	28	0	143	171	0	0
SPACER - 198449 7-1	numbers	20	0	70	90	0	0
TF - 2147073 - 1	numbers	8	0	0	8	0	0
CLAMP KEEPER - 2099882-1	numbers	266	0	273	3484	55	0
KEEPER 120 - 214 7063-1	numbers	70	0	0	64	6	0
PARALLEL - 206 2530-1	numbers	27	0	19	0	46	0
TEE 322 - 1984929 -1	numbers	13	0	118	128	3	0
KEEPER - 214704 7-1	numbers	182	0	0	182	0	0
PARALLEL GRO OVE - 2019353-1	numbers	130	0	0	130	0	0
KEEPER 322- 195 1317-5	numbers	416	0	1006	1422	0	0
SUPPORT - 20193 24-1	numbers	7	0	0	7	0	0
BASE DIA - 20022 85-1	numbers	13	0	0	13	0	0
KEEPER - 200230 6-2	numbers	21	0	0	11	10	0
TEE - 1951293-2	numbers	181	0	9	181	9	0
TEE - 2099410-1	numbers	13	0	13	26	0	0
KEEPER - 195161 2-1	numbers	19	0	450	469	0	0
KEEPER 361 - 195 1349	numbers	139	0	0	139	0	0
CA 120 PAD - 213 0058	numbers	18	0	0	18	0	0
KEEPER - 214751 1-2	numbers	7	0	0	7	0	0
M.C SUPPORT - 2 96D425	numbers	16	0	15	12	19	0
KEEPER 120 - 206 2472-1	numbers	0	0	0	0	0	0
SHIELD - 2099879 -6	numbers	9	0	6	7	8	0
SPACER - 198477 4-1	numbers	68	0	136	204	0	0
RP 120 - 2147512-1	numbers	0	0	0	0	0	0
FLANGE - 708.00 28.12 A	numbers	6	0	0	6	0	0

FRONT SUPPORT - 239D285	numbers	7	0	228	191	44	0
REAR SUPPORT - 539D287	numbers	9	0	375	265	119	0
FLANGE - 238B298	numbers	12	0	171	149	34	0
ZYLINDER - 340D0771	numbers	7	0	0	0	7	0
SUPPORT - 238D204	numbers	25	0	0	14	11	0
KEEPER - 2818063	numbers	9	0	0	9	0	0
KEEPER - 2818064	numbers	1	0	0	1	0	0
KEEPER - 2116223	numbers	20	0	0	20	0	0
CD - 2099265	numbers	2	0	0	2	0	0
RP 114 - 2019292-1	numbers	4	0	15	4	15	0
KEEPER - 2130063-1	numbers	9	0	20	9	20	0
CD 2X23 - 2099313	numbers	1	0	0	1	0	0
ST 120 - 2062611-1	numbers	1	0	0	1	0	0
KEEPER 64.5 - 1951800-2	numbers	22	0	0	22	0	0
TEE 2X322 - 2147735-2	numbers	0	0	0	0	0	0
CA 114 - 2099301-1	numbers	1	0	0	1	0	0
GUIDE 97 - 2116224-2	numbers	2	0	0	2	0	0
CD 2X322 - 2099236-1	numbers	0	0	0	0	0	0
SUPPORT - 2062470-1	numbers	5	0	0	5	0	0
TERMINAL PAD 339D	numbers	236	0	2155	2187	204	0
TERMINAL PAD 12014	numbers	349	0	492	552	289	0
TERMINAL PAD 44720	numbers	15	0	0	15	0	0
STATIONARY CONTACT SUPPORT - 889D895	numbers	11	0	430	185	256	0
STATIONARY CONTACT SUPPORT - 238D284	numbers	12	0	225	237	0	0
ADAPTOR PLATE	numbers	12	0	193	196	9	0
SPACER - 2116113	numbers	54	0	30	84	0	0
CD - 2818346-1	numbers	0	0	0	0	0	0
CONTACT SUPPORT - HATH 100127	numbers	11	0	59	68	2	0
TUBE SUPPORT - 889D823	numbers	2	0	490	345	147	0
VALVE BODY	numbers	21	0	51	40	32	0
FLANGE - 800252	numbers	4	0	2404	2375	33	0
KEEPER-2002458	numbers	45	0	383	428	0	0
CONTACT SUPPORT 539D286	numbers	0	0	57	23	34	0
FLANGE 2GB0000981	numbers	0	0	13	11	2	0
SUPPORT CONTACT REAR 890D067	numbers	0	0	11	10	1	0
MOUNTING FLANGE 72.5KVA-NEW	numbers	0	0	178	178	0	0

	CABLE GRAND2 19/578	numbers	0	0	13	8	5	0
	CABLE GRAND 2 084305	numbers	0	0	33	26	7	0
	CLAMP BODY	numbers	0	0	58	33	25	0
	KEEPER -206243 5-1	numbers	0	0	110	110	0	0
	SPACER -2810308	numbers	0	0	295	295	0	0
	SPACER -2037803	numbers	0	0	580	580	0	0
	CLAMP FOR TH RU ROD 2GHV01 6395	numbers	0	0	6	6	0	0
	BACK CONNEC TION 2GHV01875 0	numbers	0	0	6	6	0	0
	SOCKEL -1HT42 7 07330	numbers	0	0	11	0	11	0
	CARRIER 1HT 41 210980	numbers	0	0	32	0	32	0
	FLASUNG - 3HT 42801534	numbers	0	0	1	0	1	0
	FINNER CONTE CT HOLDER 2HT 428 01261	numbers	0	0	1	0	1	0
	UMLNUNG - 2 HT 427 07881	numbers	0	0	1	0	1	0
	KONTECT TRA GER - 1HT 427078 86	numbers	0	0	1	0	1	0
	TRENNKEGEL - 2HT 428 01582	numbers	0	0	0	0	1	0
	CONTACT SUPP- 3HPM 200 019000 01	numbers	0	0	0	0	1	0
	DIFFUSOR CON TECT DIVE SIDE 1HT 428 01263	numbers	0	0	0	0	1	0
	SOCKET -1HT 42 7 07873	numbers	0	0	1	0	1	0
	PLATE 1HT 427 0 7648	numbers	0	0	1	0	1	0
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 as 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			

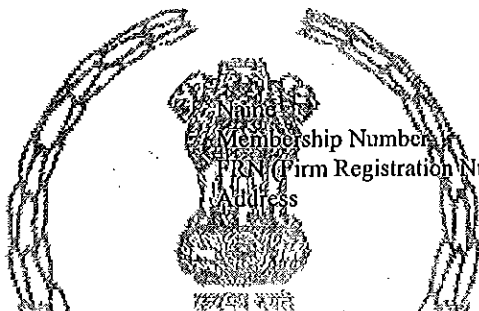
a	Total turnover of the assessee		122319920			115555177	
b	Gross profit / Turnover	31683063	122319920	25.90%	23321149	115555177	20.18%
c	Net profit / Turnover	905140	122319920	0.74%	736037	115555177	0.64%
d	Stock-in-Trade / Turnover			%			%
e	Material consumed/ Finished goods produced	72806064	98035025	74.27%	64062717	95503786	67.08%

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

41 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 **19/09/2015**



DINESH C JAIN
041235
002438C
74-76 GAYATRI CHAMBERS NR. RAJP
ATH HOTEL ALKAPURI, BARODA, G
UJRAT, 390005.

Form Filing Details	Revision/Original	Original
---------------------	-------------------	----------

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	
Plant & Machinery @ 15%	1	30/09/2014	30/09/2014	5741010	0	0	0	5741010
	2	31/03/2015	31/03/2015	664438	0	0	0	664438
Total of Plant & Machinery @ 15%								6405448
Plant & Machinery @ 60%	1	30/09/2014	30/09/2014	211670	0	0	0	211670
	2	31/03/2015	31/03/2015	8200	0	0	0	8200
Total of Plant & Machinery @ 60%								219870
Building @ 10%	1	30/09/2014	30/09/2014	213667	0	0	0	213667
	2	31/03/2015	31/03/2015	341972	0	0	0	341972
Total of Building @ 10%								555639
Furnitures & Fittings @ 10%	1	30/09/2014	30/09/2014	53946	0	0	0	53946
	2	31/03/2015	31/03/2015	10500	0	0	0	10500
Total of Furnitures & Fittings @ 10%								64446

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant & Machinery @ 15%	1	01/04/2014	374
Total of Plant & Machinery @ 15%			374
Plant & Machinery @ 60%			
Total of Plant & Machinery @ 60%			
Building @ 10%			
Total of Building @ 10%			
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			



INDEPENDENT AUDITOR'S REPORT

**THE SHAREHOLDERS
M/S. SWASTIKA CASTAL LTD,
117-A, CHITTARANJAN AVENUE,
KOLKATA**

Report on the Financial Statements

We have audited the accompanying financial statements **M/S. SWASTIKA CASTAL LTD** ("the Company"), which comprise the Balance Sheet as at **31/03/2015**, the Statement of Profit and Loss, for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position; financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2015. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

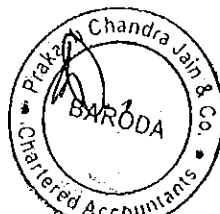
Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. 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 the 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 financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, 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 on the financial statements.



Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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, 2015;
 - b) In the case of the Statement of Profit and Loss, of the profit for the year ended on that date;
- and

Attention is invited to following:-

i) Ministry of Corporate Affairs vide its notification dated 26.03.2015 changed the depreciation method of charging depreciation from 01.04.2015 as per Schedule II to the Companies Act, 2013 which requires systematic allocation of depreciable amount of an asset over its useful life by replacing Schedule XIV of Companies Act 1956 specifying minimum rates of depreciation. Refer Point 14 of Notes to the accounts regarding change in depreciation calculation as per companies act, 2013. Due to which profit is under stated by Rs 1,95,305.45/-.

ii) Refer point no. 18 of Notes to the accounts regarding disputed tax liability.

iii) 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.

Report on Other Legal and Regulatory Requirements

This report include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2015, Issued by the department of company affairs, in terms of sub section 11 of section 143 of the companies Act, 2013 . As required by Section 143 (3) of the Act, we report that:

1. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
2. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
3. The Balance Sheet, the Statement of Profit and Loss and cash flow statement and dealt with by this Report are in agreement with the books of account.
4. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2015.
5. On the basis of the written representations received from the directors as on 31/03/2015 taken on record by the Board of Directors, none of the directors is disqualified as 31/03/2015 from being appointed as a director in terms of Section 164 (2) of the Act.



6. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2015, in our opinion and to the best of our information and according to the explanations given to us:
- The Company has disclosed the impact of pending litigations on its financial position in its financial statements.
 - The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
 - There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

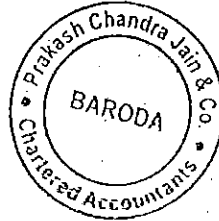
For Prakash Chandra Jain & Co

Chartered Accountants



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

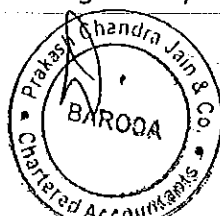
**Date: 26/09/2015
Place: Baroda**



ANNEXURE TO AUDITORS REPORT

(Referred to paragraph 1 of our report of even date of accounts of M/S. SWASTIKA CASTAL LTD. as at 31st March 2015)

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 years, 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. The inventory has been physically verified during the year by the management. In our opinion, Frequency of verification is reasonable.
4. 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.
5. 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.
6. 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. 16,60,831/- as on 31st March 2015.
7. In our opinion, the rate of interest and other terms and conditions of loans taken by the company from parties covered in the register maintained under section 189 of the companies act, are not prima facie, prejudicial to the interest of the company.
8. The company is regular in payment of the principal amount and interest on loans taken from parties covered in the register maintained under section 189 of the companies act.
9. There are no overdue amounts in respect of loans taken from parties covered in the register maintained under section 189 of the Companies Act, 2013.
10. The Company has not given unsecured loans as listed in the Register maintained under section 189 of the Companies Act, 2013 or to companies under the same management.
11. 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.
12. 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

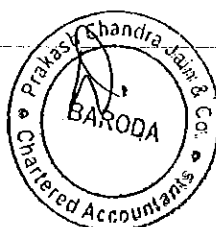


that need to be entered in to a register in pursuance of section 189 of the companies act has been so entered.

13. 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.
14. The Company has not accepted any deposit as defined in Section 73 of the Companies Act 2013; hence reporting under this clause is not required.
15. In our opinion, the company has an internal audit system commensurate with its size and nature of its business.
16. 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.
17. According to the records of the Company, the company is regular in depositing undisputed statutory dues including Provident Fund, Income Tax, Sales Tax, Wealth Tax, Custom Duty, Excise Duty, Cess and any other dues with the appropriate authorities.
18. As informed by the company, there are disputed taxes, details of which are as under:

Sr. No.	Period for which the amount relates	Amount Deposited/ Credited with authority	Forum where dispute is pending	Nature of Dues	Amount Raised in Order
1.	2006-2007	1,00,000.00	Sales Tax Authority	Refund claimed	N.A.
2.	2003-2004	2,85,749.83	Sales Tax Authority	Admission of Appeal	5,21,131.00

19. As informed by the management the company has not paid any taxes under dispute.
20. 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.
21. 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.
22. The company has not granted loans or advances on the basis of security by way of pledge of shares, debentures and other securities.



23. The company has not given any guarantee for loans taken by others from bank or financial institutions.
24. The term loans are applied for the purpose for which these loans were obtained.
25. 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.
26. 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.
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.
30. In view of operations of the company and nature of its business, clauses (xlii) and (xiv) of companies (Auditors Report) order 2003 are not applicable to the company.

For Prakash Chandra Jain & Co.

Chartered Accountants



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

Date: 26/09/2015
Place: Baroda



SWASTIKA CASTAL LIMITED
117-A, CHITTARANJAN AVENUE,
KOLKATA

PRAKASH CHANDRA JAIN & COMPANY
CHARTERED ACCOUNTANTS
VADODARA

BALANCE SHEET AS AT 31.03.2015.

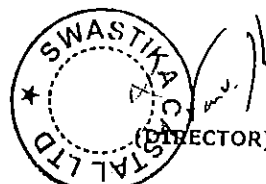
PARTICULARS		Note No.	FIGURES AS AT THE END OF 31.03.2015	FIGURES AS AT THE END OF 31.03.2014
1				
I. EQUITY & LIABILITIES				
1 SHAREHOLDER'S FUNDS				
(a)	SHARE CAPITAL	1	11,600,000	11,600,000
(b)	RESERVES & SURPLUS	2	19,993,481	23,382,591
(c)	MONEY RECEIVED AGAINST SHARE WARRANTS			
2 SHARE APPLICATION MONEY PENDING ALLOTMENT				
3 NON-CURRENT LIABILITIES				
(a)	LONG-TERM BORROWINGS	4	45,503,842	34,261,047
(b)	DEFERRED TAX LIABILITIES (NET)	32	5,005,639	4,964,649
(c)	OTHER LONG TERM LIABILITIES	5		
(d)	LONG-TERM PROVISIONS	6		
4 CURRENT LIABILITIES				
(a)	SHORT-TERM BORROWINGS	7	27,186,777	29,960,483
(b)	TRADE PAYABLES	8	28,860,596	35,906,411
(c)	OTHER CURRENT LIABILITIES	9	5,250,267	3,253,139
(d)	SHORT TERM PROVISION	10	1,479,997	127,101
TOTAL			144,880,600	143,455,420
II. ASSETS				
1 NON-CURRENT ASSETS				
(a) FIXED ASSETS				
(i)	TANGIBLE ASSETS	11	44,286,916	45,632,602
(ii)	INTANGIBLE ASSETS	12		
(iii)	CAPITAL WORK-IN-PROGRESS	13	3,689,262	3,957,667
(iv)	INTANGIBLE ASSETS UNDER DEVELOPMENT			
(b) NON-CURRENT INVESTMENTS				
(c)	DEFERRED TAX ASSET (NET)	14		
(d)	LONG-TERM LOANS AND ADVANCES	32		
(e)	OTHER NON-CURRENT ASSETS	15	770,243	770,243
2 CURRENT ASSETS				
(a)	CURRENT INVESTMENTS	16		
(b)	INVENTORIES	17		
(c)	TRADE RECEIVABLES	18	39,757,958	34,556,207
(d)	CASH AND CASH EQUIVALENTS	19	47,784,112	51,715,885
(e)	SHORT-TERM LOANS AND ADVANCES	20	2,003,620	2,517,008
(f)	OTHER CURRENT ASSETS	21	6,588,488	4,305,807
TOTAL			144,880,599	143,455,420
III. CONTINGENT LIABILITIES				
		31		

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



Prakash Chandra Jain
(DIRECTOR)

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

Place: VADODARA
Date: Saturday, September 26, 2015

SWASTIKA CASTAL LIMITED
117-A, CHITTARANJAN AVENUE,
KOLKATA

PRAKASH CHANDRA JAIN & COMPANY
CHARTERED ACCOUNTANTS
VADODARA

PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31/03/2015

	PARTICULARS	NOTE NO.	FIGURES AS AT THE END OF 31.03.2015	FIGURES AS AT THE END OF 31.03.2014
I.	REVENUE FROM OPERATIONS			
	REVENUE FROM OPERATIONS (GROSS)	23	135,199,474.40	131,894,289.52
	LESS: EXCISE DUTY PAID	23	9,651,228.00	12,444,012.00
	CST PAID	23	1,200,948.00	1,300,686.07
	VAT PAID	23	2,027,378.18	2,594,414.75
	REVENUE FROM OPERATIONS (NET)		122,319,920.22	115,555,176.70
II.	OTHER INCOME	24	64,427.00	304,629.34
III.	TOTAL REVENUE (I+II)		122,384,347.22	115,859,806.04
IV.	EXPENSES			
	(a) COST OF MATERIAL CONSUMED	25	93,418,734.04	85,973,338.77
	(b) PURCHASES OF STOCK IN TRADE	26	-	-
	(c) CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS AND STOCK-IN-TRADE	27	(5,201,751.00)	(771,715.44)
	(d) EMPLOYEE BENEFIT EXPENSE	28	11,028,903.00	11,631,868.00
	(e) FINANCIAL COST	29	11,976,152.39	9,725,906.20
	(f) DEPRECIATION & AMORTIZATION EXPENSE	10 & 11	4,510,679.00	3,805,145.85
	(g) OTHER EXPENSES	30	5,746,489.44	4,759,225.69
	TOTAL EXPENSES		121,479,206.87	115,123,769.07
V.	PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY AND TAX (III-IV)		905,140.35	736,036.97
VI.	EXCEPTIONAL ITEMS			
	(a) PRIOR PERIOD ITEMS (NET)	31	-	-
	(b) OTHER EXCEPTIONAL ITEMS		-	-
VII.	PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V-VI)		905,140.35	736,036.97
VIII.	EXTRAORDINARY ITEMS			
IX.	PROFIT BEFORE TAX (VII-VIII)		905,140.35	736,036.97
X.	TAX EXPENSE			
	1. CURRENT TAX (MAT Liability)		172,475.00	140,252.00
	2. DEFERRED TAX LIABILITY	32	40,990.00	191,141.58
	TOTAL TAX EXPENSE		213,465.00	331,393.58
XI.	PROFIT (LOSS) FOR THE PERIOD AVAILABLE (IX-X)		691,675.35	404,643.39
XII.	EARNING PER EQUITY SHARE:			
	(a) BASIC		0.60	0.35
	(b) DILUTED			

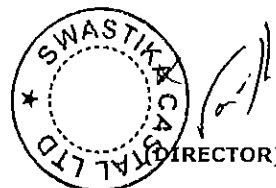
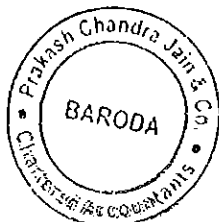
See accompanying notes to the financial statements

As per our attached Report of even date

FOR SWASTIK CASTAL LIMITED

For PRAKASH CHANDRA JAIN & CO.
CHARTERED ACCOUNTANTS

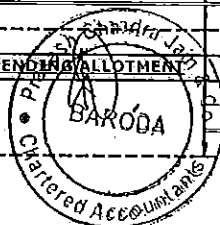
C.A. DINESH C JAIN
B.COM, FCA
MEMBERSHIP NO.: 041235
FRN: 002438C



(Signature)
(DIRECTOR)

Place: VADODARA
Date: Saturday, September 26, 2015

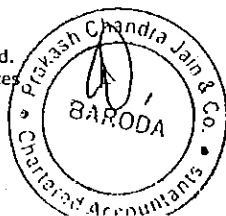
NOTES ACCOMPANYING THE BALANCESHEET AS AT		AS AT 31.03.2015		AS AT 31.03.2014	
SHARE CAPITAL		NOTE NO. 1		NOTE NO. 1	
Disclosure pursuant to Note no. 6(A) (a,b, & c) of Part I of Schedule III to the Companies Act, 2013					
Equity share capital					
Authorised:					
12,50,000 equity shares of Rs. 10/- each		12,500,000.00		12,500,000.00	
Issued, Subscribed & Fully Paid-up					
11,60,000 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/-					
Total		11,600,000.00		11,600,000.00	
Disclosure pursuant to Note No. 6(A) (d) of Schedule III to the Companies Act, 2013					
Reconciliation of the number of equity shares :					
Particulars		Number		Amount (Rs.)	
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	
Disclosure pursuant to Note No. 6(A) (d) of Schedule III to the Companies Act, 2013					
List of shareholders holding more than 5% of total number of shares issued by the Company.					
Sr. No.	Name of Share holder	No. of share held	% of shares held	No. of share held	% of shares held
1	Aloke & Sharda	-	-	95,000	8.19
2	Aloke & Indra Sharda	81,300	7.01	-	-
3	Anup Sharda & Pramila Sharda	66,300	5.72	66,300	5.72
4	Asha Sharda	-	-	92,500	7.97
5	Asha Sharda & Sushil Sharda	164,000	14.14	-	-
6	Manju Devi Sharda & Vikram Sharda	99,000	8.53	-	-
7	Shiv Kumar Sharda & Manju Devi Sharda	77,500	6.68	-	-
8	Siddhartha Sharda	-	-	71,500	6.16
9	Sushil Kumar Sharda	-	-	73,600	6.34
10	Sushil Kumar Sharda & Siddhartha Sharda	103,600	8.93	-	-
11	Shree Gopal Sharda HUF	76,500	6.59	76,500	6.59
12	Shiv Kumar Sharda	-	-	112,600	9.71
Total		668,200		588,000	
		57.60		50.69	
RESERVES & SURPLUS					
NOTE NO. 2		NOTE NO. 2		NOTE NO. 2	
Disclosure pursuant to Note no. 6 (B) (I) of Part I of Schedule III to the Companies Act, 2013					
a. CAPITAL RESERVE		-		-	
b. SECURITIES PREMIUM		11,700,000.00		11,700,000.00	
c. BALANCE IN PROFIT & LOSS ACCOUNT		8,293,481.24		11,682,590.88	
TOTAL		19,993,481.24		23,382,590.88	
Disclosure pursuant to Note no. 6(B) of Part I of Schedule III to the Companies Act, 2013					
RESERVES & SURPLUS		AMOUNT		AMOUNT	
a. CAPITAL RESERVE		-		-	
OPENING BALANCE		-		-	
add: ADDITION DURING THE CURRENT YEAR		0.00		-	
less: USED TO WRITE OFF DURING THE CURRENT YEAR		0.00		-	
CLOSING BALANCE		-		-	
b. SECURITIES PREMIUM		-		-	
OPENING BALANCE		11,700,000.00		11,700,000.00	
add: CURRENT YEAR TRANSFER		0.00		-	
less: WRITTEN OFF IN CURRENT YEAR		0.00		-	
CLOSING BALANCE		11,700,000.00		11,700,000.00	
c. BALANCE IN PROFIT & LOSS ACCOUNT		-		-	
OPENING BALANCE		11,682,590.89		11,277,947.50	
add: NET PROFIT/(LOSS) FOR THE CURRENT YEAR		691,675.35		404,643.39	
add: TRANSFER FROM RESERVES		(4,080,785.00)		-	
less: SHORT PROVISION (OF DEFERRED TAX LIABILITY)		-		-	
CLOSING BALANCE		8,293,481.24		11,682,590.89	
TOTAL		19,993,481.24		23,382,590.89	
SHARE APPLICATION MONEY PENDING ALLOTMENT					
NOTE NO. 3		NOTE NO. 3		NOTE NO. 3	
		-		-	



LONG-TERM BORROWINGS	NOTE NO. 4	NOTE NO. 4
<i>Disclosure pursuant to Note no. 6(C) of Part I of Schedule III to the Companies Act, 2013</i>		
1 SECURED:		
a) TERM LOANS FROM BANK:		
I State Bank of India New Term Loan 10399 (Loan repayable in monthly installments of Rs.2,00,000/- each)	0.00	2,464,221.00
		2,464,221.00
TOTAL		2,464,221.00
b) TERM LOANS FROM OTHERS:		
TOTAL		
1 UNSECURED:		
a) LONG-TERM LOANS FROM OTHERS:		
A H Infra Ltd	1,635,000.00	1,635,000.00
Active Vincom Pvt. Ltd	1,536,986.00	-
Amrit Laxmi Cosmo Sales Pvt. Ltd	1,032,054.00	-
Athena Mercantile Pvt. Ltd	1,089,507.00	-
Bankebihari Estate Pvt.Ltd	1,500,000.00	1,500,000.00
Chen Vyapar Pvt.Ltd	2,916,712.00	5,165,206.00
Delegate Goods Pvt.Ltd	1,090,000.00	1,038,959.00
Esquire Resources (India) Pvt Ltd	1,000,000.00	1,000,000.00
Esskal India Pvt.Ltd	1,689,000.00	1,550,538.00
Fasttrack Tie-Up (P) Ltd.	2,725,000.00	2,725,000.00
Girwar Impex Holiday P Ltd	1,052,126.00	1,026,926.00
Happy Dealtrade Pvt Ltd	2,064,110.00	-
Hooghly Jute Mill (Bobbili) Pvt Ltd	4,905,000.00	4,905,000.00
Impex Petroleum P Ltd	-	513,981.00
Maovyapaar P Ltd	3,270,000.00	3,028,849.00
Minolta Vyapar Pvt. Ltd	1,540,684.00	-
Pushkar Dealer Pvt Ltd	-	545,000.00
Rahagiri Trade & Finance Pvt Ltd	3,500,000.00	-
S.R.Jute Traders P Ltd	1,500,000.00	1,500,000.00
Shree Nidhi Minerals Pvt Ltd	1,500,000.00	-
Subhom Financial Services Pvt. Ltd	-	1,000,000.00
Suprshvamali Mercantile Pvt Ltd	1,000,000.00	-
Vkj Traxim P Ltd	3,623,287.00	1,009,616.00
YIN Traxim Pvt Ltd	1,634,260.00	-
Abb Swhwize Advance	2,039,284.87	43,843,010.87
		2,039,284.87
		30,183,359.87
b) LOANS & ADVANCES FROM RELATED PARTIES:		
Swastik Precast Pvt. Ltd.	1,660,831.00	1,660,831.00
		1,613,466.00
		1,613,466.00
TOTAL	45,503,841.87	34,261,046.87
OTHER LONG-TERM LIABILITIES	NOTE NO. 5	NOTE NO. 5
<i>Disclosure pursuant to Note no. 6 (D) of Part I of Schedule III to the Companies Act, 2013</i>		
TOTAL		
LONG-TERM PROVISIONS	NOTE NO. 6	NOTE NO. 6
<i>Disclosure pursuant to Note no. 6 (E) of Part I of Schedule III to the Companies Act, 2013</i>		
TOTAL		
SHORT-TERM BORROWINGS	NOTE NO. 7	NOTE NO. 7
<i>Disclosure pursuant to Note no. 6 (F) of Part I of Schedule III to the Companies Act, 2013</i>		
1 SECURED:		
I EPD A/c. No. 34051618027	14.00	
II State Bank of India, Cash Credit Loan- 10140678196 (Against hypothecation of Stock & Book debts)	27,186,763.16	27,186,777.16
		29,960,482.61
		29,960,482.61
TOTAL	27,186,777.16	29,960,482.61
2 UNSECURED:		
TOTAL		
TOTAL	27,186,777.16	29,960,482.61



TRADE PAYABLES	NOTE NO. 8	NOTE NO. 8
1 SUNDRY CREDITORS FOR GOODS		
Aanjaney Micro Engg. Pvt. Ltd	4,334.00	-
Aarushi Packaging Pvt. Ltd	82,900.00	-
Aggressive Marketing	-	12,274.00
All Cast Metals P Ltd	33,600.00	33,600.00
All Graphics	-	15,423.00
Alloy Steel Corporation	9,448.00	5,145.00
Amit Enterprises	70,537.00	137,254.00
Anant Enterprises	431,332.00	607,700.00
Anant Marketing	28,933.00	68,233.00
Anuraj Enterprises	60,239.00	25,895.00
Balaji Industries	18,072.00	12,408.00
Bhagya Laxmi Engineering Works	399.00	3,444.00
Bodana Mukesh Bhai	-	40,870.00
C.K.Shah & Co	42,000.00	36,960.00
C.S.Enterprises	83,693.00	180,174.00
Chirag Enterprises	167,573.00	188,500.00
Compressor & Parts	67,698.00	92,856.00
Dandekar (HVACR) Syatem	54,345.00	-
Deepak Enterprises	36,448.00	-
Deepchand Jaiswal	8,772.00	-
Fastener Manufacturers P Ltd	13,701.00	46,306.00
Gujarat Sales Corporation	20,480.00	-
HPS Gases Ltd	131,286.00	168,559.00
Industrial Trading Co	3,519.00	0.00
Innovative Energies	250,910.00	453,475.00
Jay Industries	2,363.00	11,430.00
Jay Metal Industries	4,608,857.00	1,131,022.00
Kalp Consultancy	25,839.00	24,754.00
Korutech India Pvt.Ltd	83,822.00	96,489.00
Kothari Metals Limited	382,742.01	667,442.01
Krishna Surgical Co	3,701.00	3,701.00
Krishnashray Automobiles	71,558.00	0.00
Kumar Metals Pvt. Ltd.	-	1,784,775.00
M.B Chemicals	23,625.00	23,625.00
M.Desal & Co(Gujarat)	283,484.00	308,454.00
Makino India P Ltd	-	52,877.00
Mamta Metals & Alloy	3,113.00	4,048,390.00
Market Links	285,747.00	123,472.00
Maruti Traders	184,173.00	148,427.00
Metal Cutting Systems	166,957.00	138,089.00
Metal Forms	1,099,250.00	1,415,143.90
Pardesh Aluminium Centre	-	2,796.00
Patel Beverages Pvt Ltd	-	59,715.00
Patel Engineering Tools Corporation	37,272.00	23,645.00
Progressive Agencies	-	10,080.00
Quality Tooling Solutions	-	9,715.00
Quebec Petroleum Resources Ltd.	1,262,831.00	3,907,355.00
Raj Packers	151,414.00	361,719.00
Rajpurohit Devlslnh H Tradng Co	48,609.00	17,500.00
Refrachem Corporation	173,963.00	59,275.00
Saru-Aikoh Chemicals Limited	229,243.00	366,173.00
Shri Balaji Paper Pack Pvt.Ltd	-	153,715.00
Shyam Industries	62,642.00	120,107.00
Spractra Analysis P Ltd	-	300,000.00
Suman Enterprises	7,974.21	80,092.00
Swaminarayan Traders	13,180.00	-
Swastik Packaging Industries	291,351.00	33,917.00
Swastika Metcast Pvt. Ltd. Unit 1	-	869,058.00
Swastika Metcast Pvt. Ltd. Unit 2	16,892,163.00	7,152,661.01
Tharmo -Tek	85,263.00	75,901.00
Tulsi Electricals	10,737.00	0.00
Tulsi Electricals (Ankleshwar)	29,813.00	72,866.00
Tulsi Switchgears	-	4,422.00
Vesuvius India Ltd	-	168,473.00
Ambica Trader	5,040.00	-
Ambica Traders	6,000.00	-
Donfab Engineers	1,500.00	-
Fluro Polymar Products	1,565.00	-
Hind Agencies	7,752.00	-
Kushal Udyog	8,536.00	-
Packaid Solutions Pvt Ltd	108,769.00	-
V B Fire & Safty Products	21,795.00	-
Tech Tools	11,025.00	-
Sai Krupa Engg.	30,590.00	-
Sakar Industries Ltd	5,030,706.00	-
	23,375,183.22	25,956,360.92
2 SUNDRY CREDITORS FOR EXPENSES		
A.C.Travels	10,946.00	73,188.00
Abhijit Corporation	36,970.00	16,426.00
Acme Transport Co	20,502.00	27,470.00
Aditya Aluminium Casting Works	282,518.00	282,518.00
Alpha Engineers	75,631.00	147,594.00
Amit Panchal	-	1,100.00
Carbotech India Pvt. Ltd.	8,122.00	8,122.00
Cliff Marketing & Services	8,348.00	6,510.00
Creative Engineers	-	31,750.00



D.M Vaidya & Associates	9,270.00	4,944.00
D.S.Acharya	32,400.00	
Detective Security Services	67,790.00	67,790.00
Gaurav Engineers		12,657.00
Gold Coin Multipack Pvt. Ltd.	41,348.00	23,715.00
Gopal Gandhi		9,750.00
Greenways Travels		19,196.00
HI-Tech NDT Services	27,425.00	68,436.00
Icici Credit Card	9,381.48	1,929.63
Industrial X-Ray & Allied Radiographers (I) P Ltd	12,883.00	
Jagdamba Refractory Works	9,400.00	4,200.00
Jagdishbhai Ramanbhal Patanwadia	47,495.00	45,135.00
Jayshree Engineering Works		2,515.00
Jugraj Tejraj Agency Pvt. Ltd.		5,618,663.00
Jyotsnaben Santsharan Panchal	15,973.00	104,739.00
K.K. Enterprises	11,130.00	40,793.00
K.T. Automation		1,910.00
Komal Services	10,650.00	21,300.00
Mahesh Kumar Sharma	5,326.00	
Maruti Freight Movers Ltd.	118,562.00	218,562.00
Meta Lab Engineers		74,308.00
Metro Electricals	67,375.00	137,513.00
Mohsin P Sheikh		11,835.00
Om Logistics Ltd	51,381.00	
Oum Associates		10,000.00
Patanwadia Vinubhai Kalidas		12,204.00
Patel Heaters & Control Pvt. Ltd.	27,426.00	26,167.00
Penta Freight Pvt. Ltd.	253,725.00	
Pestcon Pestcontrol Services	10,356.00	10,356.00
Pometon India Pvt. Ltd.		87,822.00
Power Engineers Co.		35,532.00
Prakashchandra Jain	73,790.00	35,826.00
Pyrotek India Pvt. Ltd.	31,805.00	31,803.00
Rellance Communication Infrastructure Ltd.		2.00
S.A.Construction		27,317.00
S.R.Enterprises		3,000.00
Sales & Services Corporation		22,741.00
Shivatech Engineering	381,240.00	125,240.00
Shree Ganesh Transport Co	27,600.00	61,600.00
Shree Gauges & Instruments		1,497.00
Shree Prarambh Machinery Stores		2,202.00
Shree Radharamandev Saw Mill	29,736.00	10,027.00
Shreeji Engineers	205,868.00	292,423.00
SKJ Pestcone Plus Pvt Ltd		3,370.00
Suly Chemicals	12,645.00	60.00
Sunshine Technologies	4,488.00	2,244.00
Suveg Systems	11,470.00	41,268.00
Tci-Xps	38,318.78	122,587.00
Tcr Advance Engineering P Ltd	146.00	10,332.00
Techtronics India Ltd.		2,164.00
U-Tech Seva		1,411.00
Victory Coats Fluxes	360,342.00	632,475.00
Vinpla Plating P Ltd	1,291,028.00	112,878.00
Vipul Tools Centre		20,747.00
Vohra Engineering Works	882,366.00	1,002,524.00
Yuvrajsinh K.Atodariya	73,291.00	117,662.00
Aayush Cargo Transport Co.	10,500.00	
Aditya High Vaccum Pvt. Ltd	10,100.00	
Item Secure Pvt. Ltd	1,685.00	
Madhya Gujarat Vij Company Ltd	323,395.00	
Makino India Pvt Ltd	1,189.00	
N P Engineering	8,568.00	
Real Anodising	42,924.00	
TUV India Limited	53,091.00	
UCAM Pvt Ltd	12,359.00	
S R Enterprises	3,000.00	
Rajesh Chandubhal Vasava	37,110.00	
Rahul Industries	10,200.00	
Sargam Electroplaters Pvt. Ltd	71,303.00	
Siddhartha Grinding	33,375.00	
S A Construction	18,516.00	
Rachna Sharda	135,000.00	
Sheth Metallizing Works	16,931.00	
	5,485,413.26	9,950,049.63
TOTAL	28,860,596.48	35,906,410.55

OTHER CURRENT LIABILITIES

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

(a) **CURRENT MATURITIES OF LONG TERM DEBTS**

State Bank of India New Term Loan 10399

2,340,864.00	2,340,864.00	2,400,000.00	2,400,000.00
--------------	--------------	--------------	--------------

(b) **OTHER PAYABLES**

(i) **STATUTORY DUES**

- a. TDS Payable
b. CST
c. Service Tax Payable
d. Professional Tax
e. VAT Payable

391,694.00		16,152.00	
		231,986.48	
2,445,829.00		381,206.00	
71,880.00		10,160.00	
	2,909,403.00	213,634.40	853,138.88

TOTAL	5,250,267.00		3,253,138.88
--------------	---------------------	--	---------------------



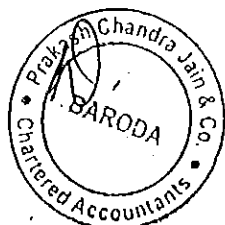
SHORT-TERM PROVISIONS		NOTE NO. 10	NOTE NO. 10
<i>Disclosure pursuant to Note no. 6 (H) of Part I of Schedule III to the Companies Act, 2013</i>			
(a) PROVISION OF EMPLOYEES' BENEFITS:			
(i) EPF Payable- Employer's contribution	9,730.00		16,843.00
(ii) EPF Payable- Employee's contribution	8,565.00		14,768.00
(iii) Salary Payable	356,302.00		-
TOTAL	374,597.00		31,611.00
(b) OTHERS:			
(i) PROVISIONS FOR OUTSTANDING LIABILITIES FOR PURCHASE & EXPENSES:			
Audit fees Payable	41,600.00		39,326.00
Electricity Charges Payable	10,800.00		-
Director's Salary Payable	1,053,000.00		56,164.25
TOTAL	1,105,400.00		95,490.25
TOTAL			
TOTAL	1,479,997.00		127,101.25
CAPITAL WORK-IN-PROGRESS			
NOTE NO. 13			
NOTE NO. 13			
(a) CAPITAL WORK-IN-PROGRESS	3,689,262.00		3,957,667.28
TOTAL	3,689,262.00		3,957,667.28
NON-CURRENT INVESTMENT			
NOTE NO. 14			
NOTE NO. 14			
<i>Disclosure pursuant to Note no. K (i) of Part I of Schedule III to the Companies Act, 2013</i>			
TOTAL			
LONG-TERM LOANS & ADVANCES			
NOTE NO. 15			
NOTE NO. 15			
<i>Disclosure pursuant to Note no. L (i), (ii), (iii) of Part I of Schedule III to the Companies Act, 2013</i>			
1 UNSECURED (CONSIDERED GOOD)			
(i) DEPOSIT WITH REVENUE AUTHORITIES:			
Deposit with Sales Tax	100,000.00	100,000.00	100,000.00
(ii) DEPOSIT WITH BSNL/MTNL	13,339.32		13,339.32
(iii) DEPOSIT WITH MGVCL	655,903.90	669,243.22	669,243.22
(iv) OTHER DEPOSITS : BOB For Gratuity		1,000.00	1,000.00
TOTAL	770,243.22		770,243.22
OTHER NON-CURRENT ASSETS			
NOTE NO. 16			
NOTE NO. 16			
<i>Disclosure pursuant to Note no. M (i), (ii), (iii) of Part I of Schedule III to the Companies Act, 2013</i>			
TOTAL			
CURRENT INVESTMENTS			
NOTE NO. 17			
NOTE NO. 17			
1 QUOTED			
2 UNQUOTED			
TOTAL			



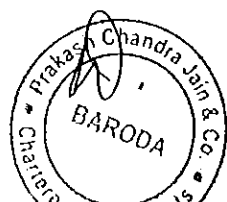
INVENTORIES		NOTE NO. 18	NOTE NO. 18
Disclosure pursuant to Note no. O (i), (ii) and (iii) of Part I of Schedule III to the Companies Act, 2013			
1	RAW-MATERIALS AND COMPONENTS		
a.	Raw-Materials	3,312,583.00	2,168,764.00
b.	Stores	1,110,000.00	1,556,800.00
c.	Fluxes	206,810.00	564,718.00
d.	Furnance Oil	304,500.00	781,095.00
e.	Crucible	224,712.00	318,390.00
f.	Packing Material	770,000.00	820,000.00
g.	Dyes	6,767,200.00	6,582,200.00
h.	CI Cast Iron Block	402,420.00	903,000.00
	TOTAL	13,098,225.00	13,694,967.00
2	WORK-IN-PROGRESS (VALUED AT WEIGHTED AVERAGE COST)	26,497,964.00	18,286,726.00
	TOTAL	26,497,964.00	18,286,726.00
3	GOODS RETURN IN TRANSIT PURCHASE IN TRANSIT		
	TOTAL	1,161,769.00	2,574,514.00
	TOTAL	39,757,958.00	34,556,207.00
TRADE RECEIVABLES		NOTE NO. 19	NOTE NO. 19
Disclosure pursuant to Note no. P (i), (ii), (iii) and (iv) of Part I of Schedule III to the Companies Act, 2013			
1	UNSECURED (CONSIDERED GOOD)		
	A.B.B. Ltd-Nasik	1,054,792.87	642,653.79
	A.B.B. Inc	9,292,988.76	3,684,281.88
	A.B.B. Ltd.	4,077,894.65	11,310,565.19
	A.B.B. Ltd. Baroda	276,336.00	346,842.66
	Sujay Engineers	19,337.00	-
	Aditya Birla Insulation	321,108.50	2,134,961.90
	Alstom T&D India Limited	3,343,078.02	2,987,587.02
	Bombardier Transporton India Ltd	-	2,038,750.00
	Cosmos Engitech (P) Ltd.	-	647,539.00
	Crompton Greaves Ltd.	874,165.12	3,142,485.56
	Divlne Industries	227,407.00	-
	Insulator & Electric Co. Bhopal	824,736.00	1,371,284.00
	Kotak Exlm P. Ltd.	-	96,369.00
	KSE Electricals Limited	4,341,976.00	-
	Madhav Infra Projects P Ltd	6,067,440.00	2,022,480.00
	Rajsha Chemicals Pvt Ltd	6,266,044.00	-
	Shaurya Engineering & Equipments	533,599.00	809,176.00
	Siemens Ltd	6,624,775.06	8,566,402.75
	Swastika Metcast P. Ltd.	440,611.00	8,079,962.47
	Bharat Heavy Electricals Ltd.	60,135.00	60,135.00
	HSP HOCHSPANNUNGSGERATE GMBH	-	242,319.00
	Kejriwal Castings Ltd.	-	1,109,777.00
	Raychem RPG Pvt. Ltd.	396,643.00	715,242.20
	River Engg. Pvt Ltd	1,718,562.00	-
	Shreeji Engineers	168,273.00	1,089,611.00
	Yash High voltage Insulators	759,438.00	617,460.00
	B.R. Industries	94,772.42	-
	TOTAL	47,784,112.40	51,715,885.42
2	UNSECURED (CONSIDERED DOUBTFUL)		
	TOTAL	-	-
	TOTAL	47,784,112.40	51,715,885.42
	OUTSTANDING LESS THAN SIX MONTHS	40,515,028.68	45,496,156.10
	OUTSTANDING MORE THAN SIX MONTHS	7,269,083.72	6,219,729.32
CASH AND CASH EQUIVALENTS		NOTE NO. 20	NOTE NO. 20
Disclosure pursuant to Note no. Q (i), (ii), (iii), (iv) and (v) of Part I of Schedule III to the Companies Act, 2013			
A	CASH AND CASH EQUIVALENTS:		
(a)	BALANCE WITH BANK		
(i)	Allahabad Bank, Kolkatta	11,194.94	115,563.98
(ii)	ICICI Bank	14,230.05	16,893.00
(iii)	Punjab National Bank	12,454.15	12,654.15
(iv)	FD with State Bank Of India	1,679,326.00	2,355,831.52
		1,717,205.14	2,500,942.65
(b)	CASH ON HAND	286,415.17	16,065.32
B	OTHER BANK BALANCES		
	TOTAL	2,003,620.31	2,517,007.97



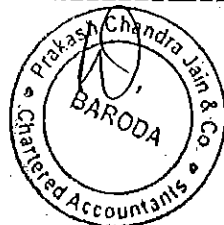
SHORT-TERM LOANS & ADVANCES		NOTE NO. 21	NOTE NO. 21
Disclosure pursuant to Note no. R (I), (II) and (III) of Part I of Schedule III to the Companies Act, 2013			
1	UNSECURED (CONSIDERED GOOD)		
(I)	ADVANCE TO SUPPLIERS FOR MATERIALS/SUPPLIES:		
	All Graphics	1,205.00	-
	B R Industries	-	96,647.42
	Dhaval A. Patel	200,000.00	-
	Pyrotek India, Pvt. Ltd	3,524.50	-
	Hasmukh R. Parmar	-	89,551.00
	Honest Engineering Works	-	38,449.00
	Sabir Ali	5,455.00	-
	Jugraj Tejraj Agency Pvt. Ltd.	8,848.00	-
	Shravan Kumar Fulchand Agarwala	136,040.00	-
	Techtronics (India) Ltd	1,730.00	-
	Aashna Associates	-	2,000.00
	Dandekar (HVACR) Systems	-	15,000.00
	Vahra Daud Ismil	25,235.00	-
	Madhya Gujarat VJ Company Ltd.	-	46,224.00
	Nandesari Environment Control Ltd.	38.00	507.00
	National Aluminium Company Ltd.	-	120,159.80
	N.M. Bulld. Com	-	35,550.96
	Verizon	19,000.00	-
	Sahajnsaran S. Panchal	-	5,000.00
	Sargam Industries	1,800,000.00	1,800,000.00
		2,201,075.50	2,249,089.18
(II)	BALANCE WITH REVENUE AUTHORITIES UNDER INDIRECT TAXES:		
	Central Excise PLA	-	230,000.00
	Central Excise Rg 23 Cp-II	63,147.00	7,553.00
	Central Excise Modvat P-II (Receivable)	94,247.00	15,926.00
	DEPB Receivable	11,136.00	11,136.00
	Education Cess PLA	-	5,000.00
	Educational Cess Rg23 Cp-II	2,728.00	330.00
	Educational Cess Rg23 P-II 23c	284.00	376.00
	Excise Claim Receivable	321,556.50	171,934.50
	High Cess Pla	-	4,000.00
	High Cess 23 A Part-II	2,409.00	914.00
	High Cess 23 Part C Capital-II	617.00	162.00
	Input VAT Carried Forward	89,402.00	-
	Central Sales Tax 31.03.2015	2,765.00	-
	Sales Tax Assessment Balance 2009-10	16,719.00	16,719.00
	Sales Tax Refundable	285,749.83	285,749.83
	Service Tax 12.36%	60,984.94	7,637.16
	Service Tax Receivable	35,767.84	15,713.84
		987,513.11	773,151.33
(III)	BALANCE WITH REVENUE AUTHORITIES UNDER DIRECT TAXES:		
A	Advance Tax Paid (A.Y. 15-16)	2,215,717.25	-
	Less:- Provision for tax	172,475.00	-
		2,043,242.25	-
B	Advance Tax Paid (A.Y. 13-14)	209,877.00	209,877.09
c	Advance Tax Paid (A.Y. 11-12)	255,819.68	255,819.68
D	TDS Receivable (A.Y. 14-15)	238,021.00	238,021.00
		703,717.68	703,717.77
(IV)	PREPAID EXPENSES		
	Other Prepaid Expenses	21,134.00	101,541.00
	Prepaid Land Revenue Charges	-	50,000.00
		21,134.00	151,541.00
(v)	Advance to Staff	604,705.00	395,208.00
		604,705.00	395,208.00
(vi)	Other Deposits:		
	Idea Cellular Deposit	-	6,000.00
	Security Deposit -Laxmi Gas	1,100.00	1,100.00
	Security Deposit For Rented House	17,000.00	17,000.00
	SKY Oxygen Co. Security Deposit	9,000.00	9,000.00
		27,100.00	33,100.00
	TOTAL	6,588,487.54	4,305,807.28
OTHER CURRENT ASSETS			
Disclosure pursuant to Note no. S of Part I of Schedule III to the Companies Act, 2013		NOTE NO. 22	NOTE NO. 22
TOTAL		-	-



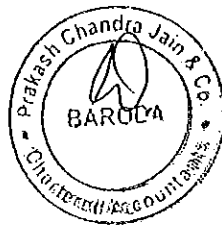
REVENUE FROM OPERATIONS		NOTE NO. 23	NOTE NO. 23
<i>Disclosure pursuant to Note no. 2 A (a) of Part II of Schedule III to the Companies Act, 2013</i>			
1	REVENUE OPERATIONS:		
	Gross Sales	135,347,808.00	135,603,004.00
	Gross Sales (Export)	10,217,269.00	4,922,030.00
	Tooling Charges	1,832,506.22	2,929,148.88
		<u>147,397,583.22</u>	<u>143,454,182.88</u>
	Sales return (Goods)	12,198,108.82	135,199,474.40
			<u>11,559,893.36</u>
			131,894,289.52
2	TRADING ACTIVITY		
3	EXCISE DUTY	9,651,228.00	12,444,012.00
4	VAT EXPENSE	2,027,378.18	2,594,414.75
5	CST PAID	1,200,948.00	1,300,686.07
	TOTAL	122,319,920.22	115,555,176.70
OTHER INCOME		NOTE NO. 24	NOTE NO. 24
<i>Disclosure pursuant to Note no. 4 of Part II of Schedule III to the Companies Act, 2013</i>			
1	Duty Drawback received	64,427.00	69,145.00
2	Sundry Balances Written Off	-	156,874.34
3	Demarage Charges	-	27,250.00
4	Interest on GEB Security Deposit	-	51,360.00
	TOTAL	64,427.00	304,629.34
COST OF MATERIAL CONSUMED		NOTE NO. 25	NOTE NO. 25
<i>Disclosure pursuant to Note no. 5 (ii) 1 of Part II of Schedule III to the Companies Act, 2013</i>			
1	PURCHASE OF RAW MATERIAL & STORES		
	Purchase	69,796,577.82	64,834,433.02
2	PRODUCTION EXPENSES:		
(a)	Anodising/Conversion Charges	222,239.00	266,547.00
(b)	Calibration Charges	63,355.00	31,400.00
(c)	Conversion Charges (Aluminium Ingots)	502,932.00	590,372.00
(d)	Consumables Stores	7,208,922.50	5,431,471.20
(e)	Foundry Exp.	3,995,050.00	4,412,822.00
(f)	Freight & Octroi	1,877,447.32	1,147,651.41
(g)	Freight & Packing (Sales)	1,043,684.00	1,083,795.79
(h)	Laboratory & Testing Charges	262,294.00	220,629.00
(i)	Maintenance (P & M)	578,362.00	633,804.00
(j)	Power & Fuel Exp.	5,550,731.00	5,397,099.35
(k)	Fettling Expenses	483,497.40	354,279.00
(l)	Security Exp.	803,318.00	743,482.00
(m)	Service Tax On Freight	29,904.00	16,790.00
(n)	Input VAT Disallowed	589,718.00	458,899.00
(o)	Loading & Unloading Charges	410,702.00	349,864.00
		23,622,156.22	21,138,905.75
	TOTAL	93,418,734.04	85,973,338.77
PURCHASE OF STOCK-IN-TRADE		NOTE NO. 26	NOTE NO. 26
<i>Disclosure pursuant to Note no. 5 (ii) 2 of Part II of Schedule III to the Companies Act, 2013</i>			
	TOTAL	-	-
CHANGE IN INVENTORIES OF FINISHED GOODS, PROCESS STOCK AND STOCK-IN-TRADE		NOTE NO. 27	NOTE NO. 27
1	CLOSING STOCK:		
(a)	PROCESS STOCK	26,497,964.00	18,286,726.00
(b)	STORES & SPARES	9,785,642.00	11,526,203.00
(c)	RAW MATERIAL	3,474,352.00	4,743,278.00
	SUB-TOTAL	39,757,958.00	34,556,207.00
	LESS:		
2	OPENING STOCK:		
(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
	SUB-TOTAL	34,556,207.00	33,784,491.56
	TOTAL	(5,201,751.00)	(771,715.44)



EMPLOYEE BENEFIT EXPENSES		NOTE NO. 28	NOTE NO. 28
<i>Disclosure pursuant to Note no. 5 (i) (a) of Part II of Schedule III to the Companies Act, 2013</i>			
(a) SALARIES AND WAGES:			
(i) WAGES	5,115,319.00		6,272,524.00
(ii) SALARIES	1,878,482.00		1,408,279.00
(iii) BONUS	524,445.00	7,518,246.00	540,196.00
(b) CONTRIBUTION TO:			
(i) PROVIDENT FUND (PF)		215,247.00	219,684.00
(c) OTHER EMPLOYEE BENEFITS:			
(i) EX-GRATIA	25,700.00		31,200.00
(ii) GRATUITY	122,875.00		9,759.00
(iii) ALLOWANCES	1,408,066.00		1,388,946.00
(iv) STAFF WELFARE	124,635.00		99,828.00
(v) MEDICAL EXPENSE/ ALLOWANCE	83,497.00		107,557.00
(vi) LEAVE ENCASHMENT	150,637.00	1,915,410.00	173,895.00
TOTAL		9,648,903.00	10,251,868.00
(d) DIRECTOR'S REMUNERATION		1,380,000.00	1,380,000.00
TOTAL		11,028,903.00	11,631,868.00
FINANCE COST			
<i>Disclosure pursuant to Note no. 3 (a), (b) and (c) of Part II of Schedule III to the Companies Act, 2013</i>			
1 INTEREST EXPENSE:			
BANK INTEREST	5,332,352.52		5,226,890.85
INTEREST TO OTHERS	3,640,650.31		2,258,349.81
INTEREST ON BILLS DISCOUNTED	1,690,305.68		1,267,102.00
TOTAL		10,663,308.51	8,752,342.66
2 OTHER BORROWING COSTS:			
(i) LC COMMITMENT CHARGES	1,138,309.00		788,812.00
(ii) BILL DISCOUNTING CHARGES			118,548.71
(iii) BANK CHARGES	261,068.54		244,843.83
TOTAL		1,399,377.54	1,152,204.54
3 GAIN OR (LOSS) DUE TO FOREIGN EXCHANGE TRANSACTION / TRANSLATION	86,533.66		178,641.00
TOTAL		11,976,152.39	9,725,906.20
OTHER EXPENSES			
<i>Disclosure pursuant to Note no. 5 (vi) of Part II of Schedule III to the Companies Act, 2013</i>			
1 Accounting Charges	107,250.00		74,250.00
2 Advertisement Expense			5,000.00
3 Audit Fees	40,000.00		39,326.00
4 Brokerage Exp.	158,703.00		134,411.00
5 Canteen Expense	463,492.00		462,110.00
6 CNC Shop Expense	371,821.00		267,104.00
7 Convyance Expenses	49,825.00		79,068.00
8 CST Expenses			27,760.00
9 Export Exp.	19,500.00		20,265.00
10 Insurance Exp.	152,591.00		42,394.00
11 Legal & Consultancy Charges	113,589.00		92,302.00
12 Loss on sale of DEPB			3,611.00
13 Loss on sale of Car			217,595.08
14 Medical Expenses			16,002.00
15 Membership Fees	11,461.00		33,425.80
16 Office Expenses	348,070.00		332,071.30
17 Petrol Expenses	286,312.04		338,071.16
18 Postage & Telegram & Telephone	22,560.00		21,285.00
19 Printing & Stationary	126,775.00		86,559.00
20 Professional fees	330,758.00		193,641.00
21 Rent	150,000.00		300,000.00
22 Computer Exp.	63,815.00		27,260.00
23 Repairs & Maint. Charges Others)	111,270.00		221,522.00
24 Service tax (P)			50,960.00
25 Stores Expense			36,823.00
26 Sundry Balance written Off	1,162,644.31		39.19
27 TDS Expenses			8,401.00
28 Telephone & Mobile expenses	162,978.00		199,596.31
29 Travelling Expenses	881,144.15		959,958.48
30 Vehicle Exps.	79,895.50		68,296.00
31 Weighting Expenses	8,110.00		9,560.00
32 Labour Charges on Purchase Bills	358,925.00		388,573.37
33 Quality & Rate Difference	165,000.44		
34 VAT Expenses			1,985.00
TOTAL		5,746,489.44	4,759,225.69



PRIOR-PERIOD ADJUSTMENTS (NET)	NOTE NO. 31	NOTE NO. 31
<i>Disclosure pursuant to Note no. 5 (I) (I) of Part II of Schedule III to the Companies Act, 2013</i>		
1 INCOME		
2 EXPENSE Short provision of Depreciation in earlier years	0.00	
TOTAL (NET)		
<hr/>		
CONTINGENT LIABILITIES	NOTE NO. 32	NOTE NO. 32
<i>Disclosure pursuant to Note no. 7 of Part I of Schedule III to the Companies Act, 2013</i>		
CONTINGENT LIABILITIES AND COMMITMENTS (TO THE EXTENT NOT PROVIDED FOR)		
1 CLAIMS AGAINST THE COMPANY NOT ACKNOWLEDGED AS DEBT		
2 VARIOUS PENDING CASES BEFORE COURT AND INDUSTRIAL TRIBUNAL		
3 GUARANTEES		
TOTAL		
<hr/>		
DEFERRED TAX LIABILITY/ ASSET	NOTE NO. 33	NOTE NO. 33
OPENING WDV AS PER INCOME TAX ACT, 1961	29,783,371.64	34,282,098.65
OPENING WDV AS PER BOOKS	45,633,355.43	49,730,342.84
NET DIFFERENCE	15,849,983.79	15,448,244.19
INCOME TAX @30.90%	4,897,644.99	4,773,507.45
CURRENT YEAR DIFFERENCE	349,494.52	618,581.15
INCOME TAX @30.90%	107,993.81	191,141.58
TOTAL DEFERRED TAX LIABILITY	5,005,638.80	4,964,649.03
Less: ALREADY PROVIDED	4,964,649.03	4,773,507.45
PROVISION REQUIRED	40,989.77	191,141.58



NOTE NO. 11

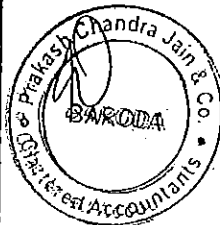
TANGIBLE ASSETS

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	Excess Depreciation (Already Charged)	Addition during the year	Adjusted with Retained Earnings	Deduction during the year	Balance as on 31.03.2015	WDV as on 31.03.2015
1	Air Conditioner	4.75%	29,001.00	46,264.92	0.00	75,265.92	3,729.92	-	38,809.00	-	42,538.92	32,727.00	25,271.08
2	Building	3.34%	15,893,044.55	555,638.43	0.00	16,448,682.98	3,497,540.98	-	648,758.00	698,010.00	4,844,308.98	11,604,374.00	12,395,503.57
3	Computer	##	995,483.00	219,869.58	0.00	1,215,352.58	790,847.58	-	151,440.00	151,739.00	1,071,649.58	143,703.00	204,835.42
4	Cycle	7.07%	5,326.00	0.00	0.00	5,326.00	5,326.00	-	-	-	5,326.00	-	-
5	Dye	##	7,441,369.13	3,302,541.76	0.00	10,743,910.89	4,167,499.89	-	228,664.00	1,958,433.00	6,437,373.89	4,306,537.00	3,273,869.24
6	Electric Installation	6.33%	3,413,799.26	1,294,143	0.00	4,707,942.26	2,136,826.69	-	151,387.00	679,330.00	2,866,024.69	560,716.00	1,276,972.57
7	Electronic Weighing Scale	4.75%	26,000.00	0.00	0.00	26,000.00	13,723.61	-	4,772.00	624.00	19,120.00	6,880.00	12,276.39
8	Firefighting Equipment	4.75%	32,656.00	0.00	0.00	32,656.00	14,077.33	-	2,727.00	14,219.00	31,023.00	1,633.00	18,578.67
9	Jigs, Fixtures & Tools	4.75%	4,624,893.51	1,435,704.11	0.00	6,060,597.62	704,937.62	-	769,529.00	727,589.00	2,202,055.62	3,858,452.00	3,919,865.89
10	Lab Equipments	4.75%	428,051.63	0.00	0.00	428,051.63	322,426.11	-	-	84,222.00	406,648.63	21,403.00	105,625.52
11	Land	0.00%	1,868,409.00	0.00	0.00	1,868,409.00	0.00	-	-	-	-	1,868,409.00	1,868,409.00
12	Measuring Instrument	4.75%	79,050.00	58,135.70	0.00	137,185.70	9,684.70	-	33,169.00	-	42,853.70	94,332.00	69,365.30
13	Mobile	6.33%	1,943,682.00	74,999.41	0.00	2,018,681.41	43,820.41	-	61,474.00	79,538.00	184,832.41	61,765.00	127,777.59
14	Motor Car	9.50%	1,943,682.00	0.00	0.00	1,943,682.00	1,056,570.16	-	436,099.00	70,448.00	1,439,090.16	504,215.00	885,111.84
15	Office Equipments	4.75%	651,436.79	10,499.48	0.00	661,936.27	195,893.27	-	226,036.00	139,009.00	560,938.27	100,998.00	455,543.52
16	Office Furniture	6.33%	816,068.74	41,004.42	0.00	857,073.16	315,931.16	-	132,055.00	136,489.00	582,475.16	274,598.00	502,137.58
17	Plant & Machines	4.75%	15,413,497.00	1,434,299.64	0.00	16,847,796.64	6,987,743.64	-	507,903.00	-	7,495,646.64	10,352,150.00	9,425,753.36
18	Plant & Machines (Double Shift)	4.75%	14,557,997.00	0.00	0.00	14,557,997.00	3,546,242.74	-	578,789.00	-	4,125,032.00	10,432,965.00	11,011,754.26
18	RO Water system	4.75%	29,462.00	0.00	0.00	29,462.00	10,601.27	-	3,414.00	-	14,015.00	15,447.00	18,860.73
18	Tubewell	6.33%	296,633.00	0.00	0.00	296,633.00	260,789.10	-	1,886.00	548.00	280,474.00	16,159.00	35,843.90
19	Water Cooler & Tank	4.75%	0.00	53,500.00	0.00	53,500.00	0.00	-	24,047.00	-	24,047.00	29,453.00	-
	TOTAL		69,717,367.61	7,245,398.88	376.84	76,962,389.65	24,084,012.18	659,404.00	4,510,679.00	4,740,188.00	32,675,473.65	44,286,916.00	45,633,355.43

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	Addition during the year	Deduction during the year	Value at the end	WDV as on 31.03.2015	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	0.00
2	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



M/S. SWASTIKA CASTAL LTD
NOTE -34
NOTES ON ACCOUNTS

SCHEDULE OF NOTES FORMING PART OF BALANCE SHEET AND PROFIT AND LOSS ACCOUNT
AS AT DATED 31ST MARCH 2015

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

A. Basis of Preparation Of Financial Statements

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

B. Depreciation

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

The carrying amount of the asset as on 01.04.2014 is being depreciated over the remaining useful life of the asset according to the Companies Act, 2013 and accordingly treatment of excess or short depreciation is dealt in the retained earnings.

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. Foreign Currency Transaction

Transactions in foreign currencies are recorded at the exchange rates existing at the time of transactions and exchange differences arising from foreign currency transactions are dealt with in Profit & Loss account. Current Assets and Liabilities at the year-end are being converted at closing rates/forward contract rates where applicable.

E. Investments

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



F. Inventories

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.

G. Turnover

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.

H. Employee Retirement Benefits

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

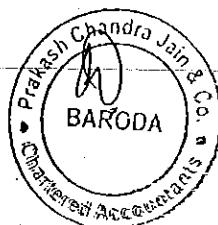
As regard the leave encashment it is the policy of the company to clear the same within the year in which the amount becomes due.

I. Provision for Current and Deferred Tax

Provision for current tax liability of the company is estimated considering the provisions of the Income Tax Act, 1961. Deferred tax resulting from timing difference between book and taxable profit is accounted for using the tax rates and laws that have been enacted or substantively enacted on the balance sheet date. The deferred tax asset is recognized and carried forward only to the extent there is a reasonable certainty that the asset will be realized in the near future.

J. Treatment of Contingent Liabilities

Contingent liabilities, if material, are disclosed by way of notes. Contingent assets are not recognized or disclosed in the financial statement. Provision for contingent liabilities is made only when the company has a present obligation as a result of the past event and is probable that an outflow of resources will be required to settle obligation(s), in respect of which estimate can be made for the amount of the obligation.



NOTES ON ACCOUNTS:

1. Contingent Liabilities:

(Rs. In Lac)

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

2. Licensed, Installed Capacity and Production:

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

3. Earnings per Share

Basic Earnings Per share

Particulars	2014-15	2013-14
Net Profit After Tax	6,95,722.35	4,04,634.39
Weighted Average no. of Shares	11,60,000	11,60,000
Nominal Value Per share	Rs10/-	Rs10/-
Earning Per share	0.60	0.35

4. Value of Import on CIF basis in respect of

Particulars	2014-15	2013-14
Raw Material	Nil	Nil
Capital Goods	Nil	Nil

5. Value of raw materials consumed:

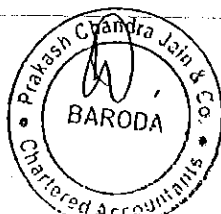
2014-15	2013-14
Amount in Rs. Lakhs	Amount in Rs. Lakhs
728.06	859.73

6. Payment to Auditors

Particulars	2014-15	2013-14
Audit Fees	40,000.00	35,000.00
For Certification and other matters	0.00	0.00
Total	40,000.00	35,000.00

7. Managerial Remuneration

Particulars	2014-15	2013-14
Salaries	13,80,000.00	13,80,000.00
Perquisites	0.00	0.00
Total	13,80,000.00	13,80,000.00



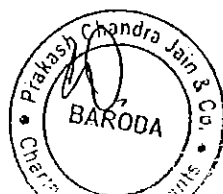
8. The Deferred Tax liability as at 31st March, 2015 comprise of the following

Sr. No.	Particulars	(Rs. In Lac)	
		2014-15	2013-14
a.	<u>Deferred Tax Liability</u>		
	Related to Fixed Assets:		
	On Opening WDV	48.98	47.74
	Add: for current year	1.08	1.91
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
c.	Provision for Deferred Tax (net)	50.06	49.65

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

9. The company has provided actuarial valuation of the long term employee benefits as regards Gratuity from LIC Group Gratuity Scheme for which annual premium amounting to Rs. 1,22,875/- is being paid.
10. Expenditure in Foreign Currency for traveling: Nil
11. Earnings in foreign currency equivalent INR Rs. 1,10,86,712.16/-
12. Remittances in foreign currency Nil
13. Year end balance confirmation has not been obtained in cases of all the creditors, debtors and loans & advances of the company.
14. During the year depreciation on fixed is charged on the basis of useful estimated life of asset as prescribed in Companies Act, 2013 and due to the change in estimated life of the assets the profit is reduced by Rs 1,95,305.45/-. The estimated useful life of assets is as follows :-

SR. NO.	PARTICULARS	USEFUL LIFE (In Years)
1.	Air Conditioner	05
2.	Factory Building	60
3.	Computer	03
4.	Dies	15
5.	Electric Installation	10
6.	Electronic Weight	10



7.	Fire Equipments	05
8.	Jig & Fixtures	15
9.	Lab Equipments	10
10.	Measuring Equipments	10
11.	Mobile	05
12.	Motor Car	08
13.	Office Equipments	05
14.	Office Furniture	10
15.	Plant & Machinery (Double Shift)	40
16.	Plant & Machinery (Single Shift)	40
17.	R.O. Water System	15
18.	Tube Well	05
19.	Water Cooler	05
20.	Land	Not Applicable
21.	Capital Work-in-progress	Not Applicable

15. Company has taken loan from third party from 21 parties and the closing balance as at 31.03.15 is Rs. 4,18,03,726/-

16. Related Party Disclosures:

a. Related Parties:

i. Key Managerial Person:

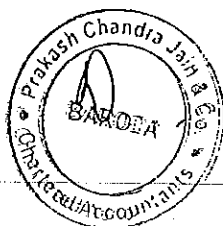
- Mr. Alope Sharda
- Mr. Varun Sharda
- Mrs. Anju Sharda

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	5,40,000.00
Mr. Varun Sharda	Remuneration	5,40,000.00
Mrs. Anju Sharda	Remuneration	3,00,000.00
Swastik Precast Private Limited	Loans	16,60,831.00



M/S. SWASTIKA CASTAL LTD
NOTE -34
NOTES ON ACCOUNTS

SCHEDULE OF NOTES FORMING PART OF BALANCE SHEET AND PROFIT AND LOSS ACCOUNT
AS AT DATED 31ST MARCH 2015

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

A. Basis of Preparation Of Financial Statements

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

B. Depreciation

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

The carrying amount of the asset as on 01.04.2014 is being depreciated over the remaining useful life of the asset according to the Companies Act, 2013 and accordingly treatment of excess or short depreciation is dealt in the retained earnings.

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. Foreign Currency Transaction

Transactions in foreign currencies are recorded at the exchange rates existing at the time of transactions and exchange differences arising from foreign currency transactions are dealt with in Profit & Loss account. Current Assets and Liabilities at the year-end are being converted at closing rates/forward contract rates where applicable.

E. Investments

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

F. Inventories

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.

G. Turnover

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.

H. 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.

I. Provision for Current and Deferred Tax

Provision for current tax liability of the company is estimated considering the provisions of the Income Tax Act, 1961. Deferred tax resulting from timing difference between book and taxable profit is accounted for using the tax rates and laws that have been enacted or substantively enacted on the balance sheet date. The deferred tax asset is recognized and carried forward only to the extent there is a reasonable certainty that the asset will be realized in the near future.

J. Treatment of Contingent Liabilities

Contingent liabilities, if material, are disclosed by way of notes. Contingent assets are not recognized or disclosed in the financial statement. Provision for contingent liabilities is made only when the company has a present obligation as a result of the past event and is probable that an outflow of resources will be required to settle obligation(s), in respect of which estimate can be made for the amount of the obligation.

NOTES ON ACCOUNTS:

1. Contingent Liabilities:

(Rs. In Lac)

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

2. Licensed, Installed Capacity and Production:

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

3. Earnings per Share

Basic Earnings Per share

Particulars	2014-15	2013-14
Net Profit After Tax	6,95,722.35	4,04,634.39
Weighted Average no. of Shares	11,60,000	11,60,000
Nominal Value Per share	Rs10/-	Rs10/-
Earning Per share	0.60	0.35

4. Value of Import on CIF basis in respect of

Particulars	2014-15	2013-14
Raw Material	Nil	Nil
Capital Goods	Nil	Nil

5. Value of raw materials consumed:

2014-15	2013-14
Amount in Rs. Lakhs	Amount in Rs. Lakhs
728.06	859.73

6. Payment to Auditors

Particulars	2014-15	2013-14
Audit Fees	40,000.00	35,000.00
For Certification and other matters	0.00	0.00
Total	40,000.00	35,000.00

7. Managerial Remuneration

Particulars	2014-15	2013-14
Salaries	13,80,000.00	13,80,000.00
Perquisites	0.00	0.00
Total	13,80,000.00	13,80,000.00

-8. The Deferred Tax liability as at 31st March, 2015 comprise of the following

(Rs. In Lac)

Sr. No.	Particulars	2014-15	2013-14
a.	<u>Deferred Tax Liability</u>		
	Related to Fixed Assets:		
	On Opening WDV	48.98	47.74
	Add: for current year	1.08	1.91
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
c.	Provision for Deferred Tax (net)	50.06	49.65

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

9. The company has provided actuarial valuation of the long term employee benefits as regards Gratuity from LIC Group Gratuity Scheme for which annual premium amounting to Rs. 1,22,875/- is being paid.
10. Expenditure in Foreign Currency for traveling: Nil
11. Earnings in foreign currency equivalent INR Rs. 1,10,86,712.16/-
12. Remittances in foreign currency Nil
13. Year end balance confirmation has not been obtained in cases of all the creditors, debtors and loans & advances of the company.
14. During the year depreciation on fixed is charged on the basis of useful estimated life of asset as prescribed in Companies Act, 2013 and due to the change in estimated life of the assets the profit is reduced by Rs 1,95,305.45/-. The estimated useful life of assets is as follows :-

Sr. No.	PARTICULARS	USEFUL LIFE (In Years)
1.	Air Conditioner	05
2.	Factory Building	60
3.	Computer	03
4.	Dies	15
5.	Electric Installation	10
6.	Electronic Weight	10

7.	Fire Equipments	05
8.	Jig & Fixtures	15
9.	Lab Equipments	10
10.	Measuring Equipments	10
11.	Mobile	05
12.	Motor Car	08
13.	Office Equipments	05
14.	Office Furniture	10
15.	Plant & Machinery (Double Shift)	40
16.	Plant & Machinery (Single Shift)	40
17.	R.O. Water System	15
18.	Tube Well	05
19.	Water Cooler	05
20.	Land	Not Applicable
21.	Capital Work-in-progress	Not Applicable

15. Company has taken loan from third party from 21 parties and the closing balance as at 31.03.15 is Rs. 4,18,03,726/-

16. Related Party Disclosures:

a. Related Parties:

i. Key Managerial Person:

- Mr. Alope Sharda
- Mr. Varun Sharda
- Mrs. Anju 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	5,40,000.00
Mr. Varun Sharda	Remuneration	5,40,000.00
Mrs. Anju Sharda	Remuneration	3,00,000.00
Swastik Precast Private Limited	Loans	16,60,831.00