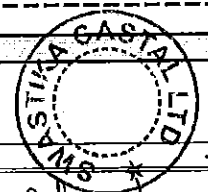
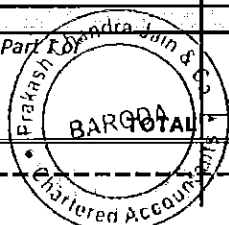


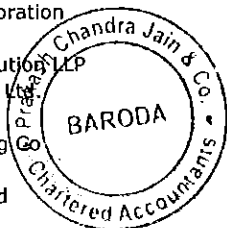


<b>C. BALANCE IN PROFIT &amp; LOSS ACCOUNT</b>				
OPENING BALANCE		8,293,481.24		11,682,590.89
add: NET PROFIT/(LOSS) FOR THE CURRENT YEAR	2,843,874.55		691,675.35	
add: TRANSFER FROM RESERVES			(4,080,785.00)	
less: SHORT PROVISION (OF DEFERRED TAX LIABILITY)				
CLOSING BALANCE		<b>11,137,355.79</b>		<b>8,293,481.24</b>
<b>TOTAL</b>		<b>22,837,355.79</b>		<b>19,993,481.24</b>
<b>SHARE APPLICATION MONEY PENDING ALLOTMENT</b>				
	<b>NOTE NO. 3</b>		<b>NOTE NO. 3</b>	
<b>LONG-TERM BORROWINGS</b>				
	<b>NOTE NO. 4</b>		<b>NOTE NO. 4</b>	
<i>Disclosure pursuant to Note no. 6(C) of Part I of Schedule III to the Companies Act, 2013</i>				
<b>1 SECURED:</b>				
a) <b>TERM LOANS FROM BANK:</b>				
State Bank of India Corporate Loan (Secured against mortgaged of factory land & bldg) (Loan repayable in monthly Installments of Rs.50,000/- each)	1,250,000.00			
		1,250,000.00		
<b>TOTAL</b>		<b>1,250,000.00</b>		
b) <b>TERM LOANS FROM OTHERS:</b>				
<b>TOTAL</b>				
<b>1 UNSECURED:</b>				
a) <b>LONG-TERM LOANS FROM BODY CORPORATES</b>				
A H Infra Ltd	112,068.00		1,635,000.00	
Active Vincom Pvt. Ltd	0.00		1,536,986.00	
Amrit Laxmi Cosmosales Pvt. Ltd	1,090,000.00		1,032,054.00	
Athena Mercantile Pvt. Ltd	1,090,000.00		1,089,507.00	
Banke Bihari Estate Pvt. Ltd	1,500,000.00		1,500,000.00	
Chen Vyapar Pvt.Ltd	0.00		2,916,712.00	
Delegate Goods Pvt.Ltd	0.00		1,090,000.00	
Esquire Resources (India) Pvt Ltd	1,000,000.00		1,000,000.00	
Esskai India Pvt.Ltd	1,689,000.00		1,689,000.00	
Fasttrack Tie-Up (P) Ltd.	0.00		2,725,000.00	
Griwar Impex & Holdings Pvt Ltd	1,126,000.00		1,052,126.00	
Happy Dealtrade Pvt Ltd	0.00		2,064,110.00	
Hooghly Jute Mill (Bobbili) Pvt Ltd	0.00		4,905,000.00	
Fabino Deslgn Pvt Ltd	1,500,000.00		-	
Mao vyapaar P Ltd	1,267,300.00		3,270,000.00	
Minolta Vyapar Pvt. Ltd	0.00		1,540,684.00	
Gladin Intertrade Pvt. Ltd	2,000,000.00		-	
Rahagir Trade & Finance Pvt Ltd	3,500,000.00		3,500,000.00	
S.R.Jute Traders P Ltd	0.00		1,500,000.00	
Shree Nidhi Minlrals Pvt Ltd	1,500,000.00		1,500,000.00	
Ratnanandan Commercials Pvt Ltd	1,526,371.00		-	
Suparshvamatl Mercantile Pvt Ltd	1,000,000.00		1,000,000.00	
VKJ Traxim P Ltd	3,270,000.00		3,623,287.00	
YIN Trexim Pvt Ltd	31,808.00		1,634,260.00	
ABB Swhwize Advance	2,039,284.87	25,241,831.87	2,039,284.87	43,843,010.87
b) <b>LOANS &amp; ADVANCES FROM RELATED PARTIES:</b>				
Swastik Precast Pvt. Ltd.	1,654,767.00	1,654,767.00	1,660,831.00	1,660,831.00
<b>TOTAL</b>		<b>28,146,598.87</b>		<b>45,503,841.87</b>
<b>OTHER LONG-TERM LIABILITIES</b>				
	<b>NOTE NO. 5</b>		<b>NOTE NO. 5</b>	
<i>Disclosure pursuant to Note no. 6 (D) of Part I of Schedule III to the Companies Act, 2013</i>				



*Prakash Sharma*

LONG-TERM PROVISIONS		NOTE NO. 6	NOTE NO. 6
Disclosure pursuant to Note no. 6 (E) of Part I of Schedule III to the Companies Act, 2013			
<b>TOTAL</b>		-	-
SHORT-TERM BORROWINGS		NOTE NO. 7	NOTE NO. 7
Disclosure pursuant to Note no. 6 (F) of Part I of Schedule III to the Companies Act, 2013			
<b>1 SECURED:</b>			
i State Bank of India EPC A/c. No. 34051618027	7,536,796.00		14.00
ii State Bank of India, Cash Credit Loan-10140678196 (Secured against hyp. of Stock & Book debts and mortgaged of factory land and bulding)	20,519,719.89	28,056,515.89	27,186,763.16
<b>TOTAL</b>		<b>28,056,515.89</b>	<b>27,186,777.16</b>
<b>2 UNSECURED:</b>			
<b>TOTAL</b>		-	-
<b>TOTAL</b>		<b>28,056,515.89</b>	<b>27,186,777.16</b>
TRADE PAYABLES		NOTE NO. 8	NOTE NO. 8
<b>1 SUNDRY CREDITORS FOR GOODS</b>			
Aanjaney Micro Engg. Pvt. Ltd	0.00		4,334.00
Aarushi Packaging Pvt. Ltd	8,750.00		82,900.00
All Cast Metals P Ltd	33,600.00		33,600.00
Aum Salram Enterprises	379,798.00		-
Alloy Steel Corporation	0.00		9,448.00
Amit Enterprises	79,024.00		70,537.00
Anant Enterprises	339,055.00		431,332.00
Anant Marketing	0.00		28,933.00
Anuraj Enterprises	40,283.00		60,239.00
Balaji Industries	91,939.00		18,072.00
Bhagya Laxmi Engineering Works	-		399.00
C G Panchal & Bros.	114,230.00		0.00
C.K.Shah & Co	70,117.00		42,000.00
C.S.Enterprises	121,255.00		83,693.00
Chirag Enterprises	55,959.00		167,573.00
Compressor & Parts	35,190.00		67,698.00
Dandekar (HVACR) Syatem	54,345.00		54,345.00
Deepak Enterprises	22,575.00		36,448.00
Deepchand Jaiswal	0.00		8,772.00
Fastener Manufacturers P Ltd	22,795.00		13,701.00
Gujarat Sales Corporation	0.00		20,480.00
HPS Gases Ltd	85,503.00		131,286.00
Industrial Trading Co	0.00		3,519.00
Innovative Energies	237,235.00		250,910.00
Jay Industries	0.00		2,363.00
Jay Metal Industries	7,760,809.00		4,608,857.00
Jugraj Tejraj Agency Pvt. Ltd.	2,904,563.00		0.00
Kalp Consultancy	0.00		25,839.00
Korutech India Pvt.Ltd	106,752.00		83,822.00
Kothari Metals Limited	1,033,621.00		382,742.01
Krishna Surgical Co	0.00		3,701.00
Krishnashray Automobiles	70,324.00		71,558.00
C K Associates	1,943.00		-
M.B Chemicals	47,250.00		23,625.00
M.Desai & Co(Gujarat)	197,288.00		283,484.00
Credence Engineering HUB	9,287.00		-
Mamta Metals & Alloy	779,625.00		3,113.00
Market Links	214,553.00		285,747.00
Maruti Traders	122,410.00		184,173.00
Metal Cutting Systems	249,911.00		166,957.00
Metal Forms	2,320,846.00		1,099,250.00
D S Agarwal Multitrade pvt. Ltd	83,093.00		-
Gujarat Safty	7,475.00		-
Patel Engineering Tools Corporation	0.00		37,272.00
Jain Traders	1,895.00		-
Kalp Tools and Industrial Solutions LLP	17,227.00		-
Quebec Petroleum Resources Ltd	816,566.00		1,262,831.00
Raj Packers	0.00		151,414.00
Rajpurohit Devisinh H Trading Co	19,925.00		48,609.00
Refrachem Corporation	232,122.00		173,963.00
Saru-Aikoh Chemicals Limited	320,727.00		229,243.00

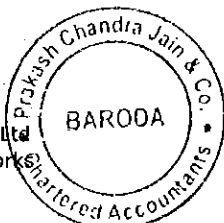


*Arjun Shinde*

Paliwal Engineering Works	43,700.00	-
Shyam Industries	37,298.00	62,642.00
Parekh & Company	9,143.00	-
Suman Enterprises	79,007.00	7,974.21
Swaminarayan Traders	6,900.00	13,180.00
Swastik Packaging Industries	264,957.00	291,351.00
Swastika Metcast Pvt. Ltd. Unit 1	2,736,592.00	-
Swastika Metcast Pvt. Ltd. Unit 2	3,567,306.00	6,892,163.00
Tharmo -Tek	102,623.00	85,263.00
Tulsi Electricals	0.00	10,737.00
Tulsi Electricals (Ankleshwar)	0.00	29,813.00
Vesuvius India Ltd	235,032.00	-
Ambica Trader	0.00	5,040.00
Ambica Traders	0.00	6,000.00
Donfab Engineers	0.00	1,500.00
Fluro Polymar Products	19,528.00	1,565.00
Hind Agencies	0.00	7,752.00
Kushal Udyog	0.00	8,536.00
Packaid Solutions Pvt Ltd	121,764.00	108,769.00
V B Fire & Safty Products	0.00	21,795.00
Tech Tools	0.00	11,025.00
Sargam Industries	416,462.00	0.00
Shree Balaji Form Industries	8,376.00	0.00
Siddhartha Industries	62,172.00	0.00
Tara Trading Co.	2,405.00	0.00
Utsav Metals	702.00	0.00
B R Industries	240,629.00	0.00
Sai Krupa Engg.	0.00	30,590.00
Sakar Industries Ltd	1,525,581.00	5,030,706.00
	28,590,042.00	23,375,183.22

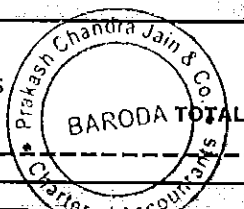
2 **SUNDRY CREDITORS FOR EXPENSES**

A.C.Travels	36,444.00	10,946.00
Abhijit Corporation	0.00	36,970.00
Acme Transport Co	26,754.00	20,502.00
Aditya Aluminium Casting Works	34,692.00	282,518.00
Alpha Engineers	55,301.00	75,631.00
Krutam Techno Solutions Pvt. Ltd	2,691.00	-
Carbotech India Pvt. Ltd.	0.00	8,122.00
Cliff Marketing & Services	17,745.00	8,348.00
Matrix Lab	2,337.00	-
D.M Valdia & Associates	0.00	9,270.00
D.S.Acharya	16,200.00	32,400.00
Detective Security Services	65,515.00	67,790.00
Met Heat services	3,664.00	-
Gold Coin Multipack Pvt. Ltd.	0.00	41,348.00
Rakesh Machinery Stores	6,995.00	-
Ramkaka Traders	7,960.00	-
Hi-Tech NDT Services	0.00	27,425.00
icici Credit Card	12,544.14	9,381.48
Industrial X-Ray & Allied Radiographers (I) P Ltd	0.00	12,883.00
Jagdamba Refactory Works	0.00	9,400.00
Jagdshbhai Ramanbhai Patanwadia	47,177.00	47,495.00
Sadbhav Calibration Services	1,701.00	-
Jyotsnaben Santsharan Panchal	29,353.00	15,973.00
K.K. Enterprises	0.00	11,130.00
Ankur Electrplating Industries	1,078.00	-
Komal Services	0.00	10,650.00
Mahesh Kumar Sharma	0.00	5,326.00
Maruti Freight Movers Ltd	0.00	118,562.00
Dlgvijay Scale	525.00	-
Metro Electricals	2,630.00	67,375.00
Chamunda Engineering Works	17,394.00	-
Om Logstics Ltd	14,796.00	51,381.00
Sheth Corrosion & Coating Pvt. Ltd	25,482.00	-
Patanwadia Vinubhai Kalidas	23,758.00	-
Patel Heaters & Control Pvt. Ltd.	-	27,426.00
Penta Freight Pvt. Ltd.	-	253,725.00
Pestcon Pestcontrol Services	-	10,356.00
Prakash Chandra Jain	41,600.00	73,790.00
Pyrotek India Pvt. Ltd.	-	31,805.00
Shivatech Engineering	459,990.00	381,240.00
Shree Ganesh Transport Co	56,220.00	27,600.00
Shree Radharamandev Saw Mill	-	29,736.00
Shreeji Engineers	282,730.00	205,868.00
Suly Chemicals	9,960.00	12,645.00
Sunshlne Technologes	0.00	4,488.00
Suveg Systems	5,296.00	11,170.00
TCI-XPS	41,661.00	38,318.78
Tcr Advance Engineering P Ltd	583.00	146.00
success Heat Treatment Works	25,745.00	-
Victory Coats Fluxes	40,002.00	360,342.00



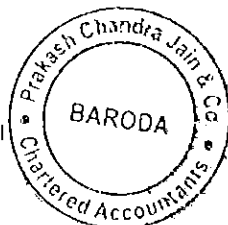
*Prakash Chandra Jain*

Vinpla Plating P Ltd	1,862,174.00		1,291,028.00	
Vohra Engineering Works	466,115.00		882,366.00	
Yuvrajsinh K. Atodariya	141,564.00		73,291.00	
Aayush Cargo Transport Co.	0.00		10,500.00	
Aditya High Vacuum Pvt. Ltd	1,800.00		10,100.00	
Madhay Gujarat Vij Co. Ltd	0.00		323,395.00	
Item Secure Pvt. Ltd	1,260.00		1,685.00	
Makino India Pvt Ltd	0.00		1,189.00	
N P Engineering	0.00		8,568.00	
Real Anodising	30,660.00		42,924.00	
TUV India Limited	0.00		53,091.00	
UCAM Pvt Ltd	0.00		12,359.00	
S R Enterprises	3,000.00		3,000.00	
Rajesh Chandubhai Vasava	45,393.00		37,110.00	
Rahul Industries	0.00		10,200.00	
Sargam Electroplaters Pvt. Ltd	0.00		71,303.00	
Siddhartha Grinding	30,694.00		33,375.00	
S A Construction	0.00		18,516.00	
Rachna Sharda	-		135,000.00	
Sheth Metallizing Works	0.00		16,931.00	
		3,999,183.14		5,485,413.26
<b>TOTAL</b>		<b>32,589,225.14</b>		<b>28,860,596.48</b>
<b>OTHER CURRENT LIABILITIES</b>				
<i>Disclosure pursuant to Note no. 6 (G) of Part I of Schedule III to the Companies Act, 2013</i>				
(a) <b>CURRENT MATURITIES OF LONG TERM DEBTS</b>				
i State Bank of India New Term Loan 10399	121,284.00		2,340,864.00	
ii State Bank of India Corporate Loan	622,297.00	743,581.00		2,340,864.00
(b) <b>OTHER PAYABLES</b>				
(i) <b>STATUTORY DUES</b>				
a. TDS Payable	233,487.00		391,694.00	
b. CST	-		-	
c. Service Tax Payable	741,156.00		2,445,829.00	
d. Professional Tax	21,890.00		71,880.00	
e. VAT Payable	-	996,533.00	-	2,909,403.00
(c) <b>Advance From Customer</b>				
Swastika Metcast P. Ltd.	975,840.00	975,840.00		
Allahabad bank advance		3,990.00		
<b>TOTAL</b>		<b>2,719,944.00</b>		<b>5,250,267.00</b>
<b>SHORT-TERM PROVISIONS</b>				
<i>Disclosure pursuant to Note no. 6 (H) of Part I of Schedule III to the Companies Act, 2013</i>				
(a) <b>PROVISION OF EMPLOYEES' BENEFITS:</b>				
(i) EPF Payable- Employer's contribution		14,373.00		9,730.00
(ii) EPF Payable- Employee's contribution		12,737.00		8,565.00
Labour Welfare		729.00		
(iii) Salary Payable		527,958.00		356,302.00
<b>TOTAL</b>		<b>555,797.00</b>		<b>374,597.00</b>
(b) <b>OTHERS:</b>				
(i) <b>PROVISIONS FOR OUTSTANDING LIABILITIES FOR PURCHASE &amp; EXPENSES:</b>				
Audit fees Payable		41,800.00		41,600.00
Electricity Charges Payable		15,100.00		10,800.00
Director's Salary Payable		135,053.00		1,053,000.00
<b>TOTAL</b>		<b>191,953.00</b>		<b>1,105,400.00</b>
<b>TOTAL</b>				
<b>TOTAL</b>		<b>747,750.00</b>		<b>1,479,997.00</b>
<b>CAPITAL WORK-IN-PROGRESS</b>				
<i>NOTE NO. 13</i>				
(a) CAPITAL WORK-IN-PROGRESS				3,689,262.00
<b>TOTAL</b>				<b>3,689,262.00</b>
<b>NON-CURRENT INVESTMENT</b>				
<i>NOTE NO. 14</i>				
<i>Disclosure pursuant to Note no. K (i) of Part I of Schedule III to the Companies Act, 2013</i>				



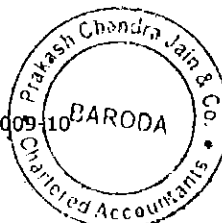
*Shyama Sharda*

TOTAL		-	-
<b>LONG-TERM LOANS &amp; ADVANCES</b>			
		<b>NOTE NO. 15</b>	<b>NOTE NO. 15</b>
<i>Disclosure pursuant to Note no. L (i), (ii), (iii) of Part I of Schedule III to the Companies Act, 2013</i>			
<b>1 UNSECURED (CONSIDERED GOOD)</b>			
(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	726,182.90	739,522.22	655,903.90
(IV) OTHER DEPOSITS :			
BOB For Gratuity		1,000.00	1,000.00
<b>TOTAL</b>		<b>840,522.22</b>	<b>770,243.22</b>
<b>OTHER NON-CURRENT ASSETS</b>			
		<b>NOTE NO. 16</b>	<b>NOTE NO. 16</b>
<i>Disclosure pursuant to Note no. M (i), (ii), (iii) of Part I of Schedule III to the Companies Act, 2013</i>			
<b>TOTAL</b>		-	-
<b>CURRENT INVESTMENTS</b>			
		<b>NOTE NO. 17</b>	<b>NOTE NO. 17</b>
<b>1 QUOTED</b>			
<b>2 UNQUOTED</b>			
<b>TOTAL</b>		-	-
<b>INVENTORIES</b>			
		<b>NOTE NO. 18</b>	<b>NOTE NO. 18</b>
<i>Disclosure pursuant to Note no. O (i), (ii) and (iii) of Part I of Schedule III to the Companies Act, 2013</i>			
<b>1 RAW-MATERIALS AND COMPONENTS</b>			
a. Raw-Materials	4,397,585.00		3,312,583.00
b. Stores	800,000.00		1,110,000.00
c. Fluxes	111,010.00		206,810.00
d. Furnance Oil	129,040.00		304,500.00
e. Crucible	184,840.00		224,712.00
f. Packing Material	730,000.00		770,000.00
g. Dyes	6,319,400.00		6,767,200.00
h. CI Cast Iron Block	381,240.00	13,053,115.00	402,420.00
<b>TOTAL</b>		<b>13,053,115.00</b>	<b>13,098,225.00</b>
<b>2 WORK-IN-PROGRESS</b>			
(VALED AT WEIGHTED AVERAGE COST)		26,562,216.00	26,497,964.00
<b>3 GOODS RETURN IN TRANSIT</b>			
PURCHASE IN TRANSIT		198,852.00	161,769.00
<b>TOTAL</b>		<b>39,814,183.00</b>	<b>39,757,958.00</b>
<b>TRADE RECEIVABLES</b>			
		<b>NOTE NO. 19</b>	<b>NOTE NO. 19</b>
<i>Disclosure pursuant to Note no. P (i), (ii), (iii) and (iv) of Part I of Schedule III to the Companies Act, 2013</i>			
<b>1 UNSECURED (CONSIDERED GOOD)</b>			
A.B.B. Ltd-Nasik	527,338.87		1,054,792.87
A.B.B. Inc	7,740,390.00		9,292,988.76
A.B.B. Ltd.	5,679,023.89		4,077,894.65
A.B.B. Ltd. Baroda	276,336.00		276,336.00
Sujay Engineers	16,460.00		19,337.00
Aditya Birla Insulation	0.00		321,108.50
Alstom T&D India Limited	868,297.81		3,343,078.02
Cosmos Engitech (P) Ltd.	235,148.00		-
Crompton Greaves Ltd.	1,555,282.81		874,165.12
Divine Industries	481,104.00		227,407.00
Insulator & Electric Co. Bhopal	562,805.00		824,736.00
KSE Electricals Limited	341,976.00		4,341,976.00
Madhav Infra Projects P Ltd	92,440.00		6,067,440.00
Rajsha Chemicals Pvt Ltd	0.00		6,266,044.00
Shaurya Engineering & Equipments	533,599.00		533,599.00



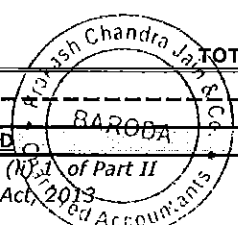
*Prakash Chandra*

Siemens Ltd	10,443,413.00		6,624,775.06	
Swastika Metcast P. Ltd.	0.00		440,611.00	
Bharat Heavy Electricals Ltd.	60,135.00		60,135.00	
Kejriwal Castings Ltd.	5,207,793.00		-	
Raychem RPG Pvt. Ltd.	-		396,643.00	
River Engg. Pvt Ltd	229,190.00		1,718,562.00	
Shreejl Engineers	192,408.00		168,273.00	
Yash High voltage insulators	176,741.00		759,438.00	
B.R.Industries	0.00		94,772.42	47,784,112.40
<b>TOTAL</b>		<b>35,219,881.38</b>		<b>47,784,112.40</b>
2 UNSECURED (CONSIDERED DOUBTFUL)				
<b>TOTAL</b>				
<b>TOTAL</b>		<b>35,219,881.38</b>		<b>47,784,112.40</b>
OUTSTANDING LESS THAN SIX MONTHS				40,515,028.68
OUTSTANDING MORE THAN SIX MONTHS				7,269,083.72
<b>CASH AND CASH EQUIVALENTS</b>				
		<b>NOTE NO. 20</b>	<b>NOTE NO. 20</b>	
Disclosure pursuant to Note no. Q (i), (ii), (iii), (iv) and (v) of Part I of Schedule III to the Companies Act, 2013				
<b>A CASH AND CASH EQUIVALENTS:</b>				
<b>(a) BALANCE WITH BANK</b>				
(i) Allahabad Bank, Kolkatta	117,294.71		11,194.94	
(ii) State Bank of India	10,885.00		-	
(iii) ICICI Bank	-		14,230.05	
(iii) Punjab National Bank	-		12,454.15	
(iv) FD with State Bank Of India	2,315,989.00	2,444,168.71	1,679,326.00	1,717,205.14
<b>(b) CASH ON HAND</b>		125,654.51		286,415.17
<b>B OTHER BANK BALANCES</b>				
<b>TOTAL</b>		<b>2,569,823.22</b>		<b>2,003,620.31</b>
<b>SHORT-TERM LOANS &amp; ADVANCES</b>				
		<b>NOTE NO. 21</b>	<b>NOTE NO. 21</b>	
Disclosure pursuant to Note no. R (i), (ii) and (iii) of Part I of Schedule III to the Companies Act, 2013				
<b>1 UNSECURED (CONSIDERED GOOD)</b>				
<b>(I) ADVANCE TO SUPPLIERS FOR MATERIALS/SUPPLIES:</b>				
Aggressive Marketing	2,835.00		-	
All Graphics	-		1,205.00	
Bharat Freeze Vernier	1,102.00		-	
Dhaval A. Patel	-		200,000.00	
Pyrotek Indla Pvt. Ltd	-		3,524.50	
New Commercial Hydraulic Engg	40,000.00		-	
Shrinwas Sales Pvt Ltd	405.00		-	
Sabir Ali	10,042.00		5,455.00	
Jugraj Tejraj Agency Pvt. Ltd.	-		8,848.00	
Shravan Kumar Fulchand Agarwala	-		136,040.00	
Techtronics (India) Ltd	-		1,730.00	
Unlque Air Products	20,000.00		-	
Vahra Daud Ismil	-		25,235.00	
Madhya Gujarat Vlj Company Ltd.	50,602.00		-	
Nandesari Environment Control Ltd.	-		38.00	
Techtronics Indla Ltd.	1,730.00		19,000.00	
Verizon	-		1,800,000.00	2,201,075.50
TUV India Limited	5,899.00			
Sargam Industries	1,800,000.00	1,932,615.00		
<b>(II) BALANCE WITH REVENUE AUTHORITIES UNDER INDIRECT TAXES:</b>				
Central Excise PLA	200,000.00		63,147.00	
Central Excise RG 23 Cp-II	50,383.00		94,247.00	
Central Excise Modvat P-II (Receivable)	131,971.00		11,136.00	
VAT Recoverable	55,049.00		2,728.00	
Educational Cess RG23 Cp-II	6,264.00		284.00	
Educational Cess RG23 P-II 23c	3,090.00		321,556.50	
Excise Claim Receivable	292,393.00		2,409.00	
High Cess 23 A Part-II	2,588.00		617.00	
High Cess 23 Part C Capital-II	3,605.00		89,402.00	
Input VAT Carried Forwarded	-		2,765.00	
Central Sales Tax 31.03.2015	2,771.50		16,719.00	
Sales Tax Assessment Balance 2009-10	-		285,749.83	
Sales Tax Refundable	285,749.83		60,984.94	
Service Tax	160,119.00	1,215,068.17	35,767.84	987,513.11



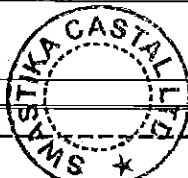
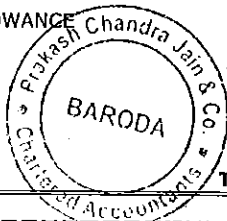
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Service Tax Receivable	21,084.84			
(iii) BALANCE WITH REVENUE AUTHORITIES UNDER DIRECT TAXES:				
Advance Tax Paid (A.Y. 16-17)	577,780.00	150,960.00		
Less: Provision for Taxation	426,820.00			
A			2,043,242.25	
B Advance Tax Paid (A.Y. 15-16)	2,043,242.25		209,877.09	
c. Advance Tax Paid (A.Y. 13-14)	209,877.09		255,819.68	
D Advance Tax Paid (A.Y. 11-12)	255,819.68	2,746,960.02	238,021.00	2,746,960.02
TDS Receivable (A.Y. 14-15)	238,021.00			
(iv) PREPAID EXPENSES			21,134.00	
Other Prepaid Expenses	10,474.00	10,474.00		21,134.00
Prepaid Land Revenue Charges	0.00			
(v) Advance to Staff	1,158,459.00	1,158,459.00	604,705.00	604,705.00
(vi) Other Deposits:				
IDEA Cellular Deposit	1,000.00		1,100.00	
Security Deposit -Laxmi Gas	-		0.00	
Nirmal Lunla House Deposit	5,000.00		0.00	
Security deposit for Gunjan Singh Flat	15,000.00		17,000.00	
Security Deposit For Rented House	17,000.00	47,000.00	9,000.00	27,100.00
SKY Oxygen Co. Security Deposit	9,000.00			
<b>TOTAL</b>		<b>7,261,536.19</b>	<b>6,588,487.63</b>	
<b>OTHER CURRENT ASSETS</b>				
NOTE NO. 22				
NOTE NO. 22				
Disclosure pursuant to Note no. 5 of Part I of Schedule III to the Companies Act, 2013				
<b>TOTAL</b>				
<b>REVENUE FROM OPERATIONS</b>				
NOTE NO. 23				
NOTE NO. 23				
Disclosure pursuant to Note no. 2 A (a) of Part II of Schedule III to the Companies Act, 2013				
1 REVENUE OPERATIONS:				
Gross Sales	99,978,271.27		135,347,808.00	
Gross Sales (Export)	31,623,808.00		10,217,269.00	
Tooling Charges	-		1,832,506.22	
	131,602,079.27		147,397,583.22	
Sales return (Goods)	4,344,062.00	127,258,017.27	12,198,108.82	135,199,474.40
2 TRADING ACTIVITY				
3 EXCISE DUTY		9,735,610.00		9,651,228.00
4 VAT EXPENSE		1,577,972.00		2,027,378.18
5 CST PAID		1,156,166.00		1,200,948.00
<b>TOTAL</b>		<b>114,788,269.27</b>		<b>122,319,920.22</b>
<b>OTHER INCOME</b>				
NOTE NO. 24				
NOTE NO. 24				
Disclosure pursuant to Note no. 4 of Part II of Schedule III to the Companies Act, 2013				
1 Duty Drawback received		379,104.00		64,427.00
2 Interest on Fixed Deposit in SBI		158,180.00		-
3 Interest on security deposit in GEB		56,224.00		-
4 Interest received on delay payment		84,002.00		-
5 Sundry Balance written Off		154,131.61		-
6 Round off		337.75		-
<b>TOTAL</b>		<b>831,979.36</b>		<b>64,427.00</b>
<b>COST OF MATERIAL CONSUMED</b>				
NOTE NO. 25				
NOTE NO. 25				
Disclosure pursuant to Note no. 5 (iv) of Part II of Schedule III to the Companies Act, 2013				



Ajju Shinde

<b>1 PURCHASE OF RAW MATERIAL &amp; STORES</b>			
Purchase		57,877,647.00	69,796,577.82
<b>2 PRODUCTION EXPENSES:</b>			
a Anodising/Conversion Charges	132,297.00		222,239.00
b Calibration Charges	62,273.00		63,355.00
c Conversion Charges (Aluminium Ingots)	647,522.00		502,932.00
d Consumables Stores	9,538,317.35		5,828,621.50
e Gas	828,619.00		1,380,301.00
f Foundry Exp.	3,766,490.00		3,995,050.00
g Freight & Octrol	1,829,775.00		1,877,447.32
h Freight & Packing (Sales)	786,567.00		1,043,684.00
i Laboratory & Testing Charges	144,381.00		262,294.00
j Maintenance (P & M)	681,562.00		578,362.00
k Power & Fuel Exp.	5,847,090.00		5,550,731.00
l Fetaling Expenses	723,613.50		483,497.40
m Security Exp.	840,507.00		803,318.00
n Service Tax On Freight	0.00		29,904.00
o Input VAT Disallowed	259,066.00		589,718.00
p Labour Charges	244,050.00		0.00
q Loading & Unloading Charges	928,311.00		410,702.00
CNC Shop Expenses	900,855.00		371,821.00
Labour Charges on Purchase Bill	798,949.00	28,960,244.85	358,925.00
<b>TOTAL</b>		<b>86,837,891.85</b>	<b>94,149,480.04</b>
<b>PURCHASE OF STOCK-IN-TRADE</b>			
	<b>NOTE NO. 26</b>	<b>NOTE NO. 26</b>	
<i>Disclosure pursuant to Note no. 5 (ii) 2 of Part II of Schedule III to the Companies Act, 2013</i>			
<b>TOTAL</b>		-	-
<b>CHANGE IN INVENTORIES OF FINISHED GOODS, PROCESS STOCK AND STOCK-IN-TRADE</b>			
	<b>NOTE NO. 27</b>	<b>NOTE NO. 27</b>	
<b>1 CLOSING STOCK:</b>			
(a) PROCESS STOCK	26,562,216.00		26,497,964.00
(b) STORES & SPARES	8,854,382.00		9,785,642.00
(c) RAW MATERIAL	4,397,585.00		3,474,352.00
<b>SUB-TOTAL</b>	<b>39,814,183.00</b>		<b>39,757,958.00</b>
<b>LESS:</b>			
<b>2 OPENING STOCK:</b>			
(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
<b>SUB-TOTAL</b>	<b>39,757,958.00</b>		<b>34,556,207.00</b>
<b>TOTAL</b>	<b>(56,225.00)</b>		<b>(5,201,751.00)</b>
<b>EMPLOYEE BENEFIT EXPENSES</b>			
	<b>NOTE NO. 28</b>	<b>NOTE NO. 28</b>	
<i>Disclosure pursuant to Note no. 5 (i) (a) of Part II of Schedule III to the Companies Act, 2013</i>			
(a) SALARIES AND WAGES:			
(i) WAGES	2,761,695.00		5,115,319.00
(ii) SALARIES	2,510,471.00		1,878,482.00
(iii) BONUS	362,752.00	5,634,918.00	524,445.00
<b>(b) CONTRIBUTION TO:</b>			
(i) PROVIDENT FUND (PF)		155,421.00	215,247.00
(c) OTHER EMPLOYEE BENEFITS:			
(i) EX-GRATIA	20,400.00		25,700.00
(ii) GRATUITY	0.00		122,875.00
(iii) ALLOWANCES	1,623,738.00		1,408,066.00
(iv) STAFF WELFARE	76,276.00		124,635.00
(v) MEDICAL EXPENSE/ ALLOWANCE	100,609.00		83,497.00
(vi) LEAVE ENCASHMENT	166,176.00	1,987,199.00	150,637.00
<b>TOTAL</b>		<b>7,777,538.00</b>	<b>9,648,903.00</b>
(d) DIRECTOR'S SALARY		1,380,000.00	1,380,000.00
<b>TOTAL</b>		<b>9,157,538.00</b>	<b>11,028,903.00</b>



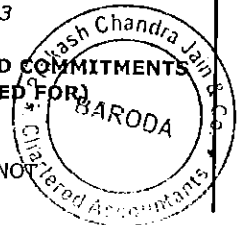
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<b>FINANCE COST</b>		<b>NOTE NO. 29</b>	<b>NOTE NO. 29</b>
<i>Disclosure pursuant to Note no. 3 (a), (b) and (c) of Part II of Schedule III to the Companies Act, 2013</i>			
<b>1 INTEREST EXPENSE:</b>			
BANK INTEREST		4,411,458.84	5,332,352.52
INTEREST TO OTHERS		2,985,844.00	3,640,650.31
INTEREST ON BILLS DISCOUNTED		1,018,240.00	1,690,305.68
	<b>TOTAL</b>	<b>8,415,542.84</b>	<b>10,663,308.51</b>
<b>2 OTHER BORROWING COSTS:</b>			
(I) LC COMMITMENT CHARGES		797,038.00	1,138,309.00
(II) BANK CHARGES		311,072.86	261,068.54
	<b>TOTAL</b>	<b>1,108,110.86</b>	<b>1,399,377.54</b>
<b>3 GAIN OR (LOSS) DUE TO FOREIGN EXCHANGE TRANSACTION / TRANSLATION</b>		690,871.68	86,533.66
	<b>TOTAL</b>	<b>8,832,782.02</b>	<b>11,976,152.39</b>

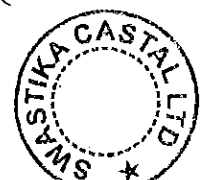
<b>OTHER EXPENSES</b>		<b>NOTE NO. 30</b>	<b>NOTE NO. 30</b>
<i>Disclosure pursuant to Note no. 5 (vi) of Part II of Schedule III to the Companies Act, 2013</i>			
<b>1 Accounting Charges</b>		153,750.00	107,250.00
<b>2 Audit Fees</b>		40,000.00	40,000.00
<b>3 Brokerage Exp.</b>		159,708.00	158,703.00
<b>4 Canteen Expense</b>		481,904.00	463,492.00
<b>5 Convyance Expenses</b>		98,521.00	49,825.00
<b>6 CST Expenses</b>		3,136.00	-
<b>7 Export Exp.</b>		2,600.00	19,500.00
<b>8 Insurance Exp.</b>		96,438.00	152,591.00
<b>9 Legal &amp; Consultancy Charges</b>		98,338.00	113,589.00
<b>10 Filing Fees ROC</b>		56,259.00	-
<b>11 Membership Fees</b>		10,000.00	11,461.00
<b>12 Office Expenses</b>		510,982.55	348,070.00
<b>13 Petrol Expenses</b>		339,243.56	286,312.04
<b>14 Postage &amp; Telegram</b>		13,616.00	22,560.00
<b>15 Printing &amp; Stationary</b>		76,591.00	126,775.00
<b>16 Professional fees</b>		124,666.00	330,758.00
<b>17 Rent</b>		0.00	150,000.00
<b>18 Computer Exp.</b>		57,061.00	63,815.00
<b>19 Repairs &amp; Maint. Charges Others</b>		158,898.00	111,270.00
<b>20 Service tax (P)</b>		67,492.00	-
<b>21 Sundry Balance written Off</b>		0.00	1,162,644.31
<b>22 TDS Expenses</b>		3,762.00	-
<b>23 Telephone &amp; Mobile expenses</b>		152,928.00	162,978.00
<b>24 Travelling Expenses</b>		1,211,543.10	881,144.15
<b>25 Vehicle Exps.</b>		74,921.00	79,895.50
<b>26 Weighting Expenses</b>		9,120.00	8,110.00
<b>27 Quality &amp; Rate Difference</b>		0.00	165,000.44
<b>28 VAT Expenses</b>		113,445.00	-
	<b>TOTAL</b>	<b>4,114,923.21</b>	<b>5,015,743.44</b>

<b>PRIOR-PERIOD ADJUSTMENTS (NET)</b>		<b>NOTE NO. 31</b>	<b>NOTE NO. 31</b>
<i>Disclosure pursuant to Note no. 5 (i) (I) of Part II of Schedule III to the Companies Act, 2013</i>			
<b>1 INCOME</b>		-	-
<b>2 EXPENSE</b>			
Short provsion of Depreciation In earller years		0.00	-
	<b>TOTAL (NET)</b>	<b>-</b>	<b>-</b>

<b>CONTINGENT LIABILITIES</b>		<b>NOTE NO. 32</b>	<b>NOTE NO. 32</b>
<i>Disclosure pursuant to Note no. 7 of Part I of Schedule III to the Companies Act, 2013</i>			
<b>CONTINGENT LIABILITIES AND COMMITMENTS (TO THE EXTENT NOT PROVIDED FOR)</b>			
<b>1 CLAIMS AGAINST THE COMPANY NOT ACKNOWLEDGED AS DEBT</b>			

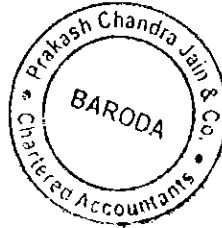


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2	VARIOUS PENDING CASES BEFORE COURT AND INDUSTRIAL TRIBUNAL		
3	GUARANTEES		
	<b>TOTAL</b>	-	-
<hr/>			
	<b>DEFERRED TAX LIABILITY/ ASSET</b>	<b>NOTE NO. 33</b>	<b>NOTE NO. 33</b>
	OPENING WDV AS PER INCOME TAX ACT, 1961	32,168,225.98	29,783,371.64
	OPENING WDV AS PER BOOKS	44,286,916.00	45,633,355.43
	NET DIFFERENCE	12,118,690.02	15,849,983.79
	INCOME TAX @30.90%	3,744,675.00	4,897,644.99
	CURRENT YEAR DIFFERENCE	610,607.48	349,494.52
	INCOME TAX @30.90%	188,678.00	107,993.81
	TOTAL DEFERRED TAX LIABILITY	3,933,353.00	5,005,638.80
	Less: ALREADY PROVIDED	5,005,638.00	4,964,649.03
	<b>PROVISION REQUIRED</b>	<b>(1,072,285.00)</b>	<b>40,989.77</b>

*Ajay Sharda*



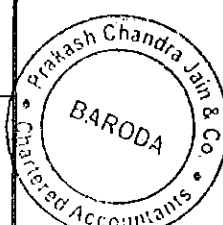
NOTE NO. 11  
TANGIBLE ASSETS

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 31.03.2016	WDV as on 31.03.2016
1	Air Conditioner	4.75%	75,265.92	-	-	75,265.92	42,538.92	-	16,652.00	-	59,190.92	16,075.00	32,727.00
2	Building	3.34%	16,448,682.98	519,159.00	-	16,967,841.98	4,844,308.98	-	659,885.00	-	5,504,193.98	11,463,648.00	11,604,374.00
3	Computer	##	1,215,352.58	48,740.00	-	1,264,092.58	1,071,649.58	-	74,001.00	-	1,145,650.58	118,442.00	143,703.00
4	Cycle	7.07%	5,326.00	0.00	-	5,326.00	5,326.00	-	-	-	5,326.00	-	-
5	Dye	##	10,743,910.89	126,396.00	-	10,870,306.89	6,437,373.89	-	776,811.00	-	7,214,184.89	3,656,125.00	4,306,537.00
6	Electric Installation	6.33%	3,426,740.69	0.00	-	3,426,740.69	2,866,024.69	-	136,661.00	-	3,002,685.69	424,055.00	560,716.00
7	Electronic weighing Scale	4.75%	26,000.00	0.00	-	26,000.00	19,120.00	-	2,691.00	-	21,811.39	1,886.61	6,880.00
8	Firefighting Equipment	4.75%	32,656.00	0.00	-	32,656.00	31,023.00	-	-	-	31,022.67	1,633.33	-
9	Jlps. Fixtures & Tools	4.75%	6,060,507.62	214,347.00	-	6,274,854.62	2,202,055.62	-	674,488.00	-	2,876,543.62	3,398,311.00	3,858,452.00
10	Lab Equipments	4.75%	428,051.63	0.00	-	428,051.63	406,648.63	-	-	-	406,649.15	21,402.48	21,403.00
11	Land	0.00%	1,868,409.00	0.00	-	1,868,409.00	42,853.70	-	35,950.00	-	78,803.70	136,555.00	94,332.00
12	Measuring Instrument	4.75%	137,185.70	78,175.00	-	215,360.70	194,832.41	-	50,096.00	-	234,928.41	69,368.00	61,765.00
13	Motor Car	6.33%	246,597.41	57,000.00	-	304,297.41	1,439,090.16	-	298,746.00	-	1,737,836.16	429,469.00	504,215.00
14	Office Equipments	4.75%	661,936.27	145,989.00	-	807,925.27	560,936.27	-	-	-	562,049.27	155,876.00	100,998.00
15	Office Furniture	6.33%	857,073.16	42,080.00	-	899,153.16	582,475.16	-	88,179.00	-	670,654.16	228,495.00	274,598.00
16	Plant & Machineries	4.75%	17,847,795.64	7,115,224.00	-	24,963,019.64	7,495,646.64	-	1,008,232.00	-	8,503,878.64	16,460,142.00	10,352,150.00
17	Plant & Machineries (Double Shift)	4.75%	14,557,997.00	-	-	14,557,997.00	4,125,032.00	-	595,992.00	-	4,721,024.26	9,836,972.74	10,432,965.00
18	RO Water system	4.75%	29,462.00	-	-	29,462.00	14,015.00	-	3,287.00	-	17,501.73	12,160.27	15,447.00
19	Water Cooler & Tank	4.75%	53,500.00	-	-	53,500.00	24,047.00	-	-	-	289,343.90	7,289.10	16,156.00
	TOTAL		8,572,808.00	8,572,808.00	0.00	32,675,473.65	32,675,473.65	0.00	4,526,057.00	8,872.00	37,210,401.12	48,324,796.53	44,286,916.00

NOTE 12  
INTANGIBLE ASSET

SR. NO.	PARTICULARS	RATE	GROSS BLOCK				AMORTIZATION				NET BLOCK	
			Value at the beginning	Addition during the year	Deduction during the year	Value at the end	Value at the beginning	Addition during the year	Deduction during the year	Value at the end	WDV as on 31.03.2016	WDV as on 31.03.2015
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

*Prakash Chandra Jain & Co*



**SWASTIKA CASTAL LTD****NOTE -34**

SCHEDULE OF NOTES FORMING PART OF BALANCE SHEET AND PROFIT AND LOSS ACCOUNT AS AT DATED 31ST MARCH 2016

**SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS****A. Basis of Preparation Of Financial Statements**

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

**B. Fixed Assets**

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

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

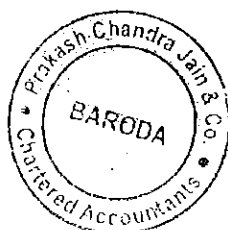
**C. Depreciation**

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

**D. Foreign Currency Transaction**

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

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



**E. Investments**

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

**F. Inventories**

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

**G. Revenue Recognition:**

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

- a) Sales
- b) Interest income is accrued at applicable interest rate.
- c) Other items of income are accounted as and when the right to receive arises.

**II. Employee Benefits:****a) Short term employee benefits :**

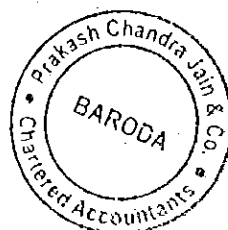
All employee benefits falling due wholly within twelve months of rendering the service are classified as short term employee benefits. The benefits like salaries, wages, short term compensated absences, etc are recognized in the period in which the employee renders the related service.

**b) Retirement benefits :**

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

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

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



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

#### **J. Treatment of Contingent Liabilities**

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

- a) The company has a present obligation as a result of past event;
- b) a probable outflow of resources is expected to settle the obligation; and
- c) the amount of obligation can be reliably estimated.

Contingent liability is disclosed in case of

- a) a present obligation arising from past events, when it is not probable that an outflow of resources will be required to settle the obligation;
- b) a present obligation arising from past events, when no reliable estimate is possible; and
- c) a possible obligation arising from past events where the probability of outflow of resources is not remote.

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

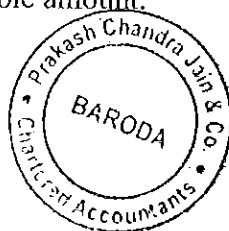
#### **K. Borrowing Cost:**

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

#### **L. Impairment of Assets:**

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

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



## 35. Contingent Liabilities:

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

## 36. Licensed, Installed Capacity and Production

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

## 37. Earnings per Share

Basic Earnings Per share

Particulars	(Rs. In Lac)	
	2015-16	2014-15
Net Profit After Tax	28.44	6.96
Weighted Average no. of Shares	15,00,000	11,60,000
Nominal Value Per share	Rs. 10/-	Rs. 10/-
Earning Per share	1.90	0.60

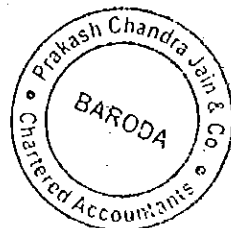
## 38. Indigenous and Imported Raw Material Consumed :

(Rs. in Lacs)

Sr. No.	Particular	2015-16	2014-15
A	Imported (Including Custom Duty & other related charges)	NIL	NIL
B	Indigenous	578.77	697.96
	Consumption	578.85	728.06

## 39. Payment to Auditors

Particulars	2015-16 (Amount in Rs.)	2014-15 (Amount in Rs.)
Audit Fees	40,000	40,000
Tax audit Fees	0.00	0.00
<b>Total</b>	<b>40,000</b>	<b>40,000</b>



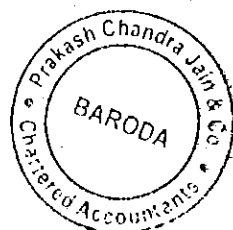
40. The Deferred Tax liability as at 31<sup>st</sup> March, 2016 comprise of the following :

(Rs.in Lacs)

Sr. No.	Particulars	2015-16 (Amount in Rs.)	2014-15 (Amount in Rs.)
a.	<i>Deferred Tax Liability</i>		
	Related to Fixed Assets:		
	On Opening WDV	37.45	48.98
	Add: for current year	1.89	1.08
b.	<i>Deferred Tax Assets</i>		
	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.	<b>Provision for Deferred Tax (net)</b>	<b>39.34</b>	<b>59.06</b>

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

41. The company has not provided actuarial valuation of the long term employee benefits. Hence it is difficult to report the same as per Accounting Standard 15.
42. Expenditure in Foreign Currency for traveling: Rs.2,16,455/-
43. Earnings in foreign currency Rs.3,40,14,024/-
44. Remittances in foreign currency Nil
45. Year end balance confirmation has not been obtained in cases of all the creditors, debtors and loans & advances of the company.
46. Company has taken loan from third party from 24 parties and closing balance as at 31.03.2016 is Rs.2,32,02,547/-.
47. Related Party Disclosures:
- a. Related Parties:
- i. Key Managerial Person:
- Mr:Aloke Sharda
  - Mr. Varun Sharda
  - Mrs.Anju Sharda
- ii. Associates:
- Swastika Precast Private Limited

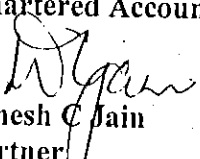


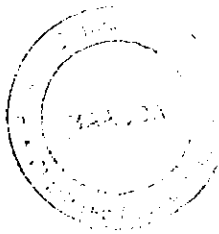
Sr. No	Nature of Transactions	Subsidiaries/ Beneficiary	Associates	Key Managerial Personnel/ Relative	Others	Total
1	Directors' Remuneration	-	-	13,80,000/-	-	13,80,000/-
2	Loan Taken	-	1,87,706/-	-	-	1,87,706/-
3	Repayment of Loan Taken	-	1,93,770/-	-	-	1,93,770/-
<b>Total</b>		-	<b>3,81,530/-</b>	<b>13,80,000/-</b>	-	<b>17,61,530/-</b>

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


Nature of Transaction	Name of Related Party	Amount Paid (Rs.)	Balance as on 31.03.2016 (Amount in Rs.)
Directors' Remuneration	Mr. Alope Sharda	4,53,000/-	87,000/-
	Mr. Varun Sharda	4,91,947/-	48,053/-
	Mrs. Anju Sharda	3,00,000/-	0.00
Loans Taken	Swastika Precast Private Limited	1,87,706/-	16,54,767/-
Repayment of loan Taken	Swastika Precast Private Limited	1,93,770/-	16,54,767/-

For Prakash Chandra Jain & Co  
Chartered Accountants

  
Dinesh C Jain  
Partner  
M. No.: 041235  
FRN: 002438C



FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

  
Director

Place:  
Date:

  
Anju Sharda  
Director



**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data 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  
**2016-17**

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name SWASTIKA CASTAL LIMITED			PAN AADCS9451P		
	Flat/Door/Block No 117 A	Name Of Premises/Building/Village		Form No. which has been electronically transmitted ITR-6		
	Road/Street/Post Office CHITTARANJAN AVENUE	Area/Locality CHITTARANJAN AVENUE				
	Town/City/District KOLKATA,	State WEST BENGAL	Pin 700073	Status Pvt Company	Aadhaar Number	
	Designation of AO(Ward/Circle) DC/AC CIR-3			Original or Revised ORIGINAL		
	E-filing Acknowledgement Number 439871981080916			Date(DD/MM/YYYY) 08-09-2016		
	1	Gross total income			1	1381282
	2	Deductions under Chapter-VI-A			2	0
	3	Total Income			3	1381282
	3a	Current Year loss, if any			3a	0
4	Net tax payable			4	418907	
5	Interest payable			5	0	
6	Total tax and interest payable			6	418907	
7	Taxes Paid	a	Advance Tax	7a	0	
		b	TDS	7b	559283	
		c	TCS	7c	0	
		d	Self Assessment Tax	7d	0	
		e Total Taxes Paid (7a+7b+7c+7d)			7c	559283
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	140380	
10	Exempt Income	Agriculture		10		
		Others				

This return has been digitally signed by VARUN SHARDA in the capacity of DIRECTOR

having PAN ALFPS7765L from IP Address 43.228.230.34 on 08-09-2016 at KOLKATA,

Dsc SI No &amp; 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 Authority, O=Gujarat Narmada Valley Fertilizers and Chemicals Limited, C=IN

**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

Code :- 00536

Permanent Account No : AADCS9451P  
 Status : Private Limited  
 Previous year : 2015-2016  
 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 : 2016-2017  
 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	1582884	1381282
<b>Gross Total Income</b>		<b>1381282</b>
Less : Deduction under Chapter VIA		0
<b>Total Income</b>		<b>1381282</b>
Rounding off u/s 288A		1381280
Income Taxable at Normal Rate		1381280
Income Taxable at Special Rate		0

### TAX CALCULATION

Tax at Normal Rates	414384	
Total Tax as per other provisions of the IT Act		MAT Prov Normal Prov 414384
Tax payable u/s 115JB	406706	
Add : Surcharge(if applicable)	0	0
<b>Total</b>	<b>406706</b>	<b>414384</b>
Add : Education Cess	8134	8288
Add : Secondary & Higher Education Cess	4067	4144
<b>Total</b>	<b>418907</b>	<b>426816</b>
Higher of the above two		426816
Less:Mat Credit(2012-2013)		
Less : TDS/TCS		7909
<b>Assessed Tax</b>		<b>559283</b>
Amount Refundable		-140376
Amount Refundable Rounded Off u/s 288 B	140380	140380

### 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	172475
<b>Total</b>	<b>536407.00</b>	<b>0.00</b>	<b>536407.00</b>	<b>0.00</b>	<b>536407.00</b>
<b>Mat Credit Utilized</b>					

Year	BALANCE B/F	C.Yr.UTILIZATION	BALANCE C/F
2012-2013	149196	7909	141287
2013-2014	74484	0	74484
2014-2015	140252	0	140252
2015-2016	172475	0	172475
Total	536407.00	7909.00	528498.00

**Income from Business & Profession Details**

<b>SWASTIKA CASTAL LTD</b>			<b>1381282</b>
Net Profit As Per P&L A/c		2198410	
Add: Items Inadmissible/for Separate Consideration		4534929	
Depreciation Separately Considered	4534929		
Sub Total		6733339	
Less: Items Admissible/for Separate Consideration		5150455	
Depreciation Allowed as Per IT Act	5150455		
Income From SWASTIKA CASTAL LTD		1582884	
<b>Total of Business &amp; Profession</b>			<b>1582884</b>
<b>Total Unabsorbed Depreciation</b>			<b>-201602</b>
<b>Setoff with Ord. Business</b>			<b>201602</b>

**Tax Deducted/Collected at Source Details**

Deductor/Employer's Name	TAN	Section	Amount Paid	TDS Amount	Allow. Amt.
RAYCHEM RPG PRIVATE LIMITED	MUMR15956D	194J	328500	32850	32850
<b>Total</b>			<b>328500</b>	<b>32850</b>	<b>32850</b>
RAYCHEM RPG PRIVATE LIMITED	MUMR15956D	194C	9600	192	192
<b>Total</b>			<b>9600</b>	<b>192</b>	<b>192</b>
KEJRIWAL CASTINGS LIMITED	CALK02522C	194H	4983533	498353	498353
<b>Total</b>			<b>4983533</b>	<b>498353</b>	<b>498353</b>
ABB INDIA LIMITED	BLRA00533B	194A	83252	8325	8325
MADHYA GUJARAT VIJ CO LIMITED	BRDM02079A	194A	56224	5622	5622
STATE BANK OF INDIA	BRDS02514B	194A	138578	13866	13866
CROMPTON GREAVES LIMITED (SWITCH GEAR DIVISION)	NSKC00043B	194A	750	75	75
<b>Total</b>			<b>278804</b>	<b>27888</b>	<b>27888</b>

**Set off & Carry Forward of Losses**

Nature of Loss	Asses. Year	Loss B/F	Loss Setoff	Amount C/F	Can not C/F
Unabsorbed Depreciation	2013-2014	201602	201602	0	0

Jurisdiction: Return for Assl. Year: 2015-2016 filed with Ward: DC/AC CIR-3 on vide receipt No. 0

Return Filing Due Date : 30/09/2016

Return Filing Section :

Interest Calculated Upto : 08/09/2016

**SWASTIKA CASTAL LIMITED**  
**Depreciation Chart For Assessment Year '2016-2017'**

**Business Name :SWASTIKA CASTAL LTD**

S.No.	Description/Block of Assots	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%	21805275.00	4428008.00	3534821.00	0.00	0.00	4200104.00	0.00	4200104.00	25568000.00
2	Machinery and plant 60% - Machinery and plant	60.00%	109947.00	10800.00	37940.00	0.00	0.00	83830.00	0.00	83830.00	74857.00
3	Buildings 10% - Buildings	10.00%	6664991.00	0.00	519159.00	0.00	0.00	692457.00	0.00	692457.00	6491693.00
4	Furniture and fittings 10% - Furniture and fittings	10.00%	1719604.00	0.00	42080.00	0.00	0.00	174064.00	0.00	174064.00	1587620.00
<b>Total</b>			<b>30299817.00</b>	<b>4438808.00</b>	<b>4134000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5150455.00</b>	<b>0.00</b>	<b>5150455.00</b>	<b>33722170.00</b>

**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

Verified By : VARUN SHARDA