

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year
2018-19

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/Zip Code 700073	Status Pvt Company
Designation of AO(Ward/Circle) DC/AC CIR-3		Original or Revised ORIGINAL	
E-filing Acknowledgement Number 344476031241018		Date(DD/MM/YYYY) 24-10-2018	

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	361768	
5	Interest and Fee Payable	5	0	
6	Total tax, interest and Fee payable	6	361768	
7	Taxes Paid	a Advance Tax	7a	0
		b TDS	7b	584396
		c TCS	7c	475
		d Self Assessment Tax	7d	0
		e Total Taxes Paid (7a+7b+7c +7d)		7e
8	Tax Payable (6-7e)	8	0	
9	Refund (7e-6)	9	223100	
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 49.36.1.46 on 24-10-2018 at KOLKATA,

Dsc SI No & issuer 2369795965637950111CN=SafeScript sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Siify Technologies Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name : M/s SWASTIKA CASTAL LIMITED
 CIN : U27101WB1996PLC079995
 Address(O) : 117 A, CHITTARANJAN AVENUE, CHITTARANJAN AVENUE, KOLKATA, WEST BENGAL-700073
 Address(R) : 117 A, CHITTARANJAN AVENUE, CHITTARANJAN AVENUE, KOLKATA, WEST BENGAL-700073

Permanent Account No : AADCS9451P Date of Incorporation : 10/06/1996
 Status : Private Limited Resident Status : Resident
 Previous year : 2017-2018 Assessment Year : 2018-2019
 Ward/Circle : DC/AC CIR-3 Return : ORIGINAL
 Nature of Business or Profession : Other manufacturing n.e.c. - 04097

Computation of Total Income

Income Heads	Income Before Set off	Income After Set off
Income From Business or Profession	80785	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 (25%)	0	
Total Tax as per other provisions of the IT Act	MAT Prov	Normal Prov
Tax payable u/s 115JB		0
Add : Surcharge(if applicable)	351231	
Total	<u>0</u>	<u>0</u>
Add : Education Cess	351231	0
Add : Secondary & Higher Education Cess	7025	0
Total	<u>3512</u>	<u>0</u>
Higher of the above two	<u>361768</u>	<u>0</u>
Less : TDS/TCS		361768
Assessed Tax		<u>584871</u>
Amount Refundable		<u>-223103</u>
Amount Refundable Rounded Off u/s 288 B		<u>223100</u>
		223100

COMPREHENSIVE DETAIL

Mat Credit Table						
Year	Mat Tax	Normal Tax	Gross Credit	Credit Utilised	BALANCE B/F	
2012-2013	149196	0	149196	7909	141287	
2013-2014	74484	0	74484	0	74484	
2014-2015	140252	0	140252	0	140252	
2015-2016	172475	0	172475	0	172475	
2017-2018	202851	0	202851	0	202851	
2018-2019	361768	0	361768	0	0	
Total	1101026.00	0.00	1101026.00	7909.00	731349.00	
Mat Credit Utilized						
Year	BALANCE B/F	C.Yr.UTILIZATION	BALANCE C/F			
2012-2013	141287	0	141287			
2013-2014	74484	0	74484			
2014-2015	140252	0	140252			
2015-2016	172475	0	172475			

2017-2018	202851	0	202851
2018-2019	0	0	361768
Total	731349.00	0.00	1093117.00

Income from Business & Profession Details

SWASTIKA CASTAL LTD

Net Profit As Per P&L A/c		1898548	
Add: Items Inadmissible/for Separate Consideration		3515335	
Depreciation Separately Considered	3506618		
Amounts disallowable under section 37	8717		
Sub Total		5413883	
Less: Items Admissible/for Separate Consideration		5333098	
Income taxable under other heads of income	197624		
Depreciation Allowed as Per IT Act	5135474		
Income From SWASTIKA CASTAL LTD		80785	
Total of Business & Profession			80785
Total Unabsorbed Depreciation			-80785
Setoff with Ord. Business			80785

Tax Deducted/Collected at Source Details

Deductor/Employer's Name	TAN	Section	Amount Paid	TDS Amount	Allow. Amt.
ABB INDIA LIMITED	BLRA00533B	194A	41178	4117	4117
MADHYA GUJARAT VIJ CO LIMITED	BRDM02079A	194A	45530	4553	4553
STATE BANK OF INDIA	MUMS86156A	194A	123127	12324	12324
AXIS BANK LIMITED	MUMU05151G	194A	19360	1944	1944
CG POWER AND INDUSTRIAL SOLUTIONS LIMITED	NSKC00043B	194A	2074	208	208
Total			231269	23146	23146
RAJSHA CHEMICALS PRIVATE LIMITED	BRDR00289C	194J	1800000	180000	180000
GALCON ENGINEERING PRIVATE LIMITED	CALG05450E	194J	2200000	220000	220000
M/S KHURANA CONSTRUCTIONS	JDHM02900C	194J	1212504	121250	121250
Total			5212504	521250	521250
COSMOS ENGITECH PRIVATE LIMITED	BRDC00645B	206C	47486	475	475
Total			47486	475	475
SWASTIKA METCAST PVT LTD	CALS06750C	194C	2000000	40000	40000
Total			2000000	40000	40000

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	188865	80785	108080	0

SWASTIKA CASTAL LIMITED

Client Code:00536

Assessment Year:2018-2019

Return Filing Due Date : 30/09/2018
 Due Date Extended upto : 31/10/2018
 Interest Calculated Upto : 24/10/2018

Return Filing Section : 139(1)
 Notification No : 225/358/2018/ITA.11

SWASTIKA CASTAL LIMITED
Depreciation Chart For Assessment Year '2018-2019'

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 %	24307508.00	3208771.00	1817940.00	0.00	0.00	4263788.00	0.00	4263788.00	25070431.00
2	Machinery And plant 40% - Machinery and plant	40.00 %	92535.00	42470.00	30000.00	0.00	0.00	60002.00	0.00	60002.00	105003.00
3	Buildings 10% - Buildings	10.00 %	6202459.00	220720.00	0.00	0.00	0.00	642318.00	0.00	642318.00	5780861.00
4	Furniture and fittings 10% - Furniture and fittings	10.00 %	1665616.00	28045.00	0.00	0.00	0.00	169366.00	0.00	169366.00	1524295.00
Total			32268118.00	3500006.00	1847940.00	0.00	0.00	5135474.00	0.00	5135474.00	32480590.00

Details of Bank Accounts :

No of Bank Account :- 1

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

Verified By : VARUN SHARDA

NOTICE

Notice is hereby given that the Fifth Annual General Meeting of the members of Swastika Castal Limited, will be held at the registered office of the company at 10.00 A.M. on the 29th September' 2018 to transact the following business:

ORDINARY BUSINESS

1. To receive consider and adopt the Audited Balance sheet as at 31st March, 2018 and the reports of the Directors and Auditors thereon.
2. To appoint Auditors to hold office from the conclusion of this Annual General Meeting until the conclusion of the next Annual General Meeting and to fix their remuneration.

By order of the Board
For Swastika Castal Limited

For SWASTIKA CASTAL LTD.


DIRECTOR

For SWASTIKA CASTAL LTD.

Director


Director

DIRECTOR

Place: Vadodara
Date:05/09/2018

NOTES:

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

DIRECTORS' REPORT

Your directors have pleasure in presenting the Twenty Second Annual Report of the company together with the audited accounts for the financial year ended on 31st March 2018.

FINANCIAL RESULTS

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

(Rs. in lacs)

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
Sales For the Year	1450.04	1058.00
Other Income	4.76	23.58
Total Income	1454.80	1081.38
Profit before taxation	18.98	10.65
Less: Current tax	3.62	02.22
Deferred Tax	2.18	03.27
MAT Credit Unutilized	(10.93)	
Profit for the Year	24.11	05.16
Add: Balance in Profit & Loss Account	116.53	11.13
Sub Total	140.64	116.53
Less :Appropriation	0	0
Adjustment relating to Fixed Assets	0	0
Closing Balance	140.64	116.53

RESULTS OF OPERATIONS AND THE STATE OF COMPANY'S AFFAIRS:

The highlights of the Company's performance for the year ended March 31, 2018 are as under

- Revenue from operations Increased by 0.24 % to Rs.145,003,671/-
- Exports decreased by 45.49% to Rs.18,974,504/-
- PBDIT increased by 78.34% to Rs.18,98,549/-
- Cash Profit increased by 45.26% to Rs.13,29,579/-
- Net Profit increased by 367.77% to Rs.24,11,503/-

TRANSFER TO RESERVE:

During the financial year 2017-18, The Company has not transferred any amount to reserves.

DIVIDEND

In view of strengthening the financial position of the company, no dividend has been recommended by the board of directors for the financial year ended on 31st March 2018.

MATERIAL CHANGES BETWEEN DATES OF BOARD REPORT & END OF FINANCIAL YEAR:

There have been no material changes and commitments, if any, affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATION IN FUTURE:

During the year under review there has been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

As on March 31, 2018, the Company does not have any subsidiary & Joint ventures.

CHANGE IN THE NATURE OF BUSINESS

There is no change in the nature of the business of the company during the year ended 31st March, 2018.

DEPOSITS

The company has not invited or accepted any deposits during the year ended 31st March, 2018. Hence there were no unclaimed or unpaid deposits as on March 31, 2018.

CORPORATE GOVERNANCE:

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility.

DIRECTORS' RESPONSIBILITY STATEMENT:

In terms of the provisions of Companies Act, 2013, the Directors state that:

(a) in preparation of the annual accounts for the financial year ended 31st March, 2018, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed along with proper explanation relating to material departures;

(b) the directors have selected such accounting policies to the financial statements and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give true and fair view of the state of affairs of the Company at the end of the financial year as on 31st March, 2018 and of the profit of the Company for that period;

(c) the directors have taken proper and sufficient care for maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

(d) the directors have prepared the annual accounts on a going concern basis; and

(e) the directors have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively.

(f) the directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

During the year, the Company had not entered into any contract or arrangement or transaction with related parties which could be considered material in accordance with the policy of the Company on materiality of related party transactions.

There are no materially significant related party transactions that may have potential conflict with interest of the Company at large.

Members may refer to Note 47 to the financial statement which sets out related party disclosures pursuant to AS - 18.

INTERNAL FINANCIAL CONTROL :

The Company's internal control procedures which includes internal financial controls, ensure compliance with various policies, practices and statutes and keeping in view the organization's pace of growth and increasing complexity of operations.

AUDITORS AND AUDITORS' REPORT:

STATUTORY AUDITORS

As per the provisions of the Act, M/s Prakash Chandra Jain & Co. Chartered Accountants Statutory Auditors of the Company upon their re-appointment at the ensuing Annual General Meeting will hold office till the conclusion of the Sixth Annual General Meeting to be held in the year 2019. They have confirmed their eligibility to the effect that their re-appointment, if made, would be within the prescribed limits under the Act and that they are not disqualified for re-appointment. The Notes on financial statement referred to in the Auditors' Report are self-explanatory and do not call for any further comments. The Auditors' Report does not contain any qualification, reservation, adverse remark or disclaimer.

OBSERVATIONS

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

DISCLOSURES:

NUMBER OF MEETINGS OF THE BOARD:

The board of Directors held 05 meetings during the year details of which have been given below:

Sr. No.	Date of Meeting
1.	30.06.2017
2.	25.08.2017
3.	26.09.2017
4.	29.12.2017
5.	31.03.2018

Sr. No.	Name of Director	Category of Director	No. of Meetings attended
1.	Mr. Alope Sharda	Managing Director	5
2.	Mr. Varun Sharda	Whole-time Director	5
3.	Mr. Anju Sharda	Director	5

AUDIT COMMITTEE

The company, being private limited company, is not required to have an Audit Committee.

DETAILS OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

There is no change in the directors or key managerial personnel of the company during the year ended 31st March, 2018.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo under Section 134(3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014, is annexed herewith as **Annexure I**.

EXTRACT OF ANNUAL RETURN

The extract of Annual Return required under Section 134(3)(a) of the Companies Act, 2013 read with Rule 12(1) of the Companies (Management and Administration) Rules, 2014, is annexed herewith as **Annexure II**.

DECLARATION BY INDEPENDENT DIRECTORS

The Company was not required to appoint Independent Directors under Section 149(4) and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014 hence no declaration has been obtained.

COMPANY'S POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION AND REMUNARATION INCLUDING CRITERIA FOR DETERMINING QUALIFICATIONS, POSITIVE ATTRIBUTES, INDEPENDENCE OF A DORECOT AMND OTHER MATTERS PROVIDED UNDER SUB-SECTION (3) OF SECTION 178

The Company, being a Private Limited Company was not required to constitute a Nomination and Remuneration Committee under Section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013.

LOANS AND GUARANTEE UNDER SECTION 186:

Particulars of loans given, investments made, guarantees given and securities provided along with the purpose for which the loan or guarantee or security is proposed to be utilized by the recipients if any, are provided in the financial statement

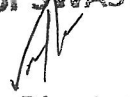
Acknowledgement

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the financial institutions, banks, Government authorities, customers, vendors and members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers..

For SWASTIKA CASALTD. AND ON BEHALF OF THE BOARD OF DIRECTORS


DIRECTOR

Director



Director

DIRECTOR

Place: Vadodara

Date: 05/09/2018

ANNEXURE I TO DIRECTORS' REPORT

Particulars of Energy Conservation, Technology Absorption and Foreign Exchange Earnings and Outgo required under the Companies (Accounts) Rules, 2014

A. On the conservation of Energy

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

B. On technology absorption

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

C. Impact of Import and Export on foreign Exchange

The details of foreign exchange earned in terms of actual inflows during the year and the foreign exchange outgo during the year in terms of actual outflows are as under:

For the period ended on 31st March,	2018	2017
Income		
Export (FOB basis)	Rs.1,89,74,504/-	Rs.3,48,06,437/-
Royalty	0.00	0.00
Expenditure		
Raw Materials (CIF basis)	0.00	0.00
Packing Material, Components and Spare Parts (CIF basis)	0.00	0.00
Professional and Consultancy fees	0.00	0.00
Interest	0.00	0.00
Travelling Expenses	0.00	0.00

ANNEXURE II TO DIRECTORS' REPORT:**FORM NO. MGT-9****EXTRACT OF ANNUAL RETURN**

As on the financial year ended on March 31, 2018

[Pursuant to Section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS		
i)	CIN	U27101WB1996PTC079995
ii)	Registration Date	10/06/1996
iii)	Name of the Company	Swastika Castal Ltd.
iv)	Category / Sub-Category of the Company	Private Limited Company
v)	Address of the Registered office and contact details	117 A, Chittranjan Avenue, Kolkata, West Bengal-700073
vi)	Whether listed company	No
vii)	Name, Address and Contact details of Registrar and Transfer Agent, if any	Not Applicable

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10% or more of the total turnover of the Company are given below: -

Sl. No.	Name and Description of main products/services	NIC Code of the Product/Service	% to total turnover of the Company
1	Aluminum Alloy Casting	9961192	100%

III. PARTICULARS OF ASSOCIATE COMPANIES

Sl. No.	Name and Address of the Company	CIN	Associate	% of shares Held	Applicable Section
-----Not Applicable-----					

ii) Shareholding

Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in shareholding during the year
	No. of Shares	% of total Shares of the company	% of shares Pledged/ encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged/ encumbered to total shares	
Aloke Sharda	1,94,800	12.99%	0.00	1,94,800	12.99%	0.00	
Aloke & Indra Sharda	50,000	3.33%	0.00	50,000	3.33%	0.00	
Aloke Sharda HUF	45,000	3.00%	0.00	45,000	3.00%	0.00	
Anuj Sharda	50,000	3.33%	0.00	70,400	4.69%	0.00	
Anup Sharda	3,90,600	26.04%	0.00	0.00	0.00	0.00	
Anup & Pramila Sharda	32,000	2.13%	0.00	0.00	0%	0.00	
Indra Sharda	51,000	3.40%	0.00	51,000	3.40%	0.00	
Indra Sharda & Aloke Sharda	24,000	1.60%	0.00	24,000	1.60%	0.00	
Prabhav Sharda	65,000	4.33%	0.00	85,000	5.67%	0.00	
Pramila Sharda	25,000	1.67%	0.00	25,000	1.67%	0.00	
Pramila Sharda & Anup Sharda	4,500	0.30%	0.00	4,500/-	0.30%	0.00	
Shivangi Sharda	55,000	3.67%	0.00	55,000	3.67%	0.00	
Shri Gopal Sharda HUF	1,80,000	12.00%	0.00	1,80,000	12.00%	0.00	
Siddharth Sharda HUF	0.00	0.00	0.00	0.00	0.00	0.00	
Smt. Anju Sharda	66,000	4.40%	0.00	66,000	4.40%	0.00	
Varsha Sharda	50,000	3.33%	0.00	50,000	3.33%	0.00	
Varun Sharda	83,000	5.53%	0.00	5,05,600	33.71%	0.00	

Varun Sharda HUF	25,700	1.71%	0.00	25,700	1.71%	0.00	
Vidhya Devi Sharda	25,000	1.67%	0.00	0.00	0.00	0.00	
Vidhya Devi Sharda & Shree Gopal Sharda	10,000	0.67%	0.00	0.00	0.00	0.00	
Vidhyadevi Sharda & Alope Sharda	5400	0.36%	0.00	0.00	0.00	0.00	
Vikram Sharda HUF	0.00	0.00	0.00	0.00	0.00	0.00	
Anup Sharda HUF	68,000	4.53%	0.00	68,000	4.53%	0.00	

iii) Change in Shareholding (Please specify, if there is no change)

Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
	No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
At the beginning of the year	15,00,000	100%	15,00,000	100%
Date wise Increase / Decrease in Promoters Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):				
At the End of the year	15,00,000	100%	15,00,000	100%

V. INDEBTEDNESS

INDEBTEDNESS OF THE COMPANY INCLUDING INTEREST OUTSTANDING/ACCRUED BUT NOT DUE FOR PAYMENT

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	3,49,68,049/-	2,25,76,382	0	5,75,44,431/-
ii) Interest due but not paid				
iii) Interest accrued but not due				
Total (i+ii+iii)	3,49,68,049/-	2,25,76,382	0	5,75,44,431/-
Change in Indebtedness during the financial year				
Addition	25,35,38,603/-	91,93,253/-		26,27,31,857/-
Reduction	(24,84,99,648)/-	(1,16,04,979)/-		(26,01,04,628)/-
Net Change	50,38,955/-	(24,11,726)/-		26,27,229/-
Indebtedness at the end of the financial year				
i) Principal Amount	4,00,07,005/-	2,01,64,656/-		6,01,71,660/-
ii) Interest due but not paid				
iii) Interest accrued but not due				
Total (i+ii+iii)	4,00,07,005/-	2,01,64,656/-		6,01,71,660/-

V. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. REMUNERATION TO MANAGING DIRECTOR, WHOLE-TIME DIRECTORS AND/OR MANAGER

Sl. No	Particulars of Remuneration	Name of MD/WTD/Manager			Total Amount
		Aloke Sharda	Varun Sharda	Anju Sharda	
1	Gross Salary (a) Salary as per provisions contained in section 17(1) of the Income Tax Act, 1961 (b) Value of Perquisites u/s 17(2) Income Tax Act, 1961 (c) Profits in lieu of salary under section 17(3) Income Tax Act, 1961	NIL	5,40,000/-	3,00,000/-	8,40,000/-
2	Stock Option				
3	Sweat Equity				
4	Commission - as % of profit				
5	Others, please specify				

	Total	NIL	5,40,000/-	3,00,000/-	8,40,000/-
	Ceiling as per the Act	This ceiling limit is not applicable to private limited company.			

VI. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES

Type	Section of the Companies Act	Brief Description	Details of Penalty/Punishment/ Compounding fees imposed	Authority [RD/NCLT/COURT]	Appeal made, if any (give Details)
A. COMPANY					
Penalty	----	----	---	---	----
Punishment	----	----	---	---	----
Compounding	----	----	---	---	----
B. DIRECTORS					
Penalty	----	----	---	---	----
Punishment	----	----	---	---	----
Compounding	----	----	---	---	----
C. OTHER OFFICERS IN DEFAULT					
Penalty	----	----	---	---	----
Punishment	----	----	---	---	----
Compounding	----	----	---	---	----

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

Ajmer Shende

Director

Director

Place: Vadodara

Date: 05/09/2018



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 **31th March, 2018**, 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.

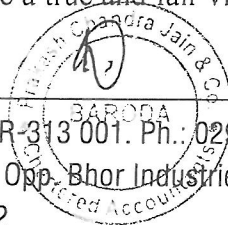
Auditor's Responsibility

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

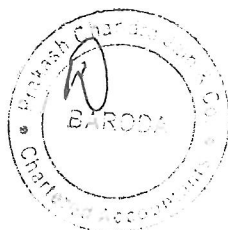
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

- a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2018;
- b) In the case of the Statement of Profit and Loss, of the profit for the year ended on that date;

Report on Other Legal and Regulatory Requirements

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 and the Statement of Profit and Loss 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 31st March, 2018 taken on record by the Board of Directors, none of the directors is disqualified as 31st March, 2018 from being appointed as a director in terms of Section 164 (2) of the Act.
6. With respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B"
7. 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:
 - a. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.



- b. 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.
- c. 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.: 041235
FRN: 002438C**

**Place: Vadodara
Date: 05/09/2018**

ANNEXURE TO AUDITORS REPORT

(Referred to paragraph i) of our report of even date of accounts of M/s Swastika Castal Ltd., as at 31st March 2018)

- 1) (a) The company has maintained proper records showing full particulars including quantitative details and the situation of the fixed assets.

(b) 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.

(c) In our opinion and according to the information and explanations provided by the management, the title deeds of the immovable properties are held in the name of the company.
- 2) (a) As explained to us, the inventories were physically verified during the year by the Management at regular intervals and no material discrepancies were observed.
- 3) The Company has not granted any loans, secured or unsecured to companies, firms, LLPs or other parties covered in the register maintained under Section 189 of the Companies Act, 2013 and accordingly the provisions of clause 3 (iii) (a) to (c) of the order are not applicable to the company and hence not commented upon.
- 4) In our opinion and according to the information and explanations given to us, the Company has not granted any loans to any directors or to any other person in whom the director is interested or given any guarantee or provided any security in connection with any loan taken by him or such other person or made any investment which is prejudicial to the provision of section 185 & 186 of the Companies Act, 2013 and accordingly the provisions of clause 3 (iv) of the order are not applicable to the company and hence not commented upon.
- 5) According to the information and explanation given to us, the Company has not accepted any deposit from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
- 6) As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.
- 7) Statutory Dues:
 - (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Sales tax, Service Tax, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts



payable in respect of the above were in arrears as at March 31, 2018 for a period of more than six months from the date on when they become payable.

(b) As informed by the Company There are disputed taxes, details which are as under:

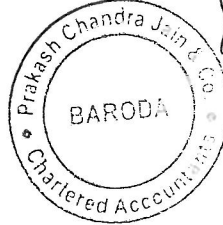
Sr. No.	Period for which the amount relates	Amount Deposited/ Credited with authority	Forum where dispute is pending	Nature of Dues	Amount Raised in Order
1.	2006-2007	1,00,000.00	Sales Tax Authority	Refund claimed	N.A.

- 8) 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.
- 9) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.
- 10) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.
- 11) Based on our audit procedures and on the basis of information and explanations given by the management, we are of the opinion that the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with schedule V to the Companies Act.
- 12) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 4 (xii) of the Order are not applicable to the Company.
- 13) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- 14) Based on our audit procedures and on the basis of information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review and so reporting under this clause is not required.
- 15) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.



16) In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

For Prakash Chandra Jain & Co
Chartered Accountants



Dinesh C. Jain
Dinesh C. Jain
Partner
M. No.: 41235
FRN: 02438C

Place: Vadodara
Date: 05/09/2018

ANNEXURE B TO THE AUDTOR'S REPORT

Report on the Internal Financial Controls under Clause (i) of sub-section 3 of Section 143 of the Companies Act, 2013 ('the Act')

We have audited the internal financial controls over financial reporting of Swastika Castal Limited ('the Company') as of 31 March 2018 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the 'Guidance Note') and the Standards on Auditing, issued by ICAI and deemed to be prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.



Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles.

A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of the Management and directors of the Company; and

(3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2018, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place: Vadodara
Date: 05/09/2018



For Prakash Chandra Jain & Co
Chartered Accountants

Dinesh C. Jain
Dinesh C. Jain
Partner

M. No.: 41235
FRN: 02438C

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

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

BALANCE SHEET AS AT 31.03.2018.

	PARTICULARS	Note No.	FIGURES AS AT THE END OF 31.03.2018	FIGURES AS AT THE END OF 31.03.2017
	1			
I	EQUITY & LIABILITIES			
	SHAREHOLDER'S FUNDS			
	SHARE CAPITAL	1	15,000,000	15,000,000
	RESERVES & SURPLUS	2	25,764,388	23,352,886
	MONEY RECEIVED AGAINST SHARE WARRANTS			
	SHARE APPLICATION MONEY PENDING ALLOTMENT	3		
	NON-CURRENT LIABILITIES			
	LONG-TERM BORROWINGS	4	23,552,066	24,229,759
	DEFERRED TAX LIABILITIES (NET)	33	4,478,280	4,259,885
	OTHER LONG TERM LIABILITIES	5	-	-
	LONG-TERM PROVISIONS	6	-	-
	CURRENT LIABILITIES			
	SHORT-TERM BORROWINGS	7	34,929,859	32,883,585
	TRADE PAYABLES	8	39,796,404	30,307,012
	OTHER CURRENT LIABILITIES	9	2,731,834	916,984
	SHORT TERM PROVISION	10	183,642	1,549,277
	TOTAL		146,436,473	132,499,387
II	ASSETS			
	NON-CURRENT ASSETS			
	FIXED ASSETS			
	TANGIBLE ASSETS	11	49,763,892	47,922,562
	INTANGIBLE ASSETS	12	-	-
	CAPITAL WORK-IN-PROGRESS	13	-	-
	INTANGIBLE ASSETS UNDER DEVELOPMENT			
	NON-CURRENT INVESTMENTS	14		
	DEFERRED TAX ASSET (NET)	32		
	LONG-TERM LOANS AND ADVANCES	15	840,522	971,197
	OTHER NON-CURRENT ASSETS	16	-	-
	CURRENT ASSETS			
	CURRENT INVESTMENTS	17		
	INVENTORIES	18	51,905,142	44,654,203
	TRADE RECEIVABLES	19	36,074,538	32,768,521
	CASH AND CASH EQUIVALENTS	20	2,303,854	695,546
	SHORT-TERM LOANS AND ADVANCES	21	4,804,381	5,487,359
	OTHER CURRENT ASSETS	22	744,145	
	TOTAL		146,436,473	132,499,387
III.	CONTINGENT LIABILITIES	32		

See accompanying notes to the financial statements

As per our attached Report of even date

For PRAKASH CHANDRA JAIN & CO.

CHARTERED ACCOUNTANTS

FOR SWASTIKA CASTAL LIMITED - FOR SWASTIKA CASTAL LTD.

[Signature]



[Signature]

(DIRECTOR)
Varun Sharda
DIN: 1571483

[Signature]

(DIRECTOR)
Anju Sharda
DIN: 5284795

DIRECTOR

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

Place: VADODARA
Date: 05/09/2018

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

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

PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31/03/2018

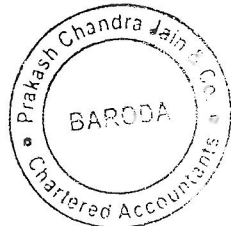
	PARTICULARS	NOTE NO.	FIGURES AS AT THE END OF 31.03.2018	FIGURES AS AT THE END OF 31.03.2017
I.	REVENUE FROM OPERATIONS			
	REVENUE FROM OPERATIONS (GROSS)			
	LESS: EXCISE DUTY PAID	23	167,122,130	116,989,148
	CST PAID	23	2,936,501	8,861,192
	VAT PAID	23	413,612	1,254,773
	GST PAID	23	281,280	1,093,203
	REVENUE FROM OPERATIONS (NET)	23	18,487,066	
			145,003,671	105,779,980
II.	OTHER INCOME	24	476,079	2,357,788
III.	TOTAL REVENUE (I+II)		145,479,749	108,137,769
IV.	EXPENSES			
	COST OF MATERIAL CONSUMED	25	116,686,354	84,605,327
	PURCHASES OF STOCK IN TRADE	26		
	CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS AND STOCK-IN-TRADE	27	(7,250,939)	(4,840,020)
	EMPLOYEE BENEFIT EXPENSE	28	13,647,273	9,940,278
	FINANCIAL COST	29	10,233,110	9,152,434
	DEPRECIATION & AMORTIZATION EXPENSE	10 & 11	3,506,618	4,002,204
	OTHER EXPENSES	30	6,758,786	4,212,989
	TOTAL EXPENSES		143,581,201	107,073,213
V.	PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (III-IV)		1,898,549	1,064,556
VI.	EXCEPTIONAL ITEMS			
	PRIOR PERIOD ITEMS (NET)	31	-	-
	OTHER EXCEPTIONAL ITEMS			
VII.	PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V-VI)		1,898,549	1,064,556
VIII.	EXTRAORDINARY ITEMS			
IX.	PROFIT BEFORE TAX (VII-VIII)		1,898,549	1,064,556
X.	TAX EXPENSE			
	MAT Credit unutilized		(1,093,117)	
	CURRENT TAX		361,768	222,494
	DEFERRED TAX LIABILITY	33	218,395	326,532
	TOTAL TAX EXPENSE		(512,954)	549,026
XI.	PROFIT (LOSS) FOR THE PERIOD (XI-X)		2,411,503	515,530
XII.	EARNING PER EQUITY SHARE:			
	BASIC		1.61	0.34
	DILUTED			

See accompanying notes to the financial statements

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

FOR SWASTIK CASTAL LIMITED
For SWASTIKA CASTAL LTD. For SWASTIKA CASTAL LTD.

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



V. Sharda
DIRECTOR
(DIRECTOR)
Varun Sharda
DIN: 1571483

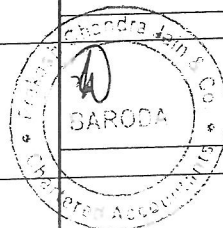
Anju Sharda
DIRECTOR
(DIRECTOR)
Anju Sharda
DIN: 5284795

Place: VADODARA
Date: 05/09/2018

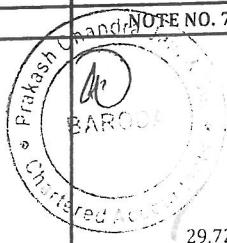
SWASTIKA CASTAL LIMITED
117-A, CHITTARANJAN AVENUE,
KOLKATA

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

NOTES ACCOMPANYING THE BALANCE SHEET AS AT		AS AT 31.03.2018 NOTE NO. 1		AS AT 31.03.2017 NOTE NO. 1	
SHARE CAPITAL					
<i>Disclosure pursuant to Note no. 6(A) (a,b, & c) of Part I of Schedule III to the Companies Act, 2013</i>					
Equity share capital					
Authorised:		20,000,000		20,000,000	
20,00,000 equity shares of Rs. 10/- each					
Issued, Subscribed & Fully Paid-up		15,000,000		15,000,000	
15,00,000 equity shares of Rs. 10/- each (P.Y. 11,60,000 Shares)					
Out of which 867500 equity shares of Rs 10/- each issued at par & equity shares of Rs. 50/- inclusive of Premium of Rs 40/-.					
During the current year 3,40,000 equity shares issued at par of Rs. 10 each					
Total		15,000,000		15,000,000	
<i>Disclosure pursuant to Note No. 6(A) (d) of Schedule III to the Companies Act, 2013</i>					
Reconciliation of the number of equity shares :					
Particulars		Number		Amount (Rs.)	
Shares outstanding at the beginning of the period		1,500,000		15,000,000	
Addition:		-		-	
Shares outstanding at the end of the period		1,500,000		15,000,000	
<i>Disclosure pursuant to Note No. 6(A) (d) of Schedule III to the Companies Act, 2013</i>					
List of shareholders holding more than 5% of total number of shares issued by the Company.					
Sr.	Name of Share holder	No. of share held	% of shares held	No. of share held	% of shares held
1	Aloke Sharda	194,800	12.99%	194,800	12.99%
2	Aloke Sharda & Indra Sharda	-	0.00%	50,000	3.33%
3	Anup Sharda	-	0.00%	390,600	26.04%
4	Prabhav Sharda	85,000	5.67%	-	0.00%
5	Pramila Sharda & Anup Sharda	-	0.00%	-	0.00%
6	Shree Gopal Sharda HUF	180,000	12.00%	180,000	12.00%
7	Varun Sharda	505,600	33.71%	83,000	5.53%
Total		965,400	64.36%	898,400	59.89%
RESERVES & SURPLUS					
<i>Disclosure pursuant to Note no. 6 (B) (i) of Part I of Schedule III to the Companies Act, 2013</i>					
Capital Reserve		11,700,000		11,700,000	
Securities Premium		14,064,388		11,652,886	
Balance In Profit & Loss Account		25,764,388		23,352,886	
TOTAL		51,528,776		46,705,772	
<i>Disclosure pursuant to Note no. 6(B) of Part I of Schedule III to the Companies Act, 2013</i>					
RESERVES & SURPLUS					
CAPITAL RESERVE					
Opening Balance		-		-	
add: Addition During The Current Year		-		-	
less: Used To Write Off During The Current Year		-		-	
Closing Balance		-		-	
SECURITIES PREMIUM		11,700,000		11,700,000	
Opening Balance		-		-	
add: Current Year Transfer		-		-	
less: Written Off In Current Year		11,700,000		11,700,000	
Closing Balance		-		-	
BALANCE IN PROFIT & LOSS ACCOUNT		11,652,886		11,137,356	
Opening Balance		2,411,503		515,530	
add: Net Profit/(Loss) For The Current Year		-		-	
add: Transfer From Reserves		-		-	
less: Short Provision (Of Deferred Tax Liability)		-		-	



Closing Balance		14,064,388	11,652,886
TOTAL		25,764,388	23,352,886
<hr/>			
SHARE APPLICATION MONEY PENDING ALLOTMENT	NOTE NO. 3		NOTE NO. 3
<hr/>			
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>			
SECURED:			
TERM LOANS FROM BANK:			
<i>Eletronic finance limited</i>	438,619		388,218
<i>State Bank of India Corporate Loan</i>	-		1,265,159
<i>Axis Bank No. 917060085791333</i>	55,383		-
<i>Axis Bank Term Loan No-917060085791359</i>	1,305,044		-
<i>Siemens Financial Services P Ltd</i>	1,588,364	3,387,410	-
TOTAL		3,387,410	1,653,377
TERM LOANS FROM OTHERS:			
TOTAL			-
UNSECURED:			
LONG-TERM LOANS FROM BODY CORPORATES			
<i>Cresnthemem Vyper Pvt Ltd</i>	2,500,000		2,500,000
<i>Esquire Resources (India) Pvt Ltd</i>	1,000,000		1,000,000
<i>Esskai India Pvt.Ltd</i>	1,689,000		1,689,000
<i>Fabino Designs Pvt Ltd</i>	1,500,000		1,500,000
<i>Gliadin Intertrade Pvt. Ltd</i>	2,000,000		2,000,000
<i>Rahagir Trade & Finance Pvt Ltd</i>			3,500,000
<i>Kehar Business Pvt Ltd</i>	1,000,000		1,021,304
<i>Suparshvamati Mercantile Pvt Ltd</i>	1,000,000		1,000,000
<i>Vkj Traxim P Ltd</i>	270,000		270,000
<i>Alok Sharda Loan</i>	588,376		-
<i>Parasrampuria Projects Ltd</i>	2,500,000		2,500,000
<i>Rishab Export Ltd</i>	1,500,000		1,533,287
<i>Tirupati Ispat P Ltd</i>	2,498,520		2,498,520
<i>Varun Sharda Loan</i>	510,542	18,556,438	
LOANS & ADVANCES FROM RELATED PARTIES:			
<i>Swastik Precast Pvt. Ltd.</i>	1,608,218	1,608,218	1,564,271
TOTAL		23,552,066	24,229,759
<hr/>			
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			-
<hr/>			
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			-
<hr/>			
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>			
SECURED:			
<i>State Bank of India EPC A/c. No. 34051618027</i>			11,415,605
<i>EPC SSC Account</i>			2,530,632
<i>SBI CC LOAN:10140678196</i>			18,937,348
<i>AXIS BANK A/C NO-917030085791280</i>	29,721,576		-



Axis Bank RPC - 917080085801230
Axis RPC - 917080085800143

1,361,808
3,846,475

(Secured against hyp. of Stock & Book debts and mortgaged of factory land and buiding)

34,929,859

32,883,585

TOTAL

34,929,859

32,883,585

UNSECURED:

TOTAL

34,929,859

32,883,585

TOTAL

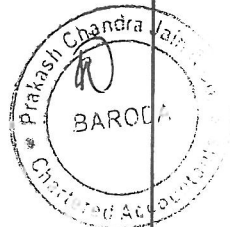
TRADE PAYABLES

NOTE NO. 8

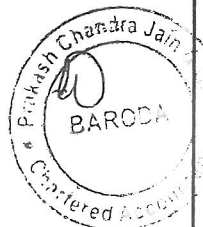
NOTE NO. 8

SUNDRY CREDITORS FOR GOODS

Aarushi Packaging Pvt. Ltd	-	13,125
All Cast Metals P Ltd	43,660	37,720
Aggressive Marketing	24,424	26,821
Amit Enterprises	104,773	107,603
A M Industries	706,230	-
Anant Enterprises	472,900	630,153
Anuraj Enterprises	113,099	110,072
Ambica Tools & Hardware	10,502	-
Baheti Metal & Ferro Alloys Ltd	7,657,275	-
Bpt Sales & Services Pvt Ltd	31,351	-
C B & Sons	15,052	-
C G Panchal & Bros.	228,700	164,615
C M Corporation	20,945	-
C.K.Shah & Co	142,426	84,494
C.S.Enterprises	85,841	103,196
Chirag Enterprises	108,717	151,185
Compressor & Parts	47,851	27,068
Darshan Hardware	3,266	-
Deepak Enterprises	-	69,405
Deepchand Jaiswal	306,688	-
Delta Tooling Solutions	150,628	-
Dipas Industries	11,226	-
Fastener Manufacturers P Ltd	909	-
Fanuc India P Ltd	93,641	-
Ficus Pax Pvt Ltd	91,840	-
G M Gauging Solutions	107,531	-
Gujarat Sales Corporation	65,222	-
Helixerts	4,482	-
Hps Gases Ltd	256,506	176,357
I C Electronics	22,185	-
Imperia Trading	5,315,829	87,235
Innovative Energies	18,989	-
Jinytek Enterprises	60,180	-
Jugraj Tejrj Agency Pvt. Ltd.	-	10,632,629
Korutech India Pvt.Ltd	-	84,674
Kothari Metals Limited	382,118	145,199
Krishnashray Automobiles	153,636	70,324
C K Associates	1,680	2,998
M.Desai & Co(Gujarat)	29,611	90,963
Credence Engineering Hub	-	9,287
Mamta Metals & Alloy	488,643	-
Market Links	303,138	340,263
Maruti Traders	103,092	209,943
Metal Cutting Systems	44,542	244,131
Metal Forms	2,608,658	3,140,165
Nidhee Enterprises	43,948	-
Orient Industries	26,550	-
D S Agarwal Multitrade Pvt. Ltd	-	25,772
Kalp Tools And Industrial Solution Llp	-	26,198
Rajpurohit Devisinh H Trading Co	44,200	47,825
Refrachem Corporation	411,877	432,867
Sales & Service Corporation	8,673	-
Saru-Aikoh Chemicals Limited	106,259	261,746
Suman Enterprises	-	39,193
Swaminarayan Traders	-	1,000
Swastik Packaging Industries	270,099	232,393
Tanmay Enterprises	767	-
Swastika Metcast Pvt. Ltd. Unit 2	759,144	981,061
Tharmo -Tek	-	80,105
Vesuvius India Ltd	212,768	230,458
Vesuvius India Ltd	31,719	-
Packaid Solutions Pvt Ltd	211,202	143,341



Pardesh Aluminium Centre	1,383	-	-
Patel Beverage Pvt Ltd	28,320	-	-
Patel Electric Corporation	1,381	-	-
Patel Machinery	24,408	-	-
Sargam Industries	-	182,828	-
Siddhartha Industries	113,485	59,410	-
S M Impex	4,961	-	-
Surface Finishing Equipment Co	84,020	-	-
Swastik Metcast -Cr Unit-2	5,309,067	-	-
Tara Trading Co.	3,410	-	-
B R Industries	-	506,988	-
Adi Controls	-	4,026	-
Alloy Steel Corporation	13,217	36,344	-
Alpha Dies And Pattern (I) Pvt Ltd	100,515	100,515	-
Baroda Lable Manufacturing Co	-	756	-
Bhikhabhai K Tadvi	-	11,882	-
B K Grinding House	-	13,912	-
Daxaben K Atodaraya	-	5,000	-
Donfab Engineers	-	30,738	-
Fastener Manufacturers Pvt.Ltd(U.P)	-	26,145	-
Fed Of Gujarat Indu Switch	-	4,761	-
Jay Enterprises	-	1,116	-
Kailesh Traders	-	11,760	-
Krishna Engineering	-	7,880	-
Laxmi Machines	-	6,900	-
Maa Engineers & Contractor	-	3,600	-
Manish Grinding Works	18,585	24,143	-
Monarch Industries	-	8,138	-
Naginbhai Maganbhai	-	11,882	-
Navkar Aircondition	-	12,400	-
New Commercial Hydraulic Engg	-	53,085	-
Om R O Water	-	11,100	-
Patel Engineering Tools Corporation	-	24,269	-
Patel Heaters & Control Pvt. Ltd,	-	42,628	-
P Patel & Co	15,529	8,515	-
Precision Measuring Instruments Co	39,294	4,025	-
Premier Instruments	37,524	-	-
Progressive Agency	2,478	-	-
Progressive Enterprises	1,470	-	-
Quality Conscious	82,895	-	-
Shree Balaji Form Industries	-	8,682	-
Rainbow	-	16,091	-
Ruby Industries	-	62,890	-
Rajshree Minerals	30,929	-	-
Scottish Chemical Indsutries	488,874	1,465,990	-
Shashaco Chucks P Ltd	8,744	-	-
Shree Packaging	13,501	-	-
Shree Siddhivinayak Enterprises	125,161	-	-
Standard Engineering Co	-	36,193	-
The Turning Point Engg P Ltd	40,614	40,614	-
Verizon	-	2,260	-
Vispo Alternate Energy Pvt Ltd	2,800,570	2,264,742	-
Vks Engineering	14,160	-	-
Vinay Industries	1,330,787	-	-
		33,300,474	24,373,792
SUNDRY CREDITORS FOR EXPENSES			
A.C.Travels	5,205	13,640	-
Aayush Cargo Transport Co.	242,060	45,276	-
Acme Transport Co	89,249	121,393	-
Adharshila Associates	3,450	-	-
Alpha Engineers	271,394	72,538	-
Barjatya Consultants P Ltd	17,476	-	-
Bharat Sanchar Nigam Limited	-	2,857	-
Cliff Marketing & Services	39,530	34,923	-
Cosmos Engitech (P) Ltd.	1,770	-	-
D M Vaidya & Associates	-	2,850	-
D.M Vaidya & Associates	3,186	-	-
D.S.Acharya	40,500	32,400	-
Darbar Crane Services	15,000	-	-
Daxaben K Atodaraya	5,000	-	-
Digvijay Scale	3,186	-	-
Greenways Travels	56,699	26,580	-
Gujarat Technocraft	-	36,543	-
H K Industries (Creditors)	194,811	-	-
Harikrishna Parmar	17,750	-	-
Helix Industries	9,616	-	-
Hemaditya Impex & Shipping	4,099	-	-
Icici Credit Card	63,769	8,058	-

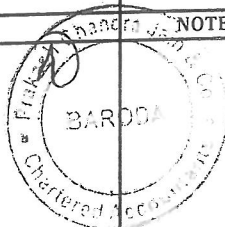


Industrial X-Ray & Allied Radiographers (I) P Ltd	4,140	22,397
Inspection Survey & Surveillance (India) P Ltd	472	-
Interglobe Aviation Ltd	24,104	-
Jagdishbhai Ramanbhai Patanwadia	16,001	56,099
Jigal S Panchal	-	54,832
Jignesh Patel	1,450	-
Jmb Logistics	11,400	-
Jugal S Panchal	68,206	-
Jyotsnaben Santsharan Panchal	-	12,495
Kalpesh Parmar	26,730	-
Kanan M Desai Rent A/C	39,800	-
Komal Services	4,100	4,100
Laxmi Machines Works Limited	614	-
Machine Tools India Ltd	60,318	-
Mahesh Kumar Sharma	444	444
Makino India P Ltd	958	42,826
Manishkumar Trilokinath Gupta	161,990	122,506
Matrix Lab	-	42,183
Matrix Lab	49,540	-
Met Heat Engineers Pvt Ltd	5,888	-
Metro Electricals	61,145	39,045
Modi Travels	5,518	-
Mvm Hospitality	28,000	-
N Ghosh & Co	25,097	-
Nimisha Printers	5,664	30,725
Pagson Pest Control P Ltd	21,240	-
Patanwadia Vinubhai Kalidas	22,808	24,653
Patel Shailesh Jayantilal	4,218	1,715
Patson Machine Tools	12,921	-
Prakash Chandra Jain	95,076	46,796
Rajesh I Vasava	13,490	-
Rajesh Chandubhai Vasava	30,779	43,793
Rajnikant A Gohil	35,620	-
Rakesh Machinery Stores	5,144	-
Ramakaka Traders	9,720	-
Ravi Electricals	-	2,180
Real Anodising	-	86,105
Relish Holidays (Unit Of A C Travels)	172,930	-
S R Enterprises	10,000	3,000
Sbi Credit Card-4335 8779 6400 6430	91,186	-
Sheth Corrosion & Coating Pvt. Ltd	8,603	2,940
Shivatech Engineering	596,040	1,071,440
Shree Ganesh Transport Co	148,572	72,334
Shree Hari Marketing	-	53,215
Shree Krishan Sadani	30,000	-
Shree Siddhivinayak Enterprises	-	10,000
Shreeji Engineers	66,609	111,013
Shreeji Paper Mart	4,655	9,900
Shyam Industries	25,475	8,215
Siddhartha Grinding	2,453	44,208
Standard Security & Labour Services	109,026	95,094
Success Heat Treatment Works	27,313	10,560
Sujay Engineers-Creditors	961,048	7,500
Suly Chemicals	41,767	36,833
Tci-Xps	421,890	189,694
Tcr Advance Engineering P Ltd	-	551
Today Protection Ltd	-	3,211
Tuv India Pvt Ltd(Tds Amt)	43,223	-
Unitech Electronics	12,810	-
Vinpla Plating P Ltd	1,268,448	2,733,951
Vir Bhadur Gupta	97,229	-
Vohra Engineering Works	78,980	303,301
Yash Hydrolics	1,960	-
Yuvrajsinh K.Atodariya	339,368	136,308
	6,495,930	5,933,220
TOTAL	39,796,404	30,307,012

OTHER CURRENT LIABILITIES

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

CURRENT MATURITIES OF LONG TERM DEBTS
Axis Bank Term Loan No-917060085791359
Electronica Finance Limited
Siemens Financial Services P Ltd



264,000
287,773
545,885

1,697,658

NOTE NO. 9

431,088

431,088

Axis Bank No. 917060085791333

OTHER PAYABLES
STATUTORY DUES
TDS Payable
Rent Payable
IGST
Professional Tax

600,000

245,696

567,962

165,925

10,000

14,453

813,658

190,378

Advance From Coustmer

Hyosung Corporation
Vita Instruments

220,518

220,518

75,000

TOTAL

2,731,834

916,984

SHORT-TERM PROVISIONS

NOTE NO. 10

NOTE NO. 10

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

PROVISION OF EMPLOYEES' BENEFITS:

EPF Payable- Employer's contribution

Professional Tax -Employee

Labour Welfare

Salary Payable

17,777

97,980

31,885

147,642

23,479

702,368

725,847

TOTAL

**OTHERS:
PROVISIONS FOR OUTSTANDING LIABILITIES FOR
PURCHASE & EXPENSES:**

Audit fees Payable

Provision for Income Tax i.e MAT (Asst. Year: 2017-18)

Less: TDS Receivable 2017-18

Director's Salary Payable

36,000

-

-

36,000

30,000

222,494

40,064

182,430

611,000

TOTAL

TOTAL

TOTAL

36,000

183,642

823,430

1,549,277

CAPITAL WORK-IN-PROGRESS

NOTE NO. 13

NOTE NO. 13

CAPITAL WORK-IN-PROGRESS

TOTAL

NON-CURRENT INVESTMENT

NOTE NO. 14

NOTE NO. 14

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

TOTAL

LONG-TERM LOANS & ADVANCES

NOTE NO. 15

NOTE NO. 15

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

UNSECURED (CONSIDERED GOOD)

DEPOSIT WITH REVENUE AUTHORITIES:

Deposit with Sales Tax

Deposit with BSNL

Deposit With MGVCCL

OTHER DEPOSITS :

BOB For Gratuity

LIC for Gratuity

100,000

13,339

726,183

100,000

739,522

1,000

840,522

100,000

14,014

726,183

1,000

130,000

100,000

740,197

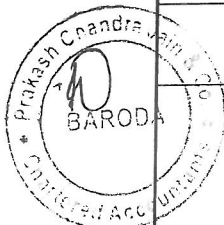
1,000

130,000

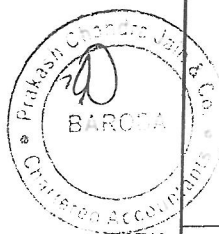
TOTAL

840,522

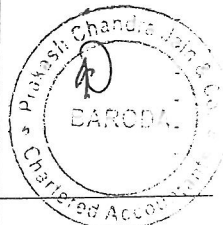
971,197



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
QUOTED				
UNQUOTED				
TOTAL				
INVENTORIES			NOTE NO. 18	NOTE NO. 18
<i>Disclosure pursuant to Note no. O (i), (ii) and (iii) of Part I of Schedule III to the Companies Act, 2013</i>				
RAW-MATERIALS AND COMPONENTS				
Raw-Materials	6,837,755		1,978,409	
Stores	700,000		1,100,000	
Fluxes	40,550		57,305	
Furnance Oil	395,000		368,125	
Crucible	128,020		263,938	
Packing Material	700,000		800,000	
Dyes	4,539,400		5,539,400	
CI Cast Iron Block	378,000	13,718,725	381,240	10,488,417
TOTAL			13,718,725	10,488,417
WORK-IN-PROGRESS			38,030,068	33,923,306
(VALUED AT WEIGHTED AVERAGE COST)			38,030,068	33,923,306
GOODS RETURN IN TRANSIT				
PURCHASE IN TRANSIT			156,349	242,480
TOTAL			51,905,142	44,654,203
TRADE RECEIVABLES			NOTE NO. 19	NOTE NO. 19
<i>Disclosure pursuant to Note no. P (i), (ii), (iii) and (iv) of Part I of Schedule III to the Companies Act, 2013</i>				
UNSECURED (CONSIDERED GOOD)				
A.B.B Inc Greenburg	313,943			
A.B.B. Inc	8,035,716		10,299,230	
Alstom T&D India Limited			143,858	
A.B.B. Ltd.	3,723,195		5,525,425	
Abb Ltd Bac Ninh Branch	61,975		-	
Bharat Heavy Electricals Ltd.			60,135	
Cg Power And Industrial Solution Limited	291,641		-	
Cosmos Engitech (P) Ltd.	-		163,094	
Crompton Greaves Ltd.			1,032,386	
Divine Industries	774		164,776	
Groth Continental Mfg Pvt Ltd	262,078		-	
Insulator & Electric Co. Bhopal	207,536		297,755	
Hexen Engineering	56,722		-	
H K Industries	764,876		-	
Kse Electricals Limited	341,976		341,976	
Madhav Infra Projects P Ltd	92,440		92,440	
Pmt Machines Limited	70,800		-	
Rajsha Chemicals Pvt Ltd	504,000		-	
Shaurya Engineering & Equipments			90,267	
Siemens Ag			969,822	
Siemens Ltd	12,725,335		10,659,403	
Sujay Engineers	489,417		-	
Swastika Metcast P. Ltd.	6,017,275		2,037,305	
River Engg. Pvt Ltd	282,639		112,538	
Shreeji Engineers	544,607		506,782	
Toshiba Transmission & Distribution	846,496		53,144	
Viat Instruments Pvt Ltd Unit Ii	304,462		-	
Yash High Voltage Insulators	136,634		218,185	
TOTAL			36,074,538	32,768,521



UNSECURED (CONSIDERED DOUBTFUL)			
TOTAL			
TOTAL	36,074,538		32,768,521
OUTSTANDING LESS THAN SIX MONTHS	34,724,243		27,599,275
OUTSTANDING MORE THAN SIX MONTHS	1,350,295		5,169,246
<hr/>			
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			
CASH AND CASH EQUIVALENTS:			
BALANCE WITH BANK			
Allahabad Bank, Kolkatta	(41,532)	(99,832)	
AXIS BANK A/C NO-917030085791374-ADHOK LIMIT	(8,575)	-	
AXIS BANK CURRENT A/C NO-918020000465115	135,354	-	
State Bank of India	10,932	(1,495,873)	
STATE BANK OF INDIA OD A/C NO-10140678196	7,922	-	
FD with Axis Bank	1,920,937	-	
FD with State Bank Of India	-	2,275,806	680,101
	2,025,039		
CASH ON HAND	265,730		15,446
OTHER BANK BALANCES	13,085		
TOTAL	2,303,854		695,546
<hr/>			
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			
UNSECURED (CONSIDERED GOOD)			
Advance To Suppliers For Materials/Supplies:			
Antony Auto Welding Works	8,090	-	
Baban Koeri	160	-	
Bharat Freeze Vernier	1,860	1,862	
D S Agrawal Multitrade P Ltd	42,118	-	
Fluro Polymer Products	972	-	
Jugraj Tejraj Agency P Ltd	4,338	-	
Maruti Infra	-	1,723	
Mayur Engineering	30,000	-	
Patel & Co	445	-	
Part Valve Pvt Ltd	-	-	
Perfect Filtration Services	-	587	
Shreeji Geen Energy	-	2,000	
Shiva Tool Tech	39,134	-	
Madhya Gujarat Vij Company Ltd.	40,977	47,047	
Micro Calibration Services	1,033	-	
Naginbhai Maganbhai	143	-	
Sadbhav Calibration Services	4,853	-	
Swastik Graphics	214	-	
U Tech Seva	18,644	-	
Vishal Eng Works	-	-	
Export Receivable (Meis)	-	708,823	
Sargam Industries	1,800,000	1,800,000	2,562,042
	1,992,981		
BALANCE WITH REVENUE AUTHORITIES UNDER INDIRECT TAXES:			
Central Excise Pla	-	220,000	
Central Excise Rg 23 Cp-Ii	-	54,862	
Central Excise Modvat P-Ii (Receivable)	-	38,393	
Vat Recoverable	-	130,472	
Educational Cess Rg23 Cp-Ii	-	6,281	
Educational Cess Rg23 P-Ii 23C	-	3,093	
Excise Claim Receivable	-	153,623	
High Cess 23 A Part-Ii	-	2,590	
High Cess 23 Part C Capital-Ii	-	3,613	
Central Sales Tax 31.03.2015	-	1,737	
Service Tax	-	114,625	
Service Tax Receivable	-	17,496	746,785
BALANCE WITH REVENUE AUTHORITIES UNDER DIRECT TAXES:			
Advance Tax Paid (A.Y. 18-19)	584,396	-	
Less: Provision for Taxation	361,768	-	
	222,628		

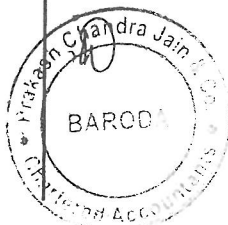


Advance Tax Paid (A.Y. 13-14)	209,877		209,877	
Advance Tax Paid (A.Y. 11-12)	255,820		255,820	
TDS Receivable (A.Y. 14-15)	238,021		238,021	
TDS Receivable (A.Y. 16-17)	40,422		158,873	
MAT unutilized	1,093,117		-	
		1,837,257		862,591
Prepaid Expenses	72,905			
Pre Paid Bank Charges	-		28,750	
Other Prepaid Expenses	-		61,738	
Prepaid Land Revenue Charges	-	72,905	-	90,488
Advance to Staff	470,735	470,735	1,174,253	1,174,253
Other Deposits:				
IDEA Cellular Deposit	1,000		1,000	
Kanan Mahadevbhai Desai-Deposit House	120,000		-	
Nirmal Lunia House Deposit	5,000		5,000	
Security Deposit For Gunjan Singh Flat	4,000		-	
Security Deposite For House	10,000		-	
Siba Shankar Panda-Rent Depoite	4,000		-	
Abhay Prasad Rent Deposit	5,500		5,500	
Atulbhai Rent Deposit	10,000		10,000	
Bsnl Deposit	675		-	
Fed Of Gujarat Deposit	20,700		20,700	
Virbhadrur House Deposite	18,000		-	
Sky Oxygen Co. Security Deposit	9,000	207,875	9,000	51,200
TOTAL		4,804,381		5,487,359

OTHER CURRENT ASSETS	NOTE NO. 22	NOTE NO. 22	NOTE NO. 22
<i>Disclosure pursuant to Note no. 5 of Part I of Schedule III to the Companies Act, 2013</i>			
Electronica Finance Tds Recover		17,697	-
Siemens Finance Services Tds Recoverable		17,625	-
Meis Refund Receivable		708,823	-
TOTAL		744,145	-

REVENUE FROM OPERATIONS	NOTE NO. 23	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>				
REVENUE OPERATIONS:				
Gross Sales	158,731,100		88,347,404	
Gross Sales (Export)	18,974,504		34,806,437	
			-	
	177,705,604		123,153,841	
Sales return (Goods)	10,583,474	167,122,130	6,164,693	116,989,148
Trading Activity				
Excise Duty		2,936,501	8,861,192	
Vat Expense		281,280	1,254,773	
Cst Paid		413,612	1,093,203	
GST		18,487,066		
TOTAL		145,003,671	105,779,980	

OTHER INCOME	NOTE NO. 24	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>			
Duty Drawback Received		169,004	291,776
Freight Received		-	5,134
Labour Charges		-	180,000
Interest On Fixed Deposit In Sbi		121,606	156,284
Interest On Security Deposit In Geb		45,530	52,274
Interest On Fixed Deposite Of Axis Bank		21,381	-



Interest Received On Delay Payment	43,252	11,175
Sundry Balance Written Off	-	315,165
Quality & Rate Difference	-	432,463
Packing And Forwarding	11,903	-
Discount	130	-
Round Off	54,165	3,637
Export Receivables (Meis)	-	708,823
Misc Income	-	20,000
Central Excise Demand Recovery	-	116,852
Interst On Income Tax Refund	9,107	64,205
	476,079	2,357,788

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>		
PURCHASE OF RAW MATERIAL & STORES		
Purchase	93,833,059	51,997,613
PRODUCTION EXPENSES:		
Anodising/Conversion Charges	206,560	189,944
Calibration Charges	193,335	109,226
Conversion Charges (Aluminium Ingots)	(222,580)	727,975
Consumables Stores	-	10,511,864
Gas	-	1,175,830
Foundry Exp.	4,790,540	3,938,513
Freight & Octroi	3,637,235	1,891,662
Freight & Packing (Sales)	-	787,623
Laboratory & Testing Charges	79,501	146,659
Maintenance (P & M)	739,366	483,627
Power & Fuel Exp.	7,072,758	5,856,162
Fetaling Expenses	966,062	807,835
Security Exp.	1,141,374	1,123,240
Service Tax & Krishi Kalyan Cess On Freight	-	87,995
Input VAT Disallowed	139,921	250,808
Labour Charges	1,865,339	952,725
Loading & Unloading Charges	1,667,408	1,238,065
CNC Shop Expenses	-	1,166,389
Labour Charges on Purchase Bill	492,078	318,585
Amount deducted by customer	73,628	-
Export Freight Expense	-	842,987
Weight Exp	10,770	32,607,714
TOTAL	116,686,354	84,605,327

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
CLOSING STOCK:		
Process Stock	51,905,142	33,923,306
Stores & Spares		8,510,008
Raw Material		2,220,889
SUB-TOTAL	51,905,142	44,654,203
LESS: OPENING STOCK:		
Process Stock	33,923,306	26,562,216
Stores & Spares	8,510,008	8,854,382
Raw Material	2,220,889	4,397,585
SUB-TOTAL	44,654,203	39,814,183
TOTAL	(7,250,939)	(4,840,020)

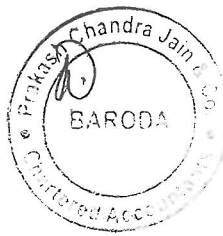
EMPLOYEE BENEFIT EXPENSES	NOTE NO. 28	NOTE NO. 28

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

SALARIES AND WAGES:				
Wages	18,866		6,609,939	
Salaries	9,363,126			
Bonus	437,483	9,819,475	402,597	7,012,536
CONTRIBUTION TO:				
Provident Fund (Pf)		143,357		189,721
OTHER EMPLOYEE BENEFITS:				
Ex-Gratia	235,776		20,400	
Gratuity	130,000			
Allowances	2,026,483		1,566,867	
Staff Welfare	292,082		132,863	
Medical Expense/ Allowance	-		129,079	
Leave Encashment	160,100	2,844,441	48,812	1,898,021
TOTAL		12,807,273		9,100,278
DIRECTOR'S SALARY				
		840,000		840,000
TOTAL		13,647,273		9,940,278

FINANCE COST		NOTE NO. 29	NOTE NO. 29
Disclosure pursuant to Note no. 3 (a), (b) and (c) of Part II of Schedule III to the Companies Act, 2013			
INTEREST EXPENSE:			
BANK INTEREST		3,768,373	3,661,032
INTEREST TO OTHERS		2,778,125	2,689,345
ECGC Premium		52,225	69,490
INTEREST ON BILLS DISCOUNTED		1,363,493	1,125,033
TOTAL		7,962,216	7,544,900
OTHER BORROWING COSTS:			
LC COMMITMENT CHARGES		774,926	875,192
Loan Processing Charges		547,031	-
BANK CHARGES		357,245	403,210
TOTAL		1,679,202	1,278,402
GAIN OR (LOSS) DUE TO FOREIGN EXCHANGE TRANSACTION / TRANSLATION			
		591,692	329,133
TOTAL		10,233,110	9,152,434

OTHER EXPENSES		NOTE NO. 30	NOTE NO. 30
Disclosure pursuant to Note no. 5 (vi) of Part II of Schedule III to the Companies Act, 2013			
Accounting Charges		-	24,000
Audit Fees and other chages		50,000	30,000
Brokerage Exp.		247,277	162,789
Canteen Expense		452,491	504,197
Computer Expenses		53,259	59,474
Convyance Expenses		88,215	76,660
Donation		3,600	-
Excise Expense		1,000	74,510
Filing Fees Roc		-	2,500
Import Expenses		1,000	-
Insurance Exp.		132,058	44,168
Late Fees Charges		250	-
Legal & Consultancy Charges		71,507	90,207
Medical Expense		39,226	38,428
Membership Fees		40,851	33,260
Misc Exp		137	-
Office Expenses		325,786	486,072
Petrol Expenses		631,046	306,217
Postage & Telegram		30,442	19,477
Printing & Stationary		57,493	107,695
Professional Fees		240,101	176,454
Professional Tax Co		2,500	-
Quality & Rate Difference		120,793	-
Rent For Staff Room		522,000	56,000
Repairs & Maint. Charges Others		275,378	267,696
Sales Pramotion Exopense		-	327,175
Service Tax (P)		-	72,673



Service Tax Written Off	37,396	-
Sundry Balance Written Off	1,214,277	-
Telephone & Mobile Expenses	129,024	149,706
Travelling Expenses	1,790,764	944,040
Vat Expenses	2,680	9,605
Weighting Expenses		6,070
Vehicle Exps.	198,236	143,916
TOTAL	6,758,786	4,212,989
PRIOR-PERIOD ADJUSTMENTS (NET)		
	NOTE NO. 31	NOTE NO. 31
<i>Disclosure pursuant to Note no. 5 (i) (l) of Part II of Schedule III to the Companies Act, 2013</i>		
INCOME		
EXPENSE		
TOTAL (NET)		
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)		
Claims Against The Company Not Acknowledged As Debt		
Various Pending Cases Before Court And Industrial Tribunal		
Guarantees		
TOTAL		
DEFERRED TAX LIABILITY/ ASSET		
	NOTE NO. 33	NOTE NO. 33
Opening Wdv As Per Income Tax Act, 1961	32,268,119	33,722,171
Opening Wdv As Per Books	47,922,562	46,456,388
Net Difference	15,654,443	12,734,217
Income Tax @25.75%	4,031,019	3,934,873
Current Year Difference	1,628,855	1,051,819
Income Tax @25.75%	419,430	325,012
Unabsorbed Depreciation A.Y 2013-14	108,080	-
Income Tax @25.75%	27,831	-
Total Deferred Tax Liability	4,478,280	4,259,885
Less: Already Provided	4,259,885	3,933,353
PROVISION REQUIRED	218,395	326,532



NOTE NO. 11

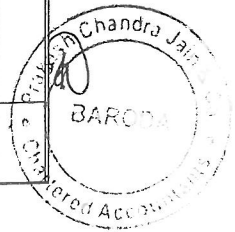
TANGIBLE ASSETS

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 31.03.2018	WDV as on 31.03.2018
1	Air Conditioner	4.75%	113,766	69,141	-	182,907	76,465	40,826	-	-	117,291	65,616	37,301
2	Building	3.34%	17,348,058	220,720	-	17,568,778	5,681,031	212,953	-	-	5,893,984	11,674,794	11,667,027
3	Computer	16.21%	1,366,123	72,470	-	1,438,593	1,214,375	82,207	-	-	1,296,582	142,011	151,748
4	Cycle	7.07%	5,326	-	-	5,326	5,326	-	-	-	5,326	-	-
5	Dye	11.31%	12,375,786	561,667	-	12,937,453	7,684,594	415,730	-	-	8,100,324	4,837,129	4,691,192
6	Electric Installation	6.33%	3,485,164	-	-	3,485,164	3,073,637	21,017	-	-	3,094,654	390,510	411,527
7	Electronic Weighing Scale	4.75%	26,000	-	-	26,000	24,351	-	-	-	24,351	1,649	1,649
8	Firefighting Equipment	4.75%	32,656	-	-	32,656	31,022	-	-	-	31,022	1,634	1,634
9	Jigs, Fixtures & Tools	4.75%	6,684,679	382,397	-	7,067,076	3,368,596	694,109	-	-	4,062,705	3,004,371	3,316,083
10	Lab Equipments	4.75%	428,052	-	-	428,052	406,650	-	-	-	406,650	21,401	21,402
11	Land	0.00%	1,868,409	-	-	1,868,409	-	-	-	-	-	1,868,409	1,868,409
12	Measuring Instrument	4.75%	224,789	80,519	-	305,308	116,126	35,884	-	-	152,010	153,298	108,663
13	Mobile	6.33%	304,297	86,054	-	390,351	264,684	20,970	-	-	285,654	104,697	39,613
14	Motor Car	9.50%	2,167,305	-	-	2,167,305	1,901,498	95,753	-	-	1,997,251	170,054	265,807
15	Office Equipments	4.75%	852,067	-	-	852,067	719,800	45,632	-	-	765,432	86,635	132,267
16	Office Furniture	6.33%	1,052,620	28,045	-	1,080,665	762,801	83,576	-	-	846,377	234,288	289,819
17	Plant & Machineries	4.75%	25,862,481	3,770,933	-	29,633,414	9,566,664	1,133,778	-	-	10,700,442	18,932,972	16,295,817
18	Plant & Machineries (Double)	4.75%	14,557,997	76,000	-	14,633,997	5,961,140	618,143	-	-	6,579,283	8,054,714	8,596,857
18	RO Water system	4.75%	29,462	-	-	29,462	19,889	2,036	-	-	21,925	7,537	9,573
18	Tubewell	6.33%	296,633	-	-	296,633	289,342	-	-	-	289,340	7,293	7,291
19	Water Cooler & Tank	4.75%	53,500	-	-	53,500	44,614	4,004	-	-	48,618	4,882	8,886
	TOTAL		89,135,169	5,347,946	-	94,483,115	41,212,604	3,506,618	-	-	44,719,220	49,763,892	47,922,562

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 31.03.2018	WDV as on 31.03.2017	
1	-	-	-	-	-	-	-	-	-	-	-	-	-
2	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL		-	-	-	-	-	-	-	-	-	-	-



SWASTIKA CASTAL LTD**NOTE -34**

SCHEDULE OF NOTES FORMING PART OF BALANCE SHEET AND PROFIT AND LOSS ACCOUNT AS AT DATED 31ST MARCH 2018

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.

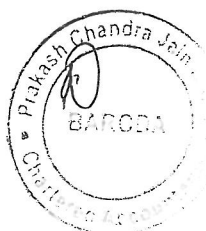
C. Depreciation

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.

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

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

b) Retirement benefits :

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

I. Provision for Current and Deferred Tax

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



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

J. Treatment of Contingent Liabilities

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

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

Contingent liability is disclosed in case of

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

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

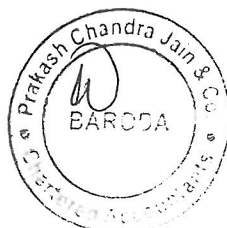
K. Borrowing Cost:

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

L. Impairment of Assets:

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

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



35. Contingent Liabilities:

(Rs. In Lac)

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

36. Licensed, Installed Capacity and Production

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

37. Earnings per Share

Basic Earnings Per share

(Rs. In Lac)

Particulars	2017-18	2016-17
Net Profit After Tax	24.11	5.16
Weighted Average no. of Shares	15,00,000	15,00,000
Nominal Value Per share	Rs. 10/-	Rs. 10/-
Earning Per share	1.61	0.34

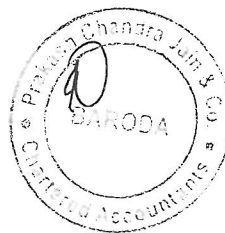
38. Indigenous and Imported Raw Material Consumed :

(Rs..in Lacs)

Sr. No.	Particular	2017-18	2016-17
A	Imported (Including Custom Duty & other related charges)	NIL	NIL
B	Indigenous	1166.86	846.05
	Consumption	1166.86	846.05

39. Payment to Auditors

Particulars	2017-18 (Amount in Rs.)	2016-17 (Amount in Rs.)
Audit Fees	50,000	30,000
Tax audit Fees and other charges	0.00	0.00
Total	50,000	30,000

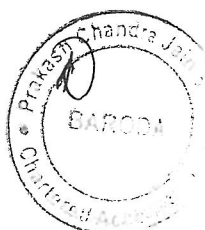


40. The Deferred Tax liability as at 31st March, 2018 comprise of the following :
(Rs.in Lacs)

Sr. No.	Particulars	2017-18 (Amount in Rs.)	2016-17 (Amount in Rs.)
a.	<u>Deferred Tax Liability</u>		
	Related to Fixed Assets:		
	On Opening WDV	40.31	39.35
	<u>Add:</u> for current year	4.19	3.25
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	0.28	0.00
c.	Provision for Deferred Tax (net)	44.78	42.60

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

41. The company has not provided actuarial valuation of the long term employee benefits. Hence it is difficult to report the same as per Accounting Standard 15.
42. Expenditure in Foreign Currency for traveling: Rs.NIL
43. Earnings in foreign currency Rs. 1,89,74,504.00/-
44. Remittances in foreign currency 0.00
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 17 parties and closing balance as at 31.03.2018 is Rs.2,01,64,656/-.
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

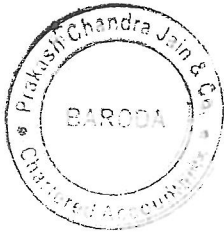
Sr. No	Nature of Transactions	Subsidiaries/ Beneficiary	Associates	Key Managerial Personnel/ Relative	Others	Total
1	Directors' Remuneration	-	-	8,40,000/-	-	8,40,000/-
2	Loan Taken	-	40,55,406/-	-	-	40,55,406/-
3	Repayment of Loan Taken	-	29,12,541/-	-	-	29,12,541/-
Total		-	69,67,947/--	8,40,000/-	-	78,07,947/-

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 31.03.2018 (Amount in Rs.)
Directors' Remuneration	Mr. Varun Sharda	5,40,000/-	4,207/-
	Mrs. Anju Sharda	3,00,000/-	25,000/-
Loans Taken	Swastika Precast Private Limited	1,87,719/-/-	16,08,218/-
Repayment of loan Taken	Swastika Precast Private Limited	1,43,772/-	16,08,218/-/-
Loans Taken	Alok Sharda	21,47,085/-	5,88,376/-
Repayment of loan Taken	Alok Sharda	15,58,709/-	5,88,376/-
Loans Taken	Varun Sharda	17,20,602/-	5,10,542/-
Repayment of loan Taken	Varun Sharda	12,10,060/-	5,10,542/-

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
For SWASTIKA CASTAL LTD For SWASTIKA CASTAL LTD.

Anju Sharda

Director DIRECTOR

Place: Vadodara
Date: 05/09/2018

[Signature]

Director DIRECTOR

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 & CO. in pursuance of the provisions of the Companies Act 2013 Act, and We annex here to a copy of Our audit report dated 05/09/2018 along with a copy each of

- (a) the audited Profit and loss account for the period beginning from 01/04/2017 to ending on 31/03/2018
 (b) the audited balance sheet as at, 31/03/2018 ; and
 (c) documents declared by the said act to be part of, or annexed to, the Profit and loss account and balance sheet.

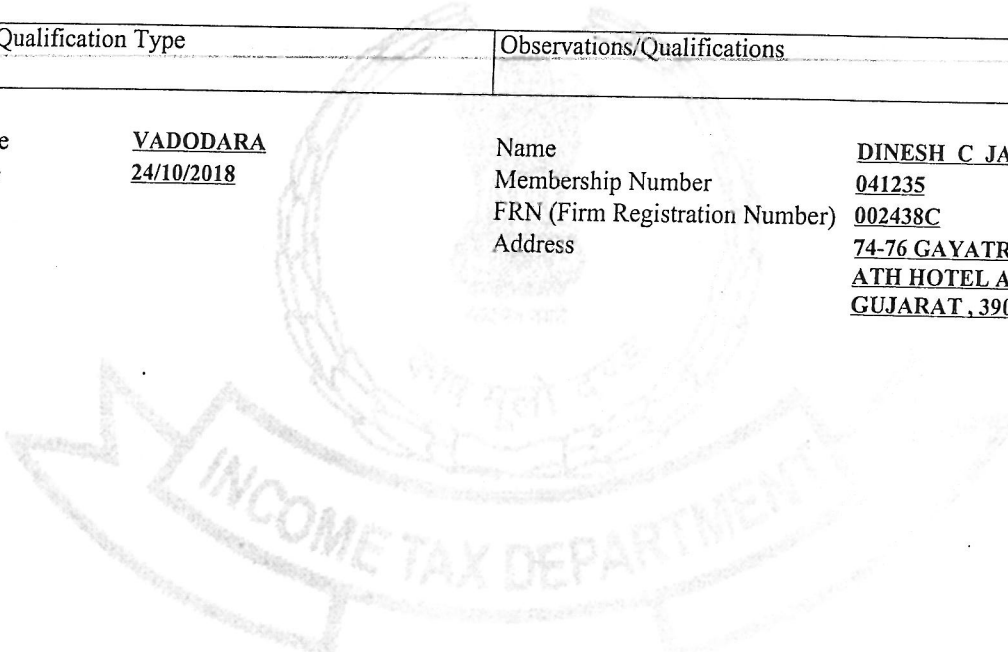
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In Our opinion and to the best of Our information and according to examination of books of account including other relevant documents and explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to the following observations/qualifications, if any.

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

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

Place	<u>VADODARA</u>	Name	<u>DINESH C JAIN</u>
Date	<u>24/10/2018</u>	Membership Number	<u>041235</u>
		FRN (Firm Registration Number)	<u>002438C</u>
		Address	<u>74-76 GAYATRI CHAMBERS NR. RAJP ATH HOTEL ALKAPURI, BARODA, GUJARAT, 390005</u>



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, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).			No
		S.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	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).			No
13	e	If answer to (d) above is in the affirmative, give details of such adjustments.			
		S.No.	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)
		Total			
13	f	Disclosure as per ICDS.			
		S.No.	ICDS	Disclosure	
		1	ICDS I - Accounting Policies	All significant accounting policies adopted by the assessee are disclosed in Notes Forming part of accounts of Balancesheet. There is no change in accounting policies which has a material effect on any item	
		2	ICDS II - Valuation of Inventories	The accounting policies adopted in measuring inventories including cost formulae are disclosed in Schedule-O of Balancesheet. Assessee has followed exclusive method of accounting for taxes and duties, if they are added in closing stock, such addition will be nullified, as it will be claimed as expense and allowed u/s.43B. Partners have certified inventory as stated in Balance sheet	
		3	ICDS III - Construction Contracts	This ICDS is not applicable to the assessee as the assessee is not engaged in construction contracts.	
		4	ICDS IV - Revenue Recognition	a) In case of sale of goods, there is no amount which is not recognized as revenue during the year due to lack of its reasonably uncertainty of its ultimate collection. b) No revenue from service transactions is recognized as revenue during the year. Hence, no further disclosure is required under this ICDS.	
		5	ICDS V - Tangible Fixed Assets	The disclosure required in this clause are made in clause no. 18 of this Form 3CD report	
		6	ICDS VII - Governments Grants	During the year under consideration, the assessee has neither received nor there is reasonable assurance that (i) the person shall comply with the conditions attached to them, and (ii) the grants shall be received, hence no disclosures are required under this clause.	
		7	ICDS IX - Borrowing Costs	Borrowing costs are charged to revenue except to the extent they are directly attributable to the acquisition, construction or production of a qualifying asset, which shall be capitalised as part of the cost of that asset.	
		8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Disclosures required under this ICDS in respect of each class of provisions are stated in Annexure I attached with Form 3CD. During the year under consideration there are no Contingent Assets, hence no disclosure is required under this sub-clause.	
14	a	Method of valuation of closing stock employed in the previous year.			At Cost or NRV whichever is lower
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			
		S.No.	(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
	S.No. Description Amount
	Nil
16 b	The proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods and Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned
	S.No. Description Amount
16 c	Escalation claims accepted during the previous year
	S.No. Description Amount
	Nil
16 d	Any other item of income
	S.No. Description Amount
	Nil
16 e	Capital receipt, if any
	S.No. 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:								
	S.No.	Details of property	Address Line 1	Address Line 2	City/Town/District	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable

18 Particulars of depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

S.No.	Description of Block of Assets/Class of Assets	Rate of depreciation (In Percent- age)	Opening WDV / Actual (A)	Additions					Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A +B-C-D)
				Purchase Value (1)	CENT VAT (2)	Change in Rate of Ex- change (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
1	Plant & Machinery @ 15%	15%	24307508	5026711				5026711		4263787	25070432
2	Plant & Machinery @ 40%	40%	92535	72470				72470		60002	105003
3	Building @ 10%	10%	6202459	220720				220720		642318	5780861
4	Furnitures & Fittings @ 10%	10%	1665616	28045				28045		169366	1524295

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

19 Amounts admissible under sections :

S.No.	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 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)]

S.No.	Description	Amount

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

S.No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
1	Provident Fund	12097	21/05/2017	12097	16/05/2017
2	Provident Fund	11693	21/06/2017	11693	11/07/2017
3	Provident Fund	10440	21/07/2017	10440	15/07/2017
4	Provident Fund	12123	21/08/2017	12123	01/09/2017
5	Provident Fund	11696	21/09/2017	11696	15/09/2017

	6	Provident Fund		11992	21/10/2017		11992	14/10/2017					
	7	Provident Fund		9353	21/11/2017		9353	16/11/2017					
	8	Provident Fund		10911	21/12/2017		10911	22/12/2017					
	9	Provident Fund		10905	21/01/2018		10905	20/01/2017					
	10	Provident Fund		11365	21/02/2018		11365	09/03/2017					
	11	Provident Fund		8521	21/03/2018		8521	19/03/2017					
	12	Provident Fund		8463	21/04/2018		8463	05/06/2017					
	13	Provident Fund		1200	21/11/2017		1200	19/03/2018					
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											
		S.No.	Particulars	Amount in Rs.									
		Personal expenditure											
		S.No.	Particulars	Amount in Rs.									
		Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party											
		S.No.	Particulars	Amount in Rs.									
		Expenditure incurred at clubs being entrance fees and subscriptions											
		S.No.	Particulars	Amount in Rs.									
		Expenditure incurred at clubs being cost for club services and facilities used.											
		S.No.	Particulars	Amount in Rs.									
		Expenditure by way of penalty or fine for violation of any law for the time being force											
		S.No.	Particulars	Amount in Rs.									
		1	interest on tds.	8707									
		Expenditure by way of any other penalty or fine not covered above											
		S.No.	Particulars	Amount in Rs.									
		Expenditure incurred for any purpose which is an offence or which is prohibited by law											
		S.No.	Particulars	Amount in Rs.									
(b)	Amounts inadmissible under section 40(a):-												
	(i)	as payment to non-resident referred to in sub-clause (i)											
	(A)	Details of payment on which tax is not deducted:											
		S.No.	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)											
		S.No.	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:											
		S.No.	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.											
		S.No.	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)	as payment referred to in sub-clause (ib)											
	(A)	Details of payment on which levy is not deducted:											
		S.No.	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 levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.											
		S.No.	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 levy deducted	Amount out of (VI) deposited, if any

2	Sec 43B(a)-Tax,Duty,Cess,Fee etc	Professional Tax	97980
3	Sec 43B(a)-Tax,Duty,Cess,Fee etc	GST	620460
4	Sec 43B(a)-Tax,Duty,Cess,Fee etc	TDS	246171
26	(i)(B)(b)	not paid on or before the aforesaid date	
	S.No.	Section	Nature of liability
	Nil		
	(State whether sales tax,goods and services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.)	Yes	
27	a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) 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/ Input Tax Credit(ITC) in accounts	
	CENVAT/ITC	Amount	Treatment in Profit and Loss/Accounts
	Opening Balance	220000	
	Credit Availed	3988984	
	Credit Utilized	4208984	
	Closing/Outstanding Balance	0	
27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-	
	S.No.	Type	Particulars
			Amount
			Prior period to which itrelates(Year in yyyy-yyformat)
	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)(viia)		
	S.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		
	S.No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available
		No. of Shares	Amount of consideration received
			Fair Market value of the shares
	Nil		
A(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56?		
	No		
A(b)	If yes, please furnish the following details:		
	S.No.	Nature of income:	Amount (in Rs.)
B(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56		
	No		
B(b)	If yes, please furnish the following details:		
	S.No.	Nature of income:	Amount (in Rs.)
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)		
	S.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
		Pin code	Amount borrowed
		Date of Borrowing	Amount due including interest
			Amount repaid
			Date of Repayment
	Nil		
A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.		
	No		
A(b)	If yes, please furnish the following details:		

(iv) fringe benefit tax under sub-clause (ic)										0
(v) wealth tax under sub-clause (iia)										0
(vi) royalty, license fee, service fee etc. under sub-clause (iib).										0
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).										
	S.No.	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode	
(viii) payment to PF /other fund etc. under sub-clause (iv)										0
(ix) tax paid by employer for prerequisites 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;										
	S.No.	Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks			
(d) Disallowance/deemed income under section 40A(3):										
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:										Yes
	S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account			
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)										Yes
	S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account			
(e) Provision for payment of gratuity not allowable under section 40A(7)										0
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)										0
(g) Particulars of any liability of a contingent nature										
	S.No.	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										
	S.No.	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).									
	S.No.	Name of Related Person	PAN of Related Person	Relation	Nature of trasaction	Payment Made(Amount)				
	1	VARUN SHARDA	ALFPS7765L	DIRECTOR	DIRECTORS RE MUNERATION	540000				
	2	ANJU SHARDA	ADWPG8254F	DIRECTOR	DIRECTORS RE MUNERATION	300000				
	3	METAL FORMS	AAFFM6271J	RELATED PARTY	PURCHASE	3584046				
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.									
	S.No.	Section	Description	Amount						
	Nil									
25	Any amount of profit chargeable to tax under section 41 and computation thereof.									
	S.No.	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), (f) or (g)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								
	S.No.	Section	Nature of liability						Amount	
	Nil									
26	(i)(A)(b)	Not paid during the previous year								
	S.No.	Section	Nature of liability						Amount	
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)								
	S.No.	Section	Nature of liability						Amount	
	1	Sec 43B(b)- provident,superannuation,gratuity,other fund	PF						9314	

S.No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made	Amount (in Rs.) of primary adjustment	Whether the excess of money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
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B(a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B **No**

B(b) If yes, please furnish the following details:

S.No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest brought forward as per sub-section (4) of section 94B.		Details of interest carried forward as per sub-section (4) of section 94B:	
				Assessment Year	Amount(in Rs.)	Assessment Year	Amount(in Rs.)

Nil

C(a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is applicable from 1st April, 2019) **No**

C(b) If yes, please furnish the following details:

S.No.	Nature of the impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
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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 :-

S.No.	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 by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
1	ESSKAI INDIA PVT LTD	35, EZRA STREET, KOLKATA	AAACE6987D	210000	No	1689000	No	
2	FEBINO DE SIGEN PVT LTD	27B SUREN SARKAR ROAD, KOLKATA-70010	AABCF9611J	180001	No	1500000	No	
3	GLIADIN INTERTRADE PVT LTD	KOLKATA WEST BENGAL	AABCG0993J	300000	No	2000000	No	
4	RAHAGIR TRADERS & FINANCE PVT LTD	51 NALINI SEETH ROAD, KOLKATA	AACCR6238G	11329	Yes	3500000	No	
5	SUPARSHV AMATI MERCANTILE S PVT LTD	41 N S ROAD, KOLKATA	AAJCS6126K	140000	No	1000000	No	
6	CRESENTHEMEM VYPER PVT LTD	KOLKATA	AADCC0224E	325068	No	2632041	No	
7	KESHAR BUSINESS PVT LTD	96 GARDEN REACH ROAD, KOLKATA	AABCK3500F	120328	No	1021304	No	

			,WEST BENGAL,700023						
8	PARASRAM PURIA PROJECTS LTD	71,JAMUNAL AL BAJAJ STREET ,KOLKATA 700007	AABCP5321E	225000	No	2500000	No		
9	RISHAB EXPORTS LTD	96 GARDEN REACH ROAD KOLKATA -700023	AAACR5738D	179998	No	1533287	No		
10	TIRUPATI ISPAT P LTD	GAUHATI	AAACT7545E	300000	No	2498520	No		
11	ALOK SHARDA	4 TURF ROAD DIST FLOOR KOLKATA 700001 WB IN	AKZPS9303D	2147085	No	1500000	Yes-Cheque	Account payee cheque	
12	ANJU SHARDA	4 FLAT,2A-2B ,TURF ROAD, BHAWANPORE,KOLKATA	ADWPG8254F	285000	Yes	285000	Yes-Cheque	Account payee cheque	
13	A V HOTEL PVT LTD	VADODAR		2670877	Yes	2500000	Yes-Cheque	Account payee cheque	
14	SWASTIK PRECAST PLTD	117A,CHOTTARNJAN AVENUE,KOLKATA		187719	Yes	1608218	Yes-Cheque	Account payee cheque	
15	ESQUIRE RESOURCES (INDIA) PVT LTD	KOLKATA	AAACE9721D	90246	No	1000000	Yes-Cheque	Account payee cheque	
16	VARUN SHARADA	4.TURF ROAD,FLAT NO. 1 B,KOLKATA West Bengal India 700025	ALFPS7765L	1620000	No	1580000	Yes-Cheque	Account payee cheque	

31 b Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
Nil						

(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)

31 b(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account :-

S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Receipt	Date of receipt
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31 b(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of Receipt
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31 b(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year :-

S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Nature of transaction	Amount of Payment	Date of Payment
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31 b(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment
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(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)

31 c Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:—

S.No.	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 by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
1	ESSKAI INDIA PVT LTD	35, EZRA STREET, KOLKATA	AAACE6987D	210000	1689000	Yes-Cheque	Account payee cheque
2	FEBINO DESIGEN PVT LTD	27B SUREN SARKAR ROAD, KOLKATA-70010	AABCF9611J	180001	1500000	Yes-Cheque	Account payee cheque
3	GLIADIN INTERTRADE PVT LTD	KOLKATA WEST BENGAL	AABCG0993J	300000	2000000	Yes-Cheque	Account payee cheque
4	RAHAGIR TRADERS & FINANCE PVT LTD	51 NALINI SETH ROAD, KOLKATA	AACCR6238G	3611329	3500000	Yes-Cheque	Account payee cheque
5	SUPARSHV AMATI MERCANTILE S PVT LTD	41 N S ROAD, KOLKATA	AAJCS6126K	140000	1000000	Yes-Cheque	Account payee cheque
6	CRESENTH EMEM VYPER PVT LTD	KOLKATA	AADCC0224E	325068	2632041	Yes-Cheque	Account payee cheque
7	KESHARBUSINESS PVT LTD	96 GARDEN REACH ROAD, KOLKATA, WEST BENGAL, 700023	AABCK3500F	141632	1021304	Yes-Cheque	Account payee cheque
8	PARASRAM PURIA PROJECTS LTD	71, JAMUNALAL BAJAJ STREET, KOLKATA 700007	AABCP5321E	225000	2500000	Yes-Cheque	Account payee cheque
9	RISHAB EXPORTS LTD	96 GARDEN REACH ROAD KOLKATA -700023	AAACR5738D	213285	1533287	Yes-Cheque	Account payee cheque
10	TIRUPATI ISPAT PVT LTD	GAUHATI	AAACT7545E	300000	2498520	Yes-Cheque	Account payee cheque
11	ALOK SHARDA	4 TURF ROAD IST FLOOR KOLKATA 700001 WB IN	AKZPS9303D	1558709	1500000	Yes-Cheque	Account payee cheque
12	ANJU SHARDA	4 FLAT, 2A-2B, TURF ROAD, BHAWANPORE, KOLKATA	ADWPG8254F	285000	285000	Yes-Cheque	Account payee cheque

13	A V HOTEL PVT LTD	VADODAR		26708 77	2500000	Yes-Cheque	Account payee cheque
14	SWASTIK P RECAST P L TD	117A,CHOTTARNJA N AVENUE,KOLKATA		14377 2	1608218	Yes-Cheque	Account payee cheque
15	ESQUIRE RESOURCES (INDIA) PVT .LTD	KOLKATA	AAACE97 21D	90246	1000000	Yes-Cheque	Account payee cheque
16	VARUN SH RADA	4.TURF ROAD,FLAT NO. 1B,KOLKATA West Bengal India 70 0025	ALFPS77 65L	12100 60	1580000	Yes-Cheque	Account payee cheque

31 d Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—

S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
Nil				

31 e Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—

S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year.
Nil				

Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or any deposit or specified advance 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

S.No.	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed (give reference to relevant order)			Remarks
				Amount as assessed	Order U/S and Date		
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**

S.No.	Section	Amount
Nil		

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

S.No.	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)
1	CALS07630A	192	Salary	2486203	2486203	2486203	45750	0	0	0
2	CALS07630A	194A	Interest other than interest on securities	4111507	4111507	4111507	411157	0	0	0
3	CALS07630A	194C	Payments to contractor and sub-contractors	19461714	19461714	19461714	295037	0	0	0
4	CALS07630A	194H	Commission or brokerage	247277	247277	247277	15600	0	0	0
5	CALS07630A	194J	Fees for professional or technical services	216726	216726	216726	21673	0	0	0
6	CALS07630A	194-I	Rent	462000	462000	462000	46200	0	0	0

34 b Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, Please furnish the details: Yes

S.No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	If not, please furnish list of details/ transactions which are not reported
1	CALS07630A	24G	31/05/2018	22/05/2018	Yes	
2	CALS07630A	24Q	31/07/2017	22/07/2017	Yes	
3	CALS07630A	26Q	31/10/2017	27/10/2017	Yes	
4	CALS07630A	26Q	31/01/2018	24/01/2018	Yes	
5	CALS07630A	26Q	31/05/2018	22/05/2018	Yes	

34 c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish Yes

S.No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.	
			Amount	Dates of payment
1	CALS07630A	1963	196	22/05/2017
2	CALS07630A	403	403	17/07/2017
3	CALS07630A	2523	2523	14/08/2017
4	CALS07630A	947	947	18/09/2017
5	CALS07630A	539	539	14/10/2017
6	CALS07630A	88	88	08/12/2017
7	CALS07630A	135	135	22/12/2017
8	CALS07630A	743	743	16/01/2018
9	CALS07630A	8	8	12/02/2018
10	CALS07630A	1358	1358	19/02/2018

35 a In the case of a trading concern, give quantitative details of principal items of goods traded

S.No.	Item Name	Unit	Opening stock	Purchases during the	Sales during the	Closing stock	Shortage/excess, if any
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						previous year	previous year					
Nil												
35	b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35	bA	Raw materials :										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage/excess, if any
		1	ALLOYS	kilograms	3935	459455	54645	0	408745			0
35	bB	Finished products :										
		S.No.	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		
		2	AVATAR / UCP	numbers	45	0	49	37		57	0	
		3	BLAST CYLINDER	numbers	90	0	0	67		23	0	
		4	BOTTOM FLANGE	numbers	122	0	333	418		37	0	
		5	CONNECTION HOUSING	numbers	38	0	65	80		23	0	
		6	COOLER COVER	numbers	81	0	434	474		41	0	
		7	CRANK DRIVE HOUSING (CD HSG)	numbers	305	0	0	305		0	0	
		8	LOWER CURRENT TUBE INCLUDING UPPER CURRENT TUBE	numbers	436	0	2539	2643		332	0	
		9	CYLINDER BASE	numbers	1187	0	185	1073		299	0	
		10	DRIVE HOUSING DMC	numbers	15	0	21	23		13	0	
		11	F.C.SUPPORT (EDF)	numbers	776	0	4933	5064		645	0	
		12	H.V.PLATE EX	numbers	1	0	61	59		3	0	
		13	INTERMEDIATE FLANGE	numbers	198	0	479	511		166	0	
		14	M V Housing	numbers	68	0	100	162		6	0	
		15	M.C SUPPORT 2GHV 004416	numbers	336	0	1029	957		408	0	
		16	MECHANISUM HOUSING DELIGHT	numbers	13	0	11	5		19	0	
		17	MECHANISUM HOUSING (BIG)	numbers	4	0	1	1		4	0	
		18	POLE CASING (CRANK HSG)	numbers	374	0	587	757		204	0	
		19	PRIMARY FLANGE	numbers	51	0	234	241		44	0	
		20	T - MECHANISUM HOUSING	numbers	10	0	92	92		10	0	
		21	TERMINAL FLANGE	numbers	69	0	260	237		92	0	
		22	TOP FLANGE	numbers	23	0	375	343		55	0	
		23	ADAPTOR PLATE	numbers	67	0	241	306		2	0	
		24	CARRIER (SMALL)	numbers	239	0	1208	1230		217	0	
		25	CARRIER / SUPPORT	numbers	30	0	5	35		0	0	

26	COVER CT	numbers	590	0	0	223	367	0
27	F.C.HOLDER 1 45 KVA	numbers	276	0	2226	2210	292	0
28	F.C.SUPPORT 2 45 KVA	numbers	112	0	3033	2797	348	0
29	GEAR BOX HO USING	numbers	41	0	2799	2611	229	0
30	KOLBEN / PIST ON	numbers	324	0	1909	1835	398	0
31	M.C.HOLDER 1 45 KVA	numbers	240	0	757	651	346	0
32	M.C.SUPPORT 245 KVA	numbers	217	0	1401	1592	26	0
33	SOCKEL (M.C.S UPPORT 420 K V)	numbers	100	0	1584	1668	16	0
34	STERN / STAR	numbers	20	0	0	0	20	0
35	TERMINAL PA D 20339D	numbers	902	0	21	881	42	0
36	TERMINAL PA D 12014	numbers	357	0	185	341	201	0
37	TERMINAL PA D 44720	numbers	888	0	7679	7319	1248	0
38	VENTILKOPER (NRV)	numbers	578	0	5443	4011	2010	0
39	TOP PLATE-1H T 427 07648	numbers	109	0	1078	1118	69	0
40	UMLENKUNG - 2HT 427 07881	numbers	220	0	715	843	92	0
41	socket Top -4270 7873	numbers	135	0	972	1029	78	0
42	F C HOLDER 1 70KVA / Contact Trager -4270786 6	numbers	147	0	1073	1062	158	0
43	CONDUCTOR - 45787835	numbers	12	0	4	12	4	0
44	CONDUCTOR - 47587891	numbers	9	0	2	10	1	0
45	conductor 47507 896	numbers	25	0	24	38	11	0
46	CONDUCTOR 4 75-878963	numbers	19	0	11	4	26	0
47	CYLINDER 109/ 077	numbers	2	0	3	5	0	0
48	TERMINAL PL ATE	numbers	10	0	0	10	0	0
49	EXTENSION, T ANK	numbers	5	0	1	6	0	0
50	TRENNKEGEL - 2HT 428 01582	numbers	2	0	2	4	0	0
51	FINNER CONT ECT HOLDER 2 HT 428 01261	numbers	18	0	260	256	22	0
52	Flange F1-33205	numbers	85	0	504	588	1	0
53	Socket 1534	numbers	12	0	0	12	0	0
54	TRAGER 11891	numbers	544	0	3058	2976	626	0
55	Conductor 836	numbers	5	0	0	5	0	0
56	JOINT	numbers	554	0	0	527	27	0
57	LOWER TANK 33KV	numbers	73	0	1388	1314	147	0
58	LOWER TERMIN AL WITH PIS TON	numbers	2	0	0	2	0	0
59	PISTON 72.5kV	numbers	209	0	580	553	236	0
60	PUFFER CYLIN DER	numbers	181	0	756	898	39	0
61	BASE FRAME / PLATE	numbers	2	0	93	26	69	0

62	BOTTOM COVER	numbers	0	0	2	2	0	0
63	SIDE COVER	numbers	10	0	13	23	0	0
64	SUPPORT	numbers	67	0	298	260	105	0
65	BASE	numbers	18	0	15	32	1	0
66	MOUNTING FLANGE 16 Kv	numbers	59	0	13	65	7	0
67	MOUNTING FLANGE 36KV/34.5KV	numbers	33	0	174	169	38	0
68	FLANGE - 238B298	numbers	92	0	1195	938	349	0
69	FLANGE SUPPORT 238C217 / 00484	numbers	106	0	473	480	99	0
70	CASTING FLANGE - 238C291 / 433c517	numbers	64	0	550	540	74	0
71	INTERRUPTER SUPPORT - 238D136	numbers	60	0	367	335	92	0
72	FLANGE - 238D151	numbers	11	0	454	437	28	0
73	MOVING CONTACT - 238D153	numbers	112	0	284	317	79	0
74	M.C SUPPORT 238D172 & 296D425	numbers	2	0	0	2	0	0
75	TUBE SUPPORT - 889D823	numbers	119	0	440	461	98	0
76	SUPPORT FLANGE - 238D179/433C453	numbers	263	0	557	724	96	0
77	STATIONARY CONTACT SUPPORT - 889D895	numbers	99	0	772	754	117	0
78	FLANGE - 238D224 / 433D479	numbers	183	0	83	237	29	0
79	FLANGE - 238D230 / 433D473	numbers	68	0	297	358	7	0
80	STATIONARY CONTACT SUPPORT - 238D284	numbers	172	0	515	493	194	0
81	SUPPORT TUBE - 2GBD000388	numbers	130	0	597	649	78	0
82	FLANGE 2GBD000981 / 291	numbers	34	0	0	32	2	0
83	FRONT SUPPORT - 239D285	numbers	8	0	125	39	94	0
84	CONTACT SUPPORT 539D286	numbers	44	0	8	24	28	0
85	REAR SUPPORT - 539D287	numbers	70	0	179	162	87	0
86	HSP FLANGE (SMALL)	numbers	1	0	0	0	1	0
87	SOCKEL OVEN (Socket 170KVA) Page 127 Also	numbers	135	0	0	0	135	0
88	SPRING COVER DRG NO.1HC0079454	numbers	1	0	140	6	135	0
89	SUPPORT CONTACT REAR 890D067	numbers	3	0	3	3	3	0
90	TANK HEAD	numbers	0	0	110	110	0	0
91	CYLINDER - 340D0771	numbers	3	0	0	3	0	0
92	FLANGE - 800252	numbers	0	0	6	6	0	0
93	PIED	numbers	9	0	0	9	0	0

94	FLASUNG - 3HT 42801534	numbers	1	0	8	9	0	0
95	TK3 MCH - CA P	numbers	5	0	0	5	0	0
96	CABLE GLAND - 2084305	numbers	5	0	0	5	0	0
97	CABLE GLAND - 2197578	numbers	5	0	0	5	0	0
98	piston with space r	numbers	307	0	2673	2615	365	0
99	CRANK HSG 00 8476	numbers	40	0	36	75	1	0
100	FIN	numbers	5110	0	6	5091	25	0
101	Conductor -1635 158	numbers	49	0	0	49	0	0
102	Conductor -3032 85	numbers	18	0	20	21	17	0
103	TEE - 23	numbers	10	0	0	0	10	0
104	M.C SUPPORT WITH PLATE	numbers	4	0	0	0	4	0
105	KEEPER 361 - 1 951349	numbers	1	0	0	0	1	0
106	BASE UPPER	numbers	6	0	1411	1147	270	0
107	MOUNTING FL ANGE 72.5KV n ew	numbers	183	0	528	549	162	0
108	SCH PIPE	numbers	26	0	245	207	64	0
109	BASE LOWER	numbers	22	0	1671	1204	489	0
110	BOTTOM FLAN GE (BIG) NOE W	numbers	41	0	81	81	41	0
111	SOCKEL -1HT4 27 07330	numbers	11	0	0	0	11	0
112	CARRIER 1HT 41210980	numbers	32	0	0	0	32	0
113	KONTECT TRA GER - 1HT 4270 7886	numbers	1	0	0	0	1	0
114	CONTACT SUP P- 3HPM 200 019 00001	numbers	1	0	0	0	1	0
115	DIFFUSOR CO NTECT DIVE SI DE 1HT 428 012 63	numbers	1	0	0	0	1	0
116	SOCKEL -1HT 4 27 07873	numbers	1	0	0	0	1	0
117	ADAPTOR.	numbers	1	0	0	0	1	0
118	Base Hole. 31201	numbers	0	0	2959	2288	671	0
119	Base Hole. 31202 (VIAT)	numbers	0	0	343	325	18	0
120	Smart Gear 245	numbers	0	0	118	117	1	0
121	Head Picas Sand	numbers	0	0	39	39	0	0
122	Dent 690-1	numbers	0	0	3248	2311	937	0
123	dent 600	numbers	0	0	316	65	251	0
124	Socket oven 4270 7330	numbers	0	0	15	13	2	0
125	Contact Support 427-44923	numbers	58	0	1395	1071	382	0
126	Terminal Pad 04 67 - 002	numbers	0	0	1	1	0	0
127	Gear head	numbers	0	0	388	341	47	0
128	Moving site supp ort	numbers	0	0	10	9	1	0
129	GIB Flange	numbers	0	0	153	121	32	0
130	CAP 71	numbers	0	0	653	422	231	0
131	CAP 72	numbers	0	0	574	410	164	0
132	Smart cover 4274 4925	numbers	0	0	60	56	4	0

133	Conductor 61353 76	numbers	0	0	51	0	51	0
134	Adapto Ring 724 811701	numbers	0	0	575	300	275	0
135	ADAPTOR PLA TE 292	numbers	0	0	230	183	47	0
136	Conductor Supp ort P-6231406	numbers	0	0	10	6	4	0
137	Support P623108 7	numbers	0	0	8	0	8	0
138	KOLTZ SMALL -220880	numbers	0	0	67	50	17	0
139	KOLTZ BIG -22 0881	numbers	0	0	10	0	10	0
140	FLANGE P-6717 7854	numbers	0	0	232	79	153	0
141	EXHAUSEH CY LINDER	numbers	0	0	6	3	3	0
142	G.B.Housing	numbers	2	0	0	2	0	0
143	SPAN PAD	numbers	0	0	43	43	0	0
144	BASE HOLE 312 01	numbers	1167	0	118	215	1070	0
145	GEAR UNIT HO USING 46816968	numbers	0	0	245	0	245	0
146	TOP COVER 1H T 42707377	numbers	0	0	70	5	65	0
147	FIXED CONTA CT SUPPORT 24 5	numbers	0	0	379	0	379	0
148	FIXED CONTA CT SUPPORT 14 5	numbers	0	0	70	70	0	0
149	FIXED SUPPOR T -T P6231405	numbers	0	0	20	14	6	0
150	TK - DISC FIXE D CONTACT	numbers	0	0	90	13	77	0

35 | bC | By products :

S.No.	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 :-

S.No.	(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	(e) Date of Payment with Amounts	
					Amount	Dates of payment
Nil						

A(a) | Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 | No

A(b) | If yes, please furnish the following details:

S.No.	Amount received (in Rs.)	Date of receipt

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	145003671			116989148			
b	Gross profit / Turnover	35586256	145003671	24.54 %	33031675	116989148	28.23 %	
c	Net profit / Turnover	1898549	145003671	1.31 %	1064556	116989148	0.91 %	
d	Stock-in-Trade / Turnover	51905142	145003671	35.80 %	44654203	116989148	38.17 %	
e	Material consumed/ Finished goods produced			%			%	
(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							
	S.No.	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							
42	A(a)	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B?					No	
	A(b)	If yes, please furnish the following details:						
	S.No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/ transactions which are not reported	
43	A(a)	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286					No	
	A(b)	If yes, please furnish the following details:						
	S.No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report			
	A(c)	If Not due , please enter expected date of furnishing the report						
44	Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is applicable from 1st April,2019)							
	S.No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Total payment to registered entities	Expenditure relating to entities not registered under GST	
			Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities			

Place VADODARA
Date 24/10/2018

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

Form Filing Details	
Revision/Original	Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Plant & Machinery @ 15%	1	26/12/2017	26/12/2017	80000	0	0	0	80000
	2	31/07/2017	31/07/2017	24141	0	0	0	24141
	3	22/07/2017	22/07/2017	48000	0	0	0	48000
	4	08/09/2017	08/09/2017	254397	0	0	0	254397
	5	27/06/2017	27/06/2017	15000	0	0	0	15000
	6	06/05/2017	06/05/2017	30000	0	0	0	30000
	7	03/01/2018	03/01/2018	100000	0	0	0	100000
	8	07/03/2018	07/03/2018	461667	0	0	0	461667
	9	08/01/2018	08/01/2018	65219	0	0	0	65219
	10	19/09/2017	19/09/2017	15300	0	0	0	15300
	11	13/03/2018	13/03/2018	800000	0	0	0	800000
	12	18/12/2017	18/12/2017	37929	0	0	0	37929
	13	01/03/2018	01/03/2018	48125	0	0	0	48125
	14	26/09/2017	26/09/2017	32000	0	0	0	32000
	15	01/11/2017	01/11/2017	225000	0	0	0	225000
	16	01/08/2017	01/08/2017	2640000	0	0	0	2640000
	17	13/09/2017	13/09/2017	44000	0	0	0	44000
	18	22/07/2017	22/07/2017	105933	0	0	0	105933
Total of Plant & Machinery @ 15%								5026711
Plant & Machinery @ 40%	1	22/06/2017	22/06/2017	42470	0	0	0	42470
	2	16/02/2018	16/02/2018	30000	0	0	0	30000
Total of Plant & Machinery @ 40%								72470
Building @ 10%	1	10/05/2017	10/05/2017	220720	0	0	0	220720
Total of Building @ 10%								220720
Furnitures & Fittings @ 10%	1	16/09/2017	16/09/2017	14500	0	0	0	14500
	2	06/07/2017	06/07/2017	7680	0	0	0	7680
	3	29/06/2017	29/06/2017	5865	0	0	0	5865
Total of Furnitures & Fittings @ 10%								28045

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			
Plant & Machinery @ 40%			
Total of Plant & Machinery @ 40%			
Building @ 10%			
Total of Building @ 10%			
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			

FORM No.29B

[See rule 40B]

Report under section 115JB of the Income-tax Act, 1961 for computing the book profits of the company

1. We have examined the accounts and records of SWASTIKA CASTAL LIMITED 117 A, CHITTARANJAN AVENUE, JORASANKO, CALCUTTA, WEST BENGAL, INDIA 700073 PAN AADCS9451P engaged in business of Other Services Other services n.e.c. in order to arrive at the book profit during the year ended on the 31st March, 2018

2. We certify that the book profit has been computed in accordance with the provisions of this section. The tax payable under section 115JB of the Income-tax Act in respect of the assessment year 2018-19 is Rs. 351231 which has been determined on the basis of the details provided in Annexure appended to this Form.

3. In our opinion and to the best of our knowledge and according to the explanations given to us the particulars given in the Annexure are true and correct.

Where any of the matter stated in this report is answered in the negative or with a qualification, the report shall state the reasons therefor

Name of the Signatory	DINESH CHAND JAIN
Full Address	74-76 , GAYATRI CHAMBERS , NR. RAJPATH HOTEL, ALKAPURI , BARODA , GUJARAT , INDIA, 390005
Membership No	41235
FRN (Firm Registration Number)	
Place	BARODA
Date	24/10/2018
Are you liable to report under section 115JB(2A) - PART B	No
Are you liable to report under section 115JB(2C) - PART C	No

ANNEXURE

[See paragraph 2]

Details relating to the computation of Book Profits for the purposes of section 115JB of the Income-tax Act, 1961

Part A

General - Applicable to all the companies

Sl.No	Particulars	
1.	Name of the assessee	SWASTIKA CASTAL LI MITED
2.	Address	117 A CHITTARANJAN AVENU E, JORASANKO CALCUTTA WEST BENGAL INDIA 700073
3.	Permanent Account Number	AADCS9451P
4.	Assessment year	2018-19
5.	Financial year adopted by the company under the Companies Act, 2013 (18 of 2013)	01/04/2017 to 31/03/2018
	Order number of the approving Tribunal	
6.	Total income of the company under the Income-tax Act	0

7.	Income-tax payable on total income		0
8.	Whether statement of profit and Loss is prepared in accordance with the provisions of Schedule III to the Companies Act, 2013 (18 of 2013)		Yes
9.	Where the financial year referred to in Sl. No. 5 above is same as the relevant previous year, whether the statement of profit and loss referred to in Sl. No. 8 above has followed the same accounting policies, accounting standards for preparing the statement of profit and loss and the same method of rates for calculating depreciation as have been adopted for preparing accounts laid before the company at its annual general meeting? If not, the extent and nature of variation be specified (attach working separately, where required)		Not Applicable
10.	Where the financial year referred to in Sl. No. 5 is not the same as the relevant previous year, whether the statement of profit and loss referred to in Sl. No. 8 above has followed the same accounting policies, accounting standards for preparing the statement of profit and loss and the same method of rates for calculating depreciation as have been adopted for preparing accounts for the respective parts of the financial year laid or to be laid before the company at its annual general meeting? If not, the extent and nature of variation be specified (attach working separately, where required)		
11.	Profit according to statement of profit and loss referred to in Sl. No. 8 above as adjusted by the amount or aggregate of amounts on account of variations referred to in Sl. No 9 or Sl. No. 10, as the case may be		1898548
12.	Add: Amount or aggregate of amounts referred to in clauses (a) to (k) of Explanation 1 to sub-section (2) of this section (attach working separately, where required)		
	Sl.No	Clause (1)	Amount (2)
	1		
	Total		
13.	Less: Amount or aggregate of amounts referred to in clauses (i) to (viii) of Explanation 1 of sub-section (2) of this section (attach working separately, where required).		
	Sl.No	Clause (1)	Amount (2)
	1		
	Total		
14.	Add/(Less): Amount of adjustments as referred to in subsection (2A) of this section where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part thereof (amount from Sl. No 26 of Part B).		
15.	Add/(Less): Amount of adjustments as referred to in sub-section (2C) of this section where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part thereof (amount from Sl. No 32 of Part C).		
16.	Add/(Less): Amount or aggregate of the amounts referred to in the sub-clauses (B) to (E) of clause (iii) of Explanation to sub-section (2C) of this section for the previous year or any of the preceding previous		

	years and relatable to such asset or investment retired, disposed, realised or otherwise transferred during the previous year (attach working separately, where required).	
17.	Add/(Less): Amount or aggregate of the amounts referred to in the sub-clause (F) of clause (iii) of Explanation to subsection (2C) of this section for the previous year or any of the preceding previous years and relatable to such foreign operations is disposed or otherwise transferred during the previous year (attach working separately, where required).	
18.	Book profit as computed according to Explanation 1 given in sub-section (2) read with sub-sections (2A), (2B) and (2C) (total of Sl. No. 11 to 17).	1898548
19.	18.5 per cent of "book profit" as computed in Sl. No. 18.	351231
20.	In case income-tax payable by the company referred to at Sl. No. 7 is less than 18.5 per cent of its book profits shown in Sl. No. 18, the amount of income-tax payable by the company would be 18.5 per cent of Sl. No. 18, i.e., as Per Sl. No. 19.	351231

Part B

Details of the amount required to be increased or decreased in accordance with sub-section (2A) of section 115JB

[Applicable only where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part thereof]

Sl.No	Particulars	
21.	Year of convergence as defined in clause (i) of Explanation to sub-section (2C) of this section.	
22.	Convergence date.	
23.	Total amount credited to the other comprehensive income in the statement of profit and loss.	
24.	Total amount debited to the other comprehensive income in the statement of profit and loss.	
25.	Increase or decrease referred to in sub-section (2A) of this section	
(i)	increase on account of amounts credited to other comprehensive income under the head "Items that will not be re-classified to profit or loss".	
(ii)	decrease on account of amounts debited to other comprehensive income under the head "Items that will not be re-classified to profit or loss".	
(iii)	increase on account of amounts or aggregate of amounts debited to the statement of profit and loss on distribution of non-cash assets to shareholders in a demerger in accordance with Appendix A of the Indian Accounting Standard 10.	
(iv)	decrease on account of amounts or aggregate of amounts credited to the statement of profit and loss on distribution of non-cash assets to shareholders in a demerger in accordance with Appendix A of the Indian Accounting Standard 10.	
(v)	Sub-total [(i) – (ii) + (iii) – (iv)]	
(vi)	Increase or decrease on account of amount of revaluation surplus of assets included in item (i) or (ii) above.	

	(vii)	Increase or decrease on account of amount of gains or losses from investments in equity instruments designated at fair value through other comprehensive income in accordance with Indian Accounting Standards 109 included in item (i) or (ii) above.	
	(viii)	Increase or decrease on account of amount or aggregate of the amounts referred to in the first proviso of sub-section (2A) of this section for the previous year or any of the preceding previous years and relating to such asset or investment retired, disposed, realised or otherwise transferred during the previous year.	
26.	Total [(v) to (viii)] (amount to be carried to Sl. No. 14 of Part A.).		

Part C

Details of the amount required to be increased or decreased in accordance with sub-section (2C) of section 115JB

[Applicable only where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part thereof]

[To be filled up for the year of convergence and each of the following four previous years only]

Sl.No.	Particulars		
27.	Year of convergence as defined in clause (i) of Explanation to sub-section (2C) of this section.		
28.	Convergence date.		
29.	Amount or the aggregate of the amounts adjusted in the other equity (including capital reserve and securities premium reserve).		
30.	To be increased or decreased by:-		
	(i)	amount or aggregate of amounts adjusted in Capital reserve.	
	(ii)	amount or aggregate of amounts adjusted in Securities premium reserve.	
	(iii)	amount or aggregate of amounts adjusted in the other comprehensive income on the convergence date which shall be subsequently reclassified to profit or loss.	
	(iv)	amount or aggregate of amounts adjusted in Revaluation surplus for assets in accordance with the Indian Accounting Standards 16 and Indian Accounting Standards 38 adjusted on the convergence date.	
	(v)	gains or losses from investment in equity instruments designated at fair value through other comprehensive income in accordance with Indian Accounting Standards 109 adjusted on the convergence date.	
	(vi)	adjustments relating to items of property plant and equipment and intangible assets recorded at fair value as deemed cost in accordance with paragraphs D5 and D7 of the Indian Accounting Standards 101 on the convergence date.	
	(vii)	adjustments relating to investments in subsidiaries, joint ventures and associates recorded at fair value as deemed cost in accordance with paragraph D15 of the Indian Accounting Standard 101 on the convergence date.	
	(viii)	adjustments relating to cumulative translation differences of a foreign operation in accordance with paragraph D13 of the Indian Accounting Standard 101 on the convergence date.	
	(ix)	any other adjustment (to be specified).	

	Sl.No	Nature (1)	Amount (2)
	1		
31.		Total [29 +/ (-) 30 (i) to (ix)].	
32.		1/5th of the Sl. No 31(amount to be carried to Sl. No. 15 of Part A).	
33.		Details of adjustment for transition amount.	
	(i)	Total transition amount.	
	(ii)	Amount or aggregate of amounts adjusted till immediately preceding year.	
	(iii)	Amounts adjusted in this year.	
	(iv)	Amount to be adjusted in the subsequent year(s).".	
Form Filing Details			
Revision/Original		Original	
This form has been digitally signed by DINESH CHAND JAIN having PAN AANPJ6857F from IP Address 49.36.1.46 on 24/10/2018 . Dsc Sl No and issuer 2424688838824738446CN=SafeScrypt sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN			

