

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 filed and verified electronically]

Assessment Year
2019-20

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER

Name SWASTIKA CASTAL LIMITED		PAN AADCS9451P	
Flat/Door/Block No 117 A	Name Of Premises/Building/Village		
Road/Street/Post Office CHITTARANJAN AVENUE	Area/Locality CHITTARANJAN AVENUE		
Town/City/District KOLKATA,	State WEST BENGAL	Pin/ZipCode 700073	Form Number. ITR-6
Assessing Officer Details (Ward/Circle) WARD 13(4), KOLKATA		Status Pvt Company	Filed u/s 139(1)-On or before due date
e-filing Acknowledgement Number 203410221171019			

COMPUTATION OF INCOME AND TAX THEREON

1	Gross total income				
2	Total Deductions under Chapter-VI-A	1		2449085	
3	Total Income	2		0	
3a	Deemed Total Income under AMT/MAT	3		2449090	
3b	Current Year loss, if any	3a		4400208	
4	Net tax payable	3b		0	
5	Interest and Fee Payable	4		846600	
6	Total tax, interest and Fee payable	5		91662	
7	Taxes Paid	a	Advance Tax	7a	0
		b	TDS	7b	117060
		c	TCS	7c	27092
		d	Self Assessment Tax	7d	794110
		e Total Taxes Paid (7a+7b+7c +7d)		6	
8	Tax Payable (6-7e)	7e		938262	
9	Refund (7e-6)	8		0	
10	Exempt Income	Agriculture		9	0
		Others		10	

Income Tax Return submitted electronically on 17-10-2019 12:59:46 from IP address 219.91.163.165 and verified by VARUN SHARDA having PAN ALFPS7765L on 17-10-2019 12:59:46 from IP address 219.91.163.165 using Digital Signature Certificate (DSC)
DSC details: 2369795965637950111CN=SafeScrypt sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify 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
 Status : Private Limited
 Previous year : 2018-2019
 Ward/Circle : DC/AC CIR-3
 Nature of Business or Profession : Other manufacturing n.e.c. - 04097

Date of Incorporation : 10/06/1996
 Resident Status : Resident
 Assessment Year : 2019-2020
 Return : ORIGINAL

Computation of Total Income

Income Heads	Income Before Set off	Income After Set off
Income From Business or Profession	2430632	2322552
Income from Other Sources	126533	126533
Gross Total Income		2449085
Less : Deduction under Chapter VIA		0
Total Income		2449085
Rounding off u/s 288A		2449090
Income Taxable at Normal Rate		2449090
Income Taxable at Special Rate		0

TAX CALCULATION

Tax at Normal Rates (25%)	612272		
Total Tax as per other provisions of the IT Act		MAT Prov	Normal Prov
Tax payable u/s 115JB		814038	612272
Add : Surcharge(if applicable)		0	0
Total		814038	612272
Add : Health and Education Cess		32562	24491
Total		846600	636763
Higher of the above two			846600
Less : TDS/TCS			144152
Assessed Tax			702448
Add : Interest			91662
u/s 234A			
7024[1M]	7024		
u/s 234B			
49168[7M]	49168		
u/s 234C			
(3159+9483+15804+7024)	35470		
Amount Payable			794110
Tax Rounded Off u/s 288 B			794110

COMPREHENSIVE DETAIL

Year	Mat Tax	Normal Tax	Gross Credit	Credit Utilised	BALANCE B/F
2012-2013	149196	0	149196	0	141287
2013-2014	74484	0	74484	0	74484
2014-2015	140252	66546	73706	0	73706
2015-2016	172475	0	172475	0	172475

2016-2017	74484	426816	0	0	74484
2017-2018	202851	0	202851	0	202851
2018-2019	361768	0	361768	0	361768
2019-2020	846600	636763	209837	0	0
Total	2022110.00	1130125.00	1244317.00	0.00	1101055.00

Mat Credit Utilized

Year

**BALANCE B/F C.Yr.UTILIZA BALANCE C/F
TION**

2012-2013	141287	0	141287
2013-2014	74484	0	74484
2014-2015	73706	0	73706
2015-2016	172475	0	172475
2016-2017	74484	0	74484
2017-2018	202851	0	202851
2018-2019	361768	0	361768
2019-2020	0	0	209837
Total	1101055.00	0.00	1310892.00

Income from Business & Profession Details

2322552

SWASTIKA CASTAL LTD

Net Profit As Per P&L A/c

4400208

Add:Items Inadmissible/for Separate Consideration

4067794

Amounts disallowable under section 37

51397

Depreciation Separately Considered

4015889

Addition under section 28 to 44DA

508

Sub Total

8468002

Less:Items Admissible/for Separate Consideration

6037370

Income taxable under other heads of income

126533

Description

Amount

Income chargeable under the head Other Sources

126533

Depreciation Allowed as Per IT Act

5910837

Income From SWASTIKA CASTAL LTD

2430632

Total of Business & Profession

2430632

Total Unabsorbed Depreciation

-108080

Setoff with Ord. Business

108080

Income From Other Sources

126533

Interest on Bank FDR

1. Axis bank FDR interest

126533

126533

Total Income

126533

Total of Other Sources

126533

Tax Deducted/Collected at Source Details

Deductor/Employer's Name	TAN	Section	Head of Income	Amount Paid	TDS Amount
GROTH CONTINENTAL MANUFACTURING PRIVATE LIMITED	AHMG03889E	194J		58015	5802
Total				58015	5802
M/S VIDYA METCORP	BRDM05836F	194I		283200	28320
Total				283200	28320
PAB ORGANICS PRIVATE LIMITED	BRDP01087C	194H		1072247	53613
Total				1072247	53613
ABB INDIA LIMITED	BLRA00533B	194A		38952	3895
MADHYA GUJARAT VIJ CO LIMITED	BRDM02079A	194A		48143	4814
ATHARV UDYOG	KLPA03677C	194A		0	0
AXIS BANK LIMITED	MUMU05151G	194A		126533	12654
ELECTRONICA FINANCE LTD	PNEE00293G	194A		79617	7962
Total				293245	29325
RSA AUTOMOTIVES PRIVATE LIMITED	BRDR03480B	206C		2709282	27092
Total				2709282	27092

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	108080	108080	0	0

Interest Calculation Detail

234A			
	$702400 \times 1(M) \times 1\% =$	7024	7024
234B			
	$(702400) \times 7(M) \times 1\% =$	49168	49168
234C			
	$((702448 \times 15\%) - 0) \times 3(M) \times 1\% =$	3159	
	$((702448 \times 45\%) - 0) \times 3(M) \times 1\% =$	9483	
	$((702448 \times 75\%) - 0) \times 3(M) \times 1\% =$	15804	
	$((702448 \times 100\%) - 0) \times 1(M) \times 1\% =$	7024	35470
Total Interest			91662

Jurisdiction: Return for Asst. Year: 2018-2019 filed with Ward: DC/AC CIR-3 on vide receipt No. 0

SWASTIKA CASTAL LIMITED

Client Code:00536
Assessment Year:2019-2020

Return Filing Due Date : 30/09/2019
Due Date Extended upto : 31/10/2019
Interest Calculated Upto : 16/10/2019

Return Filing Section : 139(1)
Notification No : 225/157/2019/ITA.II

SWASTIKA CASTAL LIMITED
Depreciation Chart For Assessment Year '2019-2020'

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 %	25070431.00	4231087.00	7830007.00	34408.00	0.00	4977318.00	0.00	4977318.00	32119799.00
2	Machinery And plant 40% - Machinery and plant	40.00 %	105003.00	71750.00	23600.00	0.00	0.00	75421.00	0.00	75421.00	124932.00
3	Buildings 10% - Buildings	10.00 %	5780861.00	408680.00	901560.00	0.00	0.00	664032.00	0.00	664032.00	6427069.00
4	Furniture and fittings 10% - Furniture and fittings	10.00 %	1524295.00	311180.00	210369.00	0.00	0.00	194066.00	0.00	194066.00	1851778.00
Total			32480590.00	5022697.00	8965536.00	34408.00	0.00	5910837.00	0.00	5910837.00	40523578.00

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

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 Manufacturing Other manufacturing n.e.c. in order to arrive at the book profit during the year ended on the 31st March, 2019
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 2019-20 is Rs. 814038 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 CHAMBE RS , DINESH , vadodara, ALKAPURI , VADODARA , GUJARAT , INDIA, 390011
Membership No	41235
FRN (Firm Registration Number)	
Place	VADODARA
Date	17/10/2019
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	2019-20
5.	Financial year adopted by the company under the Companies Act, 2013 (18 of 2013)	01/04/2018 to 31/03/2019
	Order number of the approving Tribunal	
6.	Total income of the company under the Income-tax Act	2449090

7.	Income-tax payable on total income	636763
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)	Yes
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	4400208
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	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	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).	4400208
19.	18.5 per cent of "book profit" as computed in Sl. No. 18.	814038
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.	814038

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

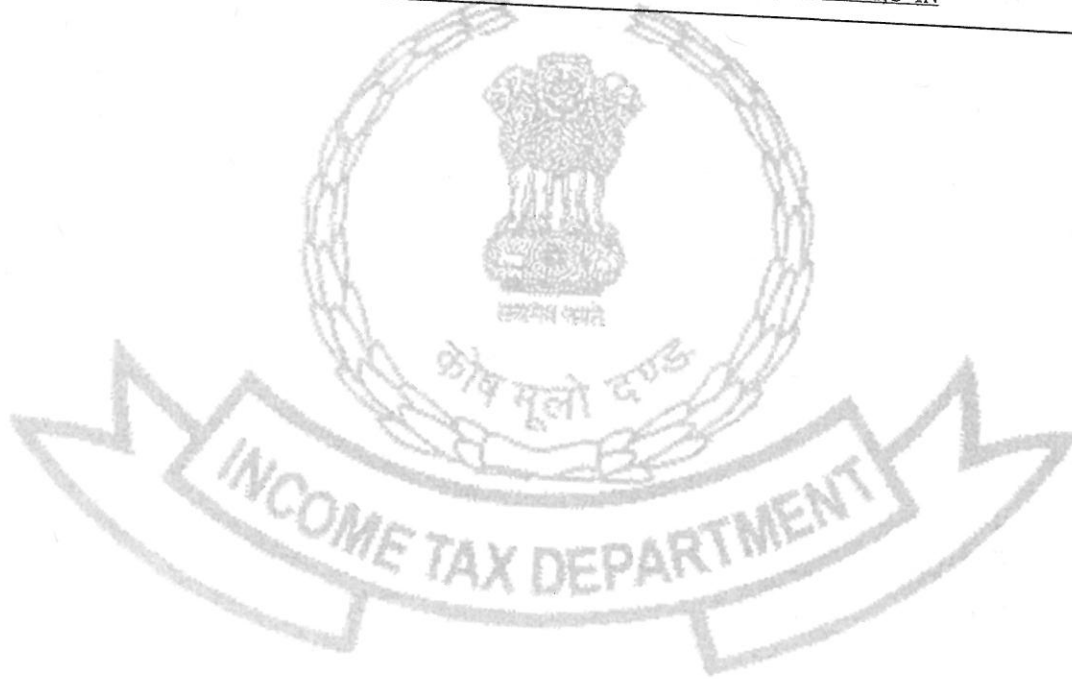
Details of the amount required to be increased or decreased in accordance with sub-section (2C) of section 115JB

[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 219.91.163.165 on 17/10/2019 . Dsc SI No and issuer 2424688838824738446CN=SafeScript sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN		



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 07/09/2019 along with a copy each of

- (a) the audited Profit and loss account for the period beginning from 01/04/2018 to ending on 31/03/2019
 (b) the audited balance sheet as at, 31/03/2019 ; 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
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Place vaoddara
 Date 17/10/2019

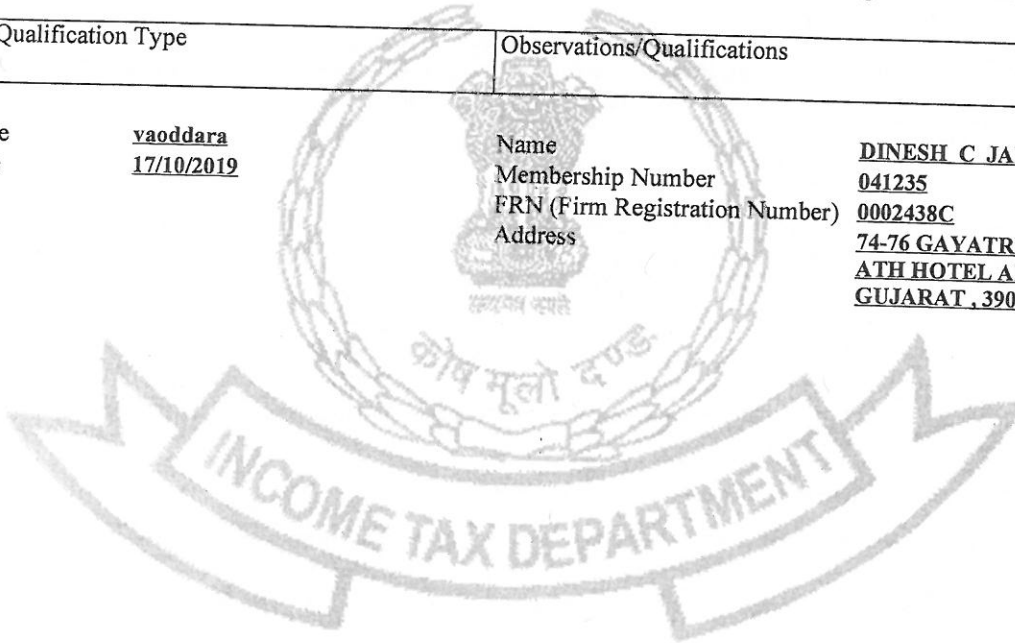
Name DINESH C JAIN

Membership Number 041235

FRN (Firm Registration Number) 0002438C

Address

74-76 GAYATRI CHAMBERS NR. RAJPATH HOTEL ALKAPURI, BARODA, GUJARAT, 390005



FORM NO. 3CD

[See rule 6G(2)]

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

1	Name of the assessee		SWASTIKA CASTAL LIMITED			
2	Address		117 A,CHITTARANJAN AVENUE,CHITTARANJAN AVENUE , , KOLKATA, , WEST BENGAL , 700073			
3	Permanent Account Number (PAN)		AADCS9451P			
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same		Yes			
	Sl No.	Type	Registration Number			
	1	Goods and Services tax GUJARAT	24AADCS9451P1ZR			
5	Status		Company			
6	Previous year from		01/04/2018 to 31/03/2019			
7	Assessment Year		2019-20			
8	Indicate the relevant clause of section 44AB under which the audit has been conducted					
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted				
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits				
9 a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?					
	S.No.	Name				Profit Sharing Ratio (%)
	1					
9 b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change					
	S.No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio
						Remarks
10 a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).					
	S.No.	Sector	Sub Sector		Code	
	1	MANUFACTURING	Other manufacturing n.e.c.		04097	
10 b	If there is any change in the nature of business or profession, the particulars of such change					No
	S.No.	Business	Sector	SubSector		Code
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					No
	S.No.	Books prescribed				
11 b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above					
	S.No.	Books maintained	Address Line 1	Address Line 2	City or Town or District	State
						PinCode
	1	Cash Book	Block 535, Vemardi Road	Vill-Kandari,Tal-Karjan	Vadodara	GUJARAT
	2	Bank Book	Block 535, Vemardi Road	Vill-Kandari,Tal-Karjan	Vadodara	GUJARAT
	3	Sales Register	Block 535, Vemardi Road	Vill-Kandari,Tal-Karjan	Vadodara	GUJARAT
	4	Purchase Register	Block 535, Vemardi Road	Vill-Kandari,Tal-Karjan	Vadodara	GUJARAT
	5	Journal Book	Block 535, Vemardi Road	Vill-Kandari,Tal-Karjan	Vadodara	GUJARAT
	6	General Ledger	Block 535, Vemardi Road	Vill-Kandari,Tal-Karjan	Vadodara	GUJARAT
	7	Stock Register	Block 535, Vemardi Road	Vill-Kandari,Tal-Karjan	Vadodara	GUJARAT
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.)	Net effect(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 V - Tangible Fixed Assets		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 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.		
6		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		
7		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%	2507043	12061094	0	0	0	12061094	34408	4977317	32119800
2	Plant & Machinery @ 40%	40%	105003	95350	0	0	0	95350	0	75421	124932
3	Building @ 10%	10%	5780861	1310240	0	0	0	1310240	0	664032	6427069
4	Furnitures & Fittings @ 10%	10%	1524295	521549	0	0	0	521549	0	194066	1851778

* 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	8257	15/05/2018	8257	06/06/2018
	2	Provident Fund	11001	15/06/2018	11001	16/06/2018
	3	Provident Fund	10587	15/07/2018	10587	20/07/2018
	4	Provident Fund	11513	15/08/2018	11513	10/09/2018
	5	Provident Fund	11539	15/09/2019	11539	20/09/2018
	6	Provident Fund	10464	15/10/2018	10464	30/10/2018
	7	Provident Fund	11737	15/11/2018	11737	24/11/2018
	8	Provident Fund	10566	15/12/2018	10566	20/12/2018
	9	Provident Fund	10569	15/01/2019	10569	30/01/2019

	10	Provident Fund		11485	15/02/2019		11485	15/03/2019					
	11	Provident Fund		14899	15/03/2019		14899	15/03/2019					
	12	Provident Fund		9988	15/04/2019		9988	20/04/2019					
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	Penalty on TDS						34560				
		2	Interest on TDS						16837				
		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
		(iv) fringe benefit tax under sub-clause (ic)											
		(v) wealth tax under sub-clause (ia)											
		(vi) royalty, license fee, service fee etc. under sub-clause (iib).											
		(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)									
(ix) tax paid by employer for perquisites under sub-clause (v)									
(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)									
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)									
(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)									
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006								
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 transaction	Payment Made(Amount)			
	1	VARUN SHARDA	ALFPS7765L	DIRECTOR	DIRECTORS REMUNERATION	960000			
	2	METAL FORMS	AAFFM6271J	RELATED PARTY	PURCHASE	1242603			
	3	ANUJ SHARDA	ATZPS7659B	BROTHER OF DIRECTOR	SALARY	960000			
	4	SWASTKA METCAST PVT LTD	AAICS5855Q	RELATED PARTY	PURCHASE OF CAPITAL GOODS	318000			
	5	ANJU SHARDA	ADWPG8254F	WIFE OF DIRECTOR	INTEREST	46048			
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				20868		

2	Sec 43B(a)-Tax,Duty,Cess,Fee etc	Professional Tax	13080
3	Sec 43B(a)-Tax,Duty,Cess,Fee etc	TDS	381054
4	Sec 43B(b)- provident,superannuation,gratuity,other fund	ESI	33748
26	(i)(B)(b)	not paid on or before the aforesaid date	
	S.No.	Section	Nature of liability
	Nil		Amount
	(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.)		No
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	
		Credit Availed	
		Credit Utilized	
		Closing/Outstanding Balance	
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)(viiia)		
	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 from 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:								
	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 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		
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 expenditure brought forward as per sub-section (4) of section 94B.		Details of interest expenditure 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 kept in abeyance till 31st March, 2020)							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				
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,KO LKATA	AAACE6987D	151507	No	1689000	No	
	2	FEBINO DE SIGEN PVT LTD	27B SURE N SARKAR ROAD,KOLKATA-70010	AABCF9611J	180000	No	1500000	No	
	3	GLIADIN INTERTRADE PVT LTD	KOLKATA WEST BENGAL	AABCG0993J	265477	No	2000000	No	
	4	SUPARSHV AMATI MERCANTILE S PVT LTD	41 N S ROAD, KOLKATA	AAJCS6126K	140000	No	1000000	No	
	5	CRESENTH EMEM VYPER PVT LTD	KOLKATA	AADCC0224E	349999	No	2500000	No	
	6	KESHAR BUSINESS PVT LTD	96 GARDEN REACH ROAD ,KOLKATA ,WEST BENGAL ,700023	AABCK3500F	120000	No	1000000	No	

7	PARASRAM PURIA PROJECTS LTD	71, JAMUNAL AL BAJAJ STREET, KOLKATA 700007	AABCP5321E	225001	No	2500000	No	
8	RISHAB EXPORTS LTD	96 GARDEN REEACH ROAD KOLKATA -700023	AAACR5738D	179334	No	1500000	No	
9	TIRUPATI ISPAT P LTD	GAUHATI	AAACT7545E	243781	No	2498520	No	
10	ALOK SHARDA	4 TURF ROAD 1ST FLOOR KOLKATA 700001 WB IN	AKZPS9303D	2273000	No	2034976	Yes-Cheque	Account payee cheque
11	ANJU SHARDA	4 FLAT, 2A-2B, TURF ROAD, BHAWANPORE, KOLKATA	ADWPG8254F	621482	No	259434	Yes-Cheque	Account payee cheque
12	SWASTIK PRECAST PLTD	117A, CHOTTARNJAN AVENUE, KOLKATA		189499	No	1608218	Yes-Cheque	Account payee cheque
13	ESQUIRE RESOURCES (INDIA) PVT. LTD	KOLKATA		90000	No	1000000	No	
14	VARUN SHARDA	4 TURF ROAD, FLAT NO. 1B, KOLKATA West Bengal India 700025		10272240	No	3310542	Yes-Cheque	Account payee cheque
15	ATHENAMERCANTILE PVT LTD	18 Giri Babu Lane KOLKATA Kolkata WB 700012 IN		1000000	Yes	1000000	Yes-Cheque	Account payee cheque
16	BIKANER CERAMICS PVT LTD	INDUSTRIAL AREA, RANIBAZAR BIKANER RJ 334001 IN		2000000	Yes	2000000	Yes-Cheque	Account payee cheque
17	INDRA SHARDA	117A, Chittarnjan Avenue, Kolkata - 700073		1080342	Yes	1080342	Yes-Cheque	Account payee cheque
18	JALAN PROJECTS & MERCANTILE PVT LTD	13A, Manohar Das KATRA, 2ND FLOOR, KOLKATA -700007		2752740	Yes	2500000	Yes-Cheque	Account payee cheque
19	J J AGRO FINANCE	51 NALINI SEETH ROAD 5TH FLOOR KOLKATA WB 700007 IN		2546233	No	2500000	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 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	1515151	1689000	Yes-Cheque	Account payee cheque
2	FEBINO DE SIGEN PVT LTD	27B SUREN SARKAR ROAD, KOLKATA-70010	AABCF9611J	180000	1500000	Yes-Cheque	Account payee cheque
3	GLIADIN INTERTRADE PVT LTD	KOLKATA WEST BENGAL	AABCG0993J	1265477	2000000	Yes-Cheque	Account payee cheque
4	SUPARSHV AMATI MERCANTILE S PVT LTD	41 N S ROAD, KOLKATA	AAJCS6126K	140000	1000000	Yes-Cheque	Account payee cheque
5	CRESENTH MEM VYP ERPVT LTD	KOLKATA	AADCC0224E	349999	2500000	Yes-Cheque	Account payee cheque

6	KESHAR BUSINES PVT LTD	96 GARDEN REACH ROAD ,KOLKATA , WEST BENGAL ,700 023	AABCK3 500F	12000 0	1000000	Yes-Cheque	Account payee cheque
7	PARASRAM PURIA PROJECTS LTD	71,JAMUNALAL BAJAJ STREET ,KOLKATA 700007	AABCP53 21E	22500 1	2500000	Yes-Cheque	Account payee cheque
8	RISHAB EXPORTS LTD	96 GARDEN REACH ROAD KOLKATA -7 00023	AAACR5 738D	17933 4	1500000	Yes-Cheque	Account payee cheque
9	TIRUPATI ISPAT P LTD	GAUHATI	AAACT75 45E	12440 69	2498520	Yes-Cheque	Account payee cheque
10	ALOK SHARDA	4 TURF ROAD IST FLOOR KOLKATA 70 0001 WB IN	AKZPS93 03D	77640 0	2034976	Yes-Cheque	Account payee cheque
11	ANJU SHARDA	4 FLAT,2A-2B,TURF ROAD,BHAWANPORE,KOLKATA	ADWPG8 254F	56568 6	259434	Yes-Cheque	Account payee cheque
12	SWASTIK PRECAST PLTD	117A,CHOTTARNJAN AVENUE,KOLKATA		19771 7	1608218	Yes-Cheque	Account payee cheque
13	ESQUIRE RESOURCES(INDIA)PVT. LTD	KOLKATA		90000	1000000	Yes-Cheque	Account payee cheque
14	VARUN SHARADA	4.TURF ROAD,FLAT NO.1B,KOLKATA West Bengal India 70002 5		91870 00	3310542	Yes-Cheque	Account payee cheque
15	ATHENAMERCANTILE PVT LTD	18 Giri Babu Lane KOLKATA Kolkata WB 700012 IN		10000 00	1000000	Yes-Cheque	Account payee cheque
16	BIKANER CERAMICS PRIVATE LTD	INDUSTRIAL AREA, RANI BAZAR BIKANER RJ 334001 IN		20000 00	2000000	Yes-Cheque	Account payee cheque
17	INDRA SHARDA	117A, Chittaranjan Avenue, Kolkata - 70007 3		10803 42	1080342	Yes-Cheque	Account payee cheque
18	JALAN PROJECTS & MERCANTILE PVT LTD	13A, Manohar Das KATRA, 2ND FLOOR, KOLKATA -700007		27527 40	2500000	Yes-Cheque	Account payee cheque
19	J J AGRO FINANCE	51 NALINI SETH ROAD 5TH FLOOR KOLKATA WB 700007 IN		46233	2500000	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

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	CALS076 30A	192	Salary	3020520	3020520	3020520	186900	0	0	0
2	CALS076 30A	194A	Interest other than interest on securities	4319706	4319706	4319706	431977	0	0	0
3	CALS076 30A	194C	Payments to contractor and sub-contractors	22080594	22080594	22080594	351799	0	0	0
4	CALS076 30A	194H	Commission or brokerage	205964	205964	205964	12094	0	0	0
5	CALS076 30A	194J	Fees for professional or technical services	262369	262369	262369	26237	0	0	0
6	CALS076 30A	194-I	Rent	675520	675520	675520	59624	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	26Q	31/07/2018	21/07/2018	Yes	
2	CALS07630A	26Q	31/10/2018	31/10/2018	Yes	
3	CALS07630A	26Q	31/01/2019	21/01/2019	Yes	
4	CALS07630A	26Q	31/05/2019	21/05/2019	Yes	
5	CALS07630A	24Q	31/05/2019	22/05/2019	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.	Dates of payment
1	CALS07630A	620	620	05/06/2018
2	CALS07630A	410	410	12/06/2018
3	CALS07630A	523	523	02/07/2018
4	CALS07630A	576	576	16/07/2018
5	CALS07630A	1088	1088	05/09/2018
6	CALS07630A	2019	2019	16/10/2018
7	CALS07630A	2295	2295	17/10/2018
8	CALS07630A	607	607	24/10/2018
9	CALS07630A	3064	3064	24/11/2018
10	CALS07630A	1438	1438	10/01/2019
11	CALS07630A	4197	4197	28/03/2019

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 previous year	Sales during the previous year	Closing stock	Shortage, excess, if any
Nil							

35 b In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-

35 bA Raw materials :

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	35366	592520	600555	0	27331	0	0	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	57	0	74	131	0	0
3	BLAST CYLINDER	numbers	23	0	0	23	0	0
4	BOTTOM FLANGE	numbers	37	0	513	456	94	0
5	CONNECTION HOUSING	numbers	23	0	0	23	0	0
6	COOLER COVER	numbers	41	0	445	385	101	0
7	LOWER CURRENT TUBE INCLUDING UPPER CURRENT TUBE	numbers	332	0	1604	1440	496	0

8	CYLINDER BASE	numbers	299	0	956	697	558	0
9	DRIVE HOUSING DMC	numbers	13	0	32	12	33	0
10	F.C.SUPPORT (EDF)	numbers	645	0	2993	2643	995	0
11	H.V.PLATE ESX	numbers	3	0	10	10	3	0
12	INTERMEDIATE FLANGE	numbers	166	0	373	310	229	0
13	M V Housing	numbers	6	0	86	14	78	0
14	M.C SUPPORT 2GHV 004416	numbers	408	0	1031	783	656	0
15	MECHANISUM HOUSING DELIGHT	numbers	19	0	0	18	1	0
16	MECHANISUM HOUSING (BIG)	numbers	4	0	0	4	0	0
17	POLE CASING (CRANK HSG)	numbers	204	0	160	200	164	0
18	PRIMARY FLANGE	numbers	44	0	45	54	35	0
19	T - MECHANISUM HOUSING	numbers	10	0	0	5	5	0
20	TERMINAL FLANGE	numbers	92	0	137	74	155	0
21	TOP FLANGE	numbers	55	0	549	458	146	0
22	RAW ADAPTOR PLATE	numbers	2	0	20	20	2	0
23	CARRIER (SMALL)	numbers	217	0	0	216	1	0
24	COVER CT	numbers	367	0	367	0	734	0
25	F.C.HOLDER 1 45 KVA	numbers	292	0	1370	1572	90	0
26	F.C.SUPPORT 2 45 KVA	numbers	348	0	543	885	6	0
27	GEAR BOX HOUSING	numbers	229	0	657	747	139	0
28	KOLBEN / PISTON	numbers	398	0	168	347	219	0
29	M.C.HOLDER 1 45 KVA	numbers	346	0	1021	1233	134	0
30	M.C.SUPPORT 245 KVA	numbers	26	0	585	558	53	0
31	SOCKEL (M.C.SUPPORT 420 KV)	numbers	16	0	586	418	184	0
32	STERN / STAR	numbers	20	0	0	20	0	0
33	TERMINAL PAD 20339D	numbers	42	0	0	12	30	0
34	TERMINAL PAD 12014	numbers	201	0	0	201	0	0
35	TERMINAL PAD 44720	numbers	1248	0	611	490	1369	0
36	VENTILKOPER (NRV)	numbers	2010	0	203	1926	287	0
37	TOP PLATE 1HT 427 07648	numbers	69	0	553	504	118	0
38	UMLenkung - 2HT 427 07881	numbers	92	0	475	405	162	0
39	socket Top -42707873	numbers	78	0	456	455	79	0
40	F C HOLDER 1 70KVA / Contact Trager -42707866	numbers	158	0	571	606	123	0
41	CONDUCTOR - 45787835	numbers	4	0	0	4	0	0
42	CONDUCTOR - 47587891	numbers	1	0	0	1	0	0

43	conductor 47507 896	numbers	11	0	0	11	0	0
44	CONDUCTOR 4 75-878963	numbers	26	0	0	26	0	0
45	FINNER CON TECT HOLDER 2 HT 428 01261	numbers	22	0	204	96	130	0
46	Flange F1-33205	numbers	1	0	0	1	0	0
47	TRAGER 11891	numbers	626	0	2362	2256	732	0
48	JOINT	numbers	27	0	0	27	0	0
49	LOWER TANK 33KV	numbers	147	0	0	147	0	0
50	PISTON 72.5kv	numbers	236	0	0	236	0	0
51	PUFFER CYLIN DER	numbers	39	0	0	39	0	0
52	SHIELD	numbers	0	0	4	2	2	0
53	BASE FRAME / PLATE	numbers	69	0	0	69	0	0
54	BOTTOM COV ER	numbers	0	0	78	65	13	0
55	MOUNTING FR AME	numbers	1	0	0	0	1	0
56	SIDE COVER	numbers	0	0	141	95	46	0
57	SUPPORT	numbers	105	0	332	293	144	0
58	BASE	numbers	1	0	0	0	1	0
59	MOUNTING FL ANGE 16 Kv	numbers	7	0	4	0	11	0
60	MOUNTING FL ANGE 36KV/34. 5KV	numbers	38	0	13	51	0	0
61	FLANGE - 238B 298	numbers	349	0	4	311	42	0
62	FLANGE SUPP ORT 238C217 / 0 0484	numbers	99	0	202	255	46	0
63	CASTING FLA NGE - 238C291 / 433c517	numbers	74	0	301	360	15	0
64	INTERRUPTER SUPPORT - 238 D136	numbers	92	0	205	240	57	0
65	FLANGE - 238D 151	numbers	28	0	556	288	296	0
66	MOVING CONT ECT - 238D153	numbers	79	0	0	79	0	0
67	TUBE SUPPOR T - 889D823	numbers	98	0	55	82	71	0
68	SUPPORT FLA NGE - 238D179/4 33C453	numbers	96	0	404	400	100	0
69	STATIONARY CONTECT SUP PORT - 889D895	numbers	117	0	223	203	137	0
70	FLANGE - 238D 224 / 433D479	numbers	29	0	298	150	177	0
71	FLANGE - 238D 230 / 433D473	numbers	7	0	198	185	20	0
72	STATIONARY CONTECT SUP PORT - 238D284	numbers	194	0	147	216	125	0
73	SUPPORT TUB E - 2GBD000388	numbers	78	0	557	544	91	0
74	FLANGE 2GBD 000981 / 291	numbers	2	0	0	2	0	0
75	FRONT SUPPO RT - 239D285	numbers	94	0	0	87	7	0
76	CONTACT SUP PORT 539D286	numbers	28	0	0	28	0	0
77	REAR SUPPOR T - 539D287	numbers	87	0	11	45	53	0

78	HSP FLANGE (SMALL)	numbers	1	0	8	9	0	0
79	SOCKEL OVEN (Socket 170KVA) Page 127 Also	numbers	135	0	0	0	135	0
80	SPRING COVER DRG NO.1HC 0079454	numbers	135	0	67	202	0	0
81	SUPPORT CONTECT REAR 890 D067	numbers	3	0	3	6	0	0
82	TANK HEAD	numbers	0	0	329	300	29	0
83	piston with spacer	numbers	365	0	0	348	17	0
84	CRANK HSG 008476	numbers	1	0	0	1	0	0
85	FIN	numbers	25	0	0	0	25	0
86	Conductor -1635158	numbers	0	0	92	92	0	0
87	Conductor -303285	numbers	17	0	2	19	0	0
88	TEE - 23	numbers	10	0	0	0	10	0
89	M.C SUPPORT WITH PLATE	numbers	4	0	0	0	4	0
90	KEEPER 361 - 1951349	numbers	1	0	0	0	1	0
91	BASE UPPER	numbers	270	0	622	662	230	0
92	MOUNTING FLANGE 72.5KV new	numbers	162	0	816	673	305	0
93	SCH PIPE	numbers	64	0	0	20	44	0
94	BASE LOWER	numbers	489	0	326	514	301	0
95	BOTTOM FLANGE (BIG) NOEW	numbers	41	0	34	6	69	0
96	SOCKEL -1HT4 27 07330	numbers	11	0	0	11	0	0
97	CARRIER 1HT 41210980	numbers	32	0	0	31	1	0
98	KONTECT TRAGER - 1HT 42707886	numbers	1	0	0	0	1	0
99	CONTACT SUPP - 3HPM 200 01900001	numbers	1	0	0	0	1	0
100	DIFFUSOR CONTECT DIVE SIDE 1HT 428 01263	numbers	1	0	0	0	1	0
101	SOCKEL -1HT 4 27 07873	numbers	1	0	0	0	1	0
102	ADAPTOR.	numbers	1	0	0	0	1	0
103	Base Hole. 31201	numbers	671	0	5363	4148	1886	0
104	Base Hole. 31202 (VIAT)	numbers	18	0	17	34	1	0
105	Smart Gear 245	numbers	1	0	0	1	0	0
106	Dent 690-1	numbers	937	0	0	937	0	0
107	dent 600	numbers	251	0	0	251	0	0
108	Socket oven 42707330	numbers	2	0	0	2	0	0
109	Contact Support 427-44923	numbers	382	0	0	252	130	0
110	Gear head	numbers	47	0	180	225	2	0
111	Moving site support	numbers	1	0	111	93	19	0
112	GIB Flange	numbers	32	0	3245	3042	235	0
113	CAP 71	numbers	231	0	847	665	413	0
114	CAP 72	numbers	164	0	1113	823	454	0
115	Smart cover 42744925	numbers	4	0	298	302	0	0

116	Conductor 61353 76	numbers	51	0	0	40	11	0
117	Adapto Ring 724 811701	numbers	275	0	1399	1498	176	0
118	ADAPTOR PLA TE 292	numbers	47	0	0	11	36	0
119	Conductor Supp ort P-6231406	numbers	4	0	68	72	0	0
120	Support P623108 7	numbers	8	0	27	0	35	0
121	KOLTZ SMALL -220880	numbers	17	0	174	181	10	0
122	KOLTZ BIG -22 0881	numbers	10	0	149	88	71	0
123	FLANGE P-6717 7854	numbers	153	0	0	153	0	0
124	EXHAUSEH CY LINDER	numbers	3	0	61	64	0	0
125	BASE HOLE 312 01	numbers	1070	0	0	0	1070	0
126	GEAR UNIT HO USING 46816968	numbers	245	0	511	710	46	0
127	TOP COVER IH T 42707377	numbers	65	0	60	125	0	0
128	FIXED CONTA CT SUPPORT 24 5	numbers	379	0	73	165	287	0
129	FIXED SUPPOR T -T P6231405	numbers	6	0	93	99	0	0
130	TK - DISC FIXE D CONTACT	numbers	77	0	0	0	77	0
131	COOLER COVE R NEW	numbers	25	0	0	20	5	0
132	HOOD 2	numbers	15	0	596	152	459	0
133	Body 1	numbers	1	0	5	2	4	0
134	Inlet 8	numbers	4	0	16	19	1	0
135	Top plate 9120	numbers	99	0	0	99	0	0
136	Cover 10,12	numbers	0	0	7	2	5	0
137	Outlet 8	numbers	0	0	8	3	5	0
138	Body 8	numbers	0	0	11	1	10	0
139	Inlet 6	numbers	0	0	19	13	6	0
140	Hood 4	numbers	0	0	1067	399	668	0
141	Inlet 10	numbers	0	0	4	2	2	0
142	Cover 8	numbers	0	0	56	2	54	0
143	Outlet 10	numbers	0	0	7	1	6	0
144	Cover 4	numbers	0	0	123	1	122	0
145	Suction 8	numbers	0	0	3	3	0	0
146	Adaptor plate 29 0	numbers	0	0	30	14	16	0
147	Suction tube 401 0	numbers	0	0	21	17	4	0
148	Body 12	numbers	0	0	6	1	5	0
149	Outlet6	numbers	0	0	7	1	6	0
150	Removal termina l 11001	numbers	0	0	30	30	0	0
151	Flange 565	numbers	0	0	3	0	3	0
152	Contact Holder 4 2709221	numbers	0	0	205	0	205	0
153	Adaptor flange 2 8318	numbers	0	0	1	0	1	0
154	Cover 2	numbers	0	0	71	60	11	0
155	Gear box (New S andcasting)	numbers	0	0	24	2	22	0
156	P.n Flange	numbers	0	0	9	0	9	0
157	Raw carrier	numbers	0	0	7	3	4	0
158	Contact Support (Big) 427-44923	numbers	6	0	0	6	0	0
159	Contact Tregir (b ig)	numbers	0	0	225	0	225	0
160	Pressure pallet 3	numbers	0	0	223	190	33	0

161	Inlet 4	numbers	0	0	9	1	8	0
162	Hood 3	numbers	0	0	465	66	399	0
163	Outlet3	numbers	0	0	3	1	2	0
164	Outlet2	numbers	0	0	26	1	25	0
165	Tregar 981	numbers	519	0	582	369	732	0
166	Convater 72.5	numbers	0	0	20	20	0	0
167	M. Flange 145 kv	numbers	0	0	13	2	11	0
168	Cover 6	numbers	0	0	48	1	47	0
169	Pressure pallet 2	numbers	0	0	282	191	91	0
170	Suction Tube 301 0	numbers	0	0	17	6	11	0
171	Spacing ring	numbers	0	0	69	0	69	0
172	T. 6717562	numbers	0	0	67	0	67	0
173	Size 2 Tank 2389	numbers	0	0	37	13	24	0
174	Y-adaptor	numbers	14	0	0	14	0	0
175	Liner	numbers	0	0	25	18	7	0
176	Ex. Housing	numbers	0	0	7	7	0	0
177	Inlet 12	numbers	0	0	83	48	35	0
178	Base slote	numbers	18	0	17	34	1	0
179	Cover 1982	numbers	0	0	23	10	13	0
180	Adaptor plate 36 8	numbers	51	0	0	43	8	0
181	Flange support 5 18 (238c277)	numbers	88	0	7	72	23	0
182	Spacer flange 142 4682831-8008	numbers	51	0	402	453	0	0
183	Fixed contact Ho lder 427-04803	numbers	320	0	333	583	70	0
184	Cylinder support - 40kv	numbers	0	0	474	125	349	0
185	Joint 90	numbers	0	0	227	150	77	0
186	T.Enclosure	numbers	0	0	10	9	1	0
187	Conductor 401	numbers	0	0	11	11	0	0
188	Outlet 12	numbers	0	0	2	2	0	0
189	Conductor 402	numbers	0	0	272	220	52	0
190	Conductor 403	numbers	0	0	288	198	90	0
191	Adaptor th-08/12	numbers	0	0	114	114	0	0
192	Ventura	numbers	0	0	109	109	0	0
193	Body 4	numbers	0	0	151	21	130	0
194	Body 2	numbers	0	0	180	8	172	0
195	Body 3	numbers	0	0	221	29	192	0
196	Pressure pallet (1 0E-04-018)	numbers	0	0	593	236	357	0
197	Cover 3	numbers	0	0	55	41	14	0
198	Body 6	numbers	0	0	120	14	106	0
199	Inlet 3	numbers	0	0	10	10	0	0
200	Inlet 2	numbers	0	0	44	10	34	0
201	outlet 4	numbers	0	0	28	1	27	0
202	Central monifold (65036)	numbers	0	0	30	5	25	0
203	Adaptor Housing (142-468-17742)	numbers	0	0	8	0	8	0
204	Inlet 6	numbers	0	0	19	13	6	0
205	Connecting plate	numbers	0	0	78	0	78	0
206	Terminal adapto r	numbers	0	0	6	6	0	0
207	FCH 145 kv 4280 8938	numbers	0	0	150	150	0	0
208	Socket (small)	numbers	0	0	215	0	215	0
209	M.flange	numbers	0	0	13	2	11	0
210	M.flange	numbers	0	0	13	2	11	0
211	238C152/433C46 7/474/438/582	numbers	349	0	552	645	256	0
212	238C152/433C46 7/474/438/582	numbers	349	0	552	645	11	0
213	Suction tube 201 0	numbers	0	0	7	3	4	0
214	Suction tube 201 0	numbers	0	0	7	3	11	0
215	Flange	numbers	25	0	7	25	7	0

216	Flange	numbers	25	0	7	25	11	0
217	Contact Carrier 427-04803	numbers	0	0	5	0	5	0
218	Contact Carrier 427-04803	numbers	0	0	5	0	5	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	164847053			145003671					
b	Gross profit / Turnover	29085164	164847053	17.64 %	35586256	145003671	24.54 %			
c	Net profit / Turnover	4400209	164847053	2.67 %	1898549	145003671	1.31 %			
d	Stock-in-Trade / Turnover	57780477	164847053	35.05 %	51905142	145003671	35.80 %			
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	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/	If not, please furnish list of the details/ transactions which are not reported				

		Identification Number			transactions which are required to be 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 kept in abeyance till 31st March, 2020)						
		S.No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			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	Total payment to registered entities

Place **vaoddara**
Date **17/10/2019**

Name
Membership Number
FRN (Firm Registration Number)
Address

DINESH C JAIN
041235
0002438C
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	06/10/2018	06/10/2018	897189	0	0	0	897189
	2	27/09/2018	27/09/2018	1483934	0	0	0	1483934
	3	06/10/2018	06/10/2018	2773364	0	0	0	2773364
	4	30/06/2018	30/06/2018	45990	0	0	0	45990
	5	06/10/2018	06/10/2018	982072	0	0	0	982072
	6	27/09/2018	27/09/2018	1409000	0	0	0	1409000
	7	06/10/2018	06/10/2018	3177382	0	0	0	3177382
	8	27/09/2018	27/09/2018	1270679	0	0	0	1270679
	9	31/05/2018	31/05/2018	21484	0	0	0	21484
Total of Plant & Machinery @ 15%								12061094
Plant & Machinery @ 40%	1	06/10/2018	06/10/2018	23600	0	0	0	23600
	2	26/09/2018	26/09/2018	71750	0	0	0	71750
Total of Plant & Machinery @ 40%								95350
Building @ 10%	1	06/10/2018	06/10/2018	901560	0	0	0	901560
	2	27/09/2018	27/09/2018	408680	0	0	0	408680
Total of Building @ 10%								1310240
Furnitures & Fittings @ 10%	1	31/05/2018	31/05/2018	21000	0	0	0	21000
	2	06/10/2018	06/10/2018	133994	0	0	0	133994
	3	26/09/2018	27/09/2018	215965	0	0	0	215965
	4	26/09/2018	27/09/2018	74215	0	0	0	74215
	5	06/10/2018	06/10/2018	76375	0	0	0	76375

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant & Machinery @ 15%	1	31/12/2018	34408
Total of Plant & Machinery @ 15%			34408
Plant & Machinery @ 40%			
Total of Plant & Machinery @ 40%			0
Building @ 10%			
Total of Building @ 10%			0
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0



NOTICE

Notice is hereby given that the ^{2nd}23 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 30th September' 2019 to transact the following business:

ORDINARY BUSINESS

1. To receive consider and adopt the Audited Balance sheet as at 31st March, 2019 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. For SWASTIKA CASTAL LTD.


DIRECTOR
Director

Vansha Sharda
DIRECTOR
Director

Place: Vadodara
Date:07/09/2019

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 ~~Third~~ Annual Report of the company together with the audited accounts for the financial year ended on 31st March 2019.

FINANCIAL RESULTS

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

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
Sales For the Year (Gross)	1910.61	1671.22
Other Income	9.57	4.76
Total Income	1658.04	1454.80
Profit before taxation	44.00	18.98
Less: Current tax	9.24	3.62
Deferred Tax	5.09	2.18
MAT Credit Unutilized	(2.11)	(10.93)
Profit for the Year	31.77	24.11
Add: Balance in Profit & Loss Account	31.77	116.53
Sub Total	140.64	140.64
Less :Appropriation	0	0
Adjustment relating to Fixed Assets	0	0
Closing Balance	172.42	140.64

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

The highlights of the Company's performance for the year ended March 31, 2019 are as under

- Revenue from operations Increased by 13.68 % to Rs.164,847,053/-
- Exports Increased by 1.66% to Rs.19,289,914/-
- PBT increased by 132% to Rs.44,00,209/-
- Cash Profit increased by 56% to Rs.30,10,932/-
- Net Profit increased by 31.78% to Rs.31,77,768/-

TRANSFER TO RESERVE:

During the financial year 2018-19, 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 2019.

MATERIAL CHANGES BETWEEN DATES OF BOARD REPORT & END OF FINANACIAL 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, 2019, 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, 2019.

DEPOSITS

The company has not invited or accepted any deposits during the year ended 31st March, 2019. Hence there were no unclaimed or unpaid deposits as on March 31, 2019.

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, 2019, 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, 2019 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 21st Annual General Meeting to be held in the year 2020. 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 04 meetings during the year details of which have been given below:

Sr. No.	Date of Meeting
1.	01.06.2018
2.	31.08.2018
3.	15.12.2018
4.	25.03.2019

Sr. No.	Name of Director	Category of Director	No. of Meetings attended
1.	Aloke Sharda	Managing Director	4
2.	Anju Sharda	Director	2
3.	Varun Sharda	Whole-time Director	4
4.	Varsha Sharda	Director	1
5.	Gunajn Singh	Director	2

AUDIT COMMITTEE

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

There is no change in the directors or key managerial personnel of the company during the year ended 31st March, 2019.

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 AND ON BEHALF OF THE BOARD OF DIRECTORS

For SWASTIKA CASTAL LTD.


DIRECTOR
Director

For SWASTIKA CASTAL LTD.


DIRECTOR

Place: Vadodara

Date: 07/09/2019

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,	2019	2018
Income		
Export (FOB basis)	Rs.19,289,914/-	Rs.1,89,74,504/-
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, 2019

[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	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	3,64,300	24.29%	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	1,04,000	6.69%	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	85,000	5.67%	0.00	0.00	0.00	0.00	
Pramila Sharda	25,000	1.67%	0.00	0.00	0.00	0.00	
Pramila Sharda & Anup Sharda	4,500	0.30%	0.00	0.00	0.00	0.00	
Shivangi Sharda	55,000	3.67%	0.00	0.00	0.00	0.00	
Shri Gopal Sharda HUF	1,80,000	12.00%	0.00	1,80,000	12.00%	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	
Anup Sharda HUF	68,000	4.53%	0.00	38,000	2.53%	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	4,00,07,005/-	2,01,14,656/-	0	6,01,21,661/-
ii) Interest due but not paid				
iii) Interest accrued but not due				
Total (i+ii+iii)	4,00,07,005/-	2,01,14,656/-	0	6,01,21,661/-
Change in Indebtedness during the financial year				
Addition	7,28,05,420/-	24,680,636/-		974,86,056/-
Reduction	(7,20,19,480)/-	(2,29,15,150)		(949,34,631)/-
Net Change	7,85,940	17,65,486/-		25,51,425/-
Indebtedness at the end of the financial year				
i) Principal Amount	4,07,92,945/-	2,01,64,656/-		6,26,73,087/-
ii) Interest due but not paid				
iii) Interest accrued but not due				
Total (i+ii+iii)	4,07,92,945/-	2,18,80,142/-		6,26,73,087/-

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	9,60,000/-	0.00	9,60,000/-
2	Stock Option				
3	Sweat Equity				
4	Commission - as % of profit				
5	Others, please specify				
	Total	NIL	9,60,000/-	0.00	9,60,000/-
	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	----	----	---	---	----

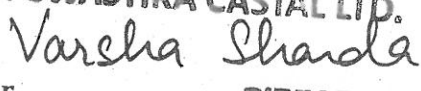
FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

For SWASTIKA CASTAL LTD.

For SWASTIKA CASTAL LTD.


DIRECTOR
Director

Director


Vareha Sharda
DIRECTOR

Place: Vadodara
Date: 07/09/2019



INDEPENDENT AUDITOR'S REPORT

To
The Members of
M/S. SWASTIKA CASTAL LTD
117-A, CHITTARANJAN AVENUE,
KOLKATA
Report on the Audit of standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of **SWASTIKA CASTAL LTD** (*"the Company"*) which comprises the Balance Sheet as at March 31, 2019 and the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (herein after referred as standalone financial statements).

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act 2013("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2019, and the profit, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on standalone financial statements.

Emphasis of Matters

We draw a kind attention to the following points mentioned in the Financial Statement and for which we do not qualify our opinion to the extent of the said matters:

- Note No 49 mentioned in the notes to the accounts of the financial statement mentioning the Non classification of creditors as MSME's and Non MSME's.



Information on Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors are responsible for the preparation of other information. The other information comprises of the information included in the Management Discussion and Analysis, Board's Report including Annexure's to Board's Report but does not include the standalone financial statements and the auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information, and in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard

Management's Responsibility for the Standalone Financial Statements

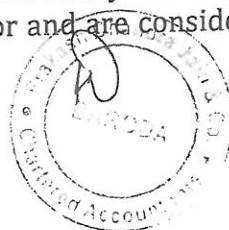
The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India. 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 implementation and maintenance of 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in



the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

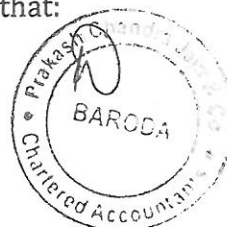
As part of an audit in accordance with SA's, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control. Under section 143 (i) of the Act, We are responsible for expressing our opinion on whether Company has adequate internal financial control system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If, we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the standalone financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company's to express an opinion on the standalone financial statements. We are responsible for the direction, supervision and performance of the Company's audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, we report that:



a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.

b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c. The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.

d. Except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e. On the basis of the written representations received from the directors as on 31st March, 2019 taken on record by the Board of Directors, none of the director is disqualified as on 31st March, 2019 from being appointed as a director in terms of Section 164 (2) of the Act.

f. 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 A".

g. 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, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- i. The Company has disclosed the impact of pending litigations on its standalone financial position in its financial statements.
- ii. 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.
- iii. The company has not done actuarial valuation of its defined benefit obligations due to which gain/loss on actuarial valuation if any is not ascertainable.

2. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.



Place: Vadodara
Date:07/09/2019



For Prakash Chandra Jain & Co
Chartered Accountants

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

Dinesh C Jain
Partner

M. No.: 041235

FRN: 002438C

UDIN:19041235AAAAKE4050

ANNEXURE A TO THE INDEPENDENT AUDITOR'S REPORT

(Referred in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirement's section our report to the Members of Swastika Castal. Ltd.)

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 March 31, 2019 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 are 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.

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 March 31, 2019, 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: 07/09/2019



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

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

**Dinesh C Jain
Partner**

M. No.: 041235

FRN: 002438C

UDIN:19041235AAAAKE4050

ANNEXURE "B" TO AUDITORS REPORT

(Referred in paragraph 2 under 'Report on Other Legal and Regulatory Requirement's section our report to the Members of Swastika Castal. Ltd. of even date)

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, 2019 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.

Place: Vadodara
Date:07/09/2019



For Prakash Chandra Jain & Co
Chartered Accountants

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

Dinesh C Jain
Partner

M. No.: 041235

FRN: 002438C

UDIN:19041235AAAAKE4050

BALANCE SHEET AS AT 31.03.2019.

PARTICULARS	Note No.	FIGURES AS AT THE END OF 31.03.2019.	FIGURES AS AT THE END OF 31.03.2018
EQUITY & LIABILITIES	1		
SHAREHOLDER'S FUNDS			
SHARE CAPITAL	1	15,000,000	15,000,000
RESERVES & SURPLUS	2	28,942,157	25,764,388
MONEY RECEIVED AGAINST SHARE WARRANTS			
SHARE APPLICATION MONEY PENDING ALLOTMENT	3		
NON-CURRENT LIABILITIES			
LONG-TERM BORROWINGS	4	26,144,505	23,552,066
DEFERRED TAX LIABILITIES (NET)	33	4,987,687	4,478,280
OTHER LONG TERM LIABILITIES	5	-	-
LONG-TERM PROVISIONS	6	-	-
CURRENT LIABILITIES			
SHORT-TERM BORROWINGS	7	34,916,629	34,929,859
TRADE PAYABLES	8	48,200,479	39,796,404
OTHER CURRENT LIABILITIES	9	2,538,525	2,731,834
SHORT TERM PROVISION	10	2,839,162	183,642
TOTAL		163,569,144	146,436,473
ASSETS			
NON-CURRENT ASSETS			
Property, Plant & Equipements			
TANGIBLE ASSETS	11	59,701,828	49,763,892
INTANGIBLE ASSETS	12	-	-
CAPITAL WORK-IN-PROGRESS	13	72,336	-
INTANGIBLE ASSETS UNDER DEVELOPMENT			
NON-CURRENT INVESTMENTS	14	-	-
DEFERRED TAX ASSET (NET)	32	-	-
LONG-TERM LOANS AND ADVANCES	15	-	-
OTHER NON-CURRENT ASSETS	16	985,562	840,522
CURRENT ASSETS			
CURRENT INVESTMENTS	17	-	-
INVENTORIES	18	57,780,477	51,905,142
TRADE RECEIVABLES	19	38,736,104	36,074,538
CASH AND CASH EQUIVALENTS	20	667,160	2,303,854
SHORT-TERM LOANS AND ADVANCES	21	5,492,031	4,804,381
OTHER CURRENT ASSETS	22	133,647	744,145
TOTAL		163,569,144	146,436,473
CONTINGENT LIABILITIES	32		0

accompanying notes to the financial statements

per our attached Report of even date

PRAKASH CHANDRA JAIN & CO.
CHARTERED ACCOUNTANTS

DINESH C. JAIN
FCA
MEMBERSHIP NO.: 041235
V: 002438C
IN: 19041235AAAAKE4050



For SWASTIKA CASTAL LTD. For SWASTIKA CASTAL LTD.

DIRECTOR
Varun Sharda
DIN: 0 1571483

DIRECTOR
Varsha Sharda
Aloke Sharda
DIN: 00084413

Place: VADODARA
Date: 9/7/2019

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

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

PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31/03/2019.

	PARTICULARS	NOTE NO.	FIGURES AS AT THE END OF 31.03.2019	FIGURES AS AT THE END OF 31.03.2018
I.	REVENUE FROM OPERATIONS			
	REVENUE FROM OPERATIONS (GROSS)	23	191,061,254	167,122,130
	LESS: EXCISE DUTY PAID	23	-	2,936,501
	CST PAID	23	-	413,612
	VAT PAID	23	-	281,280
	GST PAID	23	26,214,200	18,487,066
	REVENUE FROM OPERATIONS (NET)		164,847,053	145,003,671
II.	OTHER INCOME	24	957,367	476,079
III.	TOTAL REVENUE (I+II)		165,804,420	145,479,749
IV.	EXPENSES			
	COST OF MATERIAL CONSUMED	25	129,886,555	116,686,354
	PURCHASES OF STOCK IN TRADE	26	-	-
	CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS AND STOCK-IN-TRADE	27	(5,875,335)	(7,250,939)
	EMPLOYEE BENEFIT EXPENSE	28	17,135,927	13,647,273
	FINANCIAL COST	29	9,012,295	10,233,110
	DEPRECIATION & AMORTIZATION EXPENSE	10 & 11	4,015,889	3,506,618
	OTHER EXPENSES	30	7,228,879	6,758,786
	TOTAL EXPENSES		161,404,211	143,581,201
V.	PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (III-IV)		4,400,209	1,898,549
VI.	EXCEPTIONAL ITEMS			
	PRIOR PERIOD ITEMS (NET)	31	-	-
	OTHER EXCEPTIONAL ITEMS		-	-
VII.	PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V-VI)		4,400,209	1,898,549
VIII.	EXTRAORDINARY ITEMS			
IX.	PROFIT BEFORE TAX (VII-VIII)		4,400,209	1,898,549
X.	TAX EXPENSE			
	MAT Credit unutilized		(211,181)	(1,093,117)
	CURRENT TAX		924,215	361,768
	DEFERRED TAX LIABILITY	33	509,407	218,395
	TOTAL TAX EXPENSE		1,222,441	(512,954)
XI.	PROFIT (LOSS) FOR THE PERIOD (XI-X)		3,177,768	2,411,503
XII.	EARNING PER EQUITY SHARE:			
	BASIC		2.12	1.61
	DILUTED			

See accompanying notes to the financial statements

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

C.A. DINESH C. JAIN
B.COM, FCA
MEMBERSHIP NO.: 041235
FRN: 002438C
UDIN: 19041235AAAAKE4050



FOR SWASTIKA CASTAL LIMITED
For SWASTIKA CASTAL LTD.

DIRECTOR
(DIRECTOR)
Varun Sharda
DIN: 1571483

Place: VADODARA
Date: 07/09/2019

FOR SWASTIKA CASTAL LTD

Varsha Sharda
DIRECTOR

(DIRECTOR)
Aloke Sharda
DIN: 00084413

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 31.03.2019. NOTE NO. 1	AS AT 31.03.2018 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: 20,00,000 equity shares of Rs. 10/- each	20,000,000	20,000,000
Issued, Subscribed & Fully Paid-up 15,00,000 equity shares of Rs. 10/- each (P.Y. 11,60,000 Shares) Out of which 1207500 equity shares of Rs 10/- each issued at par & equity shares of Rs. 50/- inclusive of Premium of Rs 40/-.	15,000,000	15,000,000
Total	15,000,000	15,000,000

Disclosure pursuant to Note No. 6(A) (d) of Schedule III to the Companies Act, 2013

Reconciliation of the number of equity shares :

Particulars	AS AT 31.03.2019		AS AT 31.03.2018	
	Number	Amount (Rs.)	Number	Amount (Rs.)
Shares outstanding at the beginning of the period	1,500,000	15,000,000	1,500,000	15,000,000
Addition:				
Shares outstanding at the end of the period	1,500,000	15,000,000	1,500,000	15,000,000

Disclosure pursuant to Note No. 6(A) (d) of Schedule III to the Companies Act, 2013

List of shareholders holding more than 5% of total number of shares issued by the Company.

Sr.	Name of Share holder	No. of share held	% of shares held	No. of share held	% of shares held
1	Aloke Sharda	364,300	24.29%	194,800	12.99%
2	Prabhav Sharda			85,000	5.67%
3	Anuj Sharda	100,400	6.69%	-	0.00%
4	Shree Gopal Sharda HUF	180,000	12.00%	180,000	12.00%
5	Varun Sharda	505,600	33.71%	505,600	33.71%
	Total	1,150,300	76.69%	965,400	64.36%

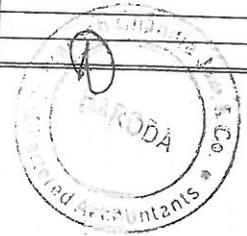
RESERVES & SURPLUS

	NOTE NO. 2	NOTE NO. 2
<i>Disclosure pursuant to Note no. 6 (B) (i) of Part I of Schedule III to the Companies Act, 2013</i>		
Capital Reserve		
Securities Premium	11,700,000	11,700,000
Balance In Profit & Loss Account	17,242,157	14,064,388
TOTAL	28,942,157	25,764,388

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

RESERVES & SURPLUS

	AS AT 31.03.2019	AS AT 31.03.2018
CAPITAL RESERVE		
Opening Balance		
Add: Addition During The Current Year		
Less: Used To Write Off During The Current Year		
Closing Balance		
SECURITIES PREMIUM		
Opening Balance		
Add: Current Year Transfer	11,700,000	11,700,000
Less: Written Off In Current Year		
Closing Balance	11,700,000	11,700,000
BALANCE IN PROFIT & LOSS ACCOUNT		
Opening Balance		
Add: Net Profit/(Loss) For The Current Year	3,177,768	14,064,389
Less: Short Provision (Of Deferred Tax Liability)		2,411,503
Closing Balance	17,242,157	14,064,388
TOTAL	28,942,157	25,764,388



SHARE APPLICATION MONEY PENDING ALLOTMENT		
	NOTE NO. 3	NOTE NO. 3
LONG-TERM BORROWINGS		
<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:		
Eletronica finance limited	146,835	438,619
ICICI Bank Car Loan - LABRD00038263321	1,046,308	-
ICICI Bank Car Loan - LABRD00038277785	1,071,712	-
Axis Bank No. 917060085791333	-	55,383
Axis Bank Term Loan No-917060085791359	1,039,526	1,305,044
Siemens Financial Services P Ltd	959,982	1,588,364
	4,264,363	3,387,410
TOTAL	4,264,363	3,387,410
LONG-TERM LOANS FROM OTHERS:		
Aloke Sharda	2,034,976	588,376
Anju Sharda	55,796	-
Varun Sharda	1,595,782	510,542
TOTAL	3,686,554	1,098,918
UNSECURED:		
LONG-TERM LOANS FROM BODY CORPORATES		
Cresnthemem Vyper Pvt Ltd	2,500,000	2,500,000
Esquire Resources (India) Pvt Ltd	1,000,000	1,000,000
Esskai India Pvt.Ltd	325,356	1,689,000
Fabino Designs Pvt Ltd	1,500,000	1,500,000
Gliadin Intertrade Pvt. Ltd	1,000,000	2,000,000
Kehar Business Pvt Ltd	1,000,000	1,000,000
Suparshvamati Mercantile Pvt Ltd	1,000,000	1,000,000
Vkj Traxim P Ltd	270,000	270,000
Parasrampuria Projects Ltd	2,500,000	2,500,000
Rishab Export Ltd	1,500,000	1,500,000
Swastik Precast Pvt. Ltd.	1,600,000	1,608,218
Tirupati Ispat P Ltd	1,498,232	2,498,520
J J Agro Finance Pvt. Ltd	2,500,000	-
	18,193,588	19,065,738
TOTAL	26,144,505	23,552,066
OTHER LONG-TERM LIABILITIES		
<i>Disclosure pursuant to Note no. 6 (D) of Part I of Schedule III to the Companies Act, 2013</i>		
TOTAL		
LONG-TERM PROVISIONS		
<i>Disclosure pursuant to Note no. 6 (E) of Part I of Schedule III to the Companies Act, 2013</i>		
TOTAL		
SHORT-TERM BORROWINGS		
<i>Disclosure pursuant to Note no. 6 (F) of Part I of Schedule III to the Companies Act, 2013</i>		
SECURED:		
AXIS BANK A/C NO-917030085791280	34,916,629	29,721,576
Axis Bank RPC - 917080085801230	-	1,301,000



Axis RPC- 917080085800143
(Secured against hyp. of Stock & Book debts
and mortgaged of factory land and buiding)

3,040,473

34,916,629

34,929,859

UNSECURED:

TOTAL

34,916,629

34,929,859

TOTAL

TOTAL

34,916,629

34,929,859

TRADE PAYABLES

NOTE NO. 8

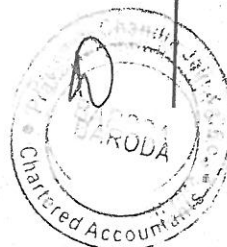
NOTE NO. 8

SUNDRY CREDITORS FOR GOODS

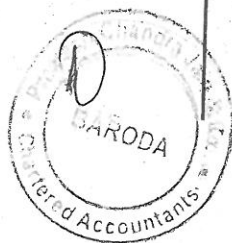
3DIMENSIONAL MEASUREMENT & SOLUTION		
A M Industries	125469.00	-
Aggressive Marketing	-	706,230
All Cast Metals P Ltd	-	24,424
Alloy Steel Corporation	-	43,660
Alpha Dies And Pattern (I) Pvt Ltd	21691.00	13,217
Ambica Tools & Hardware	-	100,515
Amit Enterprises	-	10,502
Anant Enterprises	53421.00	104,773
Anuraj Enterprises	134071.68	472,900
Arihant Enterprises	208400.10	113,099
Ashirwad Marriage Hall	7364.00	-
B K Grinding House	3900.00	-
Baheti Metal & Ferro Alloys Ltd	26432.00	-
Balaji Machine Tools	-	7,657,275
Bhaqavati Micro Seal Corporation	17700.00	-
Bpt Sales & Services Pvt Ltd	2160.00	-
C B & Sons	-	31,351
C G Panchal & Bros.	-	15,052
C K Associates	222710.60	228,700
C M Corporation	1050.00	1,680
C.K.Shah & Co	41890.00	20,945
C.S.Enterprises	91710.00	142,426
Carl Zeiss India (Banglore) Pvt Ltd	115218.00	85,841
Chamunda Engineering Works	15803.00	-
Chirag Enterprises	40700.40	-
Compressor & Parts	43690.00	108,717
D S Agarwal Multitrade Pvt. Ltd	4390.90	47,851
Darshan Hardware	39151.96	-
Deepchand Jaiswal	-	3,266
Delta Tooling Solutions	-	306,688
Dipas Industries	536219.22	150,628
Fanuc India P Ltd	17814.00	11,226
Fastener Manufacturers P Ltd	-	93,641
Fastener Manufacturers Pvt.Ltd(U.P)	48265.00	909
Ficus Pax Pvt Ltd	12850.00	-
G M Gauging Solutions	492902.20	91,840
Gujarat Sales Corporation	-	107,531
Helixerts	75524.80	65,222
Hps Gases Ltd	12254.00	4,482
I C Electronics	156245.40	256,506
Imperia Trading	15695.00	22,185
Innovative Energies	-	5,315,829
Jinytek Enterprises	-	18,989
Korutech India Pvt.Ltd	82600.00	60,180
Kothari Metals Limited	59260.00	-
Krishnashray Automobiles	86850.00	382,118
M.Desai & Co (Gujarat)	78057.00	153,636
Mamta Metals & Alloy	12039.00	29,611
Manish Grinding Works	5177937.64	488,643
Market Links	25429.00	18,585
Metalab Engineers	128131.00	303,138
Mahavir Casting	96737.00	-
Maruti Traders	15656695.17	-
Metal Cutting Systems	218966.22	103,092
Metal Forms	117952.00	44,542
Naginbhai Maqanbhai	3642932.91	2,608,658
Nidhee Enterprises	12209.00	-
Nimay Ndt Services	12036.00	43,948
Omtec Engineers	113587.00	-
Orient Industries	29603.00	-
P Patel & Co	-	26,550
Packaid Solutions Pvt Ltd	44509.10	15,529
Pardesh Aluminium Centre	-	211,202
	291.00	1,383



Patanwadia Vinubhai Kalidas	490.00	-	-
Patel Beverage Pvt Ltd	72275.00	28,320	-
Patel Electric Corporation	-	1,381	-
Patel Heaters & Control Pvt. Ltd,	22857.00	-	-
Patel Machinery	40474.00	24,408	-
Patel Shailesh Javantilal	2640.00	-	-
Precision Measuring Instruments Co	-	39,294	-
Premier Instruments	54371.00	37,524	-
Progressive Agency	-	2,478	-
Progressive Enterprises	-	1,470	-
Quality Conscious	-	82,895	-
RS Beverages	36037.00	-	-
Rainbow	41576.08	-	-
Rajpurohit Devisinh H Trading Co	38350.00	44,200	-
Rajshree Minerals	63986.00	30,929	-
Red Spark Technologies	50948.00	-	-
Refrachem Corporation	260375.00	411,877	-
S M Impex	-	4,961	-
Sales & Service Corporation	-	8,673	-
Samruddhi Engineering	10440.00	-	-
Saru-Aikoh Chemicals Limited	106259.00	106,259	-
Scottish Chemical Industries	406628.00	488,874	-
Shashaco Chucks P Ltd	-	8,744	-
Sheel Enterprises	25464.00	-	-
Shivatech Engineering	396040.00	-	-
Shree Balaji Form Industries	19122.40	-	-
Shree Packaging	-	13,501	-
Shree Siddhivinayak Enterprises	45084.00	125,161	-
Shreeji Engineering Works	22451.00	-	-
Shreeji Engineers	1388.00	-	-
Siddhartha Industries	262535.00	113,485	-
Spractra Analysis P Ltd	11800.00	-	-
Standard Engineering Co	55569.00	-	-
Standard Engineering Works	315731.00	-	-
Standard Security & Labour Services	97963.00	-	-
Surface Finishing Equipment Co	-	84,020	-
Swaminarayan Traders	1939.00	-	-
Swastik Metcast -Cr Unit-2	-	5,309,067	-
Swastik Packaging Industries	114106.40	270,099	-
Swastik Metcast Pvt. Ltd. Unit 2	-	759,144	-
Tadvi Riteshkumar	12650.00	-	-
Tanmay Enterprises	52687.00	767	-
Tara Trading Co.	-	3,410	-
Tectone Motors P Ltd	6739.00	-	-
The Turning Point Engg P Ltd	-	40,614	-
V Trans India Ltd	330.00	-	-
Vesuvius India Ltd	123258.08	212,768	-
Vinay Industries	-	1,330,787	-
Vision Tool Tech	98068.00	31,719	-
Vispo Alternate Energy Pvt Ltd	-	2,800,570	-
Vinay Industries	346,505	-	-
Vks Engineering	14160.00	-	-
	31,411,811	14,160	33,300,474
SUNDRY CREDITORS FOR EXPENSES			
A.C.Travels	5205.00	5,205	-
Aayush Cargo Transport Co.	281848.00	242,060	-
Acme Transport Co	43312.00	89,249	-
Adharshila Associates	-	3,450	-
Agrawal Packaging	240366.00	-	-
Aims Industries Pvt Ltd	204243.00	-	-
Alpha Engineers	325762.00	271,394	-
Ambica Enterprises	172103.00	0.00	-
Anant Marketing	138414.00	0.00	-
Arihant Lubricants	102590.00	0.00	-
Arub Khan	12000.00	0.00	-
Axis Bank Credit Card 567386866	91268.19	0.00	-
Axis Bank Credit Card No-4305 Anuj Sharda	92992.00	0.00	-
B K Enterprises	1840.00	0.00	-
Barjatya Consultants P Ltd	0.00	17,476	-
Baroda Steel & Metal Corporation	115871.00	0.00	-
Best Techno	59295.00	0.00	-
Blue Mech Engineers	13877.00	0.00	-
Cliff Marketing & Services	49772.00	39,530	-
Cosmos Engitech (P) Ltd.	0.00	1,770	-
D.M Vaidya & Associates	3186.00	3,186	-
F.S.Acharya	48600.00	40,500	-
Darbar Crane Services	0.00	15,000	-



Daxaben K Atodaraya	0.00	5,000
Digvijay Scale	0.00	3,186
Eraksha Solutions P Ltd	55650.00	0.00
Gayatri Enterprises	71.00	0.00
Gayatri Trading Co	171989.00	0.00
Greenways Travels	56699.00	56,699
Gujarat Technocraft	276120.00	0.00
Guru Metals	141954.00	0.00
H K Industries (Creditors)	324419.00	194,811
Harikrishna Parmar	0.00	17,750
Helix Industries	0.00	9,616
Hemaditya Impex & Shipping	10620.00	4,099
Icici Credit Card	1,195.79	63,769
Indian Agencies	15626.00	0.00
Industrial Bearing Corporation	12776.00	0.00
Industrial X-Ray & Allied Radiographers (I) P Ltd	8071.00	4,140
Innovative Engineering Products P Ltd	9494.00	0.00
Inspection Survey & Surveillance (India) P Ltd	0.00	472
Manav Transport	1200.00	0.00
Kunjai Ganatra	1000.00	0.00
Gan Residency P Ltd	3148.00	0.00
Jaqdamba Refractory Works	11800.00	0.00
Jay Enterprises	3365.00	0.00
Dhwani Enterprises	2241.00	0.00
Donfab Engineers	12400.00	0.00
Interglobe Aviation Ltd	0.00	24,104
Jagdishbhai Ramanbhai Patanwadia	52,973.00	16,001
Jainam Industries P Ltd	3637590.44	0.00
Jay Chemtech	26550.00	0.00
Jignesh Patel	-	1,450
jmb Logistics	-	11,400
Jugal S Panchal	76399.00	68,206
K K Engineers	26700.00	0.00
Kalpesh Parmar	-	26,730
Kanan M Desai Rent A/C	43560.00	39,800
Kqm Corporation	41413.00	0.00
Komal Services	-	4,100
Krishna Traders	1770.00	0.00
Krupa Engineering	23375.00	0.00
Laxmi Machines Works Limited	0.00	614
M S Enterprises -Secunderabad	5592.00	0.00
Maa Enterprises	4447.00	0.00
Machine Tools India Ltd	-	60,318
Mahesh Kumar Sharma	-	444
Makino India P Ltd	-	958
Manishkumar Trilokinath Gupta	406667.60	161,990
Matrix Lab	-	49,540
Mayur Engineering	170700.00	0.00
Mayur Home Appliance	44000.00	0.00
Met Heat Engineers Pvt Ltd	3056.00	5,888
Metro Electricals	82406.00	61,145
Modi Travels	12116.00	5,518
Mvm Hospitality	-	28,000
N Ghosh & Co	-	25,097
Nayan Electric Co	109010.00	-
New India Corporation	2006.00	-
New Umiva Vijav Saw Mill	18726.60	-
Nimisha Printers	15339.00	5,664
Nirmal Oxvaen Co	757.00	-
Nortex Packaaging	132530.00	-
Pagson Pest Control P Ltd	-	21,240
Parth Infotech	20887.00	-
Patanwadia Vinubhai Kalidas	-	22,808
Patel Shailesh Jayantilal	-	4,218
Patson Machine Tools	796.00	12,921
Prakash Chandra Jain	40000.50	95,076
Presice Tools	287500.00	0.00
Prisha Enaineerina	81958.24	0.00
Rajesh I Vasava	3932.00	13,490
Rajesh Chandubhai Vasava	40,064	30,779
Rajnikant A Gohil	-	35,620
Rakesh Machinery Stores	3180.00	5,144
Ramakaka Traders	52740.00	9,720
Relish Holidays (Unit Of A C Travels)	1516.00	172,930
S R Enterprises	10000.00	10,000
Samarth Transport	37419.00	-
Sbi Credit Card-4335 8779 6400 6430	-	91,186
Shakti Pattern Industries	1376294.00	-
Sheth Corrosion & Coating Pvt. Ltd	27747.00	8,603



Shiv Shakti Pattern Industries	22420.00	-	-
Shiva Tool Tech	151400.00	-	-
Shivatech Engineering	-	-	-
Shree Ganesh Transport Co	-	596,040	-
Shree Krishan Sadani	208953.00	148,572	-
Shreeji Engineers	-	30,000	-
Shreeji Paper Mart	24631.00	66,609	-
Shyam Industries	-	4,655	-
Siddhartha Grinding	2572.00	25,475	-
Spark Cnc Services	16532.00	2,453	-
Standard Security & Labour Services	8555.00	-	-
Success Heat Treatment Works	-	109,026	-
Sujay Engineers-Creditors	111586.96	27,313	-
Suly Chemicals	274399.84	961,048	-
Tara Enterprises	38596.00	41,767	-
Tci-Xps	16668.00	-	-
Tuv India Pvt Ltd (Tds Amount)	55261.40	421,890	-
Unitech Electronics	-	43,223	-
Vidya Metcorp	23364.00	12,810	-
Vinpla Plating P Ltd	4468185.30	0.00	-
Vir Bhadr Gupta	435398.00	1,268,448	-
Vohra Engineering Works	0.00	97,229	-
Yash Hydrolics	1350.00	78,980	-
Shreeji Provision Store	0.00	1,960	-
Yogeshwar Machinery Sales And Services	21,985.00	0.00	-
Yuvrajsinh K.Atodariya	8260.00	0.00	-
	854450.30	339,368	-
		16,788,668	-
TOTAL		48,200,479	6,495,930
			39,796,404

OTHER CURRENT LIABILITIES

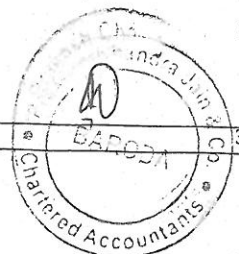
Disclosure pursuant to Note no. 6 (G) of Part I of Schedule III to the Companies Act, 2013

	NOTE NO. 9	NOTE NO. 9	NOTE NO. 9
CURRENT MATURITIES OF LONG TERM DEBTS			
ICICI Car Loan - LABRD 00038263321	228,053	-	-
ICICI Car Loan - LABRD 00038277785	227,449	-	-
Axis Bank Term Loan No-917060085791359	264,000	264,000	-
Electronica Finance Limited	218,549	287,773	-
Siemens Financial Services P Ltd (12 Months Repayment)	623,376	545,885	-
Axis Bank No. 917060085791333	50,526	600,000	1,697,658
		1,611,953	
OTHER PAYABLES			
STATUTORY DUES			
TDS Payable	381,054	245,696	-
IGST	-	567,962	-
		381,054	813,658
Advance From Coustmer			
Hyosung Corporation	220,518	-	220,518
Reiniecke Engg Limited	325,000	-	-
		545,518	-
TOTAL		4,538,525	4,731,834

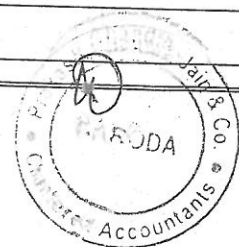
SHORT-TERM PROVISIONS

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

	NOTE NO. 10	NOTE NO. 10	NOTE NO. 10
PROVISION OF EMPLOYEES' BENEFITS:			
EPF Payable- Employer's contribution	20,868	-	17,777
Professional Tax -Employee	13,080	-	97,980
ESIC payable	33,748	-	-
Leave Salary Payable	241,606	-	-
House Rent Payable	31,500	-	-
Bonus Payable	425,000	-	-
Salary Payable	1,221,297	-	-
TOTAL		1,987,099	31,885
OTHERS:			
PROVISIONS FOR OUTSTANDING LIABILITIES FOR PURCHASE & EXPENSES:			
Audit fees Payable	72,000	-	36,000
Provision for Income Tax i.e MAT (Asst. Year: 2019-20)	924,215	-	-
Less:			
TDS receivable (a.y. 19-20)	(144,152)	-	-
TOTAL		852,063	36,000



TOTAL TOTAL		2,839,162		183,642
CAPITAL WORK-IN-PROGRESS				
		NOTE NO. 13		NOTE NO. 13
CAPITAL WORK-IN-PROGRESS				
TOTAL				
NON-CURRENT INVESTMENT				
Disclosure pursuant to Note no. K (i) of Part I of Schedule III to the Companies Act, 2013		NOTE NO. 14		NOTE NO. 14
TOTAL				
LONG-TERM LOANS & ADVANCES				
Disclosure pursuant to Note no. L (i), (ii), (iii) of Part I of Schedule III to the Companies Act, 2013		NOTE NO. 15		NOTE NO. 15
UNSECURED (CONSIDERED GOOD)				
DEPOSIT WITH REVENUE AUTHORITIES:				
Deposit with Sales Tax		100,000	100,000	100,000
Deposit with BSNL		13,339		13,339
Deposit With MGVCL		871,223	884,562	726,183
OTHER DEPOSITS :				
BOB For Gratuity			1,000	1,000
TOTAL			985,562	840,522
OTHER NON-CURRENT ASSETS				
Disclosure pursuant to Note no. M (i), (ii), (iii) of Part I of Schedule III to the Companies Act, 2013		NOTE NO. 16		NOTE NO. 16
TOTAL				
CURRENT INVESTMENTS				
		NOTE NO. 17		NOTE NO. 17
QUOTED				
UNQUOTED				
TOTAL				
INVENTORIES				
Disclosure pursuant to Note no. O (i), (ii) and (iii) of Part I of Schedule III to the Companies Act, 2013		NOTE NO. 18		NOTE NO. 18
RAW-MATERIALS AND COMPONENTS				
Raw-Materials		5,011,360		6,837,755
Stores		675,000		700,000
Fluxes		156,780		40,550
Furnance Oil		504,140		395,000
Crucible		114,020		128,020
Packing Material		675,000		700,000
Dyes		5,039,400		4,539,400
CI Cast Iron Block		378,000	12,553,700	378,000
TOTAL			12,553,700	13,718,725
WORK-IN-PROGRESS (VALUED AT WEIGHTED AVERAGE COST)			45,226,777	13,718,725
			45,226,777	38,030,068
PURCHASE IN TRANSIT				38,030,068
TOTAL			57,780,477	156,349
				51,905,142
TRADE RECEIVABLES				



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

NOTE NO. 19

NOTE NO. 19

	NOTE NO. 19	NOTE NO. 19
UNSECURED (CONSIDERED GOOD)		
A.B.B Inc Greenburg	-	313,943
A.B.B. Inc	6,868,672	8,035,716
A.B.B. Ltd.	5,274,039	3,723,195
ABB Ltd Bac Ninh Branch	232,125	61,975
CG Power And Industrial Solution Limited	159,935	291,641
Divine Industries	315,266	774
Groth Continental Mfg Pvt Ltd	1,866,520	262,078
Insulator & Electric Co. Bhopal	-	207,536
Hexen Engineering	9,476	56,722
H K Industries	681,352	764,876
IDEX india Pvt Ltd	4,336,105	-
KSE Electricals Limited	-	341,976
Madhav Infra Projects P Ltd	-	92,440
PMT Machines Limited	46,020	70,800
Rajsha Chemicals Pvt Ltd	-	504,000
Shree Hari Engineers	32,233	-
Siemens Ltd	11,730,381	12,725,335
Siemens Industry INC	118,350	-
Sujay Engineers	-	489,417
Pawan Pressure Cast	208,974	-
Swastik Metcast Pvt. Ltd.	2,193,006	6,017,275
River Engg. Pvt Ltd	222,779	282,639
Shreeji Engineers	2,200	544,607
Toshiba Transmission & Distribution	2,496,745	846,496
Viat Instruments Pvt Ltd	696,142	304,462
Yash High Voltage Insulators Pvt Ltd	1,245,782	136,634
TOTAL	38,736,104	36,074,538
UNSECURED (CONSIDERED DOUBTFUL)		
TOTAL		
TOTAL	38,736,104	36,074,538
OUTSTANDING LESS THAN SIX MONTHS	35,090,447	34,724,243
OUTSTANDING MORE THAN SIX MONTHS	3,645,657	1,350,295

CASH AND CASH EQUIVALENTS

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

NOTE NO. 20

NOTE NO. 20

	NOTE NO. 20	NOTE NO. 20
CASH AND CASH EQUIVALENTS:		
BALANCE WITH BANK		
Allahabad Bank, Kolkatta	(39,189)	(41,532)
AXIS BANK A/C NO-917030085791374-ADHOK LIMIT	-	(8,575)
AXIS BANK CURRENT A/C NO-918020000465115	(1,663,048)	135,354
State Bank of India	194,299	10,932
STATE BANK OF INDIA OD A/C NO-10140678196	-	7,922
FD with Axis Bank	2,034,816	1,920,937
CASH ON HAND	140,282	265,730
OTHER BANK BALANCES	-	13,085
TOTAL	667,160	2,303,854

SHORT-TERM LOANS & ADVANCES

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

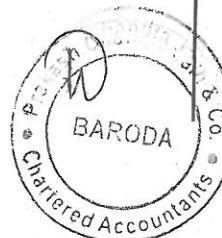
NOTE NO. 21

NOTE NO. 21

UNSECURED (CONSIDERED GOOD)

Advance To Suppliers For Materials/Supplies:

Ankur Electroplating Industries	5,203	-
Antony Auto Welding Works	-	8,090
A-One Enterprises	25,000	-
Baban Koeri	-	160
Baheti Metal & Ferro Alloys Ltd	7,572	-
Bharat Freeze Vernier	-	1,860
Bishwanath Kharakia	1,609	-
D S Agrawal Multitrade P Ltd	-	42,118
Dinesh Parmar	12,000	-
Fanuc India P Ltd	472	-



Fluro Polymer Products	-	-	972	-
Jugraj Tejraj Agency P Ltd	-	-	4,338	-
Madhya Gujarat Vij Company Ltd.	43,329	-	40,977	-
Mayur Engineering	-	-	30,000	-
Micro Calibration Services	-	-	1,033	-
Nagimbhai Maganbhai Patel & Co	-	-	143	-
Rameshbhai Chandubhai	10,000	-	445	-
Sadbhav Calibration Services	-	-	4,853	-
Sargam Industries	1,800,000	-	1,800,000	-
Shiva Tool Tech	-	-	39,134	-
Swastik Graphics	-	-	214	-
U Tech Seva	-	-	18,644	-
Unisource Automation P Ltd	755	-	-	-
Vir Bhadur Gupta	133	-	-	-
Vispo Alternate Energy Pvt Ltd	5,714	1,911,787	-	1,992,981
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)	39,852	-	40,422	-
MAT unutilized	1,304,298	-	1,093,117	-
TDS & TCS	223,103	2,270,971	-	1,837,257
Prepaid Expenses	89,187	-	72,905	-
GST	410,260	499,447	-	72,905
Advance to Staff	566,951	566,951	470,735	470,735
Other Deposits:				
IDEA Cellular Deposit	1,000	-	1,000	-
Kanan Mahadevbhai Desai-Deposit House	120,000	-	120,000	-
Nirmal Lunia House Deposit	5,000	-	5,000	-
Security Deposit For Gunjan Singh Flat	-	-	4,000	-
Security Deposit For House	10,000	-	10,000	-
Siba Shankar Panda-Rent Depoite	4,000	-	4,000	-
Abhay Prasad Rent Deposit	23,500	-	5,500	-
Atulbhai Rent Deposit	10,000	-	10,000	-
BSNL Deposit	675	-	675	-
Fed Of Gujarat Deposit	20,700	-	20,700	-
ALIF developers	21,000	-	-	-
Virbhadur House Deposite	18,000	-	18,000	-
Sky Oxygen Co. Security Deposit	9,000	242,875	9,000	207,875
TOTAL		5,492,031	4,804,381	

OTHER CURRENT ASSETS

Disclosure pursuant to Note no. 5 of Part I of Schedule III to the Companies Act, 2013

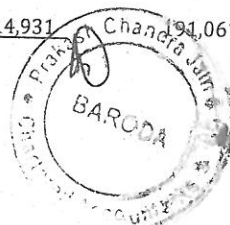
	NOTE NO. 22	NOTE NO. 22	
Electronica Finance Tds Recover	32,029	17,697	
Siemens Finance Services Tds Recoverable	-	17,625	
Meis Refund Receivable	101,618	708,823	744,145
TOTAL		133,647	

REVENUE FROM OPERATIONS

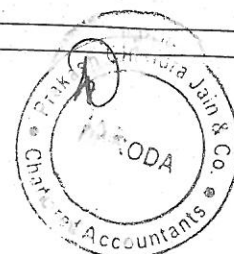
Disclosure pursuant to Note no. 2 A (a) of Part II of Schedule III to the Companies Act, 2013

REVENUE OPERATIONS:

	NOTE NO. 23	NOTE NO. 23	
Gross Sales	177,586,271	158,731,100	
Gross Sales (Export)	19,289,914	18,974,504	
	196,876,185	177,705,604	
Sales return (Goods)	5,814,931	10,583,474	167,122,130
Excise Duty	-	-	2,936,501



Vat Expense			281,280
Cst Paid			413,612
GST			18,487,066
TOTAL		26,214,200	164,847,053
OTHER INCOME			145,003,671
<i>Disclosure pursuant to Note no. 4 of Part II of Schedule III to the Companies Act, 2013</i>		NOTE NO. 24	NOTE NO. 24
Duty Drawback Received			
Freight Received		161,427	169,004
Labour Charges / Anodising Charges		97,000	-
Interest On Fixed Deposit In Sbi		97,330	-
Interest On Security Deposit In Geb		0.00	-
Interest on Electronica Finance		48,143	121,606
Interest On Fixed Deposite Of Axis Bank		79,617	45,530
Interest Received On Delay Payment		126,533	-
Packing And Forwarding		38,952	21,381
Discount		58,308	43,252
Round Off		-	11,903
Rent Received		757	130
Misc Income		240,000	54,165
Interst On Income Tax Refund		9,300	-
TOTAL		957,367	476,079
COST OF MATERIAL CONSUMED			
<i>Disclosure pursuant to Note no. 5 (ii) 1 of Part II of Schedule III to the Companies Act, 2013</i>		NOTE NO. 25	NOTE NO. 25
PURCHASE OF RAW MATERIAL & STORES			
Purchase		105,003,346	93,833,059
PRODUCTION EXPENSES:			
Anodising/Conversion Charges			
Calibration Charges	71,891		206,560
Conversion Charges (Aluminium Ingots)	77,128		193,335
Consumables Stores	-		(222,580)
Foundry Exp.	99,694		-
Freight & Octroi	3,672,199		4,790,540
Machining Exp.	3,595,919		3,637,235
Laboratory & Testing Charges	2,583,198		-
Maintenance (P & M)	434,960		79,501
Power & Fuel Exp.	1,241,776		739,366
Fetaling Expenses	7,818,870		7,072,758
Security Exp.	810,403		966,062
Input VAT Disallowed	1,320,872		1,141,374
Labour Charges	-		139,921
Loading & Unloading Charges	1,701,390		1,865,339
Labour Charges on Purchase Bill	522,331		1,667,408
Amount deducted by customer + Late Delivery	832,495		492,078
Weight Exp	89,553		73,628
TOTAL	10,530	24,883,209	22,853,294
		129,886,555	116,686,354
URCHASE OF STOCK-IN-TRADE			
<i>Disclosure pursuant to Note no. 5 (ii) 2 of Part II of Schedule III to the Companies Act, 2013</i>		NOTE NO. 26	NOTE NO. 26
TOTAL			
CHANGE IN INVENTORIES OF FINISHED GOODS, PROCESS STOCK AND STOCK-IN-TRADE			
<i>Disclosure pursuant to Note no. 5 (ii) 2 of Part II of Schedule III to the Companies Act, 2013</i>		NOTE NO. 27	NOTE NO. 27
CLOSING STOCK:			
Process Stock			
Stores & Spares		45,226,777	38,030,068
Raw Material		7,542,340	6,880,970
		5,011,360	6,994,104
LESS:			
OPENING STOCK:			
Process Stock		57,780,477	51,905,142
		38,030,068	33,923,306



Stores & Spares		6,880,970	8,510,008
Raw Material		6,994,104	2,220,889
	SUB-TOTAL		
	TOTAL	51,905,142	44,654,203
		(5,875,335)	(7,250,939)

EMPLOYEE BENEFIT EXPENSES			
<i>Disclosure pursuant to Note no. 5 (i) (a) of Part II of Schedule III to the Companies Act, 2013</i>			
	NOTE NO. 28	NOTE NO. 28	
SALARIES AND WAGES:			
Wages	100,304	18,866	
Salaries	11,667,000	9,363,126	
Bonus	873,019	437,483	9,819,475
	12,640,323		
CONTRIBUTION TO:			
Provident Fund (Pf)			
ESIC	146,566		143,357
	28,036		
OTHER EMPLOYEE BENEFITS:			
Ex-Gratia			
Gratuity	17,000	235,776	
Allowances	435,023	130,000	
Staff Welfare	2,054,236	2,026,483	
Medical Expense/ Allowance	256,535	292,082	
Leave Encashment	172,936		
	425,272		
TOTAL	3,361,002	160,100	2,844,441
	16,175,927		12,807,273
DIRECTOR'S SALARY			
	960,000		840,000
TOTAL			
	17,135,927		13,647,273

FINANCE COST			
<i>Disclosure pursuant to Note no. 3 (a), (b) and (c) of Part II of Schedule III to the Companies Act, 2013</i>			
	NOTE NO. 29	NOTE NO. 29	
INTEREST EXPENSE:			
Bank Interest			
Interest To Others	3,651,290		3,768,373
ECGC Premium	3,029,935		2,778,125
Interest On Bills Discounted			52,225
	1,243,782		1,363,493
TOTAL	7,925,006		7,962,216
OTHER BORROWING COSTS:			
Le Commitment Charges			
Loan Processing Charges	587,548		774,926
Bank Charges	12,890		547,031
	650,155		357,245
TOTAL	1,250,593		1,679,202
GAIN OR (LOSS) DUE TO FOREIGN EXCHANGE TRANSACTION / TRANSLATION			
	163,304		591,692
TOTAL			
	9,012,295		10,233,110

OTHER EXPENSES			
<i>Disclosure pursuant to Note no. 5 (vi) of Part II of Schedule III to the Companies Act, 2013</i>			
	NOTE NO. 30	NOTE NO. 30	
Audit Fees and other chages			
Brokerage Exp.	40,000		50,000
Canteen Expense	205,964		247,277
Computer Expenses	656,302		452,491
Convyance Expenses	94,386		53,259
CCTV Maintanance & Rent	52,399		88,215
Building repair	209,028		
Cess on Car Purchase	229,853		
Donation	366,120		
Excise Expense			3,600
Import Expenses			1,000
Insurance Exp.			1,000
Late Fees Charges	101,719		132,058
Legal & Consultancy Charges			250
Medical Expense	78,605		71,507
Membership Fees	68,565		39,226
Office Expenses			40,851
Petrol Expenses	426,106		325,923
	809,782		631,046



Postage & Courier	92,840	30,442
Printing & Stationary	72,374	57,493
Professional Fees	303,867	240,101
Professional Tax Co	2,500	2,500
Quality & Rate Difference	47,431	120,793
Rent For Staff Room	698,400	522,000
Repairs & Maint. Charges Others	417,896	275,378
Service Tax Written Off	-	37,396
Sundry Balance Written Off	281,964	1,214,277
Telephone & Mobile Expenses	95,915	129,024
Travelling Expenses	1,672,673	1,790,764
Vat Expenses	-	2,680
Loss on Sale of Car	508	-
TDS Exp.	34,560	-
Vehicle Exps.	169,124	198,236
TOTAL	7,228,879	6,758,786

PRIOR PERIOD ADJUSTMENTS (NET)		
<i>Disclosure pursuant to Note no. 5 (i) (l) of Part II of Schedule III to the Companies Act, 2013</i>		
	NOTE NO. 31	NOTE NO. 31
INCOME		
EXPENSE		
TOTAL (NET)		

CONTINGENT LIABILITIES		
<i>Disclosure pursuant to Note no. 7 of Part I of Schedule III to the Companies Act, 2013</i>		
	NOTE NO. 32	NOTE NO. 32
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	32,480,590	32,268,119
Opening Wdv As Per Books	49,763,892	47,922,562
Net Difference	17,283,302	15,654,443
Income Tax @26%	4,493,658.60	4,031,019
Current Year Difference	1,900,109	1,628,855
Income Tax @26%	494,028	419,430
Unabsorbed Depreciation A.Y 2013-14	-	108,080
Income Tax @26%	-	27,831
Less: Total Deferred Tax Liability Already Provided	4,987,687	4,478,280
PROVISION REQUIRED	509,407	218,395



NOTE NO. 11
TANGIBLE ASSETS

SR. NO.	PARTICULARS	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	Depreciation (Already Charged)	Addition during the year	with Retained	Deduction during the year	Balance as on 31.03.2019	WDV as on 31.03.2019	WDV as on 31.03.2018	
1	Air Conditioner	182,907	21,484	-	204,391	117,291	-	37,223	-	-	154,514	49,877	65,616	
2	Building	17,568,778	1,310,240	-	18,879,018	5,893,984	-	258,543	-	-	6,152,527	12,726,492	11,674,794	
3	Computer	1,438,593	95,350	-	1,533,943	1,296,582	-	87,915	-	1,384,497	149,446	142,011		
4	Cycle	5,326	-	-	5,326	5,326	-	-	-	5,326	-	-		
5	Dye	12,937,453	4,448,061	-	17,385,514	8,100,324	-	597,565	-	8,697,889	8,687,625	4,837,129		
6	Electric Installation	3,485,164	349,959	-	3,835,123	3,094,654	-	36,550	-	3,131,204	703,919	390,510		
7	Firefighting Equipment	32,656	-	-	32,656	31,022	-	-	-	31,022	1,634	1,634		
8	Jigs, Fixtures & Tools	7,067,076	2,391,074	-	9,458,150	4,062,705	-	771,170	-	4,833,875	4,624,275	3,004,371		
9	Lab Equipments	428,052	-	-	428,052	406,650	-	-	-	406,651	21,402	21,401		
10	Land	1,868,409	-	-	1,868,409	-	-	-	-	-	-	-		
11	Measuring Instrument + Weighing Mac	331,308	-	-	331,308	176,361	-	-	-	176,361	1,868,409	1,868,409		
12	Mobile	390,351	45,990	-	436,341	285,654	-	41,060	-	344,741	91,600	104,697		
13	Motor Car	2,167,305	2,773,364	689,241	4,251,428	1,997,251	654,831	275,605	-	1,618,025	2,633,405	170,054		
14	Office Equipments	852,067	150,590	-	1,002,657	765,432	-	55,596	-	821,028	181,629	86,635		
15	Office Furniture	1,080,665	21,000	-	1,101,665	846,377	-	65,210	-	911,587	190,078	234,288		
16	Plant & Machineries	29,633,414	2,381,121	-	32,014,535	10,700,442	-	1,160,220	-	11,860,662	20,153,873	18,932,972		
17	Plant & Machineries (Double Shift)	14,633,997	-	-	14,633,997	6,579,283	-	566,335	-	7,145,618	7,488,379	8,054,714		
18	RO Water system	29,462	-	-	29,462	21,925	-	1,603	-	23,528	5,934	7,537		
19	Tubewell	296,633	-	-	296,633	289,340	-	-	-	289,338	7,291	7,291		
20	Water Cooler & Tank	53,500	-	-	53,500	48,618	-	2,207	-	50,825	7,291	4,882		
21	Capital Work in Progress	-	72,336	-	72,336	-	-	-	-	-	-	-		
	TOTAL	94,483,115	14,060,569	689,241	107,854,443	44,719,220	654,831	4,015,889	-	48,080,276	59,774,164	49,763,892		

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 31.03.2019
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 2019

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.

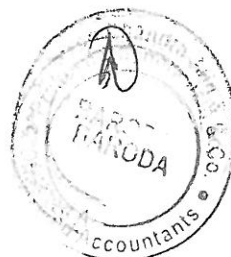
C. Depreciation

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:

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

36. Licensed, Installed Capacity and Production

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

37. Earnings per Share

Basic Earnings Per share

Particulars	(Rs. In Lac)	
	2018-19	2017-18
Net Profit After Tax	31.96	24.11
Weighted Average no. of Shares	15,00,000	15,00,000
Nominal Value Per share	Rs. 10/-	Rs. 10/-
Earning Per share	2.13	1.61

38. Indigenous and Imported Raw Material Consumed : (Rs..in Lacs)

Sr. No.	Particular	2018-19	2017-18
A	Imported (Including Custom Duty & other related charges)	NIL	NIL
B	Indigenous	1298.86	1166.86
	Consumption	1298.86	1166.86

39. Payment to Auditors

Particulars	2018-19 (Amount in Rs.)	2017-18 (Amount in Rs.)
Audit Fees	40,000	50,000
Tax audit Fees and other charges	0.00	0.00
Total	40,000	50,000



40. The Deferred Tax liability as at 31st March, 2019 comprise of the following :
(Rs.in Lacs)

Sr. No.	Particulars	2017-18 (Amount in Rs.)	2017-18 (Amount in Rs.)
a.	<u>Deferred Tax Liability</u>		
	Related to Fixed Assets: On Opening WDV	44.78	40.31
	Add: for current year	5.09	4.19
b.	<u>Deferred Tax Assets</u>		
i)	Disallowance under the Income Tax Act, 1961	0.00	0.00
ii)	Provision for doubtful debts	0.00	0.00
iii)	Carried forward Loses	0.00	0.28
c.	Provision for Deferred Tax (net)	49.87	44.78

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. 19,289,914/-
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 31.03.2019 is Rs.2,18,80,142/-.
47. Related Party Disclosures:
- a. Related Parties:
- i. Key Managerial Person:
- Mr.Aloke Sharda
 - Mr. Varun Sharda
 - Mrs.Anju Sharda



Sr. No	Nature of Transactions	Subsidiaries/ Beneficiary	Associates	Key Managerial Personnel/ Relative	Others	Total
1	Directors' Remuneration	-	-	9,60,000/-	-	9,60,000/-
Total		-	-	9,60,000/-	-	9,60,000/-

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 31.03.2019 (Amount in Rs.)
Directors' Remuneration	Mr. Varun Sharda		
Loans Taken	Alok Sharda	9,60,000/-	24,312/-
Repayment of loan Taken	Alok Sharda	22,73,000/-	20,34,976/-
Loans Taken	Varun Sharda	7,76,400/-	20,34,976/-
Repayment of loan Taken	Varun Sharda	1,02,72,240/-	15,95,782/-
		91,87,000/-	15,95,782/-

48. With regarding to the creditors appearing in the balance sheet, it is hereby stated that the details as to which creditors are classified as Micro, Small or Medium Enterprises as per the MSME Act were unavailable with the company, so the creditors are shown in totality in the Financial statements and even the interest on delayed payment to MSME's as per the government regulations, if any, is thus not known and is not provided in the books of accounts.

For Prakash Chandra Jain & Co
Chartered Accountants

Dinesh C Jain
Partner

M. No.: 041235
FRN: 002438C

UDIN: 19041235AAAAKE4050



FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

For SWASTIKA CASTAL LTD.

DIRECTOR
Director

Place: Vadodara
Date: 07/09/2019

For SWASTIKA CASTAL LTD.

Varsha Sharda -
DIRECTOR

Director