

13th Annual Report

Dekson CASTINGS LTD.

Regd. Office:

Plot No.: E - 21,
MIDC Chikalthana,
Aurangabad

DEKSON CASTINGS LIMITED

E-21,MIDC,CHIKALTHANA,AURANGABAD

AUDITORS REPORT AS PER COMPANIES ACT 2013

FOR

FINANCIAL YEAR 2017-18

**INDAPURKAR & MUNDADA
CHARTERED ACCOUNTANTS**

A-04,3rd Floor, Aravee Gracia, Dargah Rd.,
Aurangabad - 431005
Phone: +91-0240-2340410
Web: <http://www.imca.in>
E-Mail: indmunca@gmail.com



To
**The Shareholders,
Dekson Castings Ltd**

Report on the Financial Statements

We have audited the accompanying financial statements of Dekson Castings Ltd which comprise the Balance Sheet as at **March 31, 2018**, and the Statement of Profit and Loss, and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards referred specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement in the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures



that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial control system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

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

- a) *In the case of the Balance Sheet, of the "State of Affairs" of the company as at **March 31, 2018**; and*
- b) *In the case of the Statement of Profit and Loss, of the "Profit" for the year ended on that date;*
- c) *In the case of the Cash Flow Statement, of the "Cash flows" for the year ended on that date.*

Report on Other Legal and Regulatory Requirements

1. 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 Act, we give in the Annexure "A" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. 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 appears from our examination of those books
 - c) Since, the company does not have any branches, the report on the accounts of the branch offices audited by other auditor u/s 143 (8) of the Act is not applicable.
 - d) The Balance Sheet, Statement of Profit and Loss and Cash Flow Statement dealt with by this Report are in agreement with the books of account
 - e) In our opinion, the Balance Sheet, Statement of Profit and Loss and Cash Flow Statement comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2013;
 - f) We have no observations or comments on financial transactions or matters which may have any adverse effect on the functioning of the company
 - g) On the basis of written representations received from the directors as on March 31, 2018, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2018, from being appointed as a director in terms of section 164(2) of the Act.



h) Qualification, reservation or adverse remark relating to the maintenance of accounts and other matters connected therewith:

- The company has written Off MVAT paid of Rs.5067583/- by debiting the amount to Reserves and surplus/ Profit & loss account.

i) 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:

- The Company has disclosed the impact of pending litigations on its financial position in its financial statements - Refer Note 23(II) to the financial statements;
- The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses
- There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For Indapurkar & Mundada

Chartered Accountants

FRN: 118855W



Avinash k.Mahamuni

Partner

M. NO. 117992

Place :- Aurangabad

Date: 01/09/2018

ANNEXURE "A" TO AUDITOR'S REPORT
[Referred to in our report of even date]

According to the information & explanations given to us,

- 1) a) The company has maintained proper records showing full particulars including quantitative details & situation of fixed assets.
- b) The Company has a regular program of physical verification of fixed assets which, in our opinion, is reasonable having regard to the size of the Company and nature of its assets. In accordance with this program, fixed assets verification has been carried out during the month of March -18 and no material discrepancies were noticed.
- 2) a) The Inventory has been physical verified during the year by the management in the month of March-17. In our opinion, the frequency of verifications is reasonable.
- b) The procedures of physical verifications of inventories followed by the Management are reasonable and adequate in relation to the size of the company and the nature of its business.
- c) The Company is maintaining proper records of inventory. The discrepancies noticed on physical verification of the stocks and the book stock were not material.
- 3) The company has not granted any loans, secured or unsecured to company, firms or other parties covered in the register maintained u/s 189 of the Companies Act, 2013. However advances against purchase of properties of Directors totaling to Rs.201.25 is given. It is informed by the company the transaction will be completed in FY 2018-19. (a) No receipt of the principal amount and interest against these loans has been received by the company during the financial year (b) The company plans to recover this amount in current financial year.
- 4) In our opinion, the company has adequate internal control procedures commensurate with the size of the company and nature of its business for the purchases of inventories & fixed assets & for sale of goods & services. Further there was no continuing failure on the part of the company to correct major weaknesses in internal control.
- 5) The company has not accepted deposits from the public during the financial year as covered under u/s 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed there under.
- 6) The Company is not liable for the maintenance of cost records under section 148 (1) of the Act
- 7)
 - a) The company has been generally regular in depositing undisputed statutory dues like PF, VAT, Service Tax, GST etc. with the appropriate authorities and no dues are pending to be paid for a period of more than 6 month since they became payable.
 - b) According to the information and explanations given to us, there are no dues of sales tax, income tax, wealth tax, excise duty, GST and cess which have not been deposited on account of any dispute.

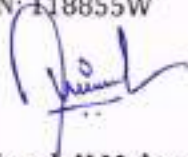


- c) No amount required to be transferred to investor education and protection fund in accordance with the relevant provisions of the Companies Act, 1956 (1 of 1956) and rules made there under.
- 8) The company does not have any accumulated losses as at the end of the financial year & also in the financial year immediately preceding the current financial year.
- 9) In our opinion and according to the information and explanations given to us, the company has not defaulted in repayment of any term loan availed from financial institutions and banks.
- 10) As per the information and explanations given to us, the company has not given any guarantee for loans taken by others from banks or financial institutions.
- 11) The Company has applied the funds from term loans for the purpose for which the loans were obtained.
- 12) According to the information and explanations given to us, no material fraud on or by the company has been noticed or reported during the year.

For **Indapurkar & Mundada**

Chartered Accountants

FRN: 118855W



Avinash K. Mahamuni

Partner

M. NO. 117992

Place :- Aurangabad

Date: 01/09/2018



DEKSON CASTINGS LIMITED

E-21,MIDC,CHIKALTHANA,AURANGABAD

TAX AUDIT REPORT U/S 44AB OF INCOME TAX ACT

FOR

FINANCIAL YEAR 2017-18

FORM NO. 3CA

[See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of DEKSON CASTINGS LIMITED E-21, MIDC CHIKALTHANA, AURANGABAD, MAHARASHTRA, 431210 AACCD2881P was conducted by Us INDAPURKAR & MUNDADA CHARTERED ACCOUNTANTS in pursuance of the provisions of the COMPANIES ACT, 2013 Act, and We annex here to a copy of Our audit report dated 01/09/2018 along with a copy each of

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

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

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

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

Sl No.	Qualification Type	Observations/Qualifications
1	Proper stock records are not maintained by the assessee.	Assessee company has not maintained proper stock records. Hence we are unable to verify the stock quantity and valuation.
2	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable.	Assessee company has not maintained any record for creditors under MSM ED.
3	Others.	GST reconciliation of books with the records available as per GSTIN was not produced before us for verification.

Place AURANGABAD
 Date 01/09/2018

Name AVINASH KISHAN MAHAMUNI
 Membership Number 117992
 FRN (Firm Registration Number) 118855W
 Address A-4, 3RD FLOOR, BUSINESS WING, A RAVEE GRACIA, DARGAH ROAD, AURANGABAD, MAHARASHTRA, 431005



For Indapurkar & Mundada
 Chartered Accountants

(Signature)
 A. K. Mahamuni
 Partner
 M. No.: 117992

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		DEKSON CASTINGS LIMITED				
2	Address		E-21, MIDC CHIKALTHANA, AURANGABAD, MAHARASHTRA, 431210				
3	Permanent Account Number (PAN)		AACCD2881P				
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	Central Excise Duty	AACCD2881PXM001				
	2	Sales TAX/VAT MAHARASHTRA	27730595854V				
	3	Goods and Services tax MAHARASHTRA	27AACCD2881PIZ5				
5	Status		Company				
6	Previous year from		01/04/2017 to 31/03/2018				
7	Assessment Year		2018-19				
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
	1						
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		Manufacture of parts and accessories of motor vehicles and engines		04086	
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	
	1						
11	a		Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				Yes
	S.No.	Books prescribed					
	1	Sales Register, Purchase Register, Cash Book, Bank Book & Journal Ledger.					
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	Sales Register, Purchase Register, Cash Book, Bank Book & Journal Ledger.	E-21, MIDC,	CHIKALTHANA	AURANGABAD	MAHARASHTRA	431210
11	c		List of books of account and nature of relevant documents examined. Same as 11(b) above				
	Books Examined						
	Sales Register, Purchase Register, Cash Book, Bank Book & Journal Ledger.						
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	Mercantile method of accounting employed. Expenses and Income are accounted for on accrual basis as per generally accepted accounting principles in India		
	2 ICDS II - Valuation of Inventories	As per Cost or NRV whichever is lower.		
	3 ICDS III - Construction Contracts	Not Applicable		
	4 ICDS IV - Revenue Recognition	The revenue is recognised when the the goods are transferred to the buyer the property in the goods for a price or all significant risks and rewards of ownership have been transferred to the buyer and the seller retains no effective control of the goods transferred to a degree usually associated with ownership		
	5 ICDS VII - Governments Grants	No Government grants received during the year.		
	6 ICDS IX - Borrowing Costs	In case of specific borrowing, actual borrowing cost has been capitalized on that asset In case of general borrowing, borrowing cost is being capitalized as per Para 6 of ICDS IX. Interest capitalised during the previous year of Rs.4595214.		
	7 ICDS X - Provisions, Contingent Liabilities and Contingent Assets	A provision is recognised only when: (a) there is a present obligation as a result of a past event; (b) it is reasonably certain that an outflow of resources embodying economic benefits will be required to settle the obligation; and (c) a reliable estimate can be made of the amount of the obligation. If these conditions are not met, no provision shall be recognised. No Contingent liability or asset is recognised in the books of accounts.		
14 a	Method of valuation of closing stock employed in the previous year.	At Cost or Market Value 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 Percentage)	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 Exchange (3)	Subsidy/ Grant (4)				Total Value of Purchases (B) (1+2+3+4)
1	Plant & Machinery @ 15%	15%	59886063	55390735	0	0	0	55390735	0	21271845	94004953
2	Plant & Machinery @ 40%	40%	344144	303932	0	0	0	303932	0	241845	406231
3	Furnitures & Fittings @ 10%	10%	2547984	2717284	0	0	0	2717284	0	413083	4852185
4	Building @ 10%	10%	13212507	5826326	0	0	0	5826326	0	1727415	17311418

* 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
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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	44680	15/05/2017	44680	16/05/2017
2	Provident Fund	43027	15/06/2017	43027	14/06/2017
3	Provident Fund	45075	15/07/2017	45075	19/07/2017
4	Provident Fund	53031	15/08/2017	53031	14/08/2018
5	Provident Fund	55558	15/09/2017	55558	15/09/2017
6	Provident Fund	55486	15/10/2017	55486	19/10/2017
7	Provident Fund	57748	15/11/2017	57748	15/11/2017
8	Provident Fund	59075	15/12/2017	59075	13/12/2017
9	Provident Fund	60247	15/01/2018	60247	18/01/2018
10	Provident Fund	60279	15/02/2018	60279	16/02/2018
11	Provident Fund	60306	15/03/2018	60306	14/03/2018
12	Provident Fund	59852	15/04/2018	59852	16/04/2018
13	Any Fund set up under the provisions of ESI Act, 1948	2386	21/05/2017	2386	16/05/2017
14	Any Fund set up under the provisions of ESI Act, 1948	2181	21/06/2017	2181	13/06/2017
15	Any Fund set up under the provisions of ESI Act, 1948	2803	21/07/2017	2803	19/07/2017
16	Any Fund set up under the provisions of ESI Act, 1948	5277	21/08/2017	5277	14/08/2017
17	Any Fund set up under the provisions of ESI Act, 1948	5596	21/09/2017	5596	15/09/2017
18	Any Fund set up under the provisions of ESI Act, 1948	5597	21/10/2017	5597	18/10/2017



19	Any Fund set up under the provisions of ESI Act,1948	6171	21/11/2017	6171	15/11/2017							
20	Any Fund set up under the provisions of ESI Act,1948	6537	21/12/2017	6537	13/12/2017							
21	Any Fund set up under the provisions of ESI Act,1948	6539	21/01/2018	6539	18/01/2018							
22	Any Fund set up under the provisions of ESI Act,1948	6235	21/02/2018	6235	16/02/2018							
23	Any Fund set up under the provisions of ESI Act,1948	6473	21/03/2018	6473	14/03/2018							
24	Any Fund set up under the provisions of ESI Act,1948	6220	21/04/2018	6220	14/04/2018							
21 a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc											
	Capital expenditure											
	S.No.	Particulars			Amount in Rs.							
	Personal expenditure											
	S.No.	Particulars			Amount in Rs.							
	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party											
	S.No.	Particulars			Amount in Rs.							
	Expenditure incurred at clubs being entrance fees and subscriptions											
	S.No.	Particulars			Amount in Rs.							
	Expenditure incurred at clubs being cost for club services and facilities used.											
	S.No.	Particulars			Amount in Rs.							
	Expenditure by way of penalty or fine for violation of any law for the time being force											
	S.No.	Particulars			Amount in Rs.							
	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		
	1	01/04/2017	50000	Professional Fees	Ajit Lokhande		Aurangabad		Aurangabad	431001		
	2	13/09/2017	72000	Professional Fees	Mahesh Bhandari		Aurangabad		Aurangabad	431001		
	3	12/02/2018	53100	Advertisement-Exhibition	Magnetic Exhibition		Mumbai		Mumbai	400001		
	(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 Number of the payee, if available					
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)										Yes	
S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account Number of the payee, if available					
(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)						
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	124753				
2	Sec 43B(b)- provident,superannuation,gratuity,other fund	PT	8550				
3	Sec 43B(b)- provident,superannuation,gratuity,other fund	ESIC	23596				
4	Sec 43B(a)-Tax,Duty,Cess,Fee etc	TDS	627820				
26	(i)(B)(b)	not paid on or before the aforesaid date					
S.No.	Section	Nature of liability	Amount				
5	Sec 43B(a)-Tax,Duty,Cess,Fee etc	MVAT	44251				
(State whether sales tax,goods and services Tax, No customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.)							
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	Yes				
CENVAT/ITC		Amount	Treatment in Profit and Loss/Accounts				
Opening Balance		3939196	Treated as Current Assets in Balance Sheet				
Credit Availed		15741230	Treated as Current Assets in Balance Sheet				
Credit Utilized		15337837	Set Off against current liability in Balance Sheet				
Closing/Outstanding Balance		4342590	Treated as Current Assets in Balance Sheet				
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 it relates (Year in yyyy-yy format)			
1	Expenditure Debited	Income tax AY 17-18 Short Provision	135554	2016-17			
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia)			No			
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)(viiib). If yes, please furnish the details of the same			No			
S.No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares		
Nil							
A(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56?			No			
A(b)	If yes, please furnish the following details:						
S.No.	Nature of income:	Amount (in Rs.)					
B(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56			No			
B(b)	If yes, please furnish the following details:						
S.No.	Nature of income:	Amount (in Rs.)					
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid,otherwise than through an account payee cheque,(Section 69D)			No			



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						
Nil												
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 applicable from 1st April, 2019)											No
C(b)	If yes, please furnish the following details:											
S.No.	Nature of the impermissible avoidance arrangement						Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement.					
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.				
Nil												
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	Amount of specified sum	Whether the specified sum was taken or accepted by cheque or bank	In case the specified sum was taken or accepted by cheque or bank draft, whether the					



				assessee) of the person from whom specified sum is received	taken or accepted	draft or use of electronic clearing system through a bank account	same was taken or accepted by an account payee cheque or an account payee bank draft.
Nil							

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

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

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

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

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

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

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

S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
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Nil

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
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					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
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	NSKD02455F	194C	Payments to contractors	53828434	53828434	53828434	571218	0	0	0
2	NSKD02455F	194J	Fees for professional or technical services	2544638	2544638	2544638	251464	0	0	0



	3	NSKD02455F	194A	Interest other than interest on securities	44522120	44522120	44522120	4818896	0	0	0	
	4	NSKD02455F	192	Salary	11836000	11836000	11836000	2865000	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	NSKD02455F	24Q	31/07/2017	29/07/2017	Yes					
		2	NSKD02455F	26Q	31/07/2017	29/07/2017	Yes					
		3	NSKD02455F	24Q	31/10/2017	01/11/2017	Yes					
		4	NSKD02455F	26Q	31/10/2017	01/11/2017	Yes					
		5	NSKD02455F	24Q	31/01/2018	16/01/2018	Yes					
		6	NSKD02455F	26Q	31/01/2018	16/01/2018	Yes					
		7	NSKD02455F	24Q	31/05/2018	24/05/2018	Yes					
		8	NSKD02455F	26Q	31/05/2018	17/04/2018	Yes					
34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish									No	
		S.No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.							
					Amount	Dates of payment						
		Nil										
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
		Nil										
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		
		Nil										
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	(c) Amount of reduction as referred to in	(d) Total tax paid thereon	(e) Date of Payment with Amounts					
							Amount	Dates of payment				



	section 115-O(1A)(i)	section 115-O(1A)(ii)					
	Nil						
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (c) 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						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 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	469244692			312798730		
b	Gross profit / Turnover	98236587	469244692	20.94 %	64733521	312798730	20.69 %
c	Net profit / Turnover	8314576	469244692	1.77 %	5557768	312798730	1.78 %
d	Stock-in-Trade / Turnover	97526254	469244692	20.78 %	108073972	312798730	34.55 %
e	Material consumed/ Finished goods produced			%			%
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)							
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings						
	S.No.	Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
	Nil						
42	A(a)	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B?					No
	A(b)	If yes, please furnish the following details:					
	S.No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/ transactions which are not reported
43	A(a)	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286					No
	A(b)	If yes, please furnish the following details:					
	S.No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report		
	A(c)	If Not due , please enter expected date of furnishing the report					
44	Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is applicable from 1st April,2019)						
	S.No.	Total amount of Expenditure	Expenditure in respect of entities registered under GST				Expenditure relating to entities
			Relating to goods or services	Relating to entities falling under other	Relating to Total payment to registered entities		



	incurred during the year	exempt from GST	from composition scheme	registered entities		not registered under GST
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Place **AURANGABAD**
Date **01/09/2018**

Name
Membership Number
FRN (Firm Registration Number)
Address

AVINASH KISHAN MAHAMUNI
117992
118855W
A-4, 3RD FLOOR, BUSINESS WING, A
RAVEE GRACIA, DARGAH ROAD, A
URANGABAD, MAHARASHTRA, 4310
05.

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	30/09/2017	30/09/2017	19388213	0	0	0	19388213
	2	31/03/2018	31/03/2018	36002522	0	0	0	36002522
Total of Plant & Machinery @ 15%								55390735
Plant & Machinery @ 40%	1	30/09/2017	30/09/2017	217007	0	0	0	217007
	2	31/03/2018	31/03/2018	86925	0	0	0	86925
Total of Plant & Machinery @ 40%								303932
Furnitures & Fittings @ 10%	1	30/09/2017	30/09/2017	448403	0	0	0	448403
	2	31/03/2018	31/03/2018	2268881	0	0	0	2268881
Total of Furnitures & Fittings @ 10%								2717284
Building @ 10%	1	30/09/2017	30/09/2017	2296950	0	0	0	2296950
	2	31/03/2018	31/03/2018	3529376	0	0	0	3529376
Total of Building @ 10%								5826326

Deduction Details(From Point No. 18)

Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			0
Plant & Machinery @ 40%			
Total of Plant & Machinery @ 40%			0
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0
Building @ 10%			
Total of Building @ 10%			0



For Indapurkar & Mundada
Chartered Accountants

A. K. Mahamuni
Partner
M. No.: 117992

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year
2018-19

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name DEKSON CASTINGS LIMITED		PAN AACCD2881P		
	Flat/Door/Block No E-21	Name Of Premises/Building/Village MIDC		Form No. which has been electronically transmitted ITR-6	
	Road/Street/Post Office	Area/Locality CHIKALTHANA			
	Town/City/District AURANGABAD	State MAHARASHTRA	Pin/ZipCode 431210	Aadhaar Number/Enrollment ID	
	Designation of AO(Ward/Circle) "CIRCLE 1, AURANGABAD"			Original or Revised ORIGINAL	
	E-filing Acknowledgement Number 300421771210918		Date(DD/MM/YYYY) 21-09-2018		
	1	Gross total income	1	7155582	
	2	Deductions under Chapter-VI-A	2	0	
	3	Total Income	3	7155580	
	3a	Current Year loss, if any	3a	0	
4	Net tax payable	4	2089041		
5	Interest and Fee Payable	5	17885		
6	Total tax, interest and Fee payable	6	2106926		
7	Taxes Paid	a Advance Tax	7a	2100000	
		b TDS	7b	31030	
		c TCS	7c	0	
		d Self Assessment Tax	7d	0	
		e Total Taxes Paid (7a+7b+7c +7d)	7e	2131030	
8	Tax Payable (6-7e)	8	0		
9	Refund (7c-6)	9	24100		
10	Exempt Income	Agriculture	10		
		Others			

This return has been digitally signed by VIKRAM DEKATEin the capacity of DIRECTORhaving PAN ADMPD5168R from IP Address 103.204.38.123 on 21-09-2018 at AURANGABADDsc SI No & issuer 2478832369100930815CN=SafeScrypt sub-CA for RCI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

Name : M/s DEKSON CASTINGS LIMITED
 CIN : U27104MH2005PLC158380
 Address(O) : E-21, MIDC, CHIKALTHANA, AURANGABAD, MAHARASHTRA-431210, Phone No :6617716
 Email Id :dekson_castings@rediffmail.com
 Mobile No. : 9823340001
 Permanent Account No : AACCD2881P Date of Incorporation : 27/12/2005
 Status : Public Limited Resident Status Resident
 Previous year : 2017-2018 Assessment Year : 2018-2019
 Ward/Circle : "CIRCLE 1, AURANGABAD" Return : ORIGINAL
 Nature of Business or Profession : MANUFACTURE OF PARTS AND ACCESSORIES OF MOTOR VEHICLES AND ENGINES - 04086
 (MANUFACTURING OF AUTOMOBILE CASTINGS)

Computation of Total Income

Income Heads	Income Before Set off	Income After Set off
Income From Business or Profession	7065260	7065260
Income from Capital Gains	90322	90322
Gross Total Income		7155582
Less : Deduction under Chapter VIA		0
Total Income		7155582
Rounding off u/s 288A		7155580
Income Taxable at Normal Rate		7155580
Income Taxable at Special Rate		0

TAX CALCULATION

Tax at Normal Rates (25%)	1788895	
	MAT Prov	Normal Prov
Total Tax as per other provisions of the IT Act		1788895
Tax payable u/s 115JB	1895509	
Add : Surcharge(if applicable)	132686	0
Total	2028195	1788895
Add : Education Cess	40564	35778
Add : Secondary & Higher Education Cess	20282	17889
Total	2089041	1842562
Higher of the above two		2089041
Less : TDS/TCS		31030
Assessed Tax		2058011
Less : Advance Tax		2100000
Add : Interest u/s 234C (13305+4580)		17885
Amount Refundable		24100
Amount Refundable Rounded Off u/s 288 B		24100

COMPREHENSIVE DETAIL

Mat Credit Table					
Year	Mat Tax	Normal Tax	Gross Credit	Credit Utilised	BALANCE B/F
2013-2014	247678	117992	129686	61714	67972
2014-2015	247678	117992	129686	48140	81546
2018-2019	2089041	1842562	246479	0	0
Total	2584397.00	2078546.00	505851.00	109854.00	149518.00
Mat Credit Utilized					
Year	BALANCE B/F	C.Yr.UTILIZATION	BALANCE C/F		
2013-2014	67972	0	67972		
2014-2015	81546	0	81546		
2018-2019	0	0	246479		
Total	149518.00	0.00	395997.00		

Income from Business & Profession Details

7065260

DEKSON CASTINGS LTD

Net Profit As Per P&L A/c		10390473	
<u>Add Items Inadmissible/for Separate Consideration</u>		20419296	
Depreciation Separately Considered	20186961		
Amounts disallowable under section 40	52530		
Amounts disallowable under section 36	135554		
Amounts disallowable under section 43B	44251		
Sub Total			30809769
<u>Less Items Admissible/for Separate Consideration</u>			23744509
Depreciation Allowed as Per IT Act	23654187		
Income taxable under other heads of income	90322		
Income From DEKSON CASTINGS LTD			7065260
Total of Business & Profession			7065260

Income From Capital Gain(s)

90322

Income From ST Cap.Gain (as per anx. attached)	95914
Income From ST Cap.Gain (111 A) (as per anx. attached)	-5592
Total Capital Gain(s)	90322
STCLSTT with STCGNONSTT	5592
Taxable Short Term Capital Gain Not Falling u/s 111A	90322

Tax Deducted/Collected at Source Details

Deductor/Employer's Name	TAN	Section	Amount Paid	TDS Amount	Allow. Amt.
DEWAN HOUSING FINANCE CORPORATION LIMITED	MUMD09790E	194A	172308	17231	17231
MAHARASHTRA STATE ELECTRICITY DISTRIBUTION CO. LTD O&M URBAN CIRCLE	NSKM04565B	194A	132142	13214	13214
Total			304450	30445	30445
SIBAR AUTO PARTS LIMITED	HYDS15334E	194C	25242	505	505
ENDURANCE TECHNOLOGIES LIMITED	NSKE00384G	194C	4000	80	80
Total			29242	585	585

Details : Advance Tax Paid

Bank and Branch	BSR Code	Dated	ChallanNo.	Amount
	0231433	31/03/2018	28471	100000
	0510075	31/03/2018	12817	400000
	0510075	14/03/2018	11063	500000
	0510075	15/12/2017	14754	300000
	0510075	15/09/2017	15244	500000
	0231433	14/06/2017	39696	300000

DEKSON CASTINGS LIMITED

Client Code:3

Assessment Year:2018-2019

Statement of ST Capital Gain (111A)

S n o	Particulars	Sale Date	Sale Consider	Purchase Date	Purchase Cost	Exemption	Exp	Gain/Loss
1	ABFRL(Equity/Preference Shares)	28/11/2017	40810	13/06/2017	46521	0	0	-5712

2	AMARAJABAT(Equity/Preference Shares)	01/09/2017	15607	25/04/2017	17621	0	0	-2014
3	AMARAJABAT(Equity/Preference Shares)	01/09/2017	15607	18/01/2017	18413	0	0	-2806
4	AMARAJABAT(Equity/Preference Shares)	30/08/2017	15353	09/11/2016	20008	0	0	-4654
5	AMARAJABAT(Equity/Preference Shares)	01/09/2017	7803	09/11/2016	10004	0	0	-2200
6	AMARAJABAT(Equity/Preference Shares)	30/08/2017	23030	09/09/2016	30585	0	0	-7555
7	AUROPHARMA(Equity/Preference Shares)	04/05/2017	22319	01/09/2016	29763	0	0	-7444
8	BAJFINANCE(Equity/Preference Shares)	22/09/2017	18934	13/09/2017	19184	0	0	-250
9	BAJFINANCE(Equity/Preference Shares)	21/06/2017	1399	15/06/2017	1377	0	0	22
10	BAJFINANCE(Equity/Preference Shares)	18/07/2017	51602	15/06/2017	46803	0	0	4799
11	BSE(Equity/Preference Shares)	07/09/2017	4829	08/03/2017	4663	0	0	266
12	BSE(Equity/Preference Shares)	07/09/2017	9858	08/02/2017	10247	0	0	-389
13	BSE(Equity/Preference Shares)	07/09/2017	19716	03/02/2017	22405	0	0	-2689
14	EXIDEIND(Equity/Preference Shares)	25/01/2018	33595	24/07/2017	32297	0	0	1299
15	GODREJAGRO(Equity/Preference Shares)	11/01/2018	41431	01/11/2017	38800	0	0	2630
16	GODREJIND(Equity/Preference Shares)	09/06/2017	37245	26/04/2017	32546	0	0	4699
17	GRASIM(Equity/Preference Shares)	21/04/2017	33640	01/09/2016	28170	0	0	5470
18	HDFC(Equity/Preference Shares)	26/04/2017	32544	01/09/2016	29943	0	0	2601
19	HEROMOTOCO(Equity/Preference Shares)	01/06/2017	30184	01/09/2016	28737	0	0	1446
20	ITC(Equity/Preference Shares)	24/07/2017	34009	09/06/2017	36475	0	0	-2467
21	LICHSGFIN(Equity/Preference Shares)	16/06/2017	47008	22/02/2017	34349	0	0	12660
22	MARUTI(Equity/Preference Shares)	13/06/2017	43954	01/09/2016	30646	0	0	13308
23	NBCC(Equity/Preference Shares)	01/11/2017	13056	10/02/2017	14146	0	0	-1090
24	NBCC(Equity/Preference Shares)	01/11/2017	26372	09/11/2016	22309	0	0	4063
25	RELCAPITAL(Equity/Preference Shares)	10/10/2017	22880	10/09/2017	34548	0	0	-11669
26	RNAVAL(Equity/Preference Shares)	07/09/2017	5655	25/01/2017	5805	0	0	-150
27	RNAVAL(Equity/Preference Shares)	07/09/2017	18965	04/10/2016	18799	0	0	-1834
28	SMLISUZU(Equity/Preference Shares)	10/05/2017	6760	09/09/2016	6713	0	0	47
29	SMLISUZU(Equity/Preference Shares)	04/09/2017	23493	09/09/2016	33564	0	0	-10071

30	RBLBANK(Equity/Preference Shares)	11/05/2017	3364	01/09/2016	1872	0	0	1492
31	RBLBANK(Equity/Preference Shares)	22/06/2017	1026	01/09/2016	624	0	0	402
32	RBLBANK(Equity/Preference Shares)	27/06/2017	1503	01/09/2016	936	0	0	567
33	WELSPUNIND(Equity/Preference Shares)	07/09/2017	11851	10/02/2017	14164	0	0	-2312
34	WELSPUNIND(Equity/Preference Shares)	07/09/2017	3950	08/02/2017	4320	0	0	-369
35	WELSPUNIND(Equity/Preference Shares)	07/09/2017	15802	09/09/2016	11489	0	0	4312
Total			733254		738546	0	0	-5592

Statement of ST Capital Gain (Other)

S o	n Particulars	Sale Date	Sale Consider	Purchase Date	Purchase Cost	Exemption	Exp	Gain/Loss
1	Reliance Liquid Fund -Growth(Other Assets)	31/03/2018	64024994	01/04/2017	63927415	0	1665	95914
Total			64024994		63927415	0	1665	95914

Return Filing Due Date : 30/09/2018

Return Filing Section : 139(1)

Interest Calculated Upto : 21/09/2018

DEKSON CASTINGS LIMITED
Depreciation Chart For Assessment Year '2018-2019'

Business Name :DEKSON CASTINGS 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 %	59886064.00	19388213.00	36002512.00	0.00	0.00	14591330.00	6680514.00	21271844.00	94004945.00
2	Buildings 10% - Buildings	10.00 %	13212607.00	2296950.00	3529376.00	0.00	0.00	1727415.00	0.00	1727415.00	17311418.00
3	Furniture and fittings 10% - Office Furniture, Trolley & Rack, Office Equipments	10.00 %	2547984.00	448403.00	2268851.00	0.00	0.00	413083.00	0.00	413083.00	4852185.00
4	Machinery And plant 40% - Computers	40.00 %	344144.00	217007.00	86925.00	0.00	0.00	241845.00	0.00	241845.00	406231.00
Total			75990699.00	22350573.00	41857694.00	0.00	0.00	16973673.00	6680514.00	23654187.00	116574779.00

Details of Bank Accounts :

No of Bank Account :- 1

Sr.No.	IFS Code	Name & Branch	Account No.	Type
1	HDFC0002843	HDFC BANK-CIDCO, AURANGABAD AURANGABAD	50200005601230	Current

Additional Information for Business Income

1.	Method of Accounting	Mercantile
2.	Method of Valuation of Closing Stock - Raw Material	At Cost or At Market Rate whichever is less
3.	Method of Valuation of Closing Stock - Finished Goods	At Cost or At Market Rate whichever is less

Verified By : VIKRAM DEKATE

DEKSON CASTINGS LIMITED

E-21,MIDC,CHIKALTHANA,AURANGABAD

STATEMENT OF ACCOUNTS

FOR

FINANCIAL YEAR 2017-18

DEKSON CASTINGS LIMITED
E-21,MIDC,CHIKALTHANA,AURANGABAD

(Amount in Rs.)

No.	Particulars	Note No.	As on 31.03.2018	As on 31.03.2017
	Income :			
I	Revenue from Operations	16	46,92,44,692.36	31,27,98,729.97
II	Other Income	17	5,61,026.70	7,31,302.73
	Total Revenue (I+II)		46,98,05,719.06	31,35,30,032.70
	Expenses :			
III	Purchases	18	31,26,23,507.64	20,36,02,378.69
	Changes in Inventories of Finished goods, Work-in-progress and Stock-in-Trade	19	1,05,47,718.50	12,50,617.00
	Employee Benefit Expenses	20	1,78,89,793.00	1,32,25,857.91
	Finance Cost	21	2,94,55,644.95	1,37,44,920.76
	Depreciation & Amortization Expenses	22	2,01,86,961.30	1,68,25,466.33
	Other Expenses	23	6,88,56,097.20	5,70,23,308.20
	Total Expenses (III)		45,95,59,722.59	30,56,72,548.89
IV	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)		1,02,45,996.47	78,57,483.81
V	Exceptional Items		-	-
VI	Profit/(Loss) before extraordinary items and tax (IV-V)		1,02,45,996.47	78,57,483.81
VII	Extraordinary Items		-	-
VIII	Profit before tax (VI-VII)		1,02,45,996.47	78,57,483.81
IX	Tax Expense:			
	(1) Current tax		20,75,896.00	23,73,428.00
	(2) Deferred tax		(1,44,476.00)	(73,712.72)
X	Profit/(Loss) from the period from continuing operations (VIII-IX)		83,14,576.47	55,57,768.53
XI	Profit/(Loss) from discontinuing operations		-	-
XII	Tax Expense of discontinuing operations		-	-
XIII	Profit/(Loss) from discontinuing operations		-	-
XIV	Profit/(Loss) for the period (X+XIII)		83,14,576.47	55,57,768.53
XV	Earning per equity share:			
	(1) Basic & Diluted		220.00	147.06

The Notes referred to above form an integral part of the Balance Sheet
As per our report on even date

For Indapurkar & Mundada
Chartered Accountants

FRN No. 118855W

Avinash K. Mahamuni
Partner

MRN No. 117992

Add : A-04, Business Wing, Aravee Gracia, Dargah Rd, Aurangabad

Place : Aurangabad

Date : 01st Sept 2018



For & On Behalf of the Board of
Dekson Castings Limited

CIN No. U27104MH2005PLC158380

Vikram A. Dekate
(Director)

Chetan A. Dekate
(Director)

DEKSON CASTINGS LIMITED
E-21,MIDC,CHIKALTHANA,AURANGABAD

(Amount in Rs.)

Particulars	Note No.	As on 31.03.2018	As on 31.03.2017
I] EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
a) Share Capital	1	3,77,93,000.00	3,77,93,000.00
b) Reserves & Surplus	2	2,29,15,626.09	1,96,68,632.62
c) Money received against share warrants		-	-
(2) Share Application money pending allotment			
		-	-
(3) Non-Current Liabilities			
a) Long-term Borrowings	3	23,70,85,399.07	15,46,14,780.90
b) Deferred Tax Liabilities (Net)	4	10,57,700.20	12,02,176.20
c) Other Long term Liabilities	5	5,52,40,000.00	5,52,40,000.00
d) Long-term Provisions		-	-
(4) Current Liabilities			
a) Short-Term Borrowings		-	-
b) Trade Payables	6	7,79,90,932.75	6,10,28,303.51
c) Other Current Liabilities		-	-
d) Short-Term Provisions	7	17,05,815.62	59,71,654.05
TOTAL		43,37,88,473.73	33,55,18,547.28
II] ASSETS			
(1) Non Current Assets			
a) Fixed Assets	8		
(i) Tangible Assets	a	13,74,07,178.95	9,33,55,863.76
(ii) Intangible Assets		-	-
(iii) Capital work-in-progress	b	2,48,01,677.00	2,10,46,668.00
(iv) Intangible Assets under Development		-	-
b) Non-Current Investments	9	3,71,39,064.96	1,75,72,506.96
c) Deferred tax Assets (Net)		-	-
d) Long-term loans & Advances		-	-
e) Other non-Current assets		-	-
(2) Current Assets			
a) Current Investments	10	4,39,33,101.57	91,69,162.03
b) Inventories	11	9,75,26,253.50	10,80,73,972.00
c) Trade Receivables	12	6,47,18,372.14	4,52,89,554.99
d) Cash & Cash equivalents	13	93,96,801.53	1,29,67,398.92
e) Short-term loans and advances	14	35,76,188.00	86,65,053.00
f) Other current assets	15	1,52,89,836.08	1,93,78,367.62
TOTAL		43,37,88,473.73	33,55,18,547.28

The Notes referred to above form an integral part of the Balance Sheet

As per our report on even date

For Indapurkar & Mundada
Chartered Accountants
FRN No. 118855W

Avinash K.Mahamuni
Partner
MRN No.117992

Add :A-04, Business Wing, Aravee Gracia, Dargah Rd, Aurangabad



For & On Behalf of the Board of
Dekson Castings Limited
CIN No.U27104MH2005PLC158380

Vikram A.Dekate Chetan A.Dekate
(Director) (Director)

Place : Aurangabad
Date : 1st Sept 2018

DEKSON CASTINGS LIMITED
E-21, MIDC, CHIKALTHANA, AURANGABAD

Note:1 **Share Capital** (Amount in Rs.)

Sr No.	Particulars	31.03.2018	31.03.2017
1	Capital		
i)	Authorised Capital - Equity Shares 50,000 Equity Shares of Rs.1000 each	5,00,00,000.00	5,00,00,000.00
ii)	Issued, Subscribed & Paid Up Capital 37125 Equity Shares of Rs.1000/- each as fully paid up	3,77,93,000.00	3,77,93,000.00
	Total	3,77,93,000.00	3,77,93,000.00

1.1 **Name of the Share holders**

Sr No.	Name of the Share holders		
1	Mr.Arvind Dekate	1,000.00	1,000.00
2	Mr.Ashok Dekate	33,58,000.00	32,24,000.00
3	Mr.Chetan Dekate	22,94,000.00	22,94,000.00
4	Mr.Nandanwar	1,000.00	1,000.00
5	Mr.Shailendra Dekate	1,000.00	1,000.00
6	Mr.Shailesh Nandanwar	1,000.00	1,000.00
7	Mrs.Lata Dekate	4,21,000.00	4,21,000.00
8	Mrs.Pallavi Dekate	11,80,000.00	11,80,000.00
9	Mr.Vikram Dekate	3,04,46,000.00	3,05,80,000.00
10	Mrs.Parchi Dekate	90,000.00	90,000.00
	Total	3,77,93,000.00	3,77,93,000.00

1.2 **Reconciliation of Outstanding shares**

Sr No.	Particulars	31.03.2018	31.03.2017
		No. of Share	No. of Share
	Authorised Share Capital	50,000.00	50,000.00
	Less : Issued, Subscribed & Paid Up Share Capital Fully Paid up	37,793.00	37,793.00
	Shares Available for Allotment	12,207.00	12,207.00

Note:2 **Reserves & Surplus**

Sr No.	Particulars	31.03.2018	31.03.2017
1	Profit & Loss A/c		
	Balance as per Last Balance Sheet	1,96,68,632.62	1,41,10,864.09
	Add: Net Profit/(Loss) during the year	83,14,576.47	55,57,768.53
	Less: MVAT W/off	50,67,583.00	-
	Total	2,29,15,626.09	1,96,68,632.62



Note:3 **Long Term Borrowings**

Sr No.	Particulars	31.03.2018	31.03.2017
1	Secured Loans		
	From Bank		
	Deutsche Bank Loan -1790019	2,87,24,602.83	-
	Deutsche Bank LC	23,65,200.00	-
	From Other Parties		
	Volkswagen Fianance Pvt Ltd	33,63,019.32	43,95,008.90
	Deewan Housing Fianance Corpo.Ltd-4563	-	12,57,38,163.00
	Deewan Housing Fianance Corpo.Ltd-5070	-	92,84,468.00
	Reliance Home Finance -50167	5,78,93,208.54	-
	Reliance Home Finance -50157	13,50,84,167.08	-
	Hero Fincorp Ltd Loan-1573166	17,18,870.00	-
	Hero Fincorp Ltd Loan-1441303	79,36,333.30	1,20,97,141.00
	Bajaj Finance - Business Loan No.-9904	(2.00)	31,00,000.00
2	Unsecured Loans		
	-	-	-
	Total	23,70,85,399.07	15,46,14,780.90

3.1 Term Loan from Reliance Home Finance Corp Ltd, Aurangabad, is secured by :

- (i) Primary Security - Hypothecation of plant and machinery and other fixed assets of the company.
- (ii) Mortgage of land and building at E-21,MIDC,Chikalthana, Aurangabad.

Note:4 **Deferred Tax Liability**

Sr No.	Particulars	31.03.2018	31.03.2017
	Deferred Tax Asset - opening	12,02,176.20	12,75,888.92
	Add : Deferred Tax Expense - for the year	(1,44,476.00)	(73,712.72)
	Total	10,57,700.20	12,02,176.20

Note:5 **Other Long Term Liabilities**

Sr No.	Particulars	31.03.2018	31.03.2017
1)	Advances Against Land Sale		
	Ramanlal Chunnlal Bhandari HUF- Loan	1,32,50,000.00	1,32,50,000.00
	Ravikiran Construction-Loan	1,30,00,000.00	1,30,00,000.00
	Sakshi Construction -Loan	1,19,50,000.00	1,19,50,000.00
	Yash Infocity & Infra Pvt.Ltd.-Loan	1,70,40,000.00	1,70,40,000.00
	Total	5,52,40,000.00	5,52,40,000.00

Note:6 **Trade Payables**

Sr No.	Particulars	31.03.2018	31.03.2017
	Sundry Creditors	7,79,90,932.75	6,10,28,303.51
	Total	7,79,90,932.75	6,10,28,303.51



Note:7 Short-term provisions

Sr No.	Particulars	31.03.2018	31.03.2017
1	Provision for Employee Benefits		
	Salary and Reimbursements		
	Salary Payable	10,33,347.00	6,95,866.00
	Wages Payable	41,865.00	46,415.00
	ESIC Payable	23,596.00	8,578.00
	Total Salary and Reimbursements	10,98,808.00	7,50,859.00
2	Contribution to PF	1,24,753.00	90,751.00
3	Others		
	Telephone Bill Payable	11,961.31	8,842.56
	Electricity Bill Payable	17,41,680.00	16,24,510.00
	GST Payable	(27,00,812.97)	-
	Mvat Payable 17-18	44,251.79	-
	LIFT Provision For FY 14-15	5,12,445.00	5,12,445.00
	Stipend Payable	2,74,516.00	79,145.00
	MVAT Payable-1617	(7,67,511.88)	12,54,488.12
	MVAT Payable-1516	(13,49,642.63)	(13,49,642.63)
	TDS Payable-16-17	-	5,67,483.00
	Profession Tax Payable	8,550.00	4,650.00
	TDS Payable 17-18	6,27,280.00	-
	TDS Payable-1516	-	51,235.00
	Income Tax Payable	20,75,896.00	23,73,428.00
	Water Bill Payable	3,642.00	3,460.00
	Total Others	4,82,254.62	51,30,044.05
	Total	17,05,815.62	59,71,654.05

Note:8 Fixed Assets

Sr No.	Particulars	31.03.2018	31.03.2017
a	Tangible Assets		
	Gross Block	21,01,83,268.38	14,59,44,991.89
	Less: Depreciation	7,27,76,089.43	5,25,89,128.13
	Total	13,74,07,178.95	9,33,55,863.76
b	Capital Work In Progress		
	Interest Capitalised	49,77,156.00	26,20,253.00
	Factory Building	73,30,380.00	59,32,274.00
	Machinery	1,24,94,141.00	1,24,94,141.00
	Total	2,48,01,677.00	2,10,46,668.00

8.1 Details of Additions & deletions of Fixed assets and depreciation are given in Annexure "A"

8.2 The Fixed assets of the Company have not been revalued during the year under review.



Note:9 Non Current Investments

Sr No.	Particulars	31.03.2018	31.03.2017
1	Advance for Delhi Office	1,18,29,992.00	11,71,028.00
2	Advance for Guest House at N-1 Cidco	82,95,525.96	16,26,241.96
3	Interest Capitalised On Advances	33,00,147.00	10,61,837.00
4	MIDC Shendra (SEZ) Investment	1,37,13,400.00	1,37,13,400.00
	Total	3,71,39,064.96	1,75,72,506.96

Note:10 Current Investments

Sr No.	Particulars	31.03.2018	31.03.2017
1	Investment		
	Investment in Reliance Liquid Fund	4,27,30,475.44	77,57,896.47
	Investment in Shares	8,78,400.10	8,66,826.61
	FDR With SVC	-	5,00,000.00
	Everest lean Cluster	64,236.00	-
	Sherkhan Dmat Account	9,990.03	44,438.95
	LIC Of India Gratuity Fund A/c	2,50,000.00	-
	Total	4,39,33,101.57	91,69,162.03

Note:11 Inventories

Sr No.	Particulars	31.03.2018	31.03.2017
1	Raw Material	8,93,03,420.47	9,86,16,019.09
2	Consumable & Stores	54,70,362.96	63,40,527.26
3	Tools, Dies & Spares	27,52,470.07	31,17,425.65
	Total	9,75,26,253.50	10,80,73,972.00

11.1 Closing Stock is taken as valued and certified by the Management.

11.2 Closing stock has been valued at cost or market price whichever is lower.

Note:12 Trade Receivables

Sr No.	Particulars	31.03.2018	31.03.2017
1	Outstanding exceeding Six months	-	-
2	Others		
	a) Secured, considered good	6,47,18,372.14	4,52,89,554.99
	b) Unsecured, considered good	-	-
	c) Doubtful	-	-
	Total	6,47,18,372.14	4,52,89,554.99



Note:13 Cash & Cash Equivalents

Sr No.	Particulars	31.03.2018	31.03.2017
1	Cash & Cash Equivalents		
	Balance with Bank		
	Deutsche Bank A/c 27871790019	-	10,000.00
	Shamrao Vitthal Co. Bank	97,217.00	73,704.00
	HDFC Bank Cidco C/A 50200005601230	90,19,674.87	1,26,78,262.87
	HDFC Bank Dividend A/c-0022	20,000.00	-
	Cash on Hand	2,59,909.66	2,05,432.05
	Total	93,96,801.53	1,29,67,398.92

Note:14 Short Term Loans & Advances

Sr No.	Particulars	31.03.2018	31.03.2017
1	Unsecured; considered good:		
	Mr.Ashok V Dekate	18,29,079.00	17,57,079.00
	Cosmo Films Ltd	-	51,00,000.00
	Mrs.Sangeeta Nandanwar U.Loan	4,00,000.00	7,00,000.00
	Mrs.Pallavi V Dekate	5,63,649.00	5,61,689.00
	Vitthal Rukmani Natural Gas Co.Ltd.	1,50,000.00	-
		29,42,728.00	81,18,768.00
2	Other Loans and Advances		
	Salary Advance	6,33,460.00	5,46,285.00
		6,33,460.00	5,46,285.00
	Total	35,76,188.00	86,65,053.00



Note:15 **Other Current Assets**

Sr No.	Particulars	31.03.2018	31.03.2017
1	OTHER DEPOSITS		
	BSNL Telephone Deposit	6,088.00	6,088.00
	MSEDCL Deposit	14,60,176.00	12,30,176.00
	Indo Marketing Deposit	16,000.00	16,000.00
	Deposit With Hero Fincorp	3,49,923.00	3,49,923.00
	Deposit With DHFL	16,73,100.00	16,73,100.00
2	CENVAT RECEIVABLE As per Annexure	-	39,39,196.24
	Cenvat Balance Old	43,42,590.06	-
	Advance Tax	21,00,000.00	14,50,000.00
	Service Tax Paid Against Appeal	75,000.00	-
	Input RCM SGST Receivable	6,252.00	-
	Input RCM CGST Receivable	6,252.00	-
	RHFL TDS On Interest Receivable	10,76,949.00	-
	BFL Interest On TDS Receivable	9,258.00	5,150.00
	Income Tax Refund Receivable AY 11-12	-	3,818.00
	DHFL TDS Receivable	-	16,44,144.00
	EFL TDS On Interest Receivable	1,49,928.00	1,60,015.00
	TATA capital Tds On Interest Receivable	11,930.00	11,930.00
	HDB Interest on TDS Receivable	-	11,849.00
	Volkswagen Finance TDS Receivable 15-16	8,270.00	25,585.00
	TDS Receivable AY 2018-19	31,030.00	-
	TDS Receivable AY 2017-18	-	31,672.40
	TDS for F.Y. 09-10	79,191.23	79,191.23
	HFC TDS On Interest Receivable	42,583.00	-
	Interest Accrued On Electricity Deposit	1,18,927.95	1,53,611.00
	Accrued interest on HDPC FDR	4,963.50	4,963.50
	Interest Accrued On SVC FDR	3,503.00	27,016.00
	Interest Receivable From DHFL	2,98,007.00	1,42,930.00
	Interest Receivable From EFL	59,050.00	59,050.00
	Sales Tax Subsidy Receivable	16,12,900.00	16,12,900.00
	Vat Paid 10-11	-	50,67,583.00
	MIDC W.Dept.Deposit	3,860.00	3,860.00
	MVAT Receivable 2011-12	2,17,515.25	2,17,515.25
	Octroi /LBT Incentive Receivable	10,57,171.00	10,57,171.00
	Die on Loan Invoice	1,63,000.00	1,63,000.00
	Income Tax Refund AY 1314	27,978.00	27,978.00
	Income Tax Refund AY 1415	1,19,116.00	1,19,116.00
	Prepaid Insurance	87,764.00	50,078.00
	Mahamanani & Associates Tax Collection A/c	36,527.00	-
	Mr.Chetan Dekate - Tax Payment	35,033.09	33,758.00
	Total	1,52,89,836.08	1,93,78,367.62

15.1 As these items are not fit into any other assets categories, these are grouped under other Current assets.



Note:16 Revenue from Operations

Sr No.	Particulars	31.03.2018	31.03.2017
1	Sale of Products	56,04,84,452.59	39,05,67,862.42
2	Sale of Services		
	Job Work	29,028.30	-
	Gross Sale	56,05,13,480.89	39,05,67,862.42
3	Other Operating Revenues		
	Less:Excise Duty	1,22,24,430.00	4,09,57,688.69
	Less:MVAT	1,16,27,374.75	3,68,11,443.76
	Less:GST	6,74,16,983.78	-
	Total	46,92,44,692.36	31,27,98,729.97

Note:17 Other Income

Sr No.	Particulars	31.03.2018	31.03.2017
1	Interest on FDR	-	1,51,506.90
2	Divident Received	7,936.55	3,016.75
3	Interest Received On Deposite	3,04,449.95	1,11,496.00
4	Interest Received	3,370.00	1,58,811.00
5	Capital gain on Foreign Exchange	1,16,819.27	-
6	Other Income	38,131.96	-
7	Capital Gain On Investment	90,318.97	3,06,472.08
	Total	5,61,026.70	7,31,302.73

Note:18 Cost of Materials Consumed

Sr No.	Particulars	31.03.2018	31.03.2017
1	Raw Material	26,41,05,982.58	16,99,59,503.10
2	Consumable	3,54,45,324.25	2,32,59,132.30
3	Tools, Dies & Spares	1,30,72,200.81	1,03,83,743.29
	Total	31,26,23,507.64	20,36,02,378.69

Note:19 Changes in Inventories of Finished goods, work-in-progress and Stock-in-Trade.

Sr No.	Particulars	31.03.2018	31.03.2017
1	RAW MATERIAL		
	Opening Stock	9,86,16,019.09	9,96,46,293.96
	Less :Closing Stock	8,93,03,420.47	9,86,16,019.09
		93,12,598.62	10,30,274.87
2	CONSUMABLE		
	Opening Stock	63,40,527.26	64,88,242.66
	Less :Closing Stock	54,70,362.96	63,40,527.26
		8,70,164.30	1,47,715.40
3	TOOLS,DIES & SPARES		
	Opening Stock	31,17,425.65	31,90,052.38
	Less :Closing Stock	27,52,470.07	31,17,425.65
		3,64,955.58	72,626.73
	Total	1,05,47,718.50	12,50,617.00



Note:20 Employee Benefit Expenses

Sr No.	Particulars	31.03.2018	31.03.2017
1	Salaries and Wages		
	Wages	4,82,065.00	4,16,749.00
	Salaries	1,49,63,362.00	1,05,62,602.00
	Bonus	3,61,385.00	4,32,831.00
	Contribution to Provident Fund & Other Funds		
	ESIC Contribution	1,69,503.00	75,165.00
	P F Contribution	7,09,146.00	4,23,335.00
2	Staff Welfare Expenses		
	Workman & Staff Welfare Expenses	12,04,332.00	13,15,175.91
	Total	1,78,89,793.00	1,32,25,857.91

Note:21 Finance Cost

Sr No.	Particulars	31.03.2018	31.03.2017
	Bank Interest On Deutsche OD	2,13,084.80	-
	Interest On DHFL	1,13,33,320.22	1,30,65,556.00
	Interest on Hero Fincorp Ltd.	12,14,595.30	-
	Interest On Volkswagen Finance Pvt Ltd	3,74,031.42	4,71,364.67
	Bill Discounting Interest	-	-
	Interest On RHF Finance Loan	1,16,19,949.28	-
	Interest on EFL Loan	-	1,13,916.00
	Interest on Bajaj Finance	3,36,816.00	-
	Interest on TDS	56,300.00	37,026.00
	Bank Charges	6,23,326.37	57,058.09
	Other Finance Charges	36,84,221.56	-
	Total	2,94,55,644.95	1,37,44,920.76

Note:22 Depreciation & Amortization Expenses

Sr No.	Particulars	31.03.2018	31.03.2017
	Depreciation		
	Depreciation -Building	15,59,343.00	13,28,733.00
	Depreciation -CCTV Camera & Office Equipment	2,55,343.94	78,247.23
	Depreciation -Lab Equipment	4,979.07	6,967.16
	Depreciation - Computer	3,27,150.64	5,20,614.34
	Depreciation -Dies, Tools & Pattern	23,12,421.00	17,27,501.00
	Depreciation -Electrification	6,39,051.00	8,25,622.00
	Depreciation -Office Furniture	2,10,733.09	1,11,249.82
	Depreciation -Plant & Machinery	1,33,51,033.56	1,02,04,398.78
	Depreciation -on Audi Car	11,87,744.00	18,35,228.00
	Depreciation -Trolley & Trolley Rack	3,39,162.00	1,86,905.00
	Total	2,01,86,961.30	1,68,25,466.33



Note:23 **Other Expenses**

Sr No.	Particulars	31.03.2018	31.03.2017
1	Payment to Auditors		
	As Auditor	1,25,000.00	1,25,000.00
	For Taxation Matters	25,000.00	25,000.00
2	Power and Fuel		
	Electricity Expenses	1,84,74,931.00	1,54,30,269.00
	Gas, Fuel & Diesel	10,40,968.41	9,55,679.00
3	Rent	-	-
4	Repairs to Buildings	72,057.00	14,52,505.81
5	Repairs to Machinery		
	Repairs & Maintenance-Machinery	68,08,347.71	49,37,018.23
	Repairs & Maintenance-General	3,11,392.70	2,97,998.79
	Repairs & Maintenance-Computer	1,01,530.00	1,14,171.01
	Repairs & Maintenance- Other Assets	10,66,399.86	8,52,633.96
	Repairs & Maintenance-Electricals	8,17,735.73	7,57,741.85
	Insurance Charges	13,96,493.00	2,01,762.00
6	Rates and Taxes (Excluding taxes on income)	-	-
	Property Tax-Muncpal Corporation	73,471.00	73,471.00
	Services Tax Paid	22,494.00	85,323.98
	Excise Duty Paid	-	18,925.32
	Short Provision For Income Tax AY 1718	1,35,554.40	-
	Short Provision For Income Tax AY 1617	-	81,421.80
7	Net Loss on Foreign Currency Transactin and Translati	-	2,19,296.45
8	Miscellaneous Expenses		
	Advertisement & Sales Promotion	1,57,225.00	1,44,732.52
	Sundry Balance W/off	-	2,546.44
	Administration Charges	-	33,662.00
	Demarage On Custom Duty	4,157.00	-
	Buffing Charges	20,32,791.00	-
	Stipend Expenses	32,07,467.00	3,97,589.00
	VMC Incentives	4,95,185.00	-
	GDC Incentives	13,95,000.00	-
	Daba Melting Incentives	4,79,250.00	-
	Seninar Expenses	-	6,900.00
	Professional Charges	11,23,769.01	15,89,580.00
	Security Charges	11,00,974.00	6,52,532.00
	EFL loan Processing Charges	-	-
	Crane Hiring charges	-	-
	Legal Exp. ,Fees & Subscription	6,96,324.00	1,12,045.00
	Freight & Carraige Inward	11,36,556.36	10,85,363.64
	Freight & Carraige Outward	17,77,325.00	12,45,579.00
	Housekeeping Expenses	84,268.96	34,200.00
	Interest on Excise Duty	-	5,732.00
	Inspection Charges	-	-
	Gratuity	10,127.00	-
	Interest on Service Tax	2,415.00	1,422.00
	Labour Welfare Fund	2,376.00	-
	Prior period CST	-	339.00
	Interest on Vat	-	4,680.00
	Rejection Charges	23,77,566.66	20,82,922.95
	Interest On DB LC (Import)	91,080.18	-
	Loading & Unloading Charges	-	-



TDS Receivable W/off	15,667.00	-
Labour Charges Other & Job work	1,82,22,951.41	2,13,81,444.39
Harvesting & Gardening Exp.	2,54,780.00	1,69,467.00
Legal & professional Fees	-	2,55,919.38
Medical Expenses	31,315.00	22,605.00
ISO Audit Fees	-	13,130.00
Office & Miscellaneous Expenses	1,11,436.00	1,54,069.00
Packing & Forwarding Expenses	24,76,249.49	12,38,535.98
Petrol & Conveyance Expenses	39,362.00	59,280.00
Postage & Courier	63,620.00	19,490.00
Printing & Stationery Expenses	2,59,881.06	2,60,823.66
Telephone & Internet Expenses	1,96,421.75	1,98,904.14
Loan Processing Fees (To NBFC)	63,567.00	17,190.00
Testing & Analysis Expenses	1,19,284.20	46,370.95
R/off	-	60.95
Carvat Balance W/Off	57,950.31	-
Travelling & Conveyance Expenses	2,14,317.00	89,082.00
Water Charges	46,993.00	40,982.00
Weighment Charges	37,070.00	27,910.00
	6,88,56,097.20	5,70,23,308.20



Place : Aurangabad
Date : 1st Sept 2018

For & On Behalf of the Board of
Dekson Castings Limited


Vikram A. Dekate


Chetan A. Dekate

<p>A BASIS OF PREPARATION OF FINANCIAL STATEMENTS</p> <ul style="list-style-type: none"> i. In compliance with the accounting standards referred to in Section 133 and the other relevant provisions of the Companies Act, 2013 to the extent applicable, the company follows the accrual system of accounting in general and the historical cost convention in accordance with the Generally Accepted Accounting Principles (GAAP), except where otherwise stated. ii. The preparation of accounting statements in conformity with GAAP requires the management to make assumption and estimates that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities as at the date of the financial statement and the amounts of income and expenses during the period reported under the financial statements. Any revision to the accounting estimates are recognised prospectively, when revised. iii. All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current, non-current classification of assets and liabilities.
<p>B FIXED & INTANGIBLE ASSETS</p> <ul style="list-style-type: none"> i. Fixed Assets are stated at cost, net of Excise and Custom duty where CENVAT credit on capital goods is availed, except taken over as a result of nationalisation, which are stated at values then approved by the Board and revalued assets at revalued price less accumulated depreciation and impairment loss, if any. ii. Cost includes freight and insurance, duties and taxes, installation and commissioning charges and other charges till the date of commissioning. In case of imported fixed assets, it includes, in addition to above, other charges payable as per foreign exchange contract. iii. Intangible Assets - Cost incurred on intangible assets, resulting in future economic benefits are capitalized as intangible assets and amortized on equated basis normally over a period of 5 (five) years and for other assets having more life, the periodicity may be decided after seeking approval from the Board.
<p>C INVESTMENTS</p> <ul style="list-style-type: none"> i. Long term investments are stated at the cost of acquisition. However, provision for diminution is made to recognize a decline, other than temporary, in the value of long term investments. ii. Current investments are stated at the lower of cost or fair market value.
<p>D DEPRECIATION & AMORTISATION</p> <ul style="list-style-type: none"> i. Depreciation on fixed assets has been provided pro-rata on WDV method, in accordance with the circular No. GSR 237 (E) (F No.17/60/2012-CLV) dated 29-8-2014 w.e.f. 1-4-2014 of the Government of India, Ministry of Law Justice and Company Affairs, Department of Company Affairs, as per the useful lives of the assets specified in Part C of Schedule II of the Companies Act, 2013.
<p>E INVENTORY VALUATION: Inventories are valued as follows</p> <ul style="list-style-type: none"> i. Raw Material and Finished goods at cost or net realizable value whichever is lower. ii. WIP at cost or net realizable value, whichever is lower. iii. Consumables & spares at lower of cost or net realizable value. v. Stores and Spares: At weighted average cost or net realizable value whichever is lower. <p>Note: The net realizable value mentioned above means the net realizable value prevalent on the close of the financial year. Wherever the net realizable value is not available, cost is adopted.</p>



F EMPLOYEE BENEFITS:	<p>The Statement for Accounting for Gratuity in the Financial Statements of Employer is not applicable as the employers obligation cannot be reasonably estimated,</p> <p>The companies contribution to the Provident Fund which is fixed percentage of eligible employee salary is remitted to the appropriate authority on monthly basis.</p> <p>The companies contribution to the ESIC which is fixed percentage of eligible employee salary is remitted to the appropriate authority on monthly basis.</p>
G FOREIGN EXCHANGE TRANSACTIONS:	<p>Foreign currency transactions in respect of non-monetary items like Fixed Assets, Inventories and Investments in Equity Shares etc. are recorded at the exchange rate prevailing on the date of transactions.</p> <p>Monetary items of assets and liabilities like cash, receivables, payables etc. are translated on reporting date at the closing rate or at a fixed rate where exchange rate is booked in advance. Exchange rates difference during the year are recognized in the Profit and Loss account.</p>
H CENVAT and VAT:	CENVAT, VAT and GST are accounted for by reducing purchase cost of related materials in cases where credit for the same is availed.
I GOVERNMENT GRANTS	The grant received is accounted for on accrual basis.
J REVENUE RECOGNITION	<p>Sales are recognised on the basis of dispatch to the customers and stated at gross value i.e inclusive of taxes and duties</p> <p>The price variation and /or escalation is accounted for on account of price variation for the year of such settlement.</p> <p>Income from investments is accounted for on the basis of right to receive.</p>
K PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS.	Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognized but are disclosed in the notes. Contingent Assets are neither recognized nor disclosed in the financial statements.
L EARNING PER SHARE	Basic earning per equity share is computed by dividing net profit after tax by the weighted average number of equity shares outstanding during the year. Diluted earnings per equity share is computed by dividing adjusted net profit after tax by the aggregate of weighted average number of equity shares and diluted potential equity shares outstanding during the year.
M PROVISION FOR CURRENT & DEFERRED TAX.	Provision for current tax is made after taking into consideration benefits admissible under the provision of Income Tax Act, 1961. Deferred tax resulting from "Timing Differences" between the book and taxable profit is accounted for using the tax rate and laws that have been enacted or substantially enacted as on the Balance Sheet date. The deferred tax assets are recognized and carried forward only to that extent for which there is a reasonable certainty that the assets will be realized in future.
N BORROWING COST	Borrowing costs, that are attributable to the acquisition of qualifying assets, till the date on which assets is put to use/commissioned are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. All other borrowing costs are charged to revenue in the period they are incurred.



25 In the opinion of the Board, Current Assets, Loans and Advances are approximately of the value stated, if realized in the ordinary course of the business.

26 **Deferred Tax Liability / Asset is calculated as follows:-**

	Deferred (Liab.) / Assets (Rs)	Tax Amount(Rs)
Difference in Dep as per Cos Act & IT	34,67,226	10,71,373
43 B Disallowances for current year	0	0
Other Disallowances for current year	44,251	13,674
		0
Total Deferred Tax Liability at the year end		-10,57,699
Less: Opening deferred tax liability		12,02,176
Deferred tax Liability provided		<u>1,44,477</u>

27 The Company has called for status under the Micro, Small and Medium Enterprises Development Act, 2006 from suppliers and service providers whose balances were outstanding at the year end. Further, the Company is making payments regularly to vendor prior to specified period, therefore, the management does not expect any interest liability for delayed payment to vendors, suppliers and service provider.

28 **Related parties disclosure as per Accounting Standard - 18:**

List of related parties

- a) **Name of related parties**
- | Name of related parties | Relation |
|-------------------------|-------------------|
| M/s Dekson Castings | Associate Concern |
| M/s Anahita Castings | Associate Concern |
- b) **Key Management Personnel:-**
Mr Vikram A. Dekate, Director
Mr Chetan A. Dekate, Director

c) Transactions carried out with related parties as referred to in (a) above, in the ordinary course of the business:

Sr No	Name of party	Nature of transactions	Ending 31st March, 2018 (Rs)	Ending 31st March, 2017 (Rs)
1	M/s Dekson Castings	NIL	NIL	NIL
2	M/s Anahita Trading	NIL	NIL	NIL

d) Outstanding balances at the year end, 31st March, 2018

Sr No	Name of party	Ending 31st March, 2018 (Rs)	Ending 31st March, 2017 (Rs)
1	M/s Dekson Castings	1743832.93Dr	2777204.93Dr
2	M/s Anahita Trading	NIL	NIL

Notes:

- 1 Related party relationship is as identified by the Company and relied upon by the Auditors.
- 2 No amounts in respect of related parties have been written off/back during the year. Also, no accounts have been provided for as doubtful debts.



29 Foreign Currency Dealings

	Current year	Previous year
	Rs.	Rs.
a) CIF value of Imports :-	Rs.21775975/-	NIL
b) Expenditure in Foreign Currency :-	Rs.21775975/-	NIL
c) Earning in Foreign Currency:-	NIL	NIL
d) FOB Value in Export	NIL	NIL

30 The net profit (loss) for the purpose of measurement of basic and diluted earnings per share in terms of Accounting Amount in Rs

	Ending 31st March, 2018 (Rs)	Ending 31st March, 2017 (Rs)
Net Profit as per Profit & Loss Account	8314576	5557768
Numerator: Profit Available for equity share holders	3246993	5557768
Denominator: Number of Equity shares outstanding (nos)	37793	37793
Denominator for Basic equity share holder (On Weighted average basis)	37793	37793
Basic Earnings per share is arrived at by dividing Numerator by Denominator	85.92	147.06
Basic Earnings per share is arrived at by dividing Numerator for weighted average equity share holder by Denominator	85.92	147.06
The nominal value per equity shares is Rupees	1,000	1,000

31 The board has written off un recoverable MVAT of Rs.5067583/- to reserves.

32 Certain items included in stocks as on 31/03/18 has been identified as non moving, however the Company has not made any provision for decrease in the value of such inventories, financial impact of the same could not be quantified.

33 The company has bought machineries from defaulted sundry Debtors to the tune of Rs.95 Lakhs. These machines are yet to be reconditioned and remain unused till the end of FY 16-17. These machines have been classified as Capital WIP and company has not claimed any depreciation on such machines. There is capital expenditure towards building, however no depreciation is claimed on this as the building is not put to use during FY 2017-18.

34 Previous year's figures have been regrouped / rearranged wherever necessary to conform to the current year's presentation.

For Indapurkar & Mundada
Chartered Accountants
FRN 110855 W

Avinash K Mahamuni
Partner (M. No. 117992)

Place : Aurangabad
Date : 1st Sept 2018



For Dekson Castings Limited
CIN : U27104MH2005PLC158380

Vikram A. Dekate
Director

Chetan A. Dekate
Director