

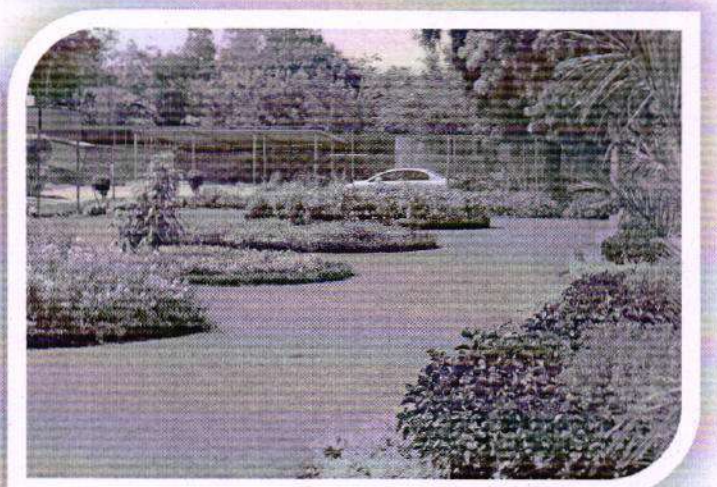
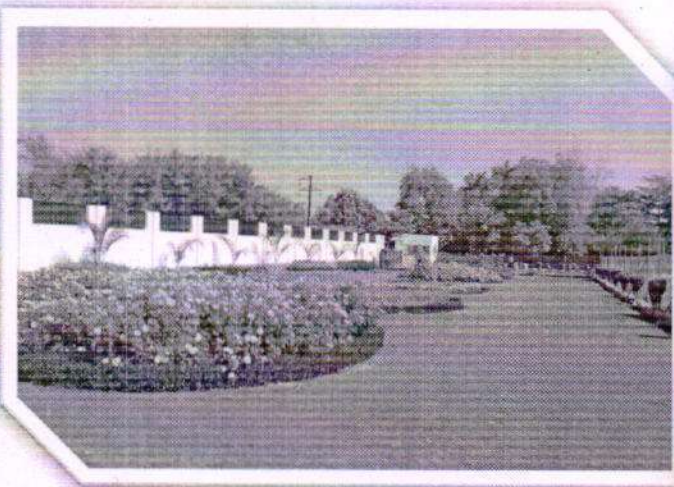
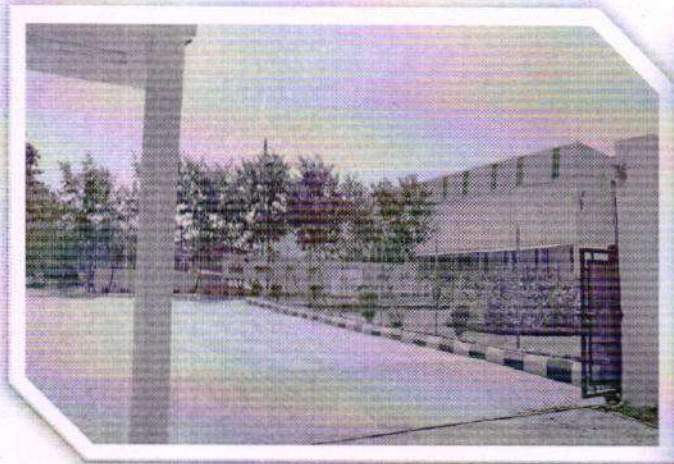


Expect the Best.

Dekson Castings Limited

14th Annual Report

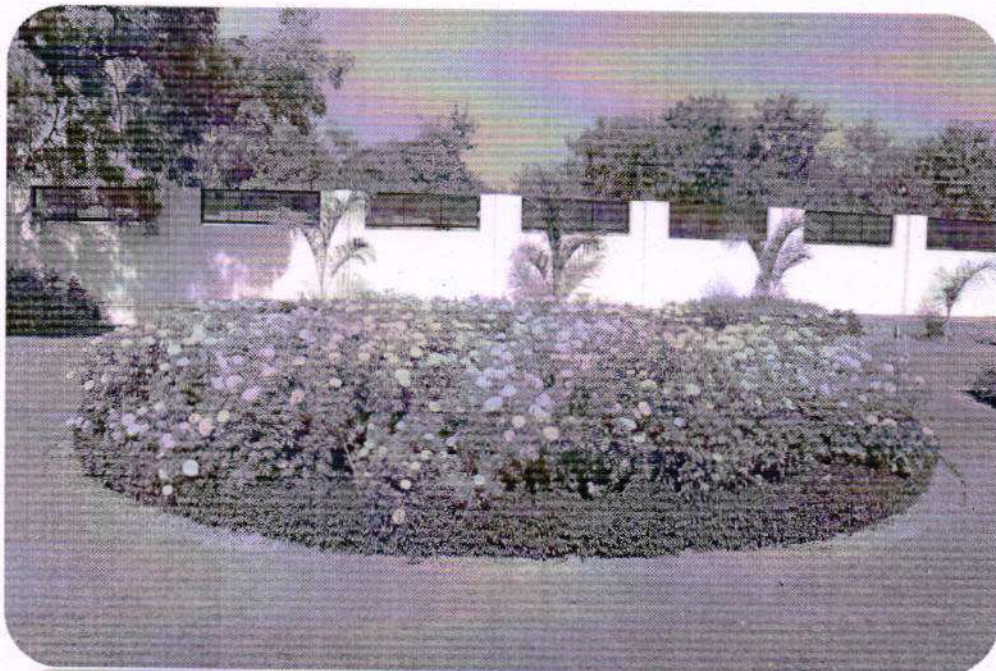
2018-19



Registered Office: E-21, CHIKALTHANA MIDC, AURANGABAD.

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Corporate Information

Board of Directors:



Shri Vikram A Dekate
Chairman and Managing Director

Shri Chetan A Dekate
Executive Director



Smt Pallavi V Dekate
Executive Director,

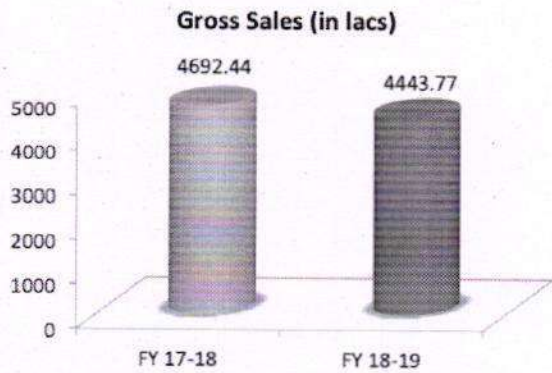
Shri Prashant C Shukla
Non Executive Director

Shri Durgadas N Chavan
Non Executive Director

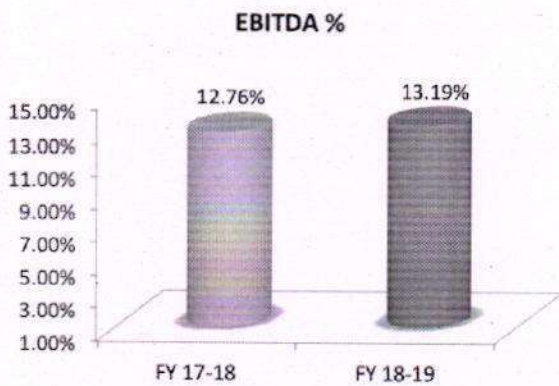
Company Secretary
Mr. Ganesh Palve
Email ID: deksoncastings@gmail.com

Statutory Auditors
M/S Indapurkar & Mundada
Chartered Accountants
Email Id: indmunca@gmail.com
Firm Registration No: 118855W

Key Performance Indicator

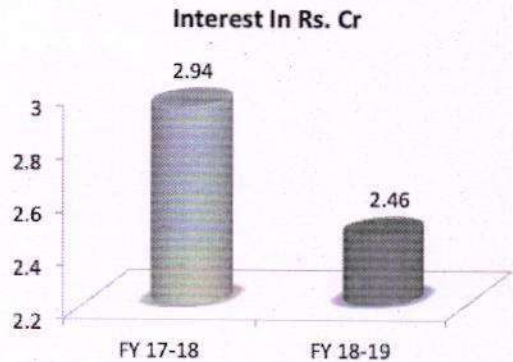


Gross Sale has decreased by 5.3% due to auto industry slip in the last quarter of the Year

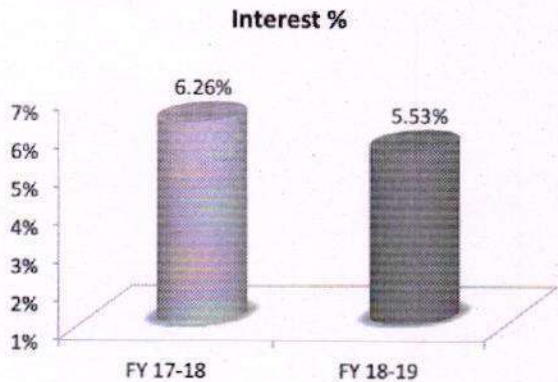


EBITD Percentage has increased by 337 bps

Absolute Interest amount has decreased by almost 48Lacs



Interest % as compared to sales have also seen decrease of 73 bps



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NOTICE

Notice is hereby given that the **14th Annual General Meeting of Dekson Castings Limited** will be held on Monday, 29th September 2019 at 09:30 A.M. at Plot No. E-21, Chikalhana, Aurangabad to transact the following businesses:

ORDINARY BUSINESS:

1. To receive and adopt the Directors' Report, and Audited Profit and Loss Account for the year ended 31st March, 2019 and the Balance Sheet as at that date.
2. To appoint Auditors of the company and fix their remuneration.
3. To appoint a Director in place of Mr. Chetan Ashok Dekate (DIN: 01247804), who retires by rotation and being eligible, offers himself for re-appointment.
4. To regularize additional director Mrs. Pallavi Dekate.
5. Any other matter with the permission of the chair.

For and on behalf of Board of Directors

Date: 05/08/2019
Registered Office:
E-21, MIDC Chikalhana,
Aurangabad-431210

Vikram Dekate
Managing Director
DIN: 00530296

Notes:

1. A Member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself and the proxy need not be a member of the company.
2. The Proxy Forms duly completed must reach the Registered Office of the company not later than 48 hours before the time appointed for holding the meeting.

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DIRECTORS REPORT

To The Members

Your Directors have pleasure in presenting the Annual Report of the Company together with the Audited Profit and Loss Account for the year ended 31st March 2019 and the Balance Sheet as on that date.

1. Financial Results:

Particulars	2018 - 2019	2017 - 2018
Profit/(Loss) before Depreciation	3,39,90,178.18	3,04,32,957.77
Less: Depreciation	2,54,51,279.19	2,01,86,961.30
Profit/(loss) before tax	85,38,898.99	1,02,45,996.47
Less: Provision for tax	18,69,047.00	19,31,420.00
Profit /(Loss) after tax	66,69,851.99	83,14,576.47

2. Operating Results

The operations resulted in Profit of Rs. 66,69,851.99/- after making provision of depreciation & taxes.

3. Operational Review:

The company has done satisfactory performance after considering slump in last quarter of Automobile market, in comparison to last Financial Year. There was slight decrease in net sales by 5.3% over last year's sales. However, all other parameter's have seen better performance of the company i.e. EBITDA increase from 12.73% to 13.19%, decrease in Interest cost both in absolute term (from 2.94 Crore to 2.46 Crore) and percentage term (from 6.26% to 5.53%). Company is doing continuous expansion and hence the depreciation is increased by almost 26%.

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4. Prospects:

Your company has been working extensively on costing of the products and is confident of growth in Sales as well as Profit in the coming year. The Company can be compete any competition from other countries, if the same arose. Your Company is in discussion with new customers (domestic as well as international) for current year, which would further help build the larger customer base.

Our performance in the last year shows that our policy of low costs without compromise to quality has worked for us. Your company has increased production capacity, which will help us to meet the customers' requirements faster and with consistent quality.

The Company is also trying to explore the exports market with the new customers acquired internationally, which will ensure optimum utilization of installed capacity and maximization of profits. Your company is also working for the land in SEZ in Shendra, which would help us in supplying castings to international market and earn foreign exchange.

Energy Saving:

Company is voluntarily doing various steps to conserve the energy and make the company clean and Green. We have completed Energy Audit and have taken various steps to conserve energy. We have also taken certification of ISO 50001 and are implementing mandatory steps to help save precious energy.

Company is also implementing Clean Fuel for the heating purpose, which would improve companies green footprint

5. Expansion:

Company is trying to mitigate the dependency on one customer and is in discussion with Global large manufacturer in similar product line. Also, company few years back has started value addition project by supplying the machined castings to existing customer and has seen great results from the same. Further, company has invested heavily and houses 6 high speed and high precision VMC machines 1 SPM BTA machine. Further, company is planning to purchase more Machines (Vertical Milling Machines) and Special Purpose Machine (SPM) to increase the machining capacity, which in turn will provide greater value addition and can cater to new customer

6. Dividends

The Board of Directors of your company does not recommend any dividend on the equity share of the company for the financial year 2018 - 2019.

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7. Deposits

The Company has not invited/ accepted any deposits from the public during the year ended 31st March 2019. There were no unclaimed or unpaid deposits as on 31st March 2019.

8. Transfer to reserves

The company is having Profit of Rs. 66,69,851.99/- for the financial year, Rs.66,69,851.99/- amounts is proposed to be transferred to the General Reserve.

9. Material Changes between the date of the Board report and end of financial year

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

10. Significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future

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

11. Subsidiary Company

As on 31st March, 2019 the Company does not have any subsidiary.

12. Change in the nature of business

There is no change in the nature of the business of the company done during the year.

13. Number of meeting of the Board:

During the year Fifteen (15) Board Meetings were convened and held. The details of which are given below. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013. The date of board meetings:

06/04/2018, 15/04/2018, 16/04/2018, 22/05/2018, 10/06/2018, 12/07/2018,
10/08/2018, 01/09/2018, 07/09/2019, 22/10/2018, 29/11/2018,
15/12/2019, 18/01/2019, 12/02/2019, 10/03/2019

Details of the attendance of director at various Board Meetings during financial year as under:

S. No.	Name Of Director	No. of meetings Attended
1	Mr. Vikram Ashok Dekate	12
2	Mr. Chetan Ashok Dekate	15
3	Mr. Prashant Chandresh Shukla	15
4	Mr. Durgadas Narayan Chavan	10
5	Mrs. Pallavi Dekate	15

Composition of Audit Committee:

Name of Member	Designation	Category
Mr. Prashant Chandresh Shukla	Chairman	Independent Director
Mr. Durgadas Narayan Chavan	Member	Independent Director
Mr. Vikram Ashok Dekate	Member	Managing Director

Composition of Stakeholder Relationship Committee:

Name of Member	Designation	Category
Mr. Prashant Chandresh Shukla	Chairman	Independent Director
Mr. Durgadas Narayan Chavan	Member	Independent Director
Mr. Chetan Ashok Dekate	Member	Director

Nomination and Remuneration committee:

Name of Member	Designation	Category
Mr. Prashant Chandresh Shukla	Chairman	Independent Director
Mr. Durgadas Narayan Chavan	Member	Independent Director
Mr. Chetan Ashok Dekate	Member	Director

14. The Conservation of Energy, Technology Absorption, Foreign Exchange Earnings and Outgo

a) Conservation of energy:

(I)	Steps taken or impact on conservation of energy	Company's operation does not Consume significant amount of energy.
(ii)	Steps taken by the company for utilizing alternate sources of energy.	The company is exploring option of using solar energy for various day operation
(iii)	Capital investment on energy conservation equipment	Not applicable

b) Technology absorption:

(i)	the effort made towards technology absorption	NIL
(ii)	the benefits derived like product improvement cost reduction product development or import substitution	N.A.
(iii)	in case of imported technology (important during the last three years reckoned from the beginning of the financial year)	N.A.
	(a) the details of technology imported	
	(b) the year of import;	
	(c) whether the technology been fully absorbed	
	(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof	
(iv)	the expenditure incurred on Research and Development	NIL

c) Foreign Exchange earnings and outgo

During the year, the total foreign exchange used was Rs. Nil and the total foreign exchange earned was Rs. Nil

15. Auditors

In accordance with the provisions of the Companies Act, 2013, the Board of Directors of Your Company has proposed the ratification of appointment of **M/s Indapurkar & Mundada, Chartered Accountants (Firm Registration No. 118855W)**, as Statutory Auditors of the Company for the financial year 2018-19.

16. Auditors' Report

The Notes on Financial Statements referred to in the Auditors' Report are self-explanatory and therefore, in the opinion of the Directors, do not call for further comments.

17. Sexual harassment:

The Company has zero tolerance for Sexual Harassment at workplace and has adopted a Policy on prevention of Sexual Harassment in line with the provisions of Sexual Harassment of Woman at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules made thereunder. There was no complaint on sexual harassment during the year under review.

18. Particulars of Employees

As required by rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the information is treated as NIL, as no employee is drawing salary equals to or above the limits mentioned in the said Rules.

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19. Directors' Responsibility Statement

Pursuant to the provisions of Section 134(3) (C) of Companies Act, 2013, the Board of Directors hereby confirms that,

- i. In the preparation of the annual accounts, the applicable accounting standards have been followed and that there are no material departures.
- ii. It has in the selection of the accounting policies, consulted the Statutory Auditors and has applied them consistently and made judgments and estimates that are reasonable and prudent, so as to give a true and fair view of the state of affairs of the company as at 31st March, 2019 and of the profits of the company for that period.
- iii. It has taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities, to the best of its knowledge and ability. There are however, inherent limitations, which should be recognized while relying on any system of internal control and records.
- iv. It has prepared the annual accounts on a going concern basis.
- v. The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

20. Directors

Mr. Vikram Ashok Dekate, Managing Director continue to hold the office and Mr. Chetan Ashok Whole time director, who retires by rotation and being eligible, offers himself for re-appointment.

21. SECRETARIAL AUDIT REPORT AND EXPLANATION TO THE QUALIFICATIONS REPORTED IN THE REPORT:

Provisions relating to Secretarial Audit as per Section 204 read with Rule 9 of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has appointed Mr. Aditya Kurundkar and Associates, Company Secretaries to undertake the Secretarial audit of the Company.

22. Changes in Share Capital

The Company has not issued any Equity Shares during the year 2018-2019.

23. Extract of Annual Return

As required pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014 an extract of annual return in MGT 9 as a part of this Annual Report as **ANNEXURE 'B'**.

24. Particulars of loans, guarantees or investments under section 186:

During the year under review, the Company has not advanced any loans/ given guarantees/ made investments.

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25. Risk Management Policy

The Company has developed and implemented a risk management policy which identifies major risks which may threaten the existence of the Company. The same has also been adopted by your Board and is also subject to its review from time to time. Risk mitigation process and measures have been also formulated and clearly spelled out in the said policy.

26. Related Party Transactions:

No agreement was entered with related parties by the company during the current year. All the related party transactions were entered by the Company in ordinary course of business and were in arm's length basis. The Company presents all related party transactions before the Board specifying the nature, value, and terms and conditions of the transaction. Transaction with related parties is conducted in a transparent manner with the interest of the Company and Stakeholders as utmost priority.

Since all the related party transactions were entered by the Company in ordinary course of business and were in arm's length basis, FORM AOC- 2 is not applicable to the Company.

27. Significant and material order passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future

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

28. Corporate Social Responsibility

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

Our Managing Director is working for tree plantation and water conservation in the local area and it has already shown good benefits under "Green and Clean MIDC"

29. Declaration by Independent Directors

Companies (Appointment and Qualification of Directors) Rules, 2014 hence declaration has been obtained.

30. Managerial remuneration policy:

Provisions relating to Managerial Remuneration as per Section 197 read with Rule 5 of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 The Board has on the recommendation of the Nomination & Remuneration Committee framed a Policy for Selection and Appointment of Directors, Senior management and

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their Remuneration. The Remuneration Policy is stated in the Corporate Governance Report.

31. Acknowledgement

The employees in **M/s Dekson Castings Limited** continue to work with great dedication and commitment. The Board desires to place on record its appreciation to all the employees of the company during the year under review.

The Board also acknowledges the support given by Banks, Financial Institutions and Government Authorities.

**For and on behalf of the Board
Dekson Castings Limited**

Sd-
Vikram Dekate
Director
DIN: 00530296

Sd-
Chetan Dekate
Director
DIN: 01247804

Date: 05.09. 2019
Place: Aurangabad



Auditors Report

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, 2019**, 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.



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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, 2019**; 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;



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- 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, 2019, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2019, 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:

We have no qualification, reservation or adverse remark relating to the maintenance of accounts and other matters connected therewith.

- 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: 01/06/2019



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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 -19 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-19. 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 (Rent Deposits) against properties of Directors totaling to Rs. 29.04 Lakhs is given. It is informed by the company that this deposit is given to Directors for Repairs & Maintenance of the property rented to the company. (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 over the period of three years through adjustment of rent payable.
- 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.

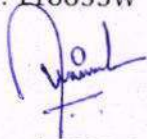


- b) According to the information and explanations given to us, there are no dues of sales tax, income tax, wealth tax, excise duty, GST and cess which have not been deposited on account of any dispute.
- c) No amount required to be transferred to investor education and protection fund in accordance 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: 01/06/2019



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 in pursuance of the provisions of the Companies Act 2013 Act, and We annex here to a copy of Our audit report dated 01/09/2019 along with a copy each of

- (a) the audited Profit and loss account for the period beginning from 01/04/2018 to ending on 31/03/2019
 (b) the audited balance sheet as at, 31/03/2019 ; and
 (c) documents declared by the said act to be part of, or annexed to, the Profit and loss account and balance sheet.

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

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

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

Sl No.	Qualification Type	Observations/Qualifications
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.	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable.
3	Others.	GST reconciliation of books with the records available as per GSTIN was not produced before us for verification.
4	Reports of audits carried by Excise/Service tax Department were not made available.	Excise Audit report was not produced us for verification

Place
Date

AURANGABAD
01/09/2019

Name

AVINASH K MAHAMUNI

Membership Number

117992

FRN (Firm Registration Number)

118855W

Address

A-04 ARAVEE GRACIA LEVEL 2, BUSINESS WING DARGAH ROAD,, AURANGABAD, MAHARASHTRA, 431001

For Indapurkar & Mundada
Chartered Accountants

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		01/04/2018 to 31/03/2019			
7	Assessment Year		2019-20			
8	Indicate the relevant clause of section 44AB under which the audit has been conducted					
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted				
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits				
9 a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?					
	S.No.	Name				Profit Sharing Ratio (%)
	1					
9 b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.					
	S.No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio
						Remarks
10 a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).					
	S.No.	Sector		Sub Sector		Code
	1	MANUFACTURING		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					
	S.No.	Business	Sector	SubSector		Code
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					
	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
	1	Sales Register, Purchase Register, Cash Book, Bank Book & Journal Ledger.	E-21, MIDC,	CHIKALTHANA	AURANGABAD	MAHARASHTRA
						PinCode
						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).					
	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 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	DIC Subsidy of Rs.1837275/- received by the company during the FY 2018-19. This amount has been set off against subsidy receivable account which was created by showing income in previous years. PF subsidy received from central government is treated as income Rs.162806/-		
	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 capitalized during the previous year of Rs.2373245/-		
	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.		
	8 ICDS V - Tangible Fixed Assets	As per Cost or NRV whichever is lower on Specific Identification method/Weighted Average/ First In First Out valued as per Standard Cost/Retail Method Inventory has been valued as per exclusive method however		
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			Amount
	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			Amount
	S.No. Description			Amount
16 c	Escalation claims accepted during the previous year			Amount
	S.No. Description			Amount
	Nil			
16 d	Any other item of income			Amount
	S.No. Description			Amount
	Nil			



16	e	Capital receipt, if any											
		S.No.	Description						Amount				
		1	DIC Subsidy						1837275				
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)	Purchase Value (1)	CENT VAT (2)	Change in Rate of Exchange (3)	Subsidy Grant (4)	Total Value of Purchases (B) (1+2+3+4)	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
		1	Plant & Machinery @ 15%	15%	94004945	20650208	0	0	0	20650208	362570	21155974	93136609
		2	Building @ 10%	10%	17311418	4580183	0	0	0	4580183	0	2142101	19749500
		3	Furnitures & Fittings @ 10%	10%	4852185	2354951	0	0	0	2354951	0	642872	6564264
		4	Plant & Machinery @ 40%	40%	406231	675542	0	0	0	675542	0	401149	680624
		* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page											
19		Amounts admissible under sections :											
		S.No.	Section	Amount debited to profit and loss account		Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.							
		Nil											
20	a	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]											
		S.No.	Description						Amount				
20	b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):											
		S.No.	Nature of fund			Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities				
		1	Provident Fund			60889	15/05/2018	60889	18/05/2018				
		2	Provident Fund			62913	15/07/2018	62913	19/07/2018				
		3	Provident Fund			65585	15/08/2018	65585	13/08/2018				
		4	Provident Fund			65594	15/09/2018	65594	19/09/2018				
		5	Provident Fund			67689	15/10/2018	67689	20/10/2018				
		6	Provident Fund			74173	15/11/2018	74173	19/11/2018				
		7	Provident Fund			70856	15/12/2018	70856	19/12/2018				
		8	Provident Fund			69499	15/01/2019	69499	15/01/2019				
		9	Provident Fund			66865	15/02/2019	66865	15/02/2019				
		10	Provident Fund			67505	15/03/2019	67505	16/03/2019				
		11	Provident Fund			67022	15/04/2019	67022	12/04/2019				
		12	Any Fund set up under the provisions of ESI Act, 1948			6633	15/05/2018	6633	18/05/2018				
		13	Any Fund set up under the provisions of ESI Act, 1948			6533	15/06/2018	6533	12/06/2018				
		14	Any Fund set up under the provisions of ESI Act, 1948			6669	15/07/2018	6669	19/07/2018				
		15	Any Fund set up under the provisions of ESI Act, 1948			6829	15/08/2018	6829	13/08/2018				
		16	Any Fund set up under the provisions of ESI Act, 1948			6402	15/09/2018	6402	19/09/2018				



17	Any Fund set up under the provisions of ESI Act,1948	6231	15/10/2018	6231	20/10/2018						
18	Any Fund set up under the provisions of ESI Act,1948	7580	15/11/2018	7580	19/11/2018						
19	Any Fund set up under the provisions of ESI Act,1948	7050	15/12/2018	7050	19/12/2018						
20	Any Fund set up under the provisions of ESI Act,1948	6869	15/01/2019	6869	15/01/2019						
21	Any Fund set up under the provisions of ESI Act,1948	6498	15/02/2019	6498	19/02/2019						
22	Any Fund set up under the provisions of ESI Act,1948	6400	15/03/2019	6400	16/03/2019						
23	Any Fund set up under the provisions of ESI Act,1948	6382	15/04/2019	6382	12/04/2019						
24	Provident Fund	60198	15/06/2018	60198	12/06/2018						
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		
(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 (iia)												
(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 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 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 Person	Related Person	PAN of Related Person	Relation	Nature of trasaction	Payment Made(Amount)						
1	M/s Ananhitra Trading (Prop: Vikram Dekate)		ADMPD5168R	DIRECTORS PROP F IRM	LABOUR CHAR GES PAID	3025048						
2	VIKRAM DEKATE		ADMPD5168R	DIRECTOR	RENT	1834700						
3	CHETAN DEKATE		AGBPD6157A	DIRECTOR	RENT	1834700						
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(a)-Tax,Duty,Cess,Fee etc	PF		130309								
	2	Sec 43B(a)-Tax,Duty,Cess,Fee etc	PT		9375								
	3	Sec 43B(a)-Tax,Duty,Cess,Fee etc	ESIC		23651								
	4	Sec 43B(a)-Tax,Duty,Cess,Fee etc	TDS		607494								
26	(i)(B)(b)	not paid on or before the aforesaid date											
	S.No.	Section	Nature of liability		Amount								
	Nil												
(State whether sales tax,goods and services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.)													
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	4342590	SHOWN AS CURRENT A SSSTS									
		Credit Availed	0										
		Credit Utilized	0										
		Closing/Outstanding Balance	4342590	SHOWN AS CURRENT A SSSTS									
27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-											
		S.No.	Type	Particulars	Amount	Prior period to which itrelates(Year in yyyy-yyformat)							
		1	Expenditure Debited	Income tax AY 18-19 Short Provision	55134	2017-18							
		2	Expenditure Debited	TDS Penalty charges	88332	2010-11							
		3	Expenditure Debited	Profession Tax paid	35818	2015-16							
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	PAN of the person,	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



	whom amount borrowed or repaid on hundi	if available												
Nil														
A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.												No	
A(b)	If yes, please furnish the following details:													
	S.No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money							
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B													
B(b)	If yes, please furnish the following details:													
	S.No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest brought forward as per sub-section (4) of section 94B.		Details of interest expenditure carried forward as per sub-section (4) of section 94B:							
					Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)						
Nil														
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is kept in abeyance till 31st March, 2020)													No
C(b)	If yes, please furnish the following details:													
	S.No.	Nature of the impermissible avoidance arrangement				Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement								
Nil														
31 a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-													
	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 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 assessee) of the person from whom	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee							



				specified sum is received		through a bank account	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
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	
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
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	
(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.
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 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	Date				
	Nil										
32 b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.										
	No										
32 c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.										
	No										
	If yes, please furnish the details below										
32 d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year										
	No										
	If yes, please furnish details of the same										
32 e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73										
	No										
	If yes, please furnish the details of speculation loss if any incurred during the previous year										
33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)										
	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	NSKD024 55F	192	Salary	17633411	17633411	17633411	1468030	0	0	0
	2	NSKD024 55F	194-I	Rent	3154000	3154000	3154000	315400	0	0	0
	3	NSKD024 55F	194C	Payments to contractors	29052226	29052226	29052226	304991	0	0	0
	4	NSKD024 55F	194A	Interest other than I	23669674	23669674	23669674	2374134	0	0	0



			interest on securities								
5	NSKD02455F	194J	Fees for professional or technical services	1626608	1626608	1626608	168913	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	31/07/2018	20/07/2018	Yes					
	2	NSKD02455F	26Q	31/07/2018	20/07/2018	Yes					
	3	NSKD02455F	24Q	31/10/2018	13/10/2018	Yes					
	4	NSKD02455F	26Q	31/10/2018	31/10/2018	Yes					
	5	NSKD02455F	24Q	31/01/2019	31/01/2019	Yes					
	6	NSKD02455F	26Q	31/01/2019	31/01/2019	Yes					
	7	NSKD02455F	24Q	31/05/2019	31/05/2019	Yes					
	8	NSKD02455F	26Q	31/05/2019	31/05/2019	Yes					
34 c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish 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 (e) of clause (22) of section 2							No
A(b)	If yes, please furnish the following details:							
	S.No.	Amount received (in Rs.)			Date of receipt			
37	Whether any cost audit was carried out							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 cost auditor							
38	Whether any audit was conducted under the Central Excise Act, 1944							No
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor							
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor							No
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor							
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:							
No	Particulars	Previous Year			Preceding previous Year			
a	Total turnover of the assessee	444377066			469244692			
b	Gross profit / Turnover	96474168	444377066	21.71 %	98236587	469244692	20.94 %	
c	Net profit / Turnover	6669851	444377066	1.50 %	8314576	469244692	1.77 %	
d	Stock-in-Trade Turnover	105060014	444377066	23.64 %	97526254	469244692	20.78 %	
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 kept in abeyance till 31st March, 2020)							
	S.No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Total payment to registered entities	Expenditure relating to entities not registered under GST	
			Relating to goods or services	Relating to entities falling under	Relating to other			



		exempt from GST	composition scheme	registered entities	
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Place **AURANGABAD**
Date **01/09/2019**

Name **AVINASH K MAHAMUNI**
Membership Number **117992**
FRN (Firm Registration Number) **118855W**
Address **A-04 ARAVEE GRACIA LEVEL 2, BUSINESS WING DARGAH ROAD, AURANGABAD, MAHARASHTRA, 431001.**

Form Filing Details

Revision/Original Original

Addition Details(From Point No. 18)									
Description of Block of Assets	Sl.No.	Date of Purchase	Date of use	Date put to use	Amount	Adjustment on account of			Total Amount
						MODVAT	Exchange Rate Change	Subsidy Grant	
Plant & Machinery @ 15%	1	31/03/2019	31/03/2019		116934	0	0	0	116934
	2	30/09/2018	30/09/2018		4767556	0	0	0	4767556
	3	31/03/2019	31/03/2019		2949660	0	0	0	2949660
	4	30/09/2018	30/09/2018		2411473	0	0	0	2411473
	5	31/03/2019	31/03/2019		5727575	0	0	0	5727575
	6	30/09/2018	30/09/2018		4677010	0	0	0	4677010
Total of Plant & Machinery @ 15%									20650208
Building @ 10%	1	31/03/2019	31/03/2019		941179	0	0	0	941179
	2	30/09/2018	30/09/2018		3639004	0	0	0	3639004
Total of Building @ 10%									4580183
Furnitures & Fittings @ 10%	1	30/09/2018	30/09/2018		798122	0	0	0	798122
	2	31/03/2019	31/03/2019		1556829	0	0	0	1556829
Total of Furnitures & Fittings @ 10%									2354951
Plant & Machinery @ 40%	1	30/09/2018	30/09/2018		517740	0	0	0	517740
	2	31/03/2019	31/03/2019		157802	0	0	0	157802
Total of Plant & Machinery @ 40%									675542

Deduction Details(From Point No. 18)

Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant & Machinery @ 15%	1	30/09/2018	362570
Total of Plant & Machinery @ 15%			362570
Building @ 10%			0
Total of Building @ 10%			0
Furnitures & Fittings @ 10%			0
Total of Furnitures & Fittings @ 10%			0
Plant & Machinery @ 40%			0
Total of Plant & Machinery @ 40%			0



For Indapurkar & Mundada
Chartered Accountants

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

DEPRECIATION AS PER INCOME TAX ACT - AS AT 31-03-2019 (FORM PART OF TAX AUDIT REPORT)

Note to clause 19 of the Form 3CD

Sr.No.	Assets	Op. Balance		Additions		Deletions		Total	Dep. Rate	Depreciation	Additional Depreciation	Total Depreciation	Amount in Rs.	
		Before 30.09.18	After 30.09.18	Before 30.09.18	After 30.09.18	Before 30.09.18	After 30.09.18						As on 31.03.19	As on 31.03.18
1	Factory Land	91,35,642.88	-	-	-	-	-	91,35,642.88	-	-	-	-	91,35,642.88	91,35,642.88
2	Factory Building	1,73,11,416.84	36,40,304.30	9,69,684.64	1,300.00	28,505.00	-	2,18,32,900.78	10%	21,42,101.10	-	21,42,101.10	1,97,50,795.68	1,73,11,416.84
3	Plant & Machinery	7,38,77,031.02	46,77,010.06	57,27,575.00	3,82,570.00	-	-	8,39,19,046.08	20%	1,21,58,288.79	46,71,045.49	1,68,29,938.28	6,70,89,107.80	7,38,77,031.02
4	Dies, Tools & Patterns	1,28,37,822.85	24,11,472.65	29,49,660.00	-	-	-	1,81,98,955.50	15%	25,08,618.83	-	25,08,618.83	1,56,90,336.68	1,28,37,822.85
5	Electrification	34,51,782.59	47,67,556.32	1,16,934.00	-	-	-	83,36,272.91	15%	12,41,670.89	-	12,41,670.89	70,34,002.02	34,51,782.59
6	Computer & Allied Equipments	4,06,230.73	5,17,739.75	1,57,802.00	-	-	-	10,81,772.48	40%	4,01,148.59	-	4,01,148.59	6,86,623.89	4,06,230.73
7	Office Furniture	26,86,315.35	5,37,674.80	14,16,529.88	-	-	-	46,50,520.03	10%	3,93,725.51	-	3,93,725.51	42,56,794.52	26,86,315.35
8	Office Equipments	3,83,476.95	82,856.62	87,212.71	-	-	-	5,53,546.28	10%	50,997.89	-	50,997.89	5,02,548.39	3,83,476.95
9	Trolley & Trolley Rack	17,82,302.60	1,77,552.00	43,086.00	-	-	-	20,03,030.60	10%	1,98,148.76	-	1,98,148.76	18,04,881.84	17,82,302.60
10	Vehicle - Audi Car	38,30,315.04	-	-	-	-	-	38,30,315.04	15%	5,75,747.35	-	5,75,747.35	32,02,568.29	38,30,315.04
11	Capital W/P	1,88,24,521.00	2,16,599.00	-	-	-	-	2,00,41,120.00	-	-	-	-	2,00,41,120.00	1,88,24,521.00
12	Interest Capitalised	49,77,156.00	23,56,903.36	-	2,16,599.00	-	-	71,17,660.36	-	-	-	-	71,17,660.36	49,77,156.00
Total		15,05,12,104.45	1,93,85,707.86	1,14,78,484.23	5,80,469.00	28,505.00	18,07,68,622.54	1,96,70,447.69		46,71,649.49	2,43,42,097.19	15,64,26,525.35	15,05,12,104.44	

For Indapurkar & Mundada
Chartered Accountants

SEASON CASTINGS LIMITED
Director

DEKSON CASTINGS LIMITED
Director



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

[Signature]
Director

[Signature]
Director

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
 Status : Public Limited
 Previous year : 2018-2019
 Ward/Circle : "CIRCLE 1, AURANGABAD"
 Nature of Business or Profession : MANUFACTURE OF PARTS AND ACCESSORIES OF MOTOR VEHICLES AND ENGINES - 04086 (MANUFACTURING OF AUTOMOBILE CASTINGS)

Date of Incorporation : 27/12/2005
 Resident Status : Resident
 Assessment Year : 2019-2020
 Return : ORIGINAL

Computation of Total Income

Income Heads	Income Before Set off	Income After Set off
Income From Business or Profession	9810480	9810480
Income from Capital Gains	16891	16891
Gross Total Income		9827371
Less : Deduction under Chapter VIA		0
Total Income		9827371
Rounding off u/s 288A		9827370
Income Taxable at Normal Rate		9810479
Income Taxable at Special Rate		16891

TAX CALCULATION

Tax at Normal Rates (25%)	2452620		
Tax u/s 111A	2327		
Tax u/s 112	276		
	MAT Prov	Normal Prov	
Total Tax as per other provisions of the IT Act		2455223	
Tax payable u/s 115JB	1579697		
Add : Surcharge(if applicable)	0	0	
Total	1579697	2455223	
Add : Health and Education Cess	63188	98209	
Total	1642885	2553432	
Higher of the above two			2553432
Less:Mat Credit(2013-2014)		67972	
Less:Mat Credit(2014-2015)		81546	
Less:Mat Credit(2018-2019)		246479	
Less : TDS/TCS			21344
Assessed Tax			2136091
Less : Advance Tax			1800000
Add : Interest			32580
u/s 234B	20160		
20160[6M]+0[0M]			
u/s 234C	12420		
(9060+3360)			
Less : Tax Deposited u/s 140A			368670
Amount Payable			1
Tax Rounded Off u/s 288 B			0

COMPREHENSIVE DETAIL

Mat Credit Table	Mat Tax	Normal Tax	Gross Credit	Credit Utilised	BALANCE B/F
Year					
2013-2014	247678	117992	129686	61714	67972

2014-2015	247678	117992	129686	48140	81546
2018-2019	2089041	1842562	246479	0	246479
Total	2584397.00	2078546.00	505851.00	109854.00	395997.00
Mat Credit Utilized					
Year	BALANCE B/F	C.Yr.UTILIZA	BALANCE C/F		
		TION			
2013-2014	67972	67972	0		
2014-2015	81546	81546	0		
2018-2019	246479	246479	0		
Total	395997.00	395997.00	0.00		

Income from Business & Profession Details

				9810480
DEKSON CASTINGS LTD				
Net Profit As Per P&L A/c			8538901	
<u>Add:Items Inadmissible/for Separate Consideration</u>			25630563	
Amounts disallowable under section 36		179284		
Depreciation Separately Considered		25451279		
Sub Total			34169464	
<u>Less:Items Admissible/for Separate Consideration</u>			24358984	
Income taxable under other heads of income		16889		
<u>Description</u>	Amount			
Income chargeble under the head Capital Gain	16889			
Depreciation Allowed as Per IT Act		24342095		
Income From DEKSON CASTINGS LTD			9810480	
Total of Business & Profession				9810480

Income From Capital Gain(s)

				16891
Income From LT Cap.Gain	(as per anx. attached)		1378	
Income From ST Cap.Gain (111 A)	(as per anx. attached)		15513	
Total Capital Gain(s)			16891	
Taxable Short Term Capital Gain Falling u/s 111A			15513	

Tax Deducted/Collected at Source Details

Deductor/Employer's Name	TAN	Section	Head of Income	Amount Paid	TDS Amount
MAHARASHTRA STATE ELECTRICITY DISTRIBUTION CO. LTD O&M URBAN CIRCLE	NSKM04565B	194A		193946	19395
Total				193946	19395
PRANSHU ELECTRICAL PRIVATE LIMITED	NSKP02046C	194C	BP-Income From Business Profession	97420	1949
Total				97420	1949

Details : Advance Tax Paid

Bank and Branch	BSR Code	Dated	ChallanNo.	Amount
	0510075	15/03/2019	12615	500000
	0510075	14/12/2018	11813	300000
	0510075	21/09/2018	11474	200000
	0510075	15/09/2018	13860	300000
	0510075	14/06/2018	16443	500000

Details : Tax Deposited u/s 140A

Bank and Branch	BSR Code	Dated	ChallanNo.	Amount
BANK OF MAHARASHTRA-GARKHEDA AURANGABAD	0231433	26/09/2019	14071	368670

DEKSON CASTINGS LIMITED

Client Code:3
Assessment Year:2019-2020

Statement of ST Capital Gain (111A)

S n o	Particulars	Sale Date	Sale Consider	Purchase Date	Purchase Cost	Exemption	Exp	Gain/Loss
1	RELIANCE MUTUAL FUND(Equity Oriented Mutual Fund)	06/05/2018	508293	31/10/2017	490917	0	0	17376
2	RELIANCE MUTUAL FUND(Equity Oriented Mutual Fund)	06/05/2018	6791708	27/04/2018	6779411	0	0	12298
3	RELIANCE MUTUAL FUND(Equity Oriented Mutual Fund)	30/07/2018	349999	27/04/2018	343572	0	0	6428
4	BHARTIARTL(Equity/Preference Shares)	19/07/2018	25007	25/01/2018	33177	0	0	-8170
5	JSWSTEEL(Equity/Preference Shares)	05/09/2018	37768	28/06/2018	31206	0	0	6562
6	L&TFH(Equity/Preference Shares)	19/07/2018	28204	30/08/2017	37323	0	0	-9118
7	L&TFH(Equity/Preference Shares)	19/07/2018	5492	28/11/2017	6644	0	0	-1151
8	UPL(Equity/Preference Shares)	28/06/2018	32269	11/01/2018	40981	0	0	-8712
	Total		7778740		7763231	0	0	15513

Statement of LT Capital Gain

S n o	Particulars	Sale Date	Sale Consider	Purchase Date	Purchase Cost	Index Cost	Exemption	Exp	Gain/Loss
1	HCLTECH(Shares)	20/04/2018	38552	01/09/2016	29067	29067	0	0	9485
2	HCLTECH(Shares)	20/04/2018	7294	26/12/2016	5552	5552	0	0	1742
3	MOTHERSUMI(Shares)	25/09/2018	41357	18/07/2017	51206	51206	0	0	-9849
	Total		87203		85825	85825	0	0	1378

Return Filing Due Date : 30/09/2019

Return Filing Section : 139(1)

Interest Calculated Upto : 26/09/2019

DEKSON CASTINGS LIMITED
Depreciation Chart For Assessment Year '2019-2020'

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 %	94004945.00	11856039.00	8794169.00	362570.00	0.00	19647814.00	1508160.00	21155974.00	93136609.00
2	Buildings 10% - Buildings	10.00 %	17311418.00	3639004.00	941179.00	0.00	0.00	2142101.00	0.00	2142101.00	19749500.00
3	Furniture and fittings 10% - Office Furniture, Trolley & Rack, Office Equipments	10.00 %	4852185.00	798122.00	1556829.00	0.00	0.00	642872.00	0.00	642872.00	6564264.00
4	Machinery And plant 40% - Computers	40.00 %	406231.00	517740.00	157802.00	0.00	0.00	401148.00	0.00	401148.00	680625.00
Total			116574779.00	16810905.00	11449979.00	362570.00	0.00	22833935.00	1508160.00	24342095.00	120130998.00

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

Verified By : VIKRAM DEKATE

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

		(Amount in Rs.)		
No.	Particulars	Note No.	As on 31.03.2019	As on 31.03.2018
Income :				
I	Revenue from Operations	16	44,43,77,066.39	46,92,44,692.36
II	Other Income	17	3,87,634.67	5,61,026.70
	Total Revenue (I+II)		44,47,64,701.06	46,98,05,719.06
III Expenses :				
	Purchases	18	29,68,23,752.12	31,26,23,507.64
	Changes in Inventories of Finished goods, Work-in-progress and Stock-in-Trade	19	(75,33,760.50)	1,05,47,718.50
	Employee Benefit Expenses	20	2,04,82,365.79	1,78,89,793.00
	Finance Cost	21	2,46,33,839.91	2,94,55,644.95
	Depreciation & Amortization Expenses	22	2,54,51,279.19	2,01,86,961.30
	Other Expenses	23	7,63,68,325.56	6,88,56,097.20
	Total Expenses (III)		43,62,25,802.07	45,95,59,722.59
IV	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)		85,38,898.99	1,02,45,996.47
V	Exceptional Items		-	-
VI	Profit/(Loss) before extraordinary items and tax (IV-V)		85,38,898.99	1,02,45,996.47
VII	Extraordinary Items		-	-
VIII	Profit before tax (VI-VII)		85,38,898.99	1,02,45,996.47
IX	Tax Expense:			
	(1) Current tax		21,57,435.00	20,75,896.00
	(2) Deffered tax		(2,88,388.00)	(1,44,476.00)
X	Profit/(Loss) from the period from continuing operations (VIII-IX)		66,69,851.99	83,14,576.47
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)		66,69,851.99	83,14,576.47
XV	Earning per equity share:			
	(1) Basic & Diluted		176.48	220.00

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 : 01st June 2019

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

(Amount in Rs.)

Particulars	Note No.	As on 31.03.2019	As on 31.03.2018
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	2,95,85,478.08	2,29,15,626.09
c) Money received against share warrants		-	-
(2) Share Application money pending allotment			
		-	-
(3) Non-Current Liabilities			
a) Long-term Borrowings	3	22,41,49,098.04	23,70,85,399.07
b) Deffered Tax Liabilities (Net)	4	7,69,312.20	10,57,700.20
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	5,28,95,152.44	7,79,90,932.75
c) Other Current Liabilities		-	-
d) Short-Term Provisions		-	-
	7	87,12,627.73	17,05,815.62
TOTAL		40,91,44,668.49	43,37,88,473.73
II] ASSETS			
(1) Non Current Assets			
a) Fixed Assets	8		
(i) Tangible Assets	a	13,98,54,214.49	13,74,07,178.95
(ii) Intangible Assets		-	-
(iii) Capital work-in-progress	b	2,71,58,580.36	2,48,01,677.00
(iv) Intangible Assets under Development		-	-
b) Non-Current Investments	9	1,70,13,547.00	3,71,39,064.96
c) Deffered tax Assets (Net)		-	-
d) Long-term loans & Advances		-	-
e) Other non-Current assets		-	-
(2) Current Assets			
a) Current Investments	10	5,11,83,313.17	4,39,33,101.57
b) Inventories	11	10,50,60,014.00	9,75,26,253.50
c) Trade Receivables	12	4,36,14,861.86	6,47,18,372.14
d) Cash & Cash equivalents	13	36,77,975.15	93,96,801.53
e) Short-term loans and advances	14	33,59,503.10	35,76,188.00
f) Other current assets	15	1,82,22,659.36	1,52,89,836.08
TOTAL		40,91,44,668.49	43,37,88,473.73

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 June 2019

DEKSON CASTINGS LIMITED
E-21,MIDC,CHIKALTHANA,AURANGABAD
Cash Flow Statement

A CASH FLOW FROM OPERATING ACTIVITIES	For the Year Ended on 31.03.2019		For the Year Ended on 31.03.2018	
Net Profit Before Tax		85,38,898.99		1,02,45,996.47
Adjustments for:				
Depreciation	2,54,51,279.19		2,01,86,961.30	
Deferred tax Adj	(2,88,388.00)		(1,44,476.00)	
Deferred Revenue Expenditure				
(Profit)/loss on sale of Assets				
Interest & Finance Charges	2,46,33,839.91		2,94,55,644.95	
Interest on FD	(3,87,634.67)		(5,61,026.70)	
Dividend Income		4,94,09,096.43		4,89,37,103.55
Operating Profit before Working Capital Changes		5,79,47,995.42		5,91,83,100.02
Adjustments for:				
Decrease/(Increase) in Receivables	2,11,03,510.28		(1,94,28,817.15)	
Decrease/(Increase) in Loans & Advances	2,16,684.90		50,88,865.00	
Decrease/(Increase) in Other Current Assets	(29,32,823.28)		40,88,531.54	
Decrease/(Increase) in Inventories	(75,33,760.50)		1,05,47,718.50	
Increase/(Decrease) in Payables	(2,50,95,780.31)		1,69,62,629.24	
Decrease/(Increase) in Non Current Investments	2,01,25,517.96			
Decrease/(Increase) in Current Investments	(72,50,211.60)			
Increase/(Decrease) in Provisions	70,06,812.11		(42,65,838.43)	
Cash generated from operations		6,35,87,944.98		7,21,76,188.72
Income Tax paid		(18,69,047.00)		(19,31,420.00)
Net Cash flow from Operating activities		6,17,18,897.98		7,02,44,768.72
B CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets	(3,02,55,218.00)		(6,79,93,285.59)	
Mutual Fund			(5,43,30,497.54)	
Sale of Fixed Assets				
Increase in Advances & others				
Interest on FD	3,87,634.67		5,61,026.70	
Dividend Income				
Net Cash used in Investing activities		(2,98,67,583.33)		(12,17,62,756.43)
C CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from Long term Borrowings	(1,29,36,301.03)		7,74,03,035.27	
Interest paid	(2,46,33,839.91)		(2,94,55,644.95)	
Net Cash used in financing activities		(3,75,70,140.94)		4,79,47,390.32
Net increase/(Decrease) in cash & Cash Equivalents		(57,18,826.29)		(35,70,597.39)
Cash and Cash equivalents Closing		36,77,975.15		93,96,801.53
Cash and Cash equivalents Opening		93,96,801.53		1,29,67,398.92
Cash & Cash Equivalents				
	As on	As on	As on	As on
	31.03.2019	31.03.2018	31.03.2018	31.03.2017
Cash in Hand	4,43,077.05	2,59,909.66	2,59,909.66	2,05,432.05
Cash at Bank	32,34,898.10	91,36,891.87	91,36,891.87	1,27,61,966.87
Cash & Cash equivalents as stated	36,77,975.15	93,96,801.53	93,96,801.53	1,29,67,398.92



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

Note:1 Share Capital		(Amount in Rs.)	
Sr No.	Particulars	31.03.2019	31.03.2018
1	Capital		
i)	Aurhorised 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	31.03.2019	31.03.2018
1	Mr.Arvind Dekate	1,000.00	1,000.00
2	Mr.Ashok Dekate	32,24,000.00	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.Vikaram Dekate	3,05,80,000.00	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	31.03.2019	31.03.2018
		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	31.03.2019	31.03.2018
1	Profit & Loss A/c		
	Balance as per Last Balance Sheet	2,29,15,626.09	1,96,68,632.62
	Add: Net Profit/(Loss) during the year	66,69,851.99	83,14,576.47
	Less: MVAT W/off		50,67,583.00
Total		2,95,85,478.08	2,29,15,626.09



Note:3 Long Term Borrowings

Sr No.	Particulars	31.03.2019	31.03.2018
1	Secured Loans		
	From Bank		
	Deutsche Bank Loan -1790019	2,60,87,001.85	2,87,24,602.83
	Deutsche Bank LC	-	23,65,200.00
	From Other Parties		
	Volkswagen Fianance Pvt Ltd	21,76,908.37	33,63,019.32
	Reliance Home Finance -50167	5,55,01,409.00	5,78,93,208.54
	Reliance Home Finance -50157	12,95,03,320.52	13,50,84,167.08
	Hero Fincorp Ltd Loan-1573166	13,93,482.00	17,18,870.00
	Hero Fincorp Ltd Loan-1441303	63,65,172.30	79,36,333.30
	Bajaj Finance - Business Loan No.-9904	31,21,804.00	(2.00)
2	Unsecured Loans		
	Total	22,41,49,098.04	23,70,85,399.07

- 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,Chikalhana, Aurangabad.

Note:4 Deferred Tax Liability

Sr No.	Particulars	31.03.2019	31.03.2018
	Deferred Tax Asset - opening	10,57,700.20	12,02,176.20
	Add : Deferred Tax Expense - for the year	(2,88,388.00)	(1,44,476.00)
	Total	7,69,312.20	10,57,700.20

Note:5 Other Long Term Liabilities

Sr No.	Particulars	31.03.2019	31.03.2018
i)	Advances Against Land Sale		
	Ramanlal Chunnilal 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	31.03.2019	31.03.2018
	Sundry Creditors	5,28,95,152.44	7,79,90,932.75
	Total	5,28,95,152.44	7,79,90,932.75



Note:7 Short-term provisions

Sr No.	Particulars	31.03.2019	31.03.2018
1	Provision for Employee Benefits		
	Salary and Reimbursements		
	Salary Payable	12,01,511.00	10,33,347.00
	Wages Payable	36,230.00	41,865.00
	ESIC Payable	23,651.00	23,596.00
	Total Salary and Reimbursements	12,61,392.00	10,98,808.00
2	Contribution to PF	1,30,309.00	1,24,753.00
3	Others		
	Telephone Bill Payable	-	11,961.31
	Electricity Bill Payable	12,16,590.00	17,41,680.00
	GST Payable	25,10,433.94	(27,00,812.97)
	Mvat Payable 17-18	44,251.79	44,251.79
	LBT Provision For FY 14-15	5,12,445.00	5,12,445.00
	Stipend Payable	2,60,705.00	2,74,516.00
	MVAT Payable-1617	-	(7,67,511.88)
	MVAT Payable-1516	-	(13,49,642.63)
	Profession Tax Payable	9,375.00	8,550.00
	TDS Payable 17-18	6,07,494.00	6,27,280.00
	Income Tax Payable	21,57,435.00	20,75,896.00
	Water Bill Payable	2,197.00	3,642.00
	Total Others	73,20,926.73	4,82,254.62
	Total	87,12,627.73	17,05,815.62

Note:8 Fixed Assets

Sr No.	Particulars	31.03.2019	31.03.2018
a	Tangible Assets		
	Gross Block	23,80,81,583.11	21,01,83,268.38
	Less: Depreciation	9,82,27,368.62	7,27,76,089.43
	Total	13,98,54,214.49	13,74,07,178.95
b	Capital Work In Progress		
	Interest Capitalised	71,17,460.36	49,77,156.00
	Factory Building	73,30,380.00	73,30,380.00
	Machinery	1,27,10,740.00	1,24,94,141.00
	Total	2,71,58,580.36	2,48,01,677.00

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.



Annexure A to Note 8

Depreciation as per Companies Act- As at 31-03-2019

Sr.No.	Particulars	Gross Block Amt Rs.				Depreciation Amt Rs.			Net Block Amt Rs.	
		Opening	Addition	Deletion	Closing	Opening	Addition	Closing	Opening	Closing
1	Factory Land	9135642.88	0.00	0.00	9135642.88	0.00	0.00	0.00	9135642.88	9135642.88
2	Plant & Machinery	132218293.91	10042015.06	0.00	142260308.97	42882209.37	16263176.73	59145386.10	89336084.54	83114922.87
3	Furniture & Fixtures	2496329.85	1964204.68	0.00	4460534.53	965234.04	624728.38	1589962.42	1531095.81	2870572.11
4	Computers	2175885.10	675541.78	0.00	2851426.88	1920108.47	454216.86	2374325.33	255776.63	477101.55
5	Electrification	5844871.58	4884490.32	0.00	10729361.90	3074202.93	1799222.40	4873425.33	2770668.65	5855936.57
6	Office Equipments	1394541.32	170108.33	0.00	1564649.65	483670.04	493388.00	977058.04	910871.28	587591.61
7	Lab Equipments	39625.00	0.00	0.00	39625.00	15280.06	6918.26	22198.32	24344.94	17426.68
8	Factory Buidling	30226562.76	4609988.91	29805.00	34806746.67	12442591.11	2031503.71	14474094.82	17783971.65	20332651.85
9	Dies & Patterns	18542006.91	5361132.65	0.00	23903139.56	6211006.23	2924507.64	9135513.87	12331000.68	14767625.69
10	Trolley & Rack	1859453.07	220638.00	0.00	2080091.07	710528.18	368404.21	1078932.39	1148924.89	1001158.68
11	Vehicle	6250056.00	0.00	0.00	6250056.00	4071259.00	485213.00	4556472.00	2178797.00	1693584.00
12	Capital WIP	19824521.00	216599.00	0.00	20041120.00	0.00	0.00	0.00	19824521.00	20041120.00
13	Interest Capitalised	4977156.00	2356903.36	216599.00	7117460.36	0.00	0.00	0.00	4977156.00	7117460.36
	Total	234984945.38	30501622.09	246404.00	265240163.47	72776089.43	25451279.19	98227368.62	162208855.95	167012794.85

For Indapurkar & Mundada
Chartered Accountants

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



DEKSON CASTINGS LIMITED

V.P. Umate

Director

DEKSON CASTINGS LIMITED

S. Umate

Director

Note:9 Non Current Investments

Sr No.	Particulars	31.03.2019	31.03.2018
1	Advance for Delhi Office	-	1,18,29,992.00
2	Advance for Guest House at N-1 Cidco	-	82,95,525.96
3	Interest Capitalised On Geust H.Advances	33,00,147.00	33,00,147.00
4	MIDC Shendra (SEZ) Investment	1,37,13,400.00	1,37,13,400.00
	Total	1,70,13,547.00	3,71,39,064.96

Note:10 Current Investments

Sr No.	Particulars	31.03.2019	31.03.2018
1	Investment		
	Investment in Reliance Liquid Fund	4,49,16,576.43	4,27,30,475.44
	Investment in Shares	8,52,500.23	8,78,400.10
	Reliance Small Capital Fund	11,00,000.00	-
	Reliance Large Capital Fund	10,50,000.00	-
	Icici Pru Equity & Debt fund	8,00,000.00	-
	Icici Prudential Bluechip Fund	9,00,000.00	-
	Aditya Birla Sunlife Frontline Eq.Fund	2,50,000.00	-
	Aditya Birla M.Fund	7,50,000.00	-
	Everest lean Cluster	64,236.00	64,236.00
	Sherkhan Dmat Account	0.51	9,990.03
	LIC Of India Gratuity Fund A/c	5,00,000.00	2,50,000.00
	Total	5,11,83,313.17	4,39,33,101.57

Note:11 Inventories

Sr No.	Particulars	31.03.2019	31.03.2018
1	Raw Material	9,62,01,979.14	8,93,03,420.47
2	Consumable & Stores	58,92,940.50	54,70,362.96
3	Tools, Dies & Spares	29,65,094.36	27,52,470.07
	Total	10,50,60,014.00	9,75,26,253.50

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	31.03.2019	31.03.2018
1	Outstanding exceeding Six months	-	-
2	Others		
	a) Secured, considered good	4,36,14,861.86	6,47,18,372.14
	b) Unsecured, considered good	-	-
	c) Doubtful	-	-
	Total	4,36,14,861.86	6,47,18,372.14



Note:13 Cash & Cash Equivalents

Sr No.	Particulars	31.03.2019	31.03.2018
1	Cash & Cash Equivalents		
	Balance with Bank		
	Shamrao Vitthal Co. Bank	4,96,092.00	97,217.00
	HDFC Bank Cidco C/A 50200005601230	27,18,806.10	90,19,674.87
	HDFC Bank Dividend A/c-0022	20,000.00	20,000.00
	Cash on Hand	4,43,077.05	2,59,909.66
	Total	36,77,975.15	93,96,801.53

Note:14 Short Term Loans & Advances

Sr No.	Particulars	31.03.2019	31.03.2018
1	Unsecured; considered good :		
	Mr.Ashok V Dekate	20,27,579.00	18,29,079.00
	Mrs.Sangeeta Nandanwar U.Loan		4,00,000.00
	Interest Capitalized On Advance	16,342.14	
	Mr.Vikram A.Dekate	(98,640.04)	
	Mr.Chetan A.dekate	1,45,912.00	
	Mrs.Pallavi V Dekate	5,63,649.00	5,63,649.00
	Vitthal Rukmani Natural Gas Co.Ltd.	1,50,000.00	1,50,000.00
		28,04,842.10	29,42,728.00
2	Other Loans and Advances		
	Salary Advance	5,54,661.00	6,33,460.00
		5,54,661.00	6,33,460.00
	Total	33,59,503.10	35,76,188.00



Note:15 Other Current Assets

Sr No.	Particulars	31.03.2019	31.03.2018
1	OTHER DEPOSITS		
	BSNL Telephone Deposit	6,088.00	6,088.00
	MSEDCL Deposit	19,60,076.00	14,60,176.00
	Indo Marketing Deposit	16,000.00	16,000.00
	Deposite With Hero Fincorp	3,49,923.00	3,49,923.00
	Deposit With DHFL	-	16,73,100.00
2	CENVAT RECEIVABLE As per Annexure		
	Cenvat Balance Old	43,42,590.06	43,42,590.06
	Advance Tax	18,00,000.00	21,00,000.00
	Service Tax Paid Against Appeal	75,000.00	75,000.00
	Input RCM SGST Receivable	1,18,211.00	6,252.00
	Input RCM CGST Receivable	1,18,211.00	6,252.00
	RHFL TDS On Interest Receivable	6,24,704.22	10,76,949.00
	BFL Interest On TDS Receivable	21,542.00	9,258.00
	DHFL Insurance Investment	8,25,534.00	-
	Security Deposite Against Rent	29,04,000.00	-
	EFL TDS On Interest Receivable	1,49,928.00	1,49,928.00
	TATA capital Tds On Interest Receivable	11,930.00	11,930.00
	Volkswagen Fianance TDS Receivable 15-16	5,499.00	8,270.00
	TDS Receivable AY 2018-19	-	31,030.00
	TDS Receivable FY 2018-19	21,344.00	-
	TDS for F.Y. 09-10	79,191.23	79,191.23
	HFC TDS On Interest Receivable	76,217.00	42,583.00
	Interest Accrued On Electricity Deposit	1,74,551.00	1,18,927.95
	Accrued interest on HDFC FDR	4,963.50	4,963.50
	Interest Accrued On SVC FDR	3,503.00	3,503.00
	Interest Receivable From DHFL	18,287.00	2,98,007.00
	Interest Receivable From EFL	59,050.00	59,050.00
	Sales Tax Subsidy Receivable	-	16,12,900.00
	Input CGST On Rent	1,66,023.00	-
	Input SGST On Rent	1,66,023.00	-
	MIDC W.Dept.Deposite	27,255.00	3,860.00
	MVAT Payable-1617	7,67,511.88	-
	MVAT Payable-1516	13,56,807.63	-
	MVAT Receivable 2011-12	2,17,515.25	2,17,515.25
	Octroi /LBT Incentive Receivable	8,32,796.00	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	88,462.00	1,19,116.00
	Prepaid Insurance	5,60,016.00	87,764.00
	Mahamuni & Associates Tax Collection A/c	46,087.00	36,527.00
	Mr.Chetan Dekate - Tax Payment	36,841.59	35,033.09
	Total	1,82,22,659.36	1,52,89,836.08

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	31.03.2019	31.03.2018
1	Sale of Products	53,80,27,869.13	56,04,84,452.59
2	Sale of Services		
	Job Work	-	29,028.30
	Gross Sale	53,80,27,869.13	56,05,13,480.89
3	Other Operating Revenues	-	-
	Less:Excise Duty	-	1,22,24,430.00
	Less:MVAT	-	1,16,27,374.75
	Less:GST	9,36,50,802.74	6,74,16,983.78
	Total	44,43,77,066.39	46,92,44,692.36

Note:17 Other Income

Sr No.	Particulars	31.03.2019	31.03.2018
1	Divident Received	7,205.75	7,936.55
2	Interest Received On Deposite	1,93,946.00	3,04,449.95
3	Interest Received	-	3,370.00
4	Capital gain on Foreign Exchange	-	1,16,819.27
5	Other Income	1,69,593.20	38,131.96
6	Capital Gain On Investment	16,889.72	90,318.97
	Total	3,87,634.67	5,61,026.70

Note:18 Cost of Materials Consumed

Sr No.	Particulars	31.03.2019	31.03.2018
1	Raw Material	23,45,98,465.28	26,41,05,982.58
2	Consumable	4,87,20,606.33	3,54,45,324.25
3	Tools, Dies & Spares	1,35,04,680.51	1,30,72,200.81
	Total	29,68,23,752.12	31,26,23,507.64

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

Sr No.	Particulars	31.03.2019	31.03.2018
1	RAW MATERIAL		
	Opening Stock	8,93,03,420.47	9,86,16,019.09
	Less :Closing Stock	9,62,01,979.14	8,93,03,420.47
		(68,98,558.67)	93,12,598.62
2	CONSUMABLE		
	Opening Stock	54,70,362.96	63,40,527.26
	Less :Closing Stock	58,92,940.50	54,70,362.96
		(4,22,577.54)	8,70,164.30
3	TOOLS,DIES & SPARES		
	Opening Stock	27,52,470.07	31,17,425.65
	Less :Closing Stock	29,65,094.36	27,52,470.07
		(2,12,624.29)	3,64,955.58
	Total	(75,33,760.50)	1,05,47,718.50

Note:20 Employee Benefit Expenses

Sr No.	Particulars	31.03.2019	31.03.2018
1	Salaries and Wages		
	Wages	5,04,697.00	4,82,065.00
	Salaries	1,72,32,868.00	1,49,63,362.00
	Bonus	6,60,363.00	3,61,385.00
	Contribution to Providend Fund & Other Funds		
	ESIC Contribution	2,16,870.00	1,69,503.00
	P F Contribution	6,69,213.00	7,09,146.00
2	Staff Welfare Expenses		
	Workman & Staff Welfare Expenses	11,98,354.79	12,04,332.00
	Total	2,04,82,365.79	1,78,89,793.00

Note:21 Finance Cost

Sr No.	Particulars	31.03.2019	31.03.2018
	Bank Interest On Deutsche OD	28,35,465.26	2,13,084.80
	Interest On DHFL	-	1,13,33,320.22
	Interest on Hero Fincorp Ltd.	11,45,187.00	12,14,595.30
	Interest On Volkswagen Fianance Pvt Ltd	2,67,047.05	3,74,031.42
	Interest On RHF Finance Loan	1,97,40,051.18	1,16,19,949.28
	Interest on Bajaj Finance	2,20,972.00	3,36,816.00
	Interest on TDS	17,981.00	56,300.00
	Bank Charges	4,06,395.42	6,23,326.37
	Other Finance Charges & Interest	741.00	36,84,221.56
	Total	2,46,33,839.91	2,94,55,644.95

Note:22 Depreciation & Amortization Expenses

Sr No.	Particulars	31.03.2019	31.03.2018
	Depreciation		
	Depreciation -Building	20,31,504.00	15,59,343.00
	Depreciation -CCTV Camera & Office Equipment	4,93,387.96	2,55,343.94
	Depreciation -Lab Equipment	6,918.26	4,979.07
	Depreciation - Computer	4,54,216.86	3,27,150.64
	Depreciation -Dies, Tools & Pattern	29,24,508.00	23,12,421.00
	Depreciation -Electrification	17,99,222.00	6,39,051.00
	Depreciation -Office Furniture	6,24,728.38	2,10,733.09
	Depreciation -Plant & Machinery	1,62,63,176.73	1,33,51,033.56
	Depreciation -on Audi Car	4,85,213.00	11,87,744.00
	Depreciation -Trolley & Trolley Rack	3,68,404.00	3,39,162.00
	Total	2,54,51,279.19	2,01,86,961.30



Note:23 Other Expenses

Sr No.	Particulars	31.03.2019	31.03.2018
1	Payment to Auditors		
	As Auditor	2,38,000.00	1,25,000.00
	For Taxation Matters	-	25,000.00
2	Power and Fuel		
	Electricity Expenses	2,10,96,989.95	1,84,74,931.00
	Gas, Fuel & Diesel	1,33,554.00	10,40,968.41
3	Rent	36,69,400.00	-
4	Repairs to Buildings	-	72,057.00
5	Repairs to Machinery		
	Repairs & Maintenance-Machinery	41,24,645.73	68,08,347.71
	Repairs & Maintenance-General	4,73,621.53	3,11,392.70
	Repairs & Maintenance-Computer	1,01,877.00	1,01,530.00
	Repairs & Maintenance- Other Assets	17,81,625.87	10,66,399.86
	Repairs & Maintenance-Electricals	13,80,999.27	8,17,735.73
	Insurance Charges	2,27,191.14	13,96,493.00
6	Rates and Taxes (Excluding taxes on income)		
	Property Tax-Municipal Corporation	72,748.00	73,471.00
	Services Tax Paid	-	22,494.00
	Custom Duty Paid	22,850.00	-
	Short Provision For Income Tax AY 1718	-	1,35,554.40
	Short Provision For Income Tax AY 1819	55,134.00	-
7	Net Loss on Foreign Currency Transactin and Translation	-	-
8	Miscellaneous Expenses		
	Advertisement & Sales Promotion	3,49,457.62	1,57,225.00
	Contactoer Exgracia -Wages	2,36,323.00	-
	Administration Charges PF	34,857.00	-
	Demarage On Custom Duty	-	4,157.00
	Buffing Charges	51,90,097.73	20,32,791.00
	Stipend Expenses	32,49,771.00	32,07,467.00
	VMC Incentives	1,60,455.00	4,95,185.00
	GDC Incentives	8,23,038.00	13,95,000.00
	Dabu Melting Incentives	69,645.00	4,79,250.00
	Professional Charges	8,49,534.92	11,23,769.01
	Security Charges	11,03,646.00	11,00,974.00
	Guest House Expenses	11,380.00	-
	Helth Insurance Policy	1,37,645.00	-
	Legal Exp. ,Fees & Subscription	5,61,481.50	6,96,324.00
	Freight & Carraige Inward	8,06,215.84	11,36,556.36
	Freight & Carraige Outward	17,56,189.00	17,77,325.00
	Housekeeping Expenses	2,41,670.77	84,268.96
	Penalty On TDS Prior Period	88,332.00	-
	Sea Import freight Charges	63,504.00	-
	Gratuity	-	10,127.00
	Interest on Service Tax	-	2,415.00
	Labour Welfare Fund	3,492.00	2,376.00
	PT Paid Against Assesment	35,818.00	-
	Attendance Bonus	96,060.00	-
	Rejection Charges	20,73,074.61	23,77,566.66
	Interest On DB LC (Import)	-	91,080.18
	Emploer Share (Ac 10 and 1) Pm Subsidy	1,54,308.00	-



TDS Receivable W/off		15,667.00
Labour Charges Other & Job work	2,07,12,722.39	1,82,22,951.41
Harvesting & Gardening Exp.	55,060.00	2,54,780.00
Interest On Esic	12,533.00	-
Medical Expenses	22,689.00	31,315.00
Donation	21,000.00	-
Office & Miscellaneous Expenses	5,74,308.25	1,11,436.00
Packing & Forwarding Expenses	21,73,526.20	24,76,249.49
Petrol & Conveyance Expenses	46,546.00	39,362.00
Postage & Courier	47,733.00	63,620.00
Printing & Stationery Expenses	3,25,334.05	2,59,881.06
Telephone & Internet Expenses	1,76,455.34	1,96,421.75
Loan Processing Fees (To NBFC)	36,580.00	63,567.00
Testing & Analysis Expenses	3,15,840.00	1,19,284.20
R/off	(271.15)	-
Cenvat Balance W/Off	-	57,950.31
Travelling & Conveyance Expenses	2,89,157.00	2,14,317.00
Water Charges	43,940.00	46,993.00
Weighment Charges	40,540.00	37,070.00
	7,63,68,325.56	6,88,56,097.20

For & On Behalf of the Board of
Dekson Castings Limited



Place : Aurangabad
Date : 1st June 2019

V.P. Dekate *Chetan A. Dekate*
Vikram A. Dekate Chetan A. Dekate

Note: 24

A BASIS OF PREPARATION OF FINANCIAL STATEMENTS

- 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.

B FIXED & INTANGIBLE ASSETS

- i Fixed Assets are stated at cost, net of GST, 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.

C INVESTMENTS

- 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.

D DEPRECIATION & AMORTISATION

- 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-CL.V) 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.

E INVENTORY VALUATION:

Inventories are valued as follows

- 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.

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.



29 Foreign Currency Dealings

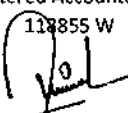
	Current year Rs.	Previous year Rs.
a) CIF value of Imports: -	NIL	Rs.21775975/-
b) Expenditure in Foreign Currency: -	Rs.64379/-	Rs.21775975/-
c) Earning in Foreign Currency:-	NIL	NIL
d) FOB Value in Export	NIL	NIL

30 The net profit (loss) for the purpose of measurement of basic and diluted earnings per share in terms of Accounting Standard - 20

	Amount in Rs	
	Ending 31st March, 2019 (Rs)	Ending 31st March, 2018 (Rs)
Net Profit as per Profit & Loss Account	6669852	8314576
Numerator: Profit Available for equity share holders	6669852	8314576
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	176.48	220.00
Basic Earnings per share is arrived at by dividing Numerator for weighted average equity share holder by Denominator	176.48	220.00
The nominal value per equity shares is Rupees	1,000	1,000

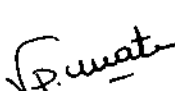
- 31 Certain items included in stocks as on 31/03/19 has been identified as non moving, however the Company has not made any provision for decrease in the value of such inventories, financial impact of the same could not be quantified.
- 32 The company has bought machineries to the tune of Rs.127.10 Lakhs till 31/03/19 which are yet to be reconditioned and remain unused till the end of FY 18-19. These machines have been classified as Capital WIP and company has not claimed any depreciation on such machines.
- 33 Previous year's figures have been regrouped / rearranged wherever necessary to conform to the current year's presentation.

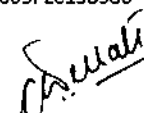
For **Indapurkar & Mundada**
Chartered Accountants
FRN 113855 W


Avinash K. Mahamuni
Partner (M. No. 117992)



For **Dekson Castings Limited**
CIN : U27104MH2005PLC158380


Vikram A. Dekate
Director


Chetan A. Dekate
Director

Place : Aurangabad
Date : 1st June 2019