



*Expect the Best.*

# *Dekson Castings Limited*

*15<sup>th</sup> Annual Report*

*2019-20*



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

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## Corporate Information

### *Board of Directors:*

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Shri Vikram A Dekate  
Chairman and Managing Director

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Shri Chetan A Dekate  
Executive Director

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### *Non-Executive Directors:*

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Smt Pallavi V Dekate  
Executive Director,

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Shri Prashant C Shukla  
Non Executive Director

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Shri Durgadas N Chavan  
Non Executive Director

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**Statutory Auditors**  
M/S Mahamuni & Associates  
Chartered Accountants  
Email Id: avimahamuni@gmail.com  
Firm Registration No: 137189W

# Mahamuni & Associates

Chartered Accountants



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, 2020**, 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 there under.

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

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

In making those risk assessments, the auditor considers internal control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial control system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.



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

### Opinion

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

- a) *In the case of the Balance Sheet, of the "State of Affairs" of the company as at March 31, 2020; and*
- b) *In the case of the Statement of Profit and Loss, of the "Profit" for the year ended on that date;*
- c) *In the case of the Cash Flow Statement, of the "Cash flows" for the year ended on that date.*

### Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure "A" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by section 143 (3) of the Act, we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
  - b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books
  - c) Since, the company does not have any branches, the report on the accounts of the branch offices audited by other auditor u/s 143 (8) of the Act is not applicable.
  - d) The Balance Sheet, Statement of Profit and Loss and Cash Flow Statement dealt with by this Report are in agreement with the books of account
  - e) In our opinion, the Balance Sheet, Statement of Profit and Loss and Cash Flow Statement comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2013;
  - f) We have no observations or comments on financial transactions or matters which may have any adverse effect on the functioning of the company
  - g) On the basis of written representations received from the directors as on March 31, 2020, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2020, 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.

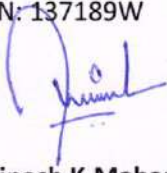


- i) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements – Refer Note 23(II) to the financial statements;
  - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses
  - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

**For Mahamuni & Associates**

Chartered Accountants

FRN: 137189W



**Avinash K. Mahamuni**

**Partner**

M. NO. 117992

Place :- Aurangabad

Date: 27<sup>th</sup> Nov 2020

**UDIN : 20117992AAAACG7665**



**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 -20 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-20. 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. 29,04,000/- 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.  
Other advances to Companies Directors outstanding as on 31<sup>st</sup> Mar 2020 are as follows:  
Vikram A Dekate - Director -O/s Rs. 2271763/-  
Chetan A Dekate - Director -O/s Rs. 799758/-  
In our opinion
  - The terms and conditions of the grant of such loans are not prejudicial to the company's interest
  - As per the information provided by the management these advances will be recovered within 3 years.
- 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 Mahamuni & Associates**

Chartered Accountants

FRN: 137189W



**Avinash K. Mahamuni**

**Partner**

M. NO. 117992

Place :- Aurangabad

Date: 27<sup>th</sup> Nov 2020

UDIN : 20117992AAAACG7665

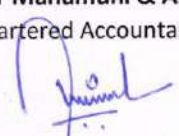
**Dekson Castings Limited**  
**Balance Sheet as at March 31, 2020**

(In Rs.)

Particulars	Note No.	As at March 31, 2020	As at March 31, 2019
<b>I. EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' funds</b>			
(a) Share capital	2	3,77,93,000	3,77,93,000
(b) Reserves and surplus	3	3,53,11,785	2,95,85,477
		7,31,04,785	6,73,78,477
<b>2 Non-current liabilities</b>			
(a) Long-term borrowings	4	17,40,99,096	21,22,25,281
(a) Other Long-term liabilities	5	5,52,40,000	5,52,40,000
(b) Deferred tax Liabilities	6	3,55,181	7,69,312
		22,96,94,277	26,82,34,593
<b>4 Current liabilities</b>			
(a) Trade payables	7	8,42,21,012	5,28,95,152
(b) Other Liabilities	8	1,56,39,182	1,19,23,817
(c) Short-term provisions	9	1,48,73,727	87,12,628
		11,47,33,921	7,35,31,597
<b>TOTAL</b>		<b>41,75,32,984</b>	<b>40,91,44,668</b>
<b>II. ASSETS</b>			
<b>1 Non-current assets</b>			
(a) Fixed assets	10	17,23,90,717	16,70,12,795
(b) Non Current Investments	11	1,70,13,547	1,70,13,547
(c) Current Investments	12	1,25,16,190	5,11,83,313
		20,19,20,454	23,52,09,655
<b>2 Current assets</b>			
(a) Inventories	13	12,64,48,815	10,50,60,014
(b) Trade Receivables	14	4,93,36,026	4,36,14,862
(c) Cash and cash equivalents	15	2,03,27,189	36,77,975
(d) Short Term Loans & Advances	16	65,96,395	33,59,503
(e) Other current assets	17	1,29,04,104	1,82,22,659
		21,56,12,529	17,39,35,013
<b>TOTAL</b>		<b>41,75,32,984</b>	<b>40,91,44,668</b>

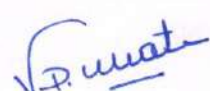
See accompanying notes forming part of the financial statements.

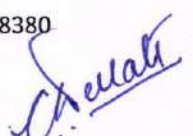
In terms of our report attached  
**For Mahamuni & Associates**  
Chartered Accountants (FRN :137189W)

  
**Avinash K. Mahamuni**  
Partner (M.No.117992)  
UDIN : 20117992AAAACG7665  
Place: Aurangabad  
Date : 27 th Nov 2020



**For and on behalf of the Board of Directors Of**  
**Dekson Castings Limited**  
CIN No: L27104MH2005PLC158380

  
**Vikram A. Dekate**  
Director

  
**Chetan A. Dekate**  
Director

Place: Aurangabad  
Date : 27 th Nov 2020



**Dekson Castings Limited**  
Statement of Profit and Loss for the year ended March 31, 2020

(In Rs.)

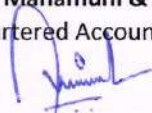
Particulars	Note No.	As at Mar 31, 2020	As at Mar 31, 2019
Revenue from operations	18	34,23,72,266	44,43,77,066
Other income	19	47,17,214	3,87,635
<b>Total Revenue</b>		<b>34,70,89,481</b>	<b>44,47,64,701</b>
<b>Expenses</b>			
Cost of material Consumed	20	20,90,32,077	29,68,23,752
Changes in inventories of finished goods, Work-in-progress, Stock-In-Trade	21	(2,13,88,801)	(75,33,760)
Employee Benefit Expenses	22	2,01,03,215	2,04,82,366
Finance Cost	23	2,37,53,096	2,46,33,840
Depreciation & Amortization Expenses	24	2,45,28,413	2,54,51,279
Other Expenses	25	8,37,23,934	7,63,68,326
<b>Total</b>		<b>33,97,51,934</b>	<b>43,62,25,803</b>
<b>Profit before tax</b>		<b>73,37,547</b>	<b>85,38,898</b>
<b>Tax expense:</b>			
(a) Current tax expense		19,92,791	21,57,435
(b) Short provision for tax relating to prior years		32,579.00	-
(c) Net current tax expense		20,25,370	21,57,435
(d) Deferred tax		(4,14,131)	(2,88,388)
<b>Total tax expense</b>		<b>16,11,239</b>	<b>18,69,047</b>
<b>Profit for the year after tax</b>		<b>57,26,308</b>	<b>66,69,851</b>
<b>Earnings per share (of Rs. 1000/- each):</b>			
-Basic		151.52	176.48
-Diluted			

See accompanying notes forming part of the financial statements.

In terms of our report attached

**For Mahamuni & Associates**

Chartered Accountants (FRN :137189W)



**Avinash K. Mahamuni**

Partner (M.No.117992)

UDIN : 20117992AAAACG7665

Place: Aurangabad

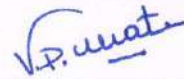
Date : 27 th Nov 2020



For and on behalf of the Board of Directors Of

**Dekson Castings Limited**

CIN No: L27104MH2005PLC158380



**Vikram A. Dekate**

Director

Place: Aurangabad

Date : 27 th Nov 2020



**Chetan A. Dekate**

Director

**Dekson Castings Ltd**  
**Financial Statements as at and at the year ended 31<sup>st</sup> March 2020**

**Notes forming part of the Financial Statements for the year ended 31<sup>st</sup> March 2020**

**1. Background**

Deksons Castings Limited was incorporated on 27<sup>th</sup> Dec 2005 ( Formerly Dekson Castings Pvt Ltd) under the The Companies Act, 1956. The main business of the company is manufacturing of aluminium castings used in two wheelers and other automobiles. The companies registered office and factory is at : E-21, MIDC, Chikalthana, Aurangabad.

**Significant Accounting Policies**

**(a) Basis of Preparation**

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.

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.

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) Use of Estimates**

The preparation of Financial statement of the company is on conformity with Indian Generally Accepted Accounting principles require management to make estimates that affect the reported amount of assets and liabilities at the date of the Financial Statement and the reported amounts revenue and expenses, during the reporting period, although these estimates are based on management's best knowledge of current events and actions, actual results may ultimately differ from these estimates, which are recognized in the period in which the results are known/materialized.

**(c) Fixed Assets**

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.

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.

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.

**(d) Depreciation**

(i) Depreciation is provided on “Written Down Value Method”, at the rates and in the manner specified in Schedule II of the Companies Act, 2013 of India.

(ii) Assets costing Rs. 5,000/- or less are depreciated in full in the year of purchase.

**(e) Inventories valuation and statement of inventories.**

Raw Material and Finished goods at cost or net realizable value whichever is lower. WIP at cost or net realizable value, whichever is lower. Consumables & spares at lower of cost or net realizable value. Stores and Spares: At weighted average cost or net realizable value whichever is lower.

**(f) Investments**

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. Current investments are stated at the lower of cost or fair market value.

**(g) Foreign Exchange Transactions**

Foreign currency transactions in respect of non-monetary items like Fixed Assets, Inventories and Investments in Equity Shares etc. are recorded at the exchange rate prevailing on the date of transactions.

Monetary items of assets and liabilities like cash, receivables, payables etc. are translated on reporting date at the closing rate or at a fixed rate where exchange rate is booked in advance. Exchange rates difference during the year are recognized in the Profit and Loss account

**(h) Government Grants/Subsidies**

Government grants / subsidies is accounted for on the receipts basis. Subsidies received from District Industries Centre, Aurangabad Rs. 18,37,000/- is treated as capital subsidy and is this amount is deducted from the gross value of Plant & Machinery during the year.

PM subsidy received against PF received Rs. 44358/- is treated as revenue subsidy and is treated as Other Income in Profit & Loss A/c.

**(i) Revenue Recognition**

(i) Sales are recognised on the basis of dispatch to the customers and stated at net value i.e exclusive of taxes and duties.

(ii) The price variation and /or escalation is accounted for on account of price variation for the year of such settlement.



(iii) Income from investments is accounted for on the basis of right to receive.

**(j) Borrowing Cost**

Borrowing costs, that are attributable to the acquisition of qualifying assets, till the date on which assets is put to use/commissioned are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. All other borrowing costs are charged to revenue in the period they are incurred.

**(k) Taxation**

Income tax expense will comprise of current tax and deferred charge or credit.

Current tax is determined as the amount of tax payable in respect of taxable income for the year.

Deferred Tax should be recognized to that extent only, subject to consideration of prudence in respect of deferred tax assets, or timing differences, being the differences between the taxable income and accounting income that originate in one year and are capable of reversal in one or more subsequent years, having tax consequences.

**(l) Provisions, Contingent liabilities and Contingent Assets**

A provision is made based on reliable estimate when it is probable that an outflow or resources embodying economic benefits will be required to settle an obligation. There are no contingent liabilities as informed by the management. Contingent assets are not recognized or disclosed in the financial statements.

**(m) Earnings per share**

Basic earning per equity share is computed by dividing net profit after tax by the weighted average number of equity shares outstanding during the year. Diluted earnings per equity share is computed by dividing adjusted net profit after tax by the aggregate of weighted average number of equity shares and diluted potential equity shares outstanding during the year.



**Dekson Castings Limited**  
**Financial Statements for the financial year ended March 31, 2020**

**2 Share capital**

(a) Particulars	As at March 31, 2020		As at March 31, 2019	
	Number	(In Rs.)	Number	(In Rs.)
<b>Authorised</b>				
Equity shares of Rs. 1000/- each	50000	50000000	50000	50000000
		<u>50000000</u>		<u>50000000</u>
<b>Issued, subscribed and fully paid up</b>				
Equity shares of Rs. 1000/- each	37793	37793000	37793	37793000
<b>Total</b>		<u>37793000</u>		<u>37793000</u>

**(b) Reconciliation of the shares outstanding Shares**

Particulars	As at March 31, 2020		As at March 31, 2019	
	Number	(In Rs.)	Number	(In Rs.)
<b>a) Equity shares of Rs. 1000/- each</b>				
At the beginning of the year	37793	37793000	37793	37793000
Add: issue of shares	-	-	-	-
<b>Outstanding at the end of the year</b>	<u>37793</u>	<u>37793000</u>	<u>37793</u>	<u>37793000</u>

**(c) Terms / rights attached to equity shares**

The Company has one class of equity shares having a par value of Rs. 1000 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.

**(d) Name Of The Shareholders**

Particulars	As at March 31, 2020		As at March 31, 2019	
	Number	%	Number	%
1 Mr. Arvind Dekate	1000	0.00	1000	0.00
2 Mr. Ashok Dekate	3224000	8.53	3224000	8.53
3 Mr. Chetan Dekate	2294000	6.07	2294000	6.07
4 Mr. Nandanwar	1000	0.00	1000	0.00
5 Mr. Shailendra Dekate	1000	0.00	1000	0.00
6 Mr. Shailesh Nandanwar	1000	0.00	1000	0.00
7 Mrs. Lata Dekate	421000	1.11	421000	1.11
8 Mrs. Pallavi Dekate	1180000	3.12	1180000	3.12
9 Mr. Vikram Dekate	30580000	80.91	30580000	80.91
10 Mrs. Prachi Dekate	90000	0.24	90000	0.24
<b>Total</b>	<u>37793000</u>	<u>100</u>	<u>37793000</u>	<u>100</u>



**Dekson Castings Limited**  
**Financial Statements for the financial year ended March 31, 2020**

**3 Reserves and surplus**

Particulars	As at Mar 31, 2020 (In Rs.)	As at Mar 31, 2019 (In Rs.)
<b>Surplus in the Statement of Profit and Loss</b>		
Opening balance	29585477	22915626
Add: Net profit for the year	5726308	6669851
<b>Closing Balance</b>	<b>35311785</b>	<b>29585477</b>

**4 Long term borrowings**

Particulars	As at Mar 31, 2020 (In Rs.)	As at Mar 31, 2019 (In Rs.)
<b>(a) Secured Loans</b>		
<b>(i) From banks</b>		
Deutsche Bank Loan -1790019	-	26087002
Hero Fincorp LTD M/C Loan - 5196690	3543025	-
Volkswagen Finance Pvt Ltd	874311	2176908
Reliance Home Finance -50167	52958887	55501409
Reliance Home Finance -50157	123570927	129503321
Hero Fincorp Ltd Loan-1573166	1038202	1393482
Hero Fincorp Ltd Loan-1441303	4631122	6365172
Bajaj Finance - Business Loan No.-9904	3121804	3121804
<b>(b) Unsecured Loan</b>		
	189738278	224149098
Less: Amt disclosed under curr maturities of long term borrowings (refer note	15639182	11923817
<b>Long Term Borrowings</b>	<b>174099096</b>	<b>212225281</b>

**4.1 Term Loan from Reliance Home Finance Corp Ltd, Aurangabad**

- (i) Primary Security - Mortgage of land and building at E-21,MIDC,Chikalhana, Aurangabad.
- (ii) Hypothecation of plant and machinery and other fixed assets of the company.
- (iii) Sanctioned amount of Reliance Home Finance -50167 was Rs. 6 Crores Repayable in 144 months.
- (iv) Sanctioned amount of Reliance Home Finance -50157 was Rs. 14 Crores Repayable in 144 months.

**4.2 Hero Fincorp Ltd Loan-1573166**

- (i) Security : Hypothecation of plant & machinery purchased out of the loan proceeds.
- (ii) Sanctioned amount was Rs.19.37 Lakhs repayable in 60 months.

**4.3 Hero Fincorp Ltd Loan-1441303**

- (i) Security : Hypothecation of Brother Compact Machining Center Model S700\*1 Fitted with Standard & Optional Accessor
- (ii) Sanctioned amount was Rs.122.75 Lakhs repayable in 60 months.

**4.4 Hero Fincorp LTD M/C Loan - 5196690**

- (i) Security : Hypothecation of plant & machinery purchased out of the loan proceeds.
- (ii) Sanctioned amount was Rs. 36 Lakhs repayable in 60 months.



**Dekson Castings Limited**

Financial statements for the financial year ended March 31, 2020

**5 Other Long Term Liabilities**

Particulars	As at Mar 31, 2020 (In Rs.)	As at Mar 31, 2019 (In Rs.)
<b>Advances Against Land Sale</b>		
Ramanlal Chunnilal Bhandari HUF- Loan	13250000	13250000
Ravikiran Construction-Loan	13000000	13000000
Sakshi Construction -Loan	11950000	11950000
Yash Infocity & Infra Pvt.Ltd.-Loan	17040000	17040000
<b>Total</b>	<b>55240000</b>	<b>55240000</b>

**6 Deferred tax Liability/ Asset**

The components of net deferred tax liability/assets are as follows:

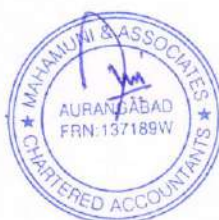
Particulars	As at Mar 31, 2020 (In Rs.)	As at Mar 31, 2019 (In Rs.)
<b>Tax effect of items constituting deferred tax assets</b>		
Deferred Tax Asset - opening	769312	1057700
Add : Deferred Tax Expense - for the year	-414131	-288388
<b>Deferred tax Liability</b>	<b>355181</b>	<b>769312</b>

**7 Trade payables**

Particulars	As at Mar 31, 2020 (In Rs.)	As at Mar 31, 2019 (In Rs.)
Sundry Creditors	84221012	52895152
<b>Total</b>	<b>84221012</b>	<b>52895152</b>

**8 Other Liabilities**

Particulars	As at Mar 31, 2020 (In Rs.)	As at Mar 31, 2019 (In Rs.)
Current maturities of long term borrowings (Refer Note 3)	15639182	11923817
<b>Total</b>	<b>15639182</b>	<b>11923817</b>



**Dekson Castings Limited**  
**Financial Statements for the financial year ended March 31, 2020**

9 Provisions			
Particulars	As at Mar 31, 2020 (In Rs.)	As at Mar 31, 2019 (In Rs.)	
<b>(a) Provision for employee benefits</b>			
<b>Salary &amp; Reimbursements</b>			
Salary Payable	1255851	1201511	
Wages Payable	27715	36230	
ESIC Payable	13960	23651	
Incentive Payable	116485	-	
Full & Final settlement Salary	238839	-	
<b>Total Salary and Reimbursements</b>	<b>1652850</b>	<b>1261392</b>	
<b>(b) Contribution to PF</b>	<b>139363</b>	<b>130309</b>	
<b>(c) Others</b>			
Telephone Bill Payable	23657	-	
Electricity Bill Payable	2983330	1216590	
GST Payable	6799763	2510434	
Mvat Payable 17-18	-	44252	
LBT Provision For FY 14-15	-	512445	
Stipend Payable	265297	260705	
Mvat Payable 16-17	-767512	-	
MVAT Payable-1516	-	-	
Profession Tax Payable	9350	9375	
TDS Payable 18-19	-	607494	
TDS Payable 19-20	1679111	-	
Income Tax Payable	1992791	2157435	
Water Bill Payable	6555	2197	
PM Care Fund Payable	89172	-	
<b>Total Others</b>	<b>13081514</b>	<b>7320927</b>	
<b>Total</b>	<b>14873727</b>	<b>8712628</b>	

10 Fixed Assets			
Particulars	As at Mar 31, 2020 (In Rs.)	As at Mar 31, 2019 (In Rs.)	
<b>Tangible Assets</b>			
Gross Block (Refer Annexure A)	265462666	238081583	
Less: Depreciation (Refer Annexure A)	122755782	98227369	
<b>Total</b>	<b>142706884</b>	<b>139854214</b>	
<b>Capital Work In Progress</b>			
Interest Capitalised (refer notes for details)	9642713	7117460	
Factory Building	7330380	7330380	
Machinery	12710740	12710740	
<b>Total</b>	<b>29683833</b>	<b>27158580</b>	
<b>Total</b>	<b>172390717</b>	<b>167012795</b>	





**Dekson Castings Limited**  
**Financial Statements for the financial year ended March 31, 2020**

Details of Additions & deletions of Fixed assets and depreciation are given in Annexure "A"  
 The Fixed assets of the Company have not been revalued during the year under review.

**11 Non Current Investments**

Particulars	As at Mar 31, 2020 (In Rs.)	As at Mar 31, 2019 (In Rs.)
Interest Capitalised On Geust H.Advances	3300147	3300147
MIDC Shendra (SEZ) Investment	13713400	13713400
<b>Total</b>	<b>17013547</b>	<b>17013547</b>

**12 Current Investments**

Particulars	As at Mar 31, 2020 (In Rs.)	As at Mar 31, 2019 (In Rs.)
<b>Investment</b>		
Investment in Reliance Liquid Fund	-	44916576
Investment in Shares	361870	852500
Reliance Small Capital Fund	-	1100000
Reliance Large Capital Fund	-	1050000
Icici Pru Equity & Debt fund	-	800000
Icici Prudential Bluechip Fund	-	900000
Aditya Birla Sunlife Frontline Eq.Fund	100000	250000
Aditya Birla M.Fund	-	750000
Everest lean Cluster	64236	64236
Sherkhan Dmat Account	51	1
LIC Of India Gratuity Fund A/c	728638	500000
IIFL	10000000	-
Nippon India Arbitrage Fund-Growth	6338	-
Nippon India Liquid Fund-Growth	177019	-
Nippon India Low Duration Fund	9000	-
Nippon India Short Term Fund	224219	-
Nippon India Small Cap Fund - Growth	844819	-
<b>Total</b>	<b>12516190</b>	<b>51183313</b>

**13 Inventories**

Particulars	As at Mar 31, 2020 (In Rs.)	As at Mar 31, 2019 (In Rs.)
Raw Material ,Consumable & Stores and Tools , Spares & Dies	126448815	105060014
<b>Total</b>	<b>126448815</b>	<b>105060014</b>

Closing Stock is taken as valued and certified by the Management.  
 Closing stock has been valued at cost or market price whichever is lower.



**Dekson Castings Limited**  
**nts for the financial year ended March 31, 2020**

**14 Trade Receivables**

Particulars	As at Mar 31, 2020 (In Rs.)	As at Mar 31, 2019 (In Rs.)
Outstanding exceeding Six months	-	-
Others		
a) Secured, considered good	49336026	43614862
b) Unsecured, considered good	-	-
c) Doubtful	-	-
<b>Total</b>	<b>49336026</b>	<b>43614862</b>

**15 Cash & Cash Equivalents**

Particulars	As at Mar 31, 2020 (In Rs.)	As at Mar 31, 2019 (In Rs.)
<b>Cash &amp; Cash Equivalents</b>		
<b>Balance with Bank</b>		
Shamrao Vitthal Co. Bank	14812	496092
HDFC Bank Cidco C/A 50200005601230	19807919	2718806
HDFC Bank Dividend A/c-0022	20000	20000
Deutsche Bank A/c-0019	20304	-
Cash on Hand	464154	443077
<b>Total</b>	<b>20327189</b>	<b>3677975</b>

**16 Short Term Loans & Advances**

Particulars	As at Mar 31, 2020 (In Rs.)	As at Mar 31, 2019 (In Rs.)
<b>Unsecured; considered good :</b>		
Mr.Ashok V Dekate	2023979	2027579
Interest Capitalized On Advance	281124	16342
Mr.Vikram A.Dekate	2271764	-98640
Mr.Chetan A.dekate	799758	145912
Mrs.Pallavi V Dekate	562049	563649
Vitthal Rukmani Natural Gas Co.Ltd.	150000	150000
<b>Other Loans and Advances</b>		
Salary Advance	507721	554661
<b>Total</b>	<b>6596395</b>	<b>3359503</b>



**Dekson Castings Limited**  
**nts for the financial year ended March 31, 2020**

<b>17 Other Current Assets</b>			
<b>Particulars</b>		<b>As at Mar 31, 2020 (In Rs.)</b>	<b>As at Mar 31, 2019 (In Rs.)</b>
<b>1 OTHER DEPOSITS</b>			
	BSNL Telephone Deposit	6088	6088
	MSEDCL Deposit	1960076	1960076
	Indo Marketing Deposit	16000	16000
	Deposite With Hero Fincorp	349923	349923
	<b>Total</b>	<b>2332087</b>	<b>2332087</b>
<b>2 Other Current Assets (refer note 31)</b>			
		10572017	15890572
	<b>Total</b>	<b>10572017</b>	<b>15890572</b>
	<b>Total</b>	<b>12904104</b>	<b>18222659</b>

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

<b>18 Revenue from Operations</b>			
<b>Particulars</b>		<b>For the year ended 31.03.20 (In Rs.)</b>	<b>For the year ended 31.03.19 (In Rs.)</b>
	<b>Sale of Products</b>	436294034	477835845
	<b>Sale of Services</b>		
	Job Work	1453458	-
	<b>Gross Sale</b>	<b>437747492</b>	<b>477835845</b>
	<b>Other Operating Revenues</b>		
	Less:GST	95375226	33458779
	<b>Total</b>	<b>342372266</b>	<b>444377066</b>

<b>19 Other Income</b>			
<b>Particulars</b>		<b>For the year ended 31.03.20 (In Rs.)</b>	<b>For the year ended 31.03.19 (In Rs.)</b>
	Divident Received	10095	7206
	Interest Received On Deposit	-	193946
	Interest Received (Other)	207919	-
	Discount Received	-	-
	Other Income	-	169593
	Capital Gain On Investment	3888849	16890
	Income from IIFL	520060	-
	Income Tax Refund F.Y. 2017-18	24100	-
	PM New Scheme (Subsidy)	44358	-
	Salary Not Paid	15604	-
	Stipend Not Paid	6229	-
	<b>Total</b>	<b>4717214</b>	<b>387635</b>



**Dekson Castings Limited**

Financial Statements for the financial year ended March 31, 2020

**20 Cost Of Material Consumed**

	For the year ended 31.03.20 (In Rs.)	For the year ended 31.03.19 (In Rs.)
Raw Material	165856609	234598465
Consumable	33389602	48720606
Tools, Dies & Spares	9785867	13504681
<b>Total</b>	<b>209032077</b>	<b>296823752</b>

**21 Changes in Inventories of Finished goods, work-in-progress and Stock-in-Trade.**

Particulars	For the year ended 31.03.20 (In Rs.)	For the year ended 31.03.19 (In Rs.)
<b>Raw Material, Consumable &amp; Tools, Dies &amp; Spares</b>		
Opening Stock	105060014	97526254
Less :Closing Stock	126448815	105060014
	<b>-21388801</b>	<b>-7533760</b>
<b>Total</b>	<b>-21388801</b>	<b>-7533760</b>

**22 Employee Benefit Expenses**

Particulars	For the year ended 31.03.20 (In Rs.)	For the year ended 31.03.19 (In Rs.)
<b>Salaries and Wages</b>		
Wages	503521	504697
Salaries	17658232	17232868
Bonus	553316	660363
<b>Total</b>	<b>18715069</b>	<b>18397928</b>
Contribution to Provident Fund & Other Funds		
ESIC Contribution	157292	216870
P F Contribution	841064	669213
<b>Total</b>	<b>998356</b>	<b>886083</b>
<b>Staff Welfare Expenses</b>		
Workman & Staff Welfare Expenses	389790	1198355
<b>Total</b>	<b>389790</b>	<b>1198355</b>
<b>Total</b>	<b>20103215</b>	<b>20482366</b>



**Dekson Castings Limited**  
**nts for the financial year ended March 31, 2020**

**23 Finance Cost**

Particulars	For the year	For the year
	ended 31.03.20	ended 31.03.19
	(In Rs.)	(In Rs.)
Bank Interest On Deutsche OD	1943768	2835465
Interest on Hero Fincorp Ltd.	1007458	1145187
Interest On Volkswagen Fianance Pvt Ltd	150619	267047
Interest On RHF Finance Loan	20115293	19740051
Interest on Bajaj Finance	489744	220972
Interest on TDS	38654	17981
Bank Charges	7560	406395
Other Finance Charges & Interest		741
<b>Total</b>	<b>23753096</b>	<b>24633840</b>

**24 Depreciation & Amortization Expenses**

Particulars	For the year	For the year
	ended 31.03.20	ended 31.03.19
	(In Rs.)	(In Rs.)
Depreciation -Building	2053398	2031504
Depreciation -CCTV Camera & Office Equipment	288714	493388
Depreciation -Lab Equipment	4953	6918
Depreciation - Computer	365080	454217
Depreciation -Dies, Tools & Pattern	3910202	2924508
Depreciation -Electrification	1994357	1799222
Depreciation -Office Furniture	816616	624728
Depreciation -Plant & Machinery	14149443	16263177
Depreciation -on Audi Car	654386	485213
Depreciation -Trolley & Trolley Rack	291264	368404
<b>Total</b>	<b>24528413</b>	<b>25451279</b>

**25 Other Expenses**

Particulars	For the year	For the year
	ended 31.03.20	ended 31.03.19
	(In Rs.)	(In Rs.)
<b>Payment to Auditors</b>		
As Auditor	240000	238000
For Taxation Matters	60000	-
<b>Power and Fuel</b>		
Electricity Expenses	29547481	21096990
Gas, Fuel & Diesel	338550	133554
Rent	10527140	3669400
Repairs to Buildings	1061285	473622
Repairs to Machinery	4917358	7389148
Insurance Expenses	960617	227191
<b>Rates and Taxes (Excluding taxes on income)</b>		
Property Tax-Municipal Corporation	73471	72748
<b>Net Loss on Foreign Currency Transactin and Translation</b>		
Miscellaneous Expenses (Refer Note 32 for details )	35998032	43067673
<b>Total</b>	<b>83723934</b>	<b>76368326</b>

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

Particulars	Deferred (Liab.) / Assets (Rs)	Tax Amount(Rs)
Difference in Dep as per Cos Act & IT	15,92,810	4,14,131
43 B Disallowances for current year	-	-
Other Disallowances for current year	-	-
Total Deferred Tax Liability at the year end		-4,14,131
Less: Opening deferred tax liability		7,69,312
Deferred tax Liability provided		<b>3,55,181</b>



**Dekson Castings Limited**

Financial statements for the financial year ended March 31, 2020

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

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

List of related parties

a) Name of related parties	Relation
M/s Anahita Castings	Associate Concern
M/s Dekson Machine Tools LLP	Associate Concern

**Key Management Personnel:-**

Mr Vikram A. Dekate, Director

Mr Chetan A. Dekate, Director

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

Sr No	Name of party	Nature of transactions	Ending 31st March, 2020 (Rs)	Ending 31st March, 2019 (Rs)
1	M/s Anahita Trading	Buffing Labour Charges - Purchase	NIL	4606315
2	M/s Dekson Machine Tools LLP	Machinery Purchase	NIL	8886699
3	Mr Vikram Dekate	Rent paid	6142612	1834700
4	Mr Chetan Dekate	Rent paid	6211012	1834700

Outstanding balances at the year end 31st March, 2020

Sr No	Name of party	Ending 31st March, 2020 (Rs)	Ending 31st March, 2019 (Rs)
1	M/s Anahita Trading	865002 Cr	NIL
2	M/s Dekson Machine Tools LLP	360747 Cr	1367797 Cr

Directors Remuneration paid

Sr No	Name of party	Ending 31st March, 2020 (Rs)	Ending 31st March, 2019 (Rs)
1	Vikram Dekate	2800800	2800800
2	Chetan Dekate	2800800	2800800

**29 Foreign Currency Dealings**

Particulars	Ending 31st March, 2020 (Rs)	Ending 31st March, 2019 (Rs)
a) CIF value of Imports: -	-	-
b) Expenditure in Foreign Currency: -	-	64379
c) Earning in Foreign Currency:-	-	-
d) FOB Value in Export	-	-



**Dekson Castings Limited**

Financial statements for the financial year ended March 31, 2020

- 30 The net profit (loss) for the purpose of measurement of basic and diluted earnings per share in terms of Accounting Standard - 20 on Earnings Per Share issued by the Institute of Chartered Accountants of India has been calculated as under:

Particulars	Ending 31st March, 2020 (Rs)	Ending 31st March, 2019 (Rs)
Net Profit as per Profit & Loss Account	5726308	6669851
Numerator: Profit Available for equity share holders	5726308	6669851
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	151.52	176.48
Basic Earnings per share is arrived at by dividing Numerator for weighted average	151.52	176.48
The nominal value per equity shares is Rupees	1,000	1,000

- 31 Details of Other Current Assets in Note No 17 is as follows:

Particulars	As at Mar 31, 2020 (In Rs.)	As at Mar 31, 2019 (In Rs.)
Cenvat Balance Old	4120992	4342590
Advance Tax	230000	1800000
Service Tax Paid Against Appeal	-	75000
Input RCM SGST Receivable	-	118211
Input RCM CGST Receivable	-	118211
RHFL TDS On Interest Receivable	1134930	624704
BFL Interest On TDS Receivable	-	21542
DHFL Insurance Investment	825534	825534
Security Deposite Against Rent	2904000	2904000
EFL TDS On Interest Receivable	-	149928
TATA capital Tds On Interest Receivable	-	11930
Volkswagen Fianance TDS Receivable 15-16	-	5499
TDS Receivable FY 19-20	104268	-
TDS Receivable FY 2018-19	-	21344
TDS for F.Y. 09-10	-	79191
HFC TDS On Interest Receivable	150408	76217
Interest Accrued On Electricity Deposit	187127	174551
Accrued interest on HDFC FDR	-	4964
Interest Accrued On SVC FDR	-	3503
Interest Receivable From DHFL	-	18287
Interest Receivable From EFL	-	59050
Sales Tax Subsidy Receivable	-	-
Input CGST On Rent	-	166023
Input SGST On Rent	-	166023
MIDC W.Dept.Deposite	27255	27255
MVAT Payable-1617	-	767512
MVAT Payable-1516	-	1356808
MVAT Receivable 2011-12	-	217515
Octroi /LBT Incentive Receivable	-	832796
Die on Loan Invoice	-	163000
Income Tax Refund AY 1314	-	27978
Income Tax Refund AY 1415	-	88462
Prepaid Insurance	825534	560016
Mahamuni & Associates Tax Collection A/c	-	46087
Mr.Chetan Dekate - Tax Payment	-	36842
TCS Receivable FY 1920	61969	-
	<b>10572017</b>	<b>15890572</b>



**Dekson Castings Limited**

nts for the financial year ended March 31, 2020

**32 Details of Misc Exp in Note No 25 is as follows:**

Particulars	As at Mar 31,	As at Mar 31,
	2020 (In Rs.)	2019 (In Rs.)
Account W/off	564500	-
Coustron Duty Paid	-	22850
Short Provision For Income Tax AY 1819	-	55134
Advertisement & Sales Promotion	272048	349458
Contactora Exgracia -Wages	0	236323
Administration Charges PF	35856	34857
Buffing Charges	0	5190098
Stipend Expenses	2011251	3249771
VMC Incentives	95585	160455
GDC Incentives	613221	823038
Dabu Melting Incentives	1300474	69645
Professional Charges	796847	849535
Security Charges	1093500	1103646
Guest House Expenses	42925	11380
Helth Insurance Policy	-	137645
Legal Exp. ,Fees & Subscription	31123	561482
Freight & Carraige Inward	765895	806216
Freight & Carraige Outward	1573956	1756189
Housekeeping Expenses	205208	241671
Penalty On TDS Prior Period	-	88332
Sea Import freight Charges	-	63504
Labour Welfare Fund	1092	3492
PT Paid Against Assesment	-	35818
Attendance Bonus	219670	96060
Rejection Charges	1739624	2073075
Emploer Share (Ac 10 and 1) Pm Subsidy	44358	154308
Labour Charges Other & Job work	19572778	20712722
Harvesting & Gardening Exp.	16880	55060
Interest On Esic	-	12533
Medical Expenses	24645	22689
Donation	26100	21000
Office & Miscelleneous Expenses	492418	574308
Packing & Forwarding Expenses	1106468	2173526
Petrol & Conveyance Expenses	43719	46546
Postage & Courier	33500	47733
Printing & Stationery Expenses	167501	325334
Telephone & Internet Expenses	119672	176455
Loan Processing Fees (To NBFC )	-	36580
Testing & Analysis Expenses	472496	315840
R/off	-37	-271
Travelling & Conveyance Expenses	199611	289157
Incentive Allowance	238190	-
Water Charges	80048	43940
Excise Duty Paid	389414	-
Weighment Charges	28920	40540
Discount Given	994207	-
LEAVE IN CASHMENT	53241	-
Loan Foreclosure Charges	389256	-
Interest On Vat	18998	-
Service Tax Paid	122874	-

**35998032      43067673**



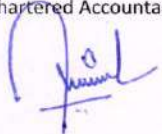


**Dekson Castings Limited**  
**Financial Statements for the financial year ended March 31, 2020**

33 Certain items included in stocks as on 31/03/20 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.

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

**For Mahamuni & Associates**  
Chartered Accountants (FRN :137189W)



**Avinash K. Mahamuni**  
Avinash K. Mahamuni

Place: Aurangabad  
Date : 27 th Nov 2020



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

CIN No: L27104MH2005PLC158380

**Vikram A. Dekate**  
Director

**Chetan A. Dekate**  
Director

Annexure A to Note 10 : Fixed Assets

(Amount in Rs.)

Details	Gross Block				Depreciation Block				Net Block	
	(A)				(B)				C=A-B	
	Balance as at April 1, 2019/ (April, 2018)	Additions	Disposals	Balance as at March 31, 2020/(Mar 31, 2019)	Balance as at April 1, 2019/ (April 1, 2018)	Depreciation expense for the year	Eliminated on disposal of assets	Balance as at March 31, 2020/(March 31, 2019)	Balance as at March 31, 2020	Balance as at March 31, 2019
<b>TANGIBLE FIXED ASSETS</b>										
Factory Land at E-21 MIDC Chikalthana (Previous year)	91,35,643 (91,35,643)	-	-	91,35,643 (91,35,643)	-	-	-	-	91,35,643	(91,35,643)
Factory Building at E-21 Midc Chikalthana (Previous year)	3,48,06,747 (3,02,26,563)	10,73,070 (46,09,989)	46,680 (29,805)	3,58,33,137 (3,48,06,747)	1,44,74,095 (1,24,42,591)	20,53,398 (20,31,504)	-	1,65,27,492 (1,44,74,095)	1,93,05,645	(2,03,32,652)
Plant & Machinery (Previous year)	14,22,60,309 (13,22,18,294)	1,51,76,694 (1,00,42,015)	18,37,000	15,56,00,003 (14,22,60,309)	5,91,45,386 (4,28,82,209)	1,41,49,443 (1,62,63,177)	-	7,32,94,829 (5,91,45,386)	8,23,05,174	(8,31,14,923)
Vehicle (Previous year)	62,50,056 (62,50,056)	-	-	62,50,056 (62,50,056)	45,56,472 (40,71,259)	6,54,386 (4,85,213)	-	52,10,858 (45,56,472)	10,39,198	(16,93,584)
Electrification (Previous year)	1,07,29,362 (58,44,872)	20,24,632 (48,84,490)	-	1,27,53,994 (1,07,29,362)	48,73,425 (30,74,203)	19,94,357 (17,99,222)	-	68,67,783 (48,73,425)	58,86,211	(58,55,937)
Computers & Allied Equipments (Previous year)	28,51,427 (21,75,885)	1,37,350 (6,75,542)	-	29,88,777 (28,51,427)	23,74,325 (19,20,108)	3,65,080 (4,54,217)	-	27,39,406 (23,74,325)	2,49,371	(4,77,102)
Office Equipments (Previous year)	15,64,650 (13,94,541)	14,460 (1,70,108)	-	15,79,110 (15,64,650)	9,77,058 (4,83,670)	2,88,714 (4,93,388)	-	12,65,772 (9,77,058)	3,13,338	(5,87,592)
Furniture & Fixtures (Previous year)	44,60,535 (24,96,330)	29,753 (19,64,205)	-	44,90,287 (44,60,535)	15,89,962 (9,65,234)	8,16,616 (6,24,728)	-	24,06,578 (15,89,962)	20,83,710	(28,70,572)
Tools ,Dies & Patterns (Previous year)	2,39,03,140 (1,85,42,007)	1,06,75,053 (53,61,133)	-	3,45,78,193 (2,39,03,140)	91,35,514 (62,11,006)	39,10,202 (29,24,508)	-	1,30,45,716 (91,35,514)	2,15,32,476	(1,47,67,626)
Lab Equipments (Previous year)	39,625 (39,625)	-	-	39,625 (39,625)	22,198 (15,280)	4,953 (6,918)	-	27,152 (22,198)	12,473	(17,427)
Trolley & Rack (Previous year)	20,80,091 (20,80,091)	1,33,750	-	22,13,841 (20,80,091)	10,78,932 (10,78,932)	2,91,264	-	13,70,196 (10,78,932)	8,43,645	(10,01,159)
<b>Total (A)</b>	<b>23,80,81,583</b>	<b>2,92,64,763</b>	<b>18,83,680</b>	<b>26,54,62,666</b>	<b>9,82,27,369</b>	<b>2,45,28,413</b>	<b>-</b>	<b>12,27,55,782</b>	<b>14,27,06,884</b>	<b>-</b>
<b>Previous Year (A)</b>	<b>(21,04,03,906)</b>	<b>(2,77,07,482)</b>	<b>(29,805)</b>	<b>(23,80,81,583)</b>	<b>(7,31,44,494)</b>	<b>(2,50,82,875)</b>	<b>-</b>	<b>(9,82,27,369)</b>	<b>-</b>	<b>(13,98,54,214)</b>
Work in Progress Capital WIP (Previous year)	2,00,41,120 (2,00,41,120)	-	-	2,00,41,120 (2,00,41,120)	-	-	-	-	2,00,41,120	(2,00,41,120)
Interest to be capitalised (Previous year)	71,17,460 (71,17,460)	25,25,253	-	96,42,713 (71,17,460)	-	-	-	-	96,42,713	(71,17,460)
<b>Total (B)</b>	<b>2,71,58,580</b>	<b>25,25,253</b>	<b>-</b>	<b>2,96,83,833</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,96,83,833</b>	<b>-</b>	<b>-</b>
<b>Previous Year (B)</b>	<b>(2,71,58,580)</b>	<b>-</b>	<b>-</b>	<b>(2,71,58,580)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,71,58,580)</b>
<b>Grand Total (A) + (B)</b>	<b>26,52,40,163</b>	<b>3,17,90,016</b>	<b>18,83,680</b>	<b>29,51,46,499</b>	<b>9,82,27,369</b>	<b>2,45,28,413</b>	<b>-</b>	<b>12,27,55,782</b>	<b>17,23,90,717</b>	<b>-</b>
<b>Previous Year (A) + (B)</b>	<b>(23,75,62,487)</b>	<b>(2,77,07,482)</b>	<b>(29,805)</b>	<b>(26,52,40,163)</b>	<b>(7,31,44,494)</b>	<b>(2,50,82,875)</b>	<b>-</b>	<b>(9,82,27,369)</b>	<b>-</b>	<b>(16,70,12,795)</b>



**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3,  
ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]  
(Please see Rule 12 of the Income-tax Rules, 1962)

**Assessment Year**  
**2020-21**

PAN	AACCD2881P		
Name	DEKSON CASTINGS LIMITED		
Address	E-21, Midc, , Chikalthana, Aurangabad, MAHARASHTRA, 431210		
Status	Plc Company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	758604281281120

Taxable Income and Tax details			
	Current Year business loss, if any	1	0
	Total Income		9215470
	Book Profit under MAT, where applicable	2	7304966
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	2015861
	Interest and Fee Payable	5	211712
	Total tax, interest and Fee payable	6	2227573
	Taxes Paid	7	2227577
	(+)Tax Payable /(-)Refundable (6-7)	8	0
Dividend Distribution Tax details			
	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail			
	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 28-11-2020 17:45:07 from IP address 103.94.59.67 and verified byVIKRAM DEKATEhaving PAN ADMPD5168R on 28-11-2020 17:45:07 from IP address 103.94.59.67 using**Digital Signature Certificate (DSC).**

81384138970056CN=Verasys CA

DSC details: 2014.2.5.4.51=#13294f6666696365204e6f2e2032312c20326e6420466c6f6f722c20426861766e61204275696c64696e67,STREET=V.S.**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

**A.Y. 2020-2021**

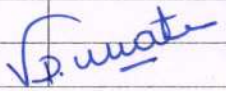
<b>Name</b> : Dekson Castings Limited	<b>Previous Year</b> : 2019-2020
	<b>PAN</b> : AACCD 2881 P
<b>Address</b> : E-21	
Midc	<b>Status</b> : Domestic Company
Chikalhana, Aurangabad - 431 210	<b>D. O. I.</b> : 27-Dec-2005

**Statement of Income**

		Rs.	Rs.	Rs.
<b>Profits and gains of Business or Profession</b>				
<i>Business-1: DEKSON CASTINGS LTD</i>				
Net Profit Before Tax as per P & L a/c			73,04,966	
Add: Inadmissible expenses & Income not included				
Depreciation debited to P & L a/c		2,45,28,413		
36 disallowance	1	2,85,112		
40 disallowance	2	32,579	2,48,46,104	
			3,21,51,070	
Less: Deductible expenditure & income to be excluded				
Incomes considered separately	3		46,51,023	
<i>Adjusted Profit of Business-1</i>			2,75,00,047	
Total income of Business and Profession			2,75,00,047	
Less: Depreciation as per IT Act	10		2,29,35,603	
<i>Income chargeable under the head "Business and Profession"</i>				45,64,444
<b>Capital Gains</b>				
Long-term Capital gain from Auto-classification schedule			23,52,326	
Gain from securities	11		15,36,521	
<i>Income chargeable under the head "Capital gains"</i>				38,88,847
<b>Income from other sources</b>				
Interest on Income Tax refund			24,100	
Interest income	4		7,27,979	
Dividends	5		10,095	
<i>Income chargeable under the head "other sources"</i>				7,62,174
<b>Total Income</b>				
Total income rounded off u/s 288A				92,15,465
				92,15,470
		Income	Tax	
Income taxable @ 25%		68,36,226	17,09,057	
Short-term capital gain taxable @15%		26,918	4,038	
<i>Long-term capital gain</i>				
Taxable @ 10%				
112A - STT paid shares/units		23,52,326	2,25,233	

Tax on total income				19,38,328
Add: Cess				77,533
Tax with cess				20,15,861
Minimum Alternative Tax	6		11,39,575	
Tax credit C/F and set off u/s 115JAA				
Net Tax				20,15,861
TDS	7		1,66,237	
Advance Tax	8		2,30,000	
Total prepaid taxes				3,96,237
Balance Tax				16,19,624
Interest u/s 234A			16,196	
Interest u/s 234B			1,29,568	
Interest u/s 234C			65,948	2,11,712
Net tax payable				18,31,336
Self-assessment tax paid	9			18,31,340
<b>Balance tax payable</b>				<b>0</b>
<b>Schedule 1</b>				
<b>Disallowances of expenditure u/s 36</b>				
<i>Description</i>				<i>Disallowance</i>
Employees' contribution to PF/ESI etc. paid after prescribed date u/s 36(1)(va)				
PF		2,18,140		
ESIC		10,829	2,28,969	
36 - Other disallowances				
Prior Period VAT		18,998		
Prior Period Excise		37,145	56,143	
<i>Total Disallowance</i>			2,85,112	
<b>Schedule 2</b>				
<b>Disallowances of expenditure u/s 40</b>				
<i>Description</i>			<i>Expenses</i>	<i>Disallowance</i>
40(a)(ii) - Income Tax/Other taxes on profits				32,579
<i>Total Disallowance</i>				32,579
<i>Expenses without TDS / Eq. Levy disallowed earlier B/F</i>		<i>Amount</i>	<i>B/F Amount on which</i>	<i>Deduction in</i>
		<i>B/F</i>	<i>TDS / Eq. Levy done</i>	<i>current year</i>
<b>Schedule 3</b>				
			<i>Amount</i>	
<b>Income considered under other heads</b>				
Capital gains			38,88,849	
Interest received			7,52,079	
Dividend Taxable			10,095	

<i>Grand total</i>			46,51,023	
<b>Schedule 4</b>				
<b><u>Interest income</u></b>				
<i>Name of the Bank</i>		Interest		
<b><u>Other Interest</u></b>				
Interest income from IIFL		5,20,060		
Interest on MSEB Deposit		2,07,919		
<i>Total</i>		7,27,979		
<b>Schedule 5</b>				
<b><u>Particulars</u></b>		Amount		
<b><u>Other Dividends taxable at normal rate</u></b>				
Dividend		10,095		
Net Dividends		10,095		
<b>Schedule 6</b>				
Financial statements are drawn as per Ind AS?		No		
<b><u>Minimum alternative tax</u></b>				
Net profit before tax as per P & L A/c				73,04,966
Less: Provision for Tax in P&L A/c				15,78,660
Net profit after tax (A)				57,26,306
<b><u>Additions (if considered in Profit and Loss account)</u></b>				
Income Tax including Interest			19,92,791	
<i>Total additions (B)</i>				19,92,791
<b><u>Deletions (if considered in Profit and Loss account)</u></b>				
Deferred Tax credited to P&L a/c			4,14,131	
<i>Total deletions (C)</i>				4,14,131
<i>Book Profit (A + B - C)</i>				73,04,966
<i>Mat on book profit</i>				10,95,745
<i>Mat with SC &amp; Cess on book profit</i>				11,39,575
Depreciation debited to P & L a/c (For 29B only)			2,45,28,413	
Policies, standards & depreciation methods used in accounts laid before AGM are followed in P & L a/c		Yes		
<b>Schedule 7</b>				
<i>TDS as per Form 16A</i>				
<b><u>Deductor, TAN</u></b>		TDS deducted	TDS claimed in current year	Gross receipt offered
Endurance Technologies Limited, TAN- NSKE00384G		3,000	3,000	1,50,000
Gabriel India Limited, TAN- PNEG16065A		25,235	25,235	12,61,730
Iifl Special Opportunities Fund - Series 3, TAN- MUMI13540C		52,006	52,006	5,20,060
Kohler Power India Private Limited, TAN- NSKL00431E		2,565	2,565	25,650

Maharashtra State Electricity Distribution Co. Ltd O&m Urban Circle, TAN- NSKM04565B	20,792	20,792	2,07,919
Pranshu Electrical Private Limited, TAN- NSKP02046C	670	670	33,461
<b>Total</b>	<b>1,04,268</b>	<b>1,04,268</b>	<b>21,98,820</b>
<i>Tax collected at source</i>			
<b>Collector &amp; TAN</b>	<b>TCS collected</b>	<b>TCS claimed in current year</b>	<b>Expenditure as per 26AS</b>
Gabriel India Limited, TAN- PNEG16065A	61,969	61,969	61,97,019
<b>Grand Total</b>	<b>1,66,237</b>	<b>1,66,237</b>	
<b>Schedule 8</b>			
<b>Advance tax paid</b>			
HDFC Bank-0510075	12-Jul-19	10760	1,50,000
HDFC Bank-0510075	14-Sep-19	12538	80,000
<b>Total tax</b>			<b>2,30,000</b>
<b>Schedule 9</b>			
<b>Self Assessment tax paid</b>			
<i>Name of the Bank and BSR Code</i>	<i>Date of deposit</i>	<i>Challan SI.no.</i>	<i>Amount paid</i>
Bank of Maharashtra - 0231433	28-Nov-20	24098	18,31,340
<i>Bank A/c: HDFC Bank 50200005601230 IFSC: HDFC0002843</i>			
For Dekson Castings Limited			
Date : 28-Nov-2020			
Place : Aurangabad			
			Authorised Signatory



बैंक ऑफ महाराष्ट्र  
Bank of Maharashtra  
एक परिवार एक बैंक

Receipt for Direct Tax Payment

PAN / TAN	:	AACCD2881P
Customer Name	:	DEKXXX XASTINGS LIMITED
Address	:	E-21 MIDC CHIKALTHANA Aurangabad MAHARASHTRA 431210
Challan No	:	280
Payment Details (Amounts in Rs.)	:	
Basic Tax	:	18,31,340.00
Surcharge	:	0.00
Educational Cess	:	0.00
Penalty	:	0.00
Interest	:	0.00
Others	:	0.00
Fee under section 234E	:	0.00
Total Amount	:	18,31,340.00
Amount In Words	:	Eighteen Lac Thirty One Thousand Three Hundred Fourty Rupees Only.
Transaction Date	:	28112020
Major Head	:	0020 - INCOME TAX ON COMPANIES
Minor Head	:	300 - SELF ASSESSMENT TAX
Assessment Year	:	2020-21
Customer Identity Number (CIN)	:	02314332811202024098
BSR Code	:	0231433
Date of Tender	:	28112020
Challan Sr No	:	24098
Debit Account No	:	CA-60165171108
Branch Name	:	01770 - GARKHEDA, AURANGABAD
User Id	:	40100340740



**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 Mahamuni & Associates in pursuance of the provisions of the Income Tax Act, 1961 Act, and We annex here to a copy of Our audit report dated 27/11/2020 along with a copy each of

- (a) the audited Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020
- (b) the audited balance sheet as at, 31/03/2020 ; 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	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
2	Others.	GST Reconciliation of books with the records available as per GSTIN was not produce before us for verification
3	Information regarding demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 was not made available.	No information provided by the assessee co.

Place  
Date

Aurangabad  
27/11/2020

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

Avinash Kishan Mahamuni  
117992  
137189W  
A-04, 3rd Floor, Level 2, Business Wing, A  
ravee Gracia, Dargah Road , Aurangabad  
, MAHARASHTRA , 431001



**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	<b>DEKSON CASTINGS LIMITED</b>					
2	Address	<b>E-21, , MIDC, CHIKALTHANA , AURANGABAD , MAHARA SHTRA , 431210</b>					
3	Permanent Account Number (PAN)	<b>AACCD2881P</b>					
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	<b>Yes</b>					
	Sl No.	Type	Registration Number				
	1	<b>Central Excise Duty</b>	<b>AACCD2881PXM001</b>				
	2	<b>Sales TAX/VAT MAHARASHTRA</b>	<b>27730595854V</b>				
	3	<b>Goods and Services tax MAHARASHTRA</b>	<b>27AACCD2881PIZ5</b>				
5	Status	<b>Company</b>					
6	Previous year from	<b>01/04/2019 to 31/03/2020</b>					
7	Assessment Year	<b>2020-21</b>					
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	<b>Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits</b>					
8 a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB						<b>No</b>
	Section under which option exercised						
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	<b>MANUFACTURING</b>		<b>Manufacture of parts and accessories of motor vehicles and engines</b>		<b>04086</b>	
10 b	If there is any change in the nature of business or profession, the particulars of such change						<b>No</b>
	S.No.	Business	Sector	SubSector		Code	
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed						<b>Yes</b>
	S.No.	Books prescribed					
	1	<b>Sales Register, Purchase Register, Cash Book, Bank Book &amp; Journal Ledger.</b>					
11 b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above						
	S.No.	Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
	1	<b>Sales Register, Purchase Register, Cash Book, Bank Book &amp; Journal Ledger.</b>	<b>E-21</b>	<b>MIDC Chikalhana</b>	<b>Aurangabad</b>	<b>MAHARA SHTRA</b>	<b>431210</b>
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above						
	Books Examined						
	<b>Sales Register, Purchase Register, Cash Book, Bank Book &amp; Journal Ledger.</b>						
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).						<b>No</b>



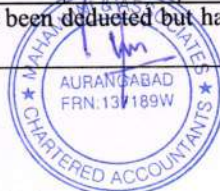
S.No.	Section	Amount			
	Nil				
13 a	Method of accounting employed in the previous year	<b>Mercantile system</b>			
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	<b>No</b>			
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.				
	Particulars	Increase in profit(Rs.)			
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).	<b>No</b>			
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.)
		<b>Total</b>			
13 f	Disclosure as per ICDS.				
	S.No.	ICDS	Disclosure		
	1	ICDS I - Accounting Policies	Mercantile method of accounting employed. Expenses and Income are accounted for on accrual basis as per generally accepted accounting principles in India		
	2	ICDS II - Valuation of Inventories	As per Cost or NRV whichever is lower.		
	3	ICDS III - Construction Contracts	Not Applicable		
	4	ICDS IV - Revenue Recognition	The revenue is recognised when the the goods are transferred to the buyer the property in the goods for a price or all significant risks and rewards of ownership have been transferred to the buyer and the seller retains no effective control of the goods transferred to a degree usually associated with ownership.		
	5	ICDS 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		
	6	ICDS VII - Governments Grants	DIC Subsidy of Rs.1837000/- received by the company during the FY 2019-20. 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.44358/-		
	7	ICDS IX - Borrowing Costs	In case of specific borrowing, actual borrowing cost has been capitalized on that asset In case of general borrowing, borrowing cost is being capitalized as per Para 6 of ICDS IX. Interest capitalised during the previous year of Rs.2790035/-		
	8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	A provision is recognised only when: (a) there is a present obligation as a result of a past event; (b) it is reasonably certain that an outflow of resources embodying economic benefits will be required to settle the obligation; and (c) a reliable estimate can be made of the amount of the obligation. If these conditions are not met, no provision shall be recognised. No Contingent liability or asset is recognised in the books of accounts.		
14 a	Method of valuation of closing stock employed in the previous year.	At Cost or Market Value Whichever is lower			
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	<b>No</b>			
	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)		
15	Give the following particulars of the capital asset converted into stock-in-trade				
	S.No.	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade
	Nil				
16	Amounts not credited to the profit and loss account, being:-				
16 a	The items falling within the scope of section 28				
	S.No.	Description	Amount		
	Nil				
16 b	The proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods and Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned				
	S.No.	Description	Amount		
	1	Refund of Sales Tax	992147		
16 c	Escalation claims accepted during the previous year				
	S.No.	Description	Amount		
	Nil				



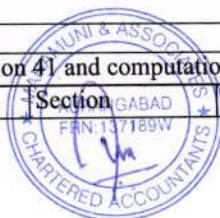
16	d	Any other item of income												
		S.No. Description	Amount											
		Nil												
16	e	Capital receipt, if any												
		S.No. Description	Amount											
		1 DIC Subsidy for FY 2016-17	1837000											
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:													
	S.No.	Details of property	Address Line 1	Address Line 2	City/Town/District	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable					
18	Particulars of depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-													
	S.No.	Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percent- age)	Opening WDV / Actual (A)	Adjust- ment to WDV u/s 115BA	Adjust- ment written down value	Additions			Deduct ions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A +B-C- D)		
						Purchase Value (1)	CENT VAT (2)	Change in Rate of Ex- change (3)	Subsidy/Grant (4)	Total Value of Purcha ses (B) (1+2+ 3+4)				
	1	Furnitures & Fittings @ 10%	10%	6564264		6564264	2202595	0	0	0	2202595	0	856798	7910061
	2	Plant & Machinery @ 40%	40%	680624		680624	137350	0	0	0	137350	0	299720	518254
	3	Plant & Machinery @ 15%	15%	93136608		93136608	25851747	0	0	0	25851747	1837000	19729503	97421852
	4	Building @ 10%	10%	19749500		19749500	1073070	0	0	0	1073070	46680	2049582	18726308
* 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	68191	15/05/2019	68191	14/05/2019							
		2	Provident Fund	63761	15/06/2019	63761	14/06/2019							
		3	Provident Fund	66137	15/07/2019	66137	12/07/2019							
		4	Provident Fund	974	15/07/2019	974	14/09/2020							
		5	Provident Fund	68608	15/08/2019	68608	14/08/2019							
		6	Provident Fund	2247	15/08/2019	2247	14/09/2020							
		7	Provident Fund	77341	15/09/2019	77341	14/09/2019							
		8	Provident Fund	76563	15/10/2019	76563	15/10/2019							
		9	Provident Fund	72989	15/11/2019	72989	15/11/2019							
		10	Provident Fund	75328	15/12/2019	75328	02/01/2020							
		11	Provident Fund	76561	15/01/2020	76561	14/01/2020							
		12	Provident Fund	72217	15/02/2020	72217	12/02/2020							
		13	Provident Fund	1103	15/02/2020	1103	24/04/2020							



14	Provident Fund	70904	15/03/2020	70904	19/03/2020					
15	Provident Fund	67584	15/04/2020	67584	24/04/2020					
16	Any Fund set up under the provisions of ESI Act,1948	6177	15/05/2019	6177	14/05/2019					
17	Any Fund set up under the provisions of ESI Act,1948	5657	15/06/2019	5657	14/06/2019					
18	Any Fund set up under the provisions of ESI Act,1948	5947	15/07/2019	5947	13/07/2019					
19	Any Fund set up under the provisions of ESI Act,1948	2859	15/08/2019	2859	14/08/2019					
20	Any Fund set up under the provisions of ESI Act,1948	2881	15/09/2019	2881	14/09/2019					
21	Any Fund set up under the provisions of ESI Act,1948	2667	15/10/2019	2667	16/10/2019					
22	Any Fund set up under the provisions of ESI Act,1948	2619	15/11/2019	2619	15/11/2019					
23	Any Fund set up under the provisions of ESI Act,1948	2842	15/12/2019	2842	02/01/2020					
24	Any Fund set up under the provisions of ESI Act,1948	2850	15/01/2020	2850	14/01/2020					
25	Any Fund set up under the provisions of ESI Act,1948	2705	15/02/2020	2705	11/02/2020					
26	Any Fund set up under the provisions of ESI Act,1948	2686	15/03/2020	2686	19/03/2020					
27	Any Fund set up under the provisions of ESI Act,1948	2634	15/04/2020	2634	24/04/2020					
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 Account Number of the payee, if available						
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)											Yes	
	S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available						
(e) Provision for payment of gratuity not allowable under section 40A(7)												
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)												
(g) Particulars of any liability of a contingent nature												
	S.No.	Nature Of Liability	Amount in Rs.									
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income												
	S.No.	Nature Of Liability	Amount in Rs.									
(i) Amount inadmissible under the proviso to section 36(1)(iii)												
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006											
23	Particulars of any payment made to persons specified under section 40A(2)(b).											
	S.No.	Name of Related Person	PAN of Related Person	Relation	Nature of trasaction	Payment Made(Amount)						
	1	VIKRAM DEKATE	ADMPD5168R	DIRECTOR	RENT	5263570						
	2	CHETAN DEKATE	AGBPD6157A	DIRECTOR	RENT	5263570						
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	GST	10244662
	2	Sec 43B(b)-provident,superannuation,gratuity/ other fund	PF	137613
	3	Sec 43B(b)-provident,superannuation,gratuity/ other fund	PT	9950
	4	Sec 43B(b)-provident,superannuation,gratuity/ other fund	ESIC	13960
	5	Sec 43B(a)-Tax,Duty,Cess,Fee etc	TDS	1679111
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, No customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.)				
27 a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts			Yes
	CENVAT/ITC	Amount	Treatment in Profit and Loss/Accounts	
	Opening Balance	0	Treated as Current Assets	
	Credit Availed	48736782	Treated as Current Assets	
	Credit Utilized	48736782	Set Off against Taxes Payable (Current Liabilities)	
	Closing/Outstanding Balance	0	Treated as Current Assets	
27 b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-			
	S.No.	Type	Particulars	Amount
	1	Expenditure Debited	Interest on VAT	18998
	2	Expenditure Debited	Interest on Income Tax	32579
	3	Expenditure Debited	Excise PLA	37145
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia)			
	S.No.	Name of the person from whom shares received	PAN of the person, if available	Name of the company from which shares received
				CIN of the company
				No. of Shares Received
				Amount of consideration paid
				Fair Market value of the shares
	Nil			
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same			
	S.No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares
				Amount of consideration received
				Fair Market value of the shares
	Nil			
A(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56? No			
A(b)	If yes, please furnish the following details:			
	S.No.	Nature of income:	Amount (in Rs.)	



B(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56												No
B(b)	If yes, please furnish the following details:												
	S.No.	Nature of income:							Amount (in Rs.)				
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)												No
	S.No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pin code	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
	Nil												
A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.												No
A(b)	If yes, please furnish the following details:												
	S.No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money						
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B												No
B(b)	If yes, please furnish the following details:												
	S.No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.	Assessment Year	Amount (in Rs.)	Details of interest expenditure carried forward as per sub-section (4) of section 94B:	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, 2021)												No
C(b)	If yes, please furnish the following details:												
	S.No.	Nature of the impermissible avoidance arrangement						Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement					
31 a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-												
	S.No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.				
	Nil												





31	b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-						
		S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
		Nil						

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

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

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

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

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

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

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

S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
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	All losses/allowances not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA (To be filled in for assessment year 2020-21 only)	Amount as assessed (give reference to relevant order)	Amount Order U/S and Date	Remarks
		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.	<b>Not Applicable</b>
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32	c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.	<b>No</b>
		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	<b>No</b>
		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	
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	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) <b>No</b>										
	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 <b>Yes</b>									
	S.No.	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
	1	NSKD02455F	194C	Payments to contractors	26928971	26928971	26928971	286520	0	0	0
	2	NSKD02455F	194J	Fees for professional or technical services	968559	968559	968559	96856	0	0	0
	3	NSKD02455F	194A	Interest other than Interest on securities	21553148	21553148	21553148	2455317	0	0	0
	4	NSKD02455F	192	Salary	17658232	17658232	17658232	1455200	0	0	0
	5	NSKD02455F	194-I	Rent	9980270	9980270	9980270	998030	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: <b>Yes</b>									
	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	31/07/2019	22/07/2019	Yes					
	2	NSKD02455F	24Q	31/10/2019	20/11/2019	Yes					
	3	NSKD02455F	24Q	31/01/2020	02/03/2020	Yes					
	4	NSKD02455F	24Q	31/07/2020	24/10/2020	Yes					
	5	NSKD02455F	26Q	31/07/2019	22/07/2019	Yes					
	6	NSKD02455F	26Q	31/10/2019	21/11/2019	Yes					
	7	NSKD02455F	26Q	31/01/2020	02/03/2020	Yes					
	8	NSKD02455F	26Q	31/07/2020	17/09/2020	Yes					
34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish <b>No</b>									
	S.No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) 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	*Percent age 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 section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	(e) Date of Payment with Amounts						
						Amount	Dates of payment					
	Nil											
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2											No
A(b)	If yes, please furnish the following details:											
	S.No.	Amount received (in Rs.)				Date of receipt						
37	Whether any cost audit was carried out											Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor											
38	Whether any audit was conducted under the Central Excise Act, 1944											No
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor											
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor											Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor											
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:											
No	Particulars	Previous Year				Preceding previous Year						
a	Total turnover of the assessee	342372266				444377066						
b	Gross profit / Turnover	98596338	342372266	28.80 %	96474168	444377066	21.71 %					
c	Net profit / Turnover	5726307	342372266	1.67 %	6669851	444377066	1.50 %					
d	Stock-in-Trade / Turnover	126448815	342372266	36.93 %	105060014	444377066	23.64 %					
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, 2021)						
S.No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST	
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities		

Place  
Date

**Aurangabad**  
**27/11/2020**

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

**Avinash Kishan Mahamuni**  
**117992**  
**137189W**  
**A-04, 3rd Floor, Level 2, Business Wing , A  
ravee Gracia, Dargah Road , Aurangabad  
, MAHARASHTRA , 431001 ,**

Form Filing Details

Revision/Original      Original

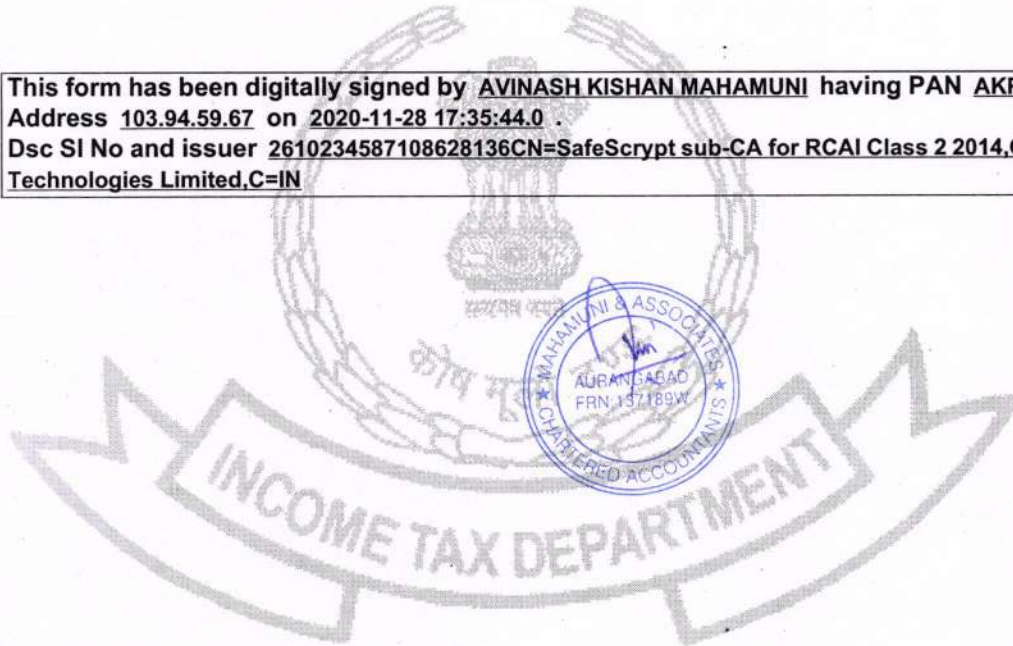
Addition Details(From Point No. 18)									
Description of Block of Assets	SI.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount	
					MODVAT	Exchange Rate Change	Subsidy Grant		
Furnitures & Fittings @ 10%	1	30/09/2019	30/09/2019	1804835	0	0	0	1804835	
	2	31/03/2020	31/03/2020	397760	0	0	0	397760	
Total of Furnitures & Fittings @ 10%								2202595	
Plant & Machinery @ 40%	1	31/03/2020	31/03/2020	137350	0	0	0	137350	
Total of Plant & Machinery @ 40%								137350	
Plant & Machinery @ 15%	1	30/09/2019	30/09/2019	15169614	0	0	0	15169614	
	2	31/03/2020	31/03/2020	10682133	0	0	0	10682133	
Total of Plant & Machinery @ 15%								25851747	
Building @ 10%	1	30/09/2019	30/09/2019	512927	0	0	0	512927	
	2	31/03/2020	31/03/2020	560143	0	0	0	560143	



Total of <b>Building @ 10%</b>	<b>1073070</b>
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<b>Deduction Details(From Point No. 18)</b>			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
<b>Furnitures &amp; Fittings @ 10%</b>			
Total of <b>Furnitures &amp; Fittings @ 10%</b>			<b>0</b>
<b>Plant &amp; Machinery @ 40%</b>			
Total of <b>Plant &amp; Machinery @ 40%</b>			<b>0</b>
<b>Plant &amp; Machinery @ 15%</b>	<b>1</b>	<b>30/09/2019</b>	<b>1837000</b>
Total of <b>Plant &amp; Machinery @ 15%</b>			<b>1837000</b>
<b>Building @ 10%</b>	<b>1</b>	<b>30/09/2019</b>	<b>8000</b>
	<b>2</b>	<b>31/03/2020</b>	<b>38680</b>
Total of <b>Building @ 10%</b>			<b>46680</b>

This form has been digitally signed by **AVINASH KISHAN MAHAMUNI** having PAN **AKPPM5743F** from IP Address **103.94.59.67** on **2020-11-28 17:35:44.0** .  
Dsc SI No and issuer **2610234587108628136CN=SafeScript sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN**



Dekson Castings Limited

Depreciation Chart for the Year Ending '2019-2020'

Business Name :DEKSON CASTINGS LIMITED

S.No	Description/Block of asset	Opening WDV	Rate	---ADDITIONS---		---DEDUCTIONS---		Capital Gain	Total	Depreciation	Add. Depreciation	Additional Depreciation on Opening Assets	Total Depreciation	Closing WDV Depreciation	Block Nil(Y/N)
				180 Days OR more	Less Than 180 Days	180 Days OR more	Less Than 180 Days								
1	Machinery And plant 40% - Computer	6,80,624.00	40 %	0.00	1,37,350.00	0.00	0.00	0.00	8,17,974.00	2,99,720.00	0.00	0.00	2,99,720.00	5,18,254.00	N
2	Furniture and fittings 10% - Furniture and Office Equipments	65,64,264.00	10 %	18,04,835.00	3,97,760.00	0.00	0.00	0.00	87,66,859.00	8,56,798.00	0.00	0.00	8,56,798.00	79,10,061.00	N
3	Machinery and plant 15% - Machinery, Dies, Electrification & Vehicles	9,31,36,608.00	15 %	1,51,69,614.00	1,06,82,133.00	18,37,000.00	0.00	0.00	11,71,51,355.00	1,67,71,543.00	23,85,202.00	5,72,758.00	1,97,29,503.00	9,74,21,852.00	N
4	Buildings 10% - Buildings	1,97,49,500.00	10 %	5,12,927.00	5,60,143.00	46,680.00	0.00	0.00	2,07,75,890.00	20,49,582.00	0.00	0.00	20,49,582.00	1,87,26,308.00	N
<b>Total</b>		<b>12,01,30,996.00</b>		<b>1,74,87,376.00</b>	<b>1,17,77,386.00</b>	<b>18,83,680.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,75,12,078.00</b>	<b>1,99,77,643.00</b>	<b>23,85,202.00</b>	<b>5,72,758.00</b>	<b>2,29,35,603.00</b>	<b>12,45,76,475.00</b>	<b>0.00</b>

