



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, 2021**, 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.

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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, 2021**; 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, 2021, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2021, from being appointed as a director in terms of section 164(2) of the Act.
  - h) Qualification, reservation or adverse remark relating to the maintenance of accounts and other matters connected therewith:

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

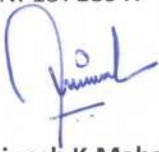


- i) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- The Company has disclosed the impact of pending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

**For M K M M & Associates**

Chartered Accountants

FRN: 137189W



**Avinash K. Mahamuni**

**Partner**

M. NO. 117992

Place :- Aurangabad

Date: . 01<sup>st</sup> Oct 2021

**UDIN : 21117992AAAADM4627**



**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-21. 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 2021 are as follows:  
Vikram A Dekate - Director -O/s Rs. 858649/-  
Chetan A Dekate - Director -O/s Rs. 1020723/-  
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 M K M M & Associates**

Chartered Accountants

FRN: 137189W



**Avinash K.Mahamuni**

**Partner**

M. NO. 117992

Place :- Aurangabad

Date:.. 01<sup>st</sup> Oct 2021

**UDIN : 21117992AAAADM4627**



**Dekson Castings Limited**  
**Balance Sheet as at March 31, 2021**

(In Rs.)

Particulars	Note No.	As at March 31, 2021	As at March 31, 2020
<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	4,12,19,824	3,53,11,785
		7,90,12,824	7,31,04,785
<b>2 Non-current liabilities</b>			
(a) Long-term borrowings	4	18,28,71,917	17,40,99,096
(a) Other Long-term liabilities	5	5,52,40,000	5,52,40,000
(b) Deferred tax Liabilities	6	-	3,55,181
		23,81,11,917	22,96,94,277
<b>4 Current liabilities</b>			
(a) Trade payables	7	2,40,87,209	8,42,21,012
(b) Other Liabilities	8	2,83,16,496	1,56,39,182
(c) Short-term provisions	9	2,06,08,608	1,48,73,727
(d) Short-term borrowings	10	3,77,88,716	
		11,08,01,029	11,47,33,921
<b>TOTAL</b>		<b>42,79,25,770</b>	<b>41,75,32,984</b>
<b>II. ASSETS</b>			
<b>1 Non-current assets</b>			
(a) Fixed assets	11	17,87,38,926	17,23,90,717
(b) Non Current Investments	12	1,70,13,547	1,70,13,547
(c) Current Investments	13	92,38,709	1,25,16,190
(d) Deferred tax assets	6	3,15,690	-
		20,53,06,871	20,19,20,454
<b>2 Current assets</b>			
(a) Inventories	14	14,74,31,432	12,64,48,815
(b) Trade Receivables	15	4,64,87,446	4,93,36,026
(c) Cash and cash equivalents	16	70,94,416	2,03,27,189
(d) Short Term Loans & Advances	17	54,65,333	65,96,395
(e) Other current assets	18	1,61,40,271	1,29,04,104
		22,26,18,899	21,56,12,529
<b>TOTAL</b>		<b>42,79,25,770</b>	<b>41,75,32,984</b>

See accompanying notes forming part of the financial statements.

In terms of our report attached

**For M K M M & Associates**

Chartered Accountants (FRN :137189W)



**Avinash K. Mahamuni**  
Partner (M.No.117992)  
UDIN : 21117992AAAADM4627  
Place: Aurangabad  
Date : 01 Oct 2021



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

CIN No: L27104MH2005PLC158380



**Vikram A. Dekate**  
Director

Place: Aurangabad  
Date : 01 Oct 2021



**Chetan A. Dekate**  
Director

**Dekson Castings Limited**  
**Statement of Profit and Loss for the year ended March 31, 2021**

(In Rs.)

Particulars	Note No.	As at Mar 31, 2021	As at Mar 31, 2020
Revenue from operations	19	35,46,66,741	34,23,72,266
Other income	20	10,98,895	47,17,214
<b>Total Revenue</b>		<b>35,57,65,637</b>	<b>34,70,89,481</b>
<b>Expenses</b>			
Cost of material Consumed	21	21,16,36,573	20,90,32,077
Changes in inventories of finished goods, Work-in-progress, Stock-In-Trade	22	(2,09,82,617)	(2,13,88,801)
Employee Benefit Expenses	23	1,90,36,697	2,01,03,215
Finance Cost	24	1,62,98,392	2,37,53,096
Depreciation & Amortization Expenses	25	2,39,22,156	2,45,28,413
Other Expenses	26	9,67,98,841	8,37,23,934
<b>Total</b>		<b>34,67,10,043</b>	<b>33,97,51,934</b>
<b>Profit before tax</b>		<b>90,55,594</b>	<b>73,37,547</b>
<b>Tax expense:</b>			
(a) Current tax expense		35,83,640	19,92,791
(b) Short provision for tax relating to prior years		2,34,786	32,579
(c) Net current tax expense		38,18,426	20,25,370
(d) Deferred tax		(6,70,871)	(4,14,131)
<b>Total tax expense</b>		<b>31,47,555</b>	<b>16,11,239</b>
<b>Profit for the year after tax</b>		<b>59,08,039</b>	<b>57,26,308</b>
<b>Earnings per share (of Rs. 1000/- each):</b>			
-Basic		156.33	151.52
-Diluted			

See accompanying notes forming part of the financial statements.

In terms of our report attached

For M K M M & Associates  
Chartered Accountants (FRN :137189W)



Avinash K. Mahamuni  
Partner (M.No.117992)  
UDIN : 21117992AAAADM4627  
Place: Aurangabad  
Date : 01 Oct 2021



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 : 01 Oct 2021

**Dekson Castings Ltd**  
**Financial Statements as at and at the year ended 31<sup>st</sup> March 2021**

**Notes forming part of the Financial Statements for the year ended 31<sup>st</sup> March 2021**

**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, Chikalhana, 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. 3,24,000/- is treated as capital subsidy and this amount is deducted from the gross value of Plant & Machinery during the year.

**(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. Interest capitalised during the FY 2020-21 is of Rs.22,18,366/-

(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.



## 2 Share capital

(a) Particulars	As at March 31, 2021		As at March 31, 2020	
	Number	(In Rs.)	Number	(In Rs.)
<b>Authorised</b>				
Equity shares of Rs. 1000/- each	50,000	5,00,00,000	50,000	5,00,00,000
		<u>5,00,00,000</u>		<u>5,00,00,000</u>
<b>Issued, subscribed and fully paid up</b>				
Equity shares of Rs. 1000/- each	37,793	3,77,93,000	37,793	3,77,93,000
<b>Total</b>		<u>3,77,93,000</u>		<u>3,77,93,000</u>

## (b) Reconciliation of the shares outstanding Shares

Particulars	As at March 31, 2021		As at March 31, 2020	
	Number	(In Rs.)	Number	(In Rs.)
<b>a) Equity shares of Rs. 1000/- each</b>				
At the beginning of the year	37,793	3,77,93,000	37,793	3,77,93,000
Add: issue of shares	-	-	-	-
<b>Outstanding at the end of the year</b>	<u>37,793</u>	<u>3,77,93,000</u>	<u>37,793</u>	<u>3,77,93,000</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, 2021		As at March 31, 2020	
	Number	%	Number	%
1 Mr. Arvind Dekate	1,000	0.00	1,000	0.00
2 Mr. Ashok Dekate	32,24,000	8.53	32,24,000	8.53
3 Mr. Chetan Dekate	22,94,000	6.07	22,94,000	6.07
4 Mr. Nandanwar	1,000	0.00	1,000	0.00
5 Mr. Shailendra Dekate	1,000	0.00	1,000	0.00
6 Mr. Shailesh Nandanwar	1,000	0.00	1,000	0.00
7 Mrs. Lata Dekate	4,21,000	1.11	4,21,000	1.11
8 Mrs. Pallavi Dekate	11,80,000	3.12	11,80,000	3.12
9 Mr. Vikram Dekate	3,05,80,000	80.91	3,05,80,000	80.91
10 Mrs. Prachi Dekate	90,000	0.24	90,000	0.24
<b>Total</b>	<u>3,77,93,000</u>	<u>100</u>	<u>3,77,93,000</u>	<u>100</u>

## 3 Reserves and surplus

Particulars	As at Mar 31,	As at Mar 31,
	2021 (In Rs.)	2020 (In Rs.)
<b>Surplus in the Statement of Profit and Loss</b>		
Opening balance	3,53,11,785	2,95,85,477
Add: Net profit for the year	59,08,039	57,26,308
<b>Closing Balance</b>	<u>4,12,19,824</u>	<u>3,53,11,785</u>



4 Long term borrowings

Particulars	As at Mar 31, 2021 (In Rs.)	As at Mar 31, 2020 (In Rs.)
<b>(a) Secured Loans</b>		
(i) From banks		
Hero Fincorp Ltd Loan-5807532	3,73,54,584	-
Sarawat CO-OP BANK LTD SLPUB/5402	17,38,33,829	-
Hero Fincorp LTD M/C Loan - 5196690	-	35,43,025
Volkswagen Finance Pvt Ltd	-	8,74,311
Reliance Home Finance -50167	-	5,29,58,887
Reliance Home Finance -50157	-	12,35,70,927
Hero Fincorp Ltd Loan-1573166	-	10,38,202
Hero Fincorp Ltd Loan-1441303	-	46,31,122
Bajaj Finance - Business Loan No.-9904	-	31,21,804
<b>(b) Unsecured Loan</b>		
	21,11,88,413	18,97,38,278
Less: Amt disclosed under curr maturities of long term borrowings (refer note 7)	2,83,16,496	1,56,39,182
<b>Long Term Borrowings</b>	<b>18,28,71,917</b>	<b>17,40,99,096</b>

- 4.1 Term Loan from Saraswat Co-Op Bank Ltd, Aurangabad
- (i) Primary Security - Mortgage of land and building at E-21,MIDC,Chikalhana, Aurangabad.
- (ii) Santioned amount of saraswat co-op bank ltd - was Rs. 18.50 Crores Repayable in 96 months.
- 4.2 Hero Fincorp Ltd Loan-
- (i) Sanctioned amount was Rs.370 Lakhs repayable in 48 months.

5 Other Long Term Liabilities

Particulars	As at Mar 31, 2021 (In Rs.)	As at Mar 31, 2020 (In Rs.)
<b>Advances Against Land Sale</b>		
Ramanlal Chunnial Bhandari HUF- Loan	1,32,50,000	1,32,50,000
Ravikiran Construction-Loan	1,30,00,000	1,30,00,000
Sakshi Construction -Loan	1,19,50,000	1,19,50,000
Yash Infocity & Infra Pvt.Ltd.-Loan	1,70,40,000	1,70,40,000
<b>Total</b>	<b>5,52,40,000</b>	<b>5,52,40,000</b>

6 Deferred tax Liability/ Asset

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

Particulars	As at Mar 31, 2021 (In Rs.)	As at Mar 31, 2020 (In Rs.)
<b>Tax effect of items constituting deferred tax assets</b>		
Deferred Tax Asset - opening	3,55,181	7,69,312
Add : Deferred Tax Expense - for the year	(6,70,871)	(4,14,131)
<b>Deferred tax Liability</b>	<b>(3,15,690)</b>	<b>3,55,181</b>

7 Trade payables

Particulars	As at Mar 31, 2021 (In Rs.)	As at Mar 31, 2020 (In Rs.)
Sundry Creditors	2,40,87,209	8,42,21,012
<b>Total</b>	<b>2,40,87,209</b>	<b>8,42,21,012</b>



## 8 Other Liabilities

Particulars	As at Mar 31, 2021 (In Rs.)	As at Mar 31, 2020 (In Rs.)
<b>Current maturities of long term borrowings</b> (Refer Note 3)	2,83,16,496	1,56,39,182
<b>Total</b>	<b>2,83,16,496</b>	<b>1,56,39,182</b>

## 9 Provisions

Particulars	As at Mar 31, 2021 (In Rs.)	As at Mar 31, 2020 (In Rs.)
<b>(a) Provision for employee benefits</b>		
<b>Salary &amp; Reimbursements</b>		
Salary Payable	13,63,606	12,55,851
Wages Payable	42,316	27,715
ESIC Payable	16,827	13,960
Incentive Payable	3,280	1,16,485
Full & Final settlement Salary	-	2,38,839
<b>Total Salary and Reimbursements</b>	<b>14,26,029</b>	<b>16,52,850</b>
<b>(b) Contribution to PF</b>	<b>1,41,478</b>	<b>1,39,363</b>
<b>(c) Others</b>		
Telephone Bill Payable	-	23,657
Electricity Bill Payable	39,90,990	29,83,330
GST Payable	1,09,26,587	67,99,763
PF For Employees Contribution	(557)	-
ESIC For Employees Contribution	-	-
Stipend Payable	3,19,260	2,65,297
Mvat Payable 16-17	(7,67,512)	(7,67,512)
Profession Tax Payable	9,025	9,350
LWF PAYBLE	87	-
TDS Payable 19-20	-	16,79,111
TDS Payable 20-21	8,74,576	-
TCS Payable 20-21	96,424	-
Income Tax Payable	35,83,640	19,92,791
Water Bill Payable	8,581	6,555
PM Care Fund Payable	-	89,172
<b>Total Others</b>	<b>1,90,41,101</b>	<b>1,30,81,514</b>
<b>Total</b>	<b>2,06,08,608</b>	<b>1,48,73,727</b>



Dekson Castings Limited

10 Long term borrowings

Particulars	As at Mar 31, 2021 (In Rs.)	As at Mar 31, 2020 (In Rs.)
Saraswat Co-op Bank CC A/c-2236	3,77,88,716	-
<b>Total</b>	<b>3,77,88,716</b>	<b>-</b>

11 Fixed Assets

Particulars	As at Mar 31, 2021 (In Rs.)	As at Mar 31, 2020 (In Rs.)
<b>Tangible Assets</b>		
Gross Block	28,40,94,740	26,54,62,666
Less: Depreciation	14,66,77,936	12,27,55,782
<b>Total</b>	<b>13,74,16,804</b>	<b>14,27,06,884</b>
<b>Capital Work In Progress</b>		
Interest Capitalised (refer notes for details)	2,12,81,002	96,42,713
Factory Building	73,30,380	73,30,380
Machinery	1,27,10,740	1,27,10,740
<b>Total</b>	<b>4,13,22,122</b>	<b>2,96,83,833</b>
<b>Total</b>	<b>17,87,38,926</b>	<b>17,23,90,717</b>

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.

12 Non Current Investments

Particulars	As at Mar 31, 2021 (In Rs.)	As at Mar 31, 2020 (In Rs.)
Interest Capitalised On Geust H.Advances	33,00,147	33,00,147
MIDC Shendra (SEZ) Investment	1,37,13,400	1,37,13,400
<b>Total</b>	<b>1,70,13,547</b>	<b>1,70,13,547</b>

13 Current Investments

Particulars	As at Mar 31, 2021 (In Rs.)	As at Mar 31, 2020 (In Rs.)
<b>Investment</b>		
Investment in Shares	3,86,870	3,61,870
Aditya Birla Sunlife Frontline Eq.Fund	-	1,00,000
Everest lean Cluster	64,236	64,236
Sherkhan Dmat Account	51	51
LIC Of India Gratuity Fund A/c	6,33,446	7,28,638
IIFL	79,68,087	1,00,00,000
Nippon India Arbitrage Fund-Growth	-	6,338
Nippon India Liquid Fund-Growth	1,77,019	1,77,019
Nippon India Low Duration Fund	9,000	9,000
Nippon India Short Term Fund	-	2,24,219
Nippon India Small Cap Fund - Growth	-	8,44,819
<b>Total</b>	<b>92,38,709</b>	<b>1,25,16,190</b>



14 Inventories			
Particulars	As at Mar 31, 2021 (In Rs.)	As at Mar 31, 2020 (In Rs.)	
Raw Material ,Consumable & Stores and Tools , Spares & Dies	14,74,31,432	12,64,48,815	
<b>Total</b>	<b>14,74,31,432</b>	<b>12,64,48,815</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.

15 Trade Receivables			
Particulars	As at Mar 31, 2021 (In Rs.)	As at Mar 31, 2020 (In Rs.)	
Outstanding exceeding Six months	1,12,95,409	1,12,95,409	
Others			
a) Secured, considered good	3,51,92,037	3,80,40,617	
b) Unsecured, considered good	-	-	
c) Doubtful	-	-	
<b>Total</b>	<b>4,64,87,446</b>	<b>4,93,36,026</b>	

16 Cash & Cash Equivalents			
Particulars	As at Mar 31, 2021 (In Rs.)	As at Mar 31, 2020 (In Rs.)	
<b>Cash &amp; Cash Equivalents</b>			
<b>Balance with Bank</b>			
Shamrao Vitthal Co. Bank	-	14,812	
HDFC Bank Cidco C/A 50200005601230	68,37,309	1,98,07,919	
HDFC Bank Dividend A/c-0022	20,000	20,000	
Deutsche Bank A/c-0019	35,793	20,304	
Cash on Hand	2,01,314	4,64,154	
<b>Total</b>	<b>70,94,416</b>	<b>2,03,27,189</b>	

17 Short Term Loans & Advances			
Particulars	As at Mar 31, 2021 (In Rs.)	As at Mar 31, 2020 (In Rs.)	
<b>Unsecured, considered good :</b>			
Mr.Ashok V Dekate	20,33,979	20,23,979	
Interest Capitalized On Advance	3,94,162	2,81,124	
Mr.Vikram A.Dekate	8,58,649	22,71,764	
Mr.Chetan A.dekate	10,20,723	7,99,758	
Mrs.Pallavi V Dekate	5,62,049	5,62,049	
Vitthal Rukmani Natural Gas Co.Ltd.	1,50,000	1,50,000	
<b>Other Loans and Advances</b>			
Salary Advance	4,45,771	5,07,721	
<b>Total</b>	<b>54,65,333</b>	<b>65,96,395</b>	



Dekson Castings Limited

18 Other Current Assets

Particulars	As at Mar 31, 2021 (In Rs.)	As at Mar 31, 2020 (In Rs.)
<b>1 OTHER DEPOSITS</b>		
BSNL Telephone Deposit	6,088	6,088
MSEDCL Deposit	42,47,930	19,60,076
Indo Marketing Deposit	16,000	16,000
Deposite With Hero Fincorp	-	3,49,923
<b>Total</b>	<b>42,70,018</b>	<b>23,32,087</b>
<b>2 Other Current Assets (refer note 27)</b>	<b>1,18,70,253</b>	<b>1,05,72,017</b>
<b>Total</b>	<b>1,18,70,253</b>	<b>1,05,72,017</b>
<b>Total</b>	<b>1,61,40,271</b>	<b>1,29,04,104</b>

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

19 Revenue from Operations

Particulars	For the year ended 31.03.21 (In Rs.)	For the year ended 31.03.20 (In Rs.)
<b>Sale of Products</b>	<b>45,32,33,200</b>	<b>43,62,94,034</b>
<b>Sale of Services</b>		
Job Work	3,20,578	14,53,458
<b>Gross Sale</b>	<b>45,35,53,777</b>	<b>43,77,47,492</b>
<b>Other Operating Revenues</b>		
Less:GST	9,88,87,036	9,53,75,226
<b>Total</b>	<b>35,46,66,741</b>	<b>34,23,72,266</b>

20 Other Income

Particulars	For the year ended 31.03.21 (In Rs.)	For the year ended 31.03.20 (In Rs.)
Dividend Received	2,316	10,095
DIC Subsidies	-	-
Interest Received (Other)	1,33,800	2,07,919
USD Doller Exchange Rate Diff	30,612	-
Wages Not Paid	-	-
Capital Gain On Investment	2,63,800	38,88,849
Income from IIFL	5,40,075	5,20,060
Discount Received	39,514	-
Income Tax Refund F.Y. 2017-18	-	24,100
PM New Scheme (Subsidy)	-	44,358
Salary Not Paid	-	15,604
Stipend Not Paid	-	6,229
PM Care Fund Not Paid	88,778	-
<b>Total</b>	<b>10,98,895</b>	<b>47,17,214</b>





21 Cost Of Material Consumed

	For the year ended 31.03.21 (In Rs.)	For the year ended 31.03.20 (In Rs.)
Raw Material	18,03,88,519	16,58,56,609
Consumable	2,73,92,816	3,33,89,602
Tools, Dies & Spares	38,55,239	97,85,867
<b>Total</b>	<b>21,16,36,573</b>	<b>20,90,32,077</b>

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

Particulars	For the year ended 31.03.21 (In Rs.)	For the year ended 31.03.20 (In Rs.)
<b>Raw Material, Consumable &amp; Tools, Dies &amp; Spares</b>		
Opening Stock	12,64,48,815	10,50,60,014
Less :Closing Stock	14,74,31,432	12,64,48,815
	<b>(2,09,82,617)</b>	<b>(2,13,88,801)</b>
<b>Total</b>	<b>(2,09,82,617)</b>	<b>(2,13,88,801)</b>

23 Employee Benefit Expenses

Particulars	For the year ended 31.03.21 (In Rs.)	For the year ended 31.03.20 (In Rs.)
<b>Salaries and Wages</b>		
Wages	4,69,762	5,03,521
Salaries	1,66,53,415	1,76,58,232
Bonus	7,34,274	5,53,316
<b>Total</b>	<b>1,78,57,451</b>	<b>1,87,15,069</b>
<b>Contribution to Provident Fund &amp; Other Funds</b>		
ESIC Contribution	1,36,889	1,57,292
P F Contribution	7,76,584	8,41,064
<b>Total</b>	<b>9,13,473</b>	<b>9,98,356</b>
<b>Staff Welfare Expenses</b>		
Workman & Staff Welfare Expenses	2,65,773	3,89,790
<b>Total</b>	<b>2,65,773</b>	<b>3,89,790</b>
<b>Total</b>	<b>1,90,36,697</b>	<b>2,01,03,215</b>

24 Finance Cost

Particulars	For the year ended 31.03.21 (In Rs.)	For the year ended 31.03.20 (In Rs.)
Bank Interest On Deutsche OD	-	19,43,768
Interest on Hero Fincorp Ltd.	27,29,778	10,07,458
Interest On Volkswagen Finance Pvt Ltd	31,634	1,50,619
Interest On RHF Finance Loan	25,94,490	2,01,15,293
Interest on Bajaj Finance	2,25,826	4,89,744
Interest on TDS	2,70,760	38,654
Bank Charges	1,27,840	7,560
Interest on Saraswat Bank Term Loan	87,67,786	-
Interest On Saraswat Bank CC Account	13,54,518	-
Other Finance Charges & Interest	1,95,761	-
<b>Total</b>	<b>1,62,98,392</b>	<b>2,37,53,096</b>



25 Depreciation & Amortization Expenses

Particulars	For the year	For the year
	ended 31.03.21	ended 31.03.20
	(In Rs.)	(In Rs.)
Depreciation -Building	19,21,583	20,53,398
Depreciation -CCTV Camera & Office Equipment	1,47,698	2,88,714
Depreciation -Lab Equipment	3,545	4,953
Depreciation - Computer	1,83,170	3,65,080
Depreciation -Dies, Tools & Pattern	44,31,244	39,10,202
Depreciation -Electrification	18,50,099	19,94,357
Depreciation -Office Furniture	5,88,294	8,16,616
Depreciation -Plant & Machinery	1,41,38,332	1,41,49,443
Depreciation -on Audi Car	4,01,537	6,54,386
Depreciation -Trolley & Trolley Rack	2,56,655	2,91,264
<b>Total</b>	<b>2,39,22,156</b>	<b>2,45,28,413</b>

26 Other Expenses

Particulars	For the year	For the year
	ended 31.03.21	ended 31.03.20
	(In Rs.)	(In Rs.)
<b>Payment to Auditors</b>		
As Auditor	2,40,000	2,40,000
For Taxation Matters	60,000	60,000
<b>Power and Fuel</b>		
Electricity Expenses	3,72,00,630	2,95,47,481
Gas,Fuel & Diesel	1,60,000	3,38,550
<b>Rent</b>	81,20,106	1,05,27,140
<b>Repairs to Buildings</b>	54,000	10,61,285
<b>Repairs to Machinery</b>	71,30,740	49,17,358
<b>Insurance Expenses</b>	16,72,774	9,60,617
<b>Rates and Taxes (Excluding taxes on income)</b>		
Property Tax-Municipal Corporation	80,949	73,471
<b>Net Loss on Foreign Currency Transactin and Translation</b>		
Miscellaneous Expenses (Refer Note 28 for details )	4,20,79,642	3,59,98,032
<b>Total</b>	<b>9,67,98,841</b>	<b>8,37,23,934</b>

27 Details of Other Current Assets in Note No 18 is as follows:

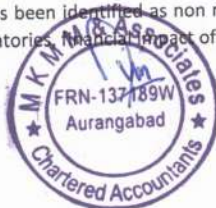
Particulars	As at Mar 31,	As at Mar 31,
	2021	2020
	(In Rs.)	(In Rs.)
Cenvat Balance Old	41,20,992	41,20,992
Advance Tax	12,00,000	2,30,000
RHFL TDS On Interest Receivable	5,65,020	11,34,930
DHFL Insurance Investment	8,25,534	8,25,534
Security Deposite Against Rent	29,04,000	29,04,000
Volkswagen Fianance TDS Receivable 20-21	1,952	-
TDS Receivable FY 19-20	-	1,04,268
TDS Receivable FY 2020-21	4,76,809	-
TCS Receivable FY 2020-21	1,81,307	-
HFC TDS On Interest Receivable	3,57,837	1,50,408
Interest Accrued On Electricity Deposit	1,23,765	1,87,127
MIDC W.Dept.Deposite	27,255	27,255
Prepaid Insurance	10,85,782	8,25,534
TCS Receivable FY 1920	-	61,969
<b>Total</b>	<b>1,18,70,253</b>	<b>1,05,72,017</b>



28 Details of Misc Exp in Note No 26 is as follows:

Particulars	As at Mar 31,	As at Mar 31,
	2021 (In Rs.)	2020 (In Rs.)
Account W/off	2,25,007	5,64,500
Transit insurance	56,277	-
Mediclaime Insurance	1,42,299	-
Advertisement & Sales Promotion	18,000	2,72,048
Contacto Exgracia -Wages	44,98,807	-
Administration Charges PF	32,462	35,856
Buffing Charges	33,26,832	-
Stipend Expenses	22,99,042	20,11,251
VMC Incentives	51,320	95,585
Gratuity	90,000	-
GDC Incentives	2,91,520	6,13,221
Dabu Melting Incentives	1,06,954	13,00,474
Spm Incentives	84,330	-
Cutting Incentives (Riser Cutter)	62,010	-
Professional Charges	21,70,463	7,96,847
Security Charges	10,80,000	10,93,500
Guest House Expenses	77,957	42,925
Legal Exp. ,Fees & Subscription	1,31,623	31,123
Freight & Carraige Inward	28,53,332	7,65,895
Freight & Carraige Outward	19,19,243	15,73,956
Housekeeping Expenses	2,49,954	2,05,208
Prior Period TDS	2,98,213	-
Labour Welfare Fund	3,366	1,092
Custom Expenses(Import )	15,58,136	-
Attendance Bonus	18,200	2,19,670
Rejection Charges	25,26,188	17,39,624
Emploer Share (Ac 10 and 1) Pm Subsidy	-	44,358
Labour Charges Other & Job work	1,03,82,747	1,95,72,778
Harvesting & Gardening Exp.	21,950	16,880
PF Pannal Interest	1,310	-
PT Late Fees	200	-
Medical Expenses	18,812	24,645
Donation	-	26,100
Office & Miscellaneous Expenses	3,30,153	4,92,418
Packing & Forwarding Expenses	16,94,879	11,06,468
Petrol & Conveyance Expenses	22,135	43,719
Postage & Courier	2,100	33,500
Printing & Stationery Expenses	1,69,039	1,67,501
Telephone & Internet Expenses	1,25,114	1,19,672
Loan Processing Fees ( NBFC & PRIVATE BANK)	22,21,998	-
Testing & Analysis Expenses	2,22,500	4,72,496
R/off	37	(37)
Travelling & Conveyance Expenses	1,20,465	1,99,611
Incentive Allowance (PERFOMANCE BONUS)	25,780	2,38,190
Water Charges	1,06,906	80,048
Excise Duty Paid	-	3,89,414
Weighment Charges	-	28,920
Discount Given	-	9,94,207
LEAVE IN CASHMENT	1,52,717	53,241
Loan Foreclosure Charges	21,78,582	3,89,256
ROC FEES	1,800	-
GST LATE FEES CHARGES	4,400	-
LOAD SANCTION EXPENSES TO MSSEDCL	25,483	-
Transport Charges	79,000	-
Interest On Vat	-	18,998
Service Tax Paid	-	1,22,874
<b>Total</b>	<b>4,20,79,642</b>	<b>3,59,98,032</b>

29 Certain items included in stocks as on 31/03/21 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.



**Dekson Castings Limited**

**30 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, 2021 (Rs)	Ending 31st March, 2020(Rs)
1	M/s Anahita Trading	Buffing Labour Charges - Purchases	-	-
2	M/s Dekson Machine Tools LLP	Payments towards machinery purchase	7,27,357	-
3	Mr Vikram Dekate	Rent paid	40,60,053	61,42,612
4	Mr Chetan Dekate	Rent paid	40,60,053	62,11,012

Outstanding balances at the year end 31st March, 2021

Sr No	Name of party	Ending 31st March, 2021 (Rs)	Ending 31st March, 2020 (Rs)
1	M/s Anahita Trading	761238 Cr	865002 Cr
2	M/s Dekson Machine Tools LLP	366609.23 Dr	360747 Cr

Directors Remuneration paid

Sr No	Name of party	Ending 31st March, 2021 (Rs)	Ending 31st March, 2020 (Rs)
1	Vikram Dekate	28,00,800	28,00,800
2	Chetan Dekate	28,00,800	28,00,800

**31 Foreign Currency Dealings**

Particulars	Ending 31st March, 2021 (Rs)	Ending 31st March, 2020 (Rs)
a) CIF value of Imports: -	4,94,61,751	-
b) Expenditure in Foreign Currency: -	USD (\$) 496791	-
c) Earning in Foreign Currency:-	-	-
d) FOB Value in Export	-	-

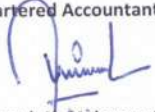


30 The net profit (loss) for the purpose of measurement of basic and diluted earnings per share in terms of Accounting

Particulars	Ending 31st March, 2021 (Rs)	Ending 31st March, 2019 (Rs)
Net Profit as per Profit & Loss Account	59,06,703	57,26,308
Numerator: Profit Available for equity share holders	59,06,703	57,26,308
Denominator: Number of Equity shares outstanding (nos)	37,793	37,793
Denominator for Basic equity share holder (On Weighted average basis)	37,793	37,793
Basic Earnings per share is arrived at by dividing Numerator by Denominator	156	152
Basic Earnings per share is arrived at by dividing Numerator for weighted average	156	152
The nominal value per equity shares is Rupees	1,000	1,000

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

For M K M M & Associates  
Chartered Accountants (FRN :137189W)

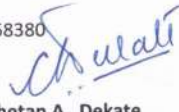
  
Avinash K. Mahamuni  
Partner (M.No.117992)  
UDIN : 21117992AAAADM4627  
Place: Aurangabad  
Date : 01st Oct 2021



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 11 : Fixed Assets

Details	Gross Block (A)				Depreciation Block (B)				Net Block C=A-B	
	Balance as at 1 April, 2020/(1 April, 2019)	Additions	Disposals	Balance as at March 31, 2021/(Mar 31, 2020)	Balance as at 1 April, 2020/(1 April, 2019)	Depreciation expense for the year	Eliminated on disposal of assets	Balance as at March 31, 2021/(Mar 31, 2020)	Balance as at March 31, 2021	Balance as at March 31, 2020
<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)	3,58,33,137 (3,48,06,747)	6,48,628 (10,73,070)	(46,680)	3,64,81,765 (3,58,33,137)	1,65,27,492 (1,44,74,095)	19,21,583 (20,53,398)	-	1,84,49,075 (1,65,27,493)	1,80,32,690	(1,93,05,644)
Plant & Machinery (Previous year)	15,56,00,003 (14,22,60,309)	1,24,75,078 (1,51,76,694)	3,58,850 (18,37,000)	16,77,16,231 (15,56,00,003)	7,32,94,829 (5,91,45,386)	1,41,38,332 (1,41,49,443)	-	8,74,33,161 (7,32,94,829)	8,02,83,070	(8,23,05,174)
Vehicle (Previous year)	62,50,056 (62,50,056)	-	-	62,50,056 (62,50,056)	52,10,858 (45,56,472)	4,01,537 (6,54,386)	-	56,12,395 (52,10,858)	6,37,661	(10,39,198)
Electrification (Previous year)	1,27,53,994 (1,07,29,362)	23,15,964 (20,24,632)	-	1,50,69,958 (1,27,53,994)	68,67,783 (48,73,425)	18,50,099 (19,94,357)	-	87,17,882 (68,67,782)	63,52,077	(58,86,212)
Computers & Allied Equipments (Previous year)	29,88,777 (28,51,427)	2,79,870 (1,37,350)	-	32,68,647 (29,88,777)	27,39,406 (23,74,325)	1,83,169 (3,65,080)	-	29,22,575 (27,39,405)	3,46,072	(2,49,372)
Office Equipments (Previous year)	15,79,110 (15,64,650)	89,303 (14,460)	-	16,68,413 (15,79,110)	12,65,772 (9,77,058)	1,47,698 (2,88,714)	-	14,13,470 (12,65,772)	2,54,943	(3,13,338)
Furniture & Fixtures (Previous year)	44,90,287 (44,60,535)	43,220 (29,753)	-	45,33,507 (44,90,288)	24,06,578 (15,89,962)	5,88,294 (8,16,616)	-	29,94,871 (24,06,578)	15,38,636	(20,83,709)
Tools, Dies & Patterns (Previous year)	3,45,78,193 (2,39,03,140)	29,62,861 (1,06,75,053)	-	3,75,41,053 (3,45,78,193)	1,30,45,716 (91,35,514)	44,31,243 (39,10,202)	-	1,74,76,959 (1,30,45,716)	2,00,64,094	(2,15,32,477)
Lab Equipments (Previous year)	39,625 (39,625)	-	-	39,625 (39,625)	27,152 (22,198)	3,545 (4,953)	-	30,696 (27,151)	8,929	(12,474)
Trolley & Rack (Previous year)	22,13,841 (20,80,091)	1,76,000 (1,33,750)	-	23,89,841 (22,13,841)	13,70,196 (10,78,932)	2,56,655 (29,264)	-	16,26,851 (11,08,196)	7,62,990	(11,05,645)
<b>Total (A)</b>	<b>26,54,62,666 (23,80,81,583)</b>	<b>1,89,90,924 (2,92,64,762)</b>	<b>3,58,850 (18,83,680)</b>	<b>28,40,94,739 (26,54,62,665)</b>	<b>12,27,55,782 (9,82,27,369)</b>	<b>2,39,22,154 (2,42,66,413)</b>	<b>-</b>	<b>14,66,77,936 (12,24,93,782)</b>	<b>13,74,16,804</b>	<b>(14,29,68,883)</b>
<b>Work in Progress Capital WIP (Previous year)</b>	<b>2,00,41,120 (2,00,41,120)</b>	<b>-</b>	<b>-</b>	<b>2,00,41,120 (2,00,41,120)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,00,41,120</b>	<b>(2,00,41,120)</b>
<b>Interest to be capitalised (Previous year)</b>	<b>96,42,713 (71,17,460)</b>	<b>1,20,26,519 (25,25,253)</b>	<b>3,88,230</b>	<b>2,12,81,002 (96,42,713)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,12,81,002</b>	<b>(96,42,713)</b>
<b>Total (B)</b>	<b>2,96,83,833 (2,71,58,580)</b>	<b>1,20,26,519 (25,25,253)</b>	<b>3,88,230</b>	<b>4,13,22,122 (2,96,83,833)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,13,22,122</b>	<b>(2,96,83,833)</b>
<b>Grand Total (A) + (B)</b>	<b>29,51,46,499 (26,52,40,163)</b>	<b>3,10,17,442 (3,17,90,015)</b>	<b>7,47,080 (18,83,680)</b>	<b>32,54,16,861 (29,51,46,498)</b>	<b>12,27,55,782 (9,82,27,369)</b>	<b>2,39,22,154 (2,42,66,413)</b>	<b>-</b>	<b>14,66,77,936 (12,24,93,782)</b>	<b>17,87,38,926</b>	<b>(17,26,52,717)</b>



## SCHEDULES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT MARCH 31, 2021

Block	Depreciation as per Income Tax Act							WDV as on 31-Mar-2021
	Rate	WDV as on 01-Apr-2020	Additions (put to use) up to 03-10-20	Deletions	Total	Depreciation (including additional)	WDV as on 31-Mar-2021	
2. Buildings 10%: office, factory...	10%	1,87,26,308	77,350	5,71,278	1,93,74,936	19,08,930	1,74,66,006	
4. Furnitures/ fittings 10%:	10%	1,45,39,321	5,060	25,30,124	1,70,74,505	15,80,944	1,54,93,561	
5. Plant/ Machinery 15%: not covered in other blocks, cars...	15%	9,07,92,599	59,06,459	96,20,778	10,59,60,986	1,75,75,693	8,83,85,293	
7. Plant/ Machinery 40%: computer, energy saving devices...	40%	5,18,254	65,200	2,14,669	7,98,123	2,76,315	5,21,808	
<b>Total</b>		<b>12,45,76,482</b>	<b>60,54,069</b>	<b>1,29,36,849</b>	<b>14,32,08,550</b>	<b>2,13,41,882</b>	<b>12,18,66,668</b>	
<b>Additional depreciation</b>			<b>LY additions used &lt;180 days</b>	<b>Additions (put to use) up to 03-10-20</b>	<b>Additions (put to use) after 03-10-20</b>	<b>Depreciation on CY additions</b>	<b>Depreciation on LY additions</b>	<b>Total Depreciation</b>
5. Plant/ Machinery 15%:	20%		65,01,371	50,28,459	74,46,615	17,50,353	6,50,137	24,00,490

