

B. VISHWANATH & Co.

CHARTERED ACCOUNTANTS

PAN - AAKFB 3554G

SERVICE TAX No.: AAKFB3554GSD001

CA B. VISHWANATH, M.Com, FCA

CA MANJESH AGRAWAL, M.Com, ACA

OFFICE :

BLOCK NO.-7,1ST FLOOR, HIMALAYA COMPLEX

G. E. ROAD, SUPELA, BHILAI - 490 023 (C.G.)

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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 of a person have been audited under any other law.

We have to report that the statutory audit of **M/S SARTHAK METALS MARKETING (P) LTD., B.B.C. COLONY, KHURSIPAR, BHILAI (C.G.)** PAN : **AADCS 2008 J** was conducted by us in pursuance of the provisions of the Companies Act 1956, and we annex hereto a copy of our report dated 7th August,2012 along with a copy each of the audited Profit and Loss Statement for the year ended on 31st March 2012 and a copy of the audited Balance Sheet as at 31st March, 2012 along with the documents declared by relevant Act to be part of or annexed to, the Profit and Loss Statement and Balance Sheet.

A further report as required under the proviso to section 44AB is furnished in Form No. 3 CD annexed hereto.

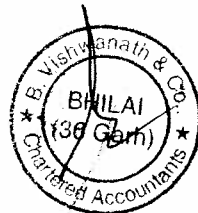
In our opinion and to the best of our information and according to the explanations given to us, the particulars given in Form No. 3CD are true and correct.

Place: Bhilai (C.G.)
Date: 15th September,2012

FOR B. VISHWANATH & CO.
CHARTERED ACCOUNTANTS
F.R.N. - 007875C

B. Vishwanath

(B. VISHWANATH)
PARTNER
M. NO. 074096



FORM NO. 3CD
(See Rule 6G(2))
Statement of particulars required to be furnished under
section 44AB of the Income tax Act, 1961.

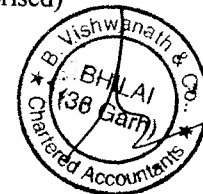
PART - A

1. Name of the assessee : **M/S SARTHAK METALS**
2. Address : **MARKETING PRIVATE LTD.**
: **H.O. BBC COLONY, NEW KHURSIPAR,**
BHILAI (C.G.)
(a) Plot no. 9-B, Gondwana,
Urla Industrial Area, Raipur (C.G.)
(b) Plot no.-17N, Heavy Industrial Area
Hathkhaj, Bhilai (C.G.)
(c) 2nd Floor, S.K.Tower, Near Nelson Square,
Chindwara Road, Nagpur-440013 (M.H.)
3. Permanent Account Number : **AADCS 2008 J**
4. Status : **PRIVATE LIMITED COMPANY**
5. Previous year ended 31st March : **2012**
6. Assessment year : **2012-2013**

PART - B

ADDITIONAL INFORMATION AS PER SEPARATE SHEET ATTACHED

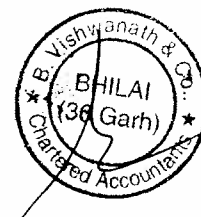
7. (a) If firm or Association of Persons, indicate names of partners / members and their profit sharing ratios : Not Applicable
- (b) If there is any change in the partners / members or in their profit sharing ratios since the last date of the preceding year, the particulars of such change : Not Applicable
8. (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) : Manufacturing of Cored Wire, Industrial Oxygen Gas and Iron & Steel Trading.
- (b) If there is any change in the nature of business or profession, the particulars of such change : No
9. (a) Whether books of account are prescribed under section 44 AA, if yes, list of books so prescribed : No
- (b) Books of account maintained. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system) : Cash Books & Ledgers (Computerised)



Contd.....2

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- (c) List of books of account examined
10. 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, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB or any other relevant 44BBB or any other relevant section)
11. (a) Method of accounting employed in the previous year
- (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
- (c) If answer to (b) above is in affirmative, give details of such change, and the effect thereof on the profit or loss
- (d) Details of deviation, if any, in the method of accounting employed in the previous year from accounting standards prescribed under section 145 and the effect thereof on the profit or loss
- 12.(a) Method of valuation of closing stock employed in the previous year
- (b) Details of deviation, if any, from the method of valuation prescribed under section 145 A, and the effect thereof on the profit or loss
12. A Give the following particulars of the capital asset converted in to stock - in -trade :-
- (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
13. Amounts not credited to the profit and loss account, being :
- (a) the items falling within the scope of section 28
- : Cash Books & Ledgers
(Computerised)
- : No
- : MERCANTILE SYSTEM
(Read together with schedule 'A'
salient accounting policies &
notes on accounts)
- : No change is brought to our
knowledge
- : Not Applicable
- : (a) No deviation has been noticed
(b) Effect there of -Not Applicable
- : Raw materials, finished goods, packing materials &
consumable goods -At landed cost /estimated cost or market
price whichever is lower.
Note:- In case of oxygen gas & cored wire -
estimated cost is taken based on selling price,
as per past practice.
- : Excise duty or VAT leviable on the finished goods (Cored wire products)
is not considered for closing stock valuation purposes since as per
the explanation based on prevailing business practices, liability
of excise duty or VAT is paid / adjusted at the time of removal of goods
or sales.
However, above accounting treatment does not affect current
year profitability of the company.
- : NIL
- : NIL
- : NIL
- : NIL
- : NIL
- : NIL



Contd...3

(b) the proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refund of sales tax or value added tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned ; : NIL.

(c) escalation claims accepted during the previous year, : NIL

(d) any other item of income ; : NIL

(e) capital receipt, if any : Share Application Money Rs. 1,03,95,000/-

14. 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 :-

(a) Description of asset / block of assets >

(b) Rate of depreciation >

(c) Actual cost or written down value, as the case may be >

AS PER ANNEXURE 'A'

(d) Additions / deductions during the year with dates in the case of any addition of an asset, date put to use, including adjustments on account of >

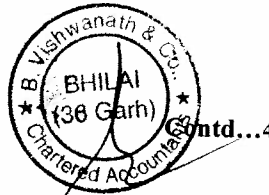
i. Modified Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994. >

ii. change in rate of exchange of currency, and >

iii. Subsidy or grant or reimbursement, by whatever name called >

(e) Depreciation allowable >

(f) Written down value at the end of the year >



15. Amounts admissible under section 33AB, 33ABA, 33AC, 35, 35ABB, 35AC, 35CCA, 35CCB, 35D, 35 DD, 35 DDA, 35E"

(a) debited to the profit and loss account (showing the amount debited and deduction allowable under each section separately) : NIL

(b) not debited to the profit and loss account : NIL

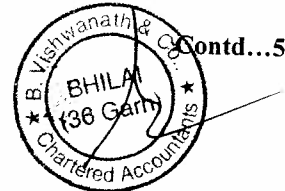
16. (a) Any sum paid to an employee as bonus or commission for services rendered , where such sum was otherwise payable to him as profits or dividend [Section 36 (1) (ii)] : NIL

(b) Any sum received from employees towards contribution to any provident fund or super - annuation fund or any other fund mentioned in section 2 (24) (k) ; and due date of payment and the actual date of payment to the concerned authorities under section 36 (1) (va) : AS PER ANNEXURE 'B' & 'B-1'

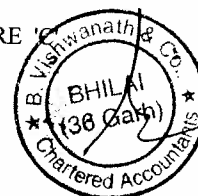
17. Amounts debited to the profit and loss account, being :-

(a) expenditure of capital nature ; : NIL

(b) expenditure of personal nature ; : According to the information & explanations given to us & records of the company examined by us No personal expenses have been charged to Revenue Account other than those which are payable under the contractual obligations or in accordance with generally accepted business practices.

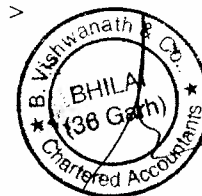


- (c) expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party ; : NIL
- (d) expenditure incurred at clubs, -
- (i) as entrance fees and subscriptions : NIL
- (ii) as cost for club services and facilities used : NIL
- (e) i. expenditure by way of penalty or fine for violation of any law for the time being in force ; : NIL
- ii. any other penalty or fine ; : NIL
- iii. expenditure incurred for any purpose which is an offence or which is prohibited by law ; : NIL
- (f) amounts inadmissible under section 40 (a) : NIL
- (g) interest, salary, bonus, commission or remuneration inadmissible under section 40 (b)/ 40 (ba) and computation thereof ; : Not Applicable
- (h) (A) Whether a certificate has been obtained from the assessee regarding payments relating to any expenditure covered under section 40 A (3) that the payments were made by account payee cheques drawn on a bank or account payee bank draft, as the case may be, (Yes / No) : YES
- (B) amount inadmissible under section 40 A (3), read with rule 6 DD (with break-up of inadmissible amounts) : (a) NIL
(b) **THOUGH THE CERTIFICATE HAS BEEN OBTAINED FROM THE ASSESSEE, IT IS NOT POSSIBLE FOR US TO VERIFY WHETHER THE PAYMENTS IN EXCESS OF Rs. 20000/- HAVE BEEN MADE OTHERWISE THAN BY ACCOUNT PAYEE CHEQUE / DRAFT AS THE NECESSARY EVIDENCE WAS NOT IN THE POSSESSION OF THE ASSESSEE.**
- (i) provision for payment of gratuity not allowable under section 40 A (7) ; : NIL
- (j) any sum paid by the assessee as an employer not allowable under section 40A (9) ; : NIL
- (k) particulars of any liability of a contingent nature ; : NIL
- (l) amount of deduction inadmissible in terms of section 14 A in respect of the expenditure incurred in relation to income which does not form part of the total income, : NIL
- (m) amount inadmissible under the proviso to section 36(1) (iii) : NIL
- 17A Amount of interest inadmissible u/s 23 of the Micro Small & Medium Enterprise Development Act, 2006 : NIL [IN ABSENCE OF REQUISITE INFORMATION, DETAILS ARE NOT FURNISHED]
18. particulars of payments made to persons specified under section 40 A (2) (b) : AS PER ANNEXURE



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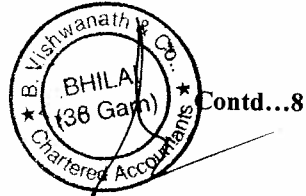
19. Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC ; : Not Applicable
20. Any amount of profit chargeable to tax under section 41 and computation thereof ; : NIL
21. *(i) In respect of any sum referred to in clause (a),(b),(c),(d),(e) or (f) of section 43B, the liability for which ;
- (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 : NIL
- (a) paid during the previous year ; : NIL
- (b) not paid during the previous year ; : NIL
- (B) was incurred in the previous year and : AS PER ANNEXURE 'D'
- (a) paid on or before the due date for furnishing the return of income of the previous year under section 139 (1) ;
- (b)not paid on or before the aforesaid date
- (ii) In respect of any sum referred to in clause (b) of section 43B , the liability for which -
- (A) pre - existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year ; > NIL
- a. nature of liability ; > Please refer clause 16(b) also
- b. due date of payment under second proviso to section 43B ; >
- c. actual date of payment ; >
- d. if paid otherwise than in cash , whether the sum has been realised within fifteen days of the afore-said due date ; >
- (B) was incurred in the previous year > NIL
- a. nature of liability; >
- b. due date of payment under second provisoto section 43B ; >



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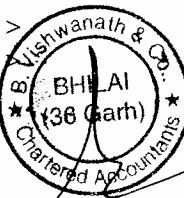
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- c. actual date of payment ; > NIL
>
d. if paid otherwise than in cash, >
whether the sum has been realised >
within fifteen days of the aforesaid >
due date >
- * State whether sales tax, customs duty, : YES
excise duty or any other indirect tax, (Except VAT Collected and paid at Nagpur
levy, cess, impost etc. is passed Branch, having no effect on profit of the
through the profit and loss account company - Rs. 37,36,269/-)
- 22.(a) Amount of Central Value Added Tax : AS PER ANNEXURE ' E'
credits availed of or utilised during
the previous year and its treatment
in the profit and loss account and
treatment of outstanding Modified
Value Added Tax credits in the
accounts.
- (b) Particulars of income or expenditure : NIL
of prior period credited or debited
to the profit and loss account



23. 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 69 D] : NIL

- 24.(a)* Particulars of each loan or deposit in an account exceeding the limit specified in section 269SS taken or accepted during the previous year :-
- i. name, address and permanent account number (if available with the assessee) of the lender or depositor;
 - ii. amount of loan or deposit taken or accepted;
 - iv. maximum amount outstanding in the account at any time during the previous year;
 - v. whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft. * (These particulars 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)
- (b) Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-
- 1. name, address, and permanent account number (if available with the assessee) of the payee;
 - 2. amount of the repayment;
 - 3. maximum amounts outstanding in the account at any time during the previous year;
 - 4. whether the repayment was made otherwise than by account payee cheque or account payee bank draft



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25 (a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available ; : NIL

Serial Number Assessment Year Nature of loss / allowance (in rupees Amount as returned (in rupees) Amounts as assessed (give reference to relevant order) Remarks

(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 to be allowed to be carried forward in terms section 79 .

26- Section - wise details of deduction, if any, admissible under chapter VIA : NIL

27 (a) Whether the assessee has complied with the previous of chapter XVII-B regarding deduction of tax at sources and regarding the payment there of to the credit of the Central Government . (Yes / No) : YES

(b) If the provision of chapter XVII-B have not been completed with , please the following details*, namely:-

(i) Tax deductible and not deducted at all : NIL

(ii) short fall an account of lesser deduction than required to be deducted : NIL

(iii) tax deducted late : NIL

(iv) tax deducted but not paid to the credit of Central Government "please give the detail of cases covered in (i) to (iv) above " cheque or account payee bank draft . Delay in Payment Details as per ANNEXURE 'G'

(c) Whether a certificate has been obtained from the assessee regarding taking or accepting loan or deposit , or repayment of the same through an account payee cheque or an account payee bank draft . (Yes / No) : YES

The particulars (i) to (iv) at (b) and the certificate at (c) above need not be given in the case of repayment loan or deposit taken or accepted from Government , Government Company, banking company or a corporation established by a Central , State or a Provincial Act.

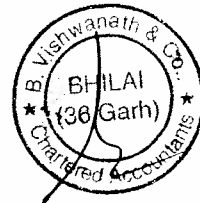
28. (a) In the case of a trading concern, give quantitative details of principal items of goods traded :- AS PER ANNEXURE 'H'

i. Opening Stock ; :

ii. Purchases during the previous year ; :

iii. Sales during the previous year ; :

iv. Closing Stock ; :
Shortage / excess , if any :



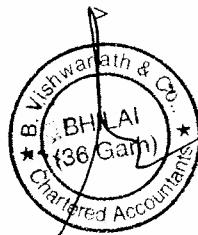
(b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by - products ;

- A. Raw Materials; AS PER ANNEXURE 'H'
- i. opening stock ; >
 - ii. purchases during the previous year ; >
 - iii. consumption during the previous year ; >
 - iv. sales during the previous year ; >
 - v. closing stock ; >
 - vi. *yield of finished products ; >
 - vii. *percentage of yield ; >
*shortage / excess , if any >

- B. Finished products / By - products ; > AS PER ANNEXURE 'H'
- i. opening stock ; >
 - ii. purchases during the previous year ; >
 - iii. quantity manufactured during the previous year ; >
 - iv. sales during the previous year ; >
 - v. closing stock ; >
 - vi. shortage / excess , if any , >

29. In the case of a domestic company, details of tax on distributed profits under section 115D in the following form :-

- (a) total amount of distributed profits ; >
- (b) total tax paid thereon ; > NIL
- (c) dates of payment with amounts >



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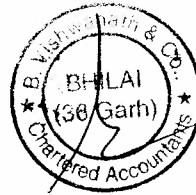
30. Whether any cost audit was carried out ,
if yes , enclose a copy of the report of
such audit [See section 139(9)] : NO
31. Whether any audit was conducted under the
Central Excise Act, 1944 , if yes , enclose
a copy of the report of such audit : NO
32. Accounting ratios with calculations
as follows :-
- (a) Gross Profit / Turnover ; :
- (b) Net profit / Turnover ; : DETAILS AS PER
ANNEXURE ' I '
- (c) Stock-in-trade / Turnover :
- (d) Material consumed/Finished
goods produced :

ANNEXURES 'A' TO 'I' FORM PART OF FORM No. 3CD

FOR AND ON BEHALF OF BOARD


(ANOOP KUMAR BANSAL)
DIRECTOR


(KISHORE KUMAR BANSAL)
DIRECTOR



**FOR B.VISHWANATH & CO.
CHARTERED ACCOUNTANTS**

F.R.N. - 007875C


(B. VISHWANATH)
PARTNER
M.NO. 074096

PLACE : BHILAI
DATE : 15.09.2012

M/S SARTHAK METALS MARKETING PRIVATE LIMITED
ANNEXURE TO AND FORMING PART OF FORM NO. 3CD

ASSESSMENT YEAR : 2012-2013
ACCOUNTING YEAR : 2011-2012

ADDITIONAL INFORMATION

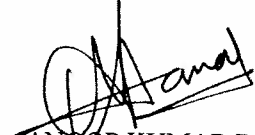
PART --B

Nature of Business : Manufacturing of Cored Wire,
Industrial Oxygen Gas and Iron
& Steel Trading.

CODE : 0124 & 0204

| S.NO. | PARAMETERS | CURRENT YEAR | PRECEDING YEAR |
|-------|--|-----------------------|-----------------------|
| 01 | Paid -up share capital (Includes Share Application Money) | 41,115,000.00 | 10,240,000.00 |
| 02 | Reserves and Surplus | 82,709,790.87 | 88,211,574.92 |
| 03 | Secured loans | 156,543,358.80 | 169,480,987.89 |
| 04 | Unsecured loans | 5,660,421.00 | 5,324,487.00 |
| 05 | Current liabilities and Provisions/ DTL | 18,391,848.59 | 18,345,624.15 |
| 06 | Total of Balance Sheet | 304,420,419.26 | 291,602,673.96 |
| 07 | Gross turnover | 1,104,611,082.68 | 1,145,731,222.42 |
| 08 | Gross profit | 97,467,587.73 | 83,696,778.85 |
| 09 | Commission received | - | - |
| 10 | Commission paid | 9,181,451.75 | 16,151,052.75 |
| 11 | Interest received | 484,586.00 | 416,879.00 |
| 12 | Interest paid | 25,795,464.94 | 20,104,112.76 |
| 13 | Depreciation as per books of account | 8,228,135.00 | 5,132,586.00 |
| 14 | Net profit before tax | 25,342,075.35 | 35,157,006.02 |
| 15 | Taxes on income paid/ provided for in the books (Net) | 10,363,859.40 | 11,808,847.00 |

FOR AND ON BEHALF OF BOARD
For Sarthak Metals Marketing Pvt. Ltd.

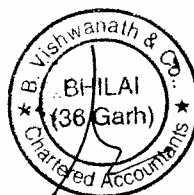

(ANOOP KUMAR BANSAL)
DIRECTOR



(KISHORE KUMAR BANSAL)
DIRECTOR

PLACE : BHILAI
DATE : 15.09.2012

FOR B.VISHWANATH & CO.
CHARTERED ACCOUNTANTS

F.R.N. - 007875C

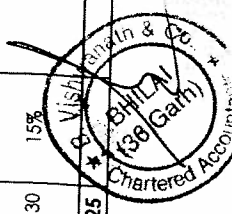



(B. VISHWANATH)
PARTNER
M.NO. 074096

M/S SARTHAK METALS MARKETING PRIVATE LIMITED

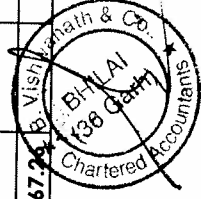
ANNEXURE 'A' - FIXED ASSETS AND DEPRECIATION AS PER INCOME TAX ACT. (A.Y. 2012-13)

| ASSETS | W.D.V. BLOCK | | | | DEPRECIATION | | | W.D.V. AS ON 31.03.2012 |
|------------------------------------|-------------------------|-----------------------------|-----------------------------|------|----------------------|-------------------------|---------------------|-------------------------|
| | W.D.V. AS ON 01.04.2011 | ADDITION MORE THAN 182 DAYS | ADDITION LESS THAN 182 DAYS | SALE | AS ON 31.03.2012 | RATE | FOR THE YEAR | |
| LAND | | | | | | | | |
| - LEASEHOLD | 871,304.00 | - | - | - | 871,304.00 | 0% | - | 871,304.00 |
| - LEASEHOLD (RAIPUR) | 98,149.00 | - | - | - | 98,149.00 | 0% | - | 98,149.00 |
| - BASIN | 1,860,270.00 | - | - | - | 1,860,270.00 | 0% | - | 1,860,270.00 |
| - DEVELOPMENT | 82,257.00 | - | - | - | 82,257.00 | 0% | - | 82,257.00 |
| SUB TOTAL | 2,911,980.00 | | | | 2,911,980.00 | | | 2,911,980.00 |
| BUILDING | | | | | | | | |
| - FACTORY SHED & BUILDING | 5,300,996.05 | 1,641,028.25 | 2,088,270.67 | - | 9,030,294.97 | 10% | 798,616.00 | 8,231,678.97 |
| - OFFICE BUILDING | 3,167,901.59 | - | - | - | 3,167,901.59 | 5% | 158,395.00 | 3,009,506.59 |
| - OFFICE BUILDING (AT NEHRU NAGAR) | 2,344,153.70 | - | - | - | 2,344,153.70 | 5% | 117,208.00 | 2,226,945.70 |
| SUB TOTAL | 10,813,051.34 | 1,641,028.25 | 2,088,270.67 | | 14,542,350.26 | | 1,074,219.00 | 13,468,131.26 |
| PLANT & MACHINERY | | | | | | | | |
| - WEIGHING MACHINE | 3,595,226.77 | 10,091,515.00 | 3,577,888.00 | - | 17,264,629.77 | 15% & 20% 7.5% & 10% | 2,974,181.80 | 14,290,447.97 |
| - TROLLEY (3 NOS.) | 220,922.21 | - | 62,281.00 | - | 283,203.21 | 15% | 37,809.00 | 245,394.21 |
| - FORKLIFT | 125,565.17 | 143,700.00 | 675,525.00 | - | 944,790.17 | 15% | 91,054.00 | 853,736.17 |
| - MOBILE | 758,999.00 | - | - | - | 758,999.00 | 15% | 113,850.00 | 645,149.00 |
| - CARGO TRUCK CG-07 ZC 1247 | 23,366.00 | 29,530.00 | - | - | 52,896.00 | 15% | 7,934.00 | 44,962.00 |
| - TRUCK (LPT 1109) | 20,377.02 | - | - | - | 20,377.02 | 15% | 3,057.00 | 17,320.02 |
| - TRUCK (LPT 909) | - | - | 1,103,957.00 | - | 1,103,957.00 | 15% | 82,797.00 | 1,021,160.00 |
| SUB TOTAL | 4,744,456.17 | 10,264,745.00 | 6,393,651.00 | | 19,324,895.17 | | 3,383,732.80 | 18,019,119.37 |
| GAS CYLINDER | | | | | | | | |
| - GAS CYLINDER | 4,709,409.23 | 1,904,104.00 | 7,862,685.00 | - | 14,476,198.23 | 60% 30% | 6,326,913.00 | 8,149,285.23 |
| SUB TOTAL | 4,709,409.23 | 1,904,104.00 | 7,862,685.00 | | 14,476,198.23 | | 6,326,913.00 | 8,149,285.23 |
| EQUIPMENT | | | | | | | | |
| - OFFICE EQUIPMENTS | 125,806.46 | - | - | - | 125,806.46 | 15% | 18,871.00 | 106,935.46 |
| - TELEPHONE, NAGPUR | 19,808.00 | - | - | - | 19,808.00 | 7.5% 15% | 2,971.00 | 16,837.00 |
| - ELECTRICAL EQUIPMENTS | 1,073,558.49 | 645,677.00 | 31,500.00 | - | 1,750,735.49 | 15% | 260,248.00 | 1,490,487.49 |
| - AIR CONDITIONER | 96,234.30 | 60,500.00 | 24,000.00 | - | 180,734.30 | 15% | 25,310.00 | 155,424.30 |
| SUB TOTAL | 1,315,407.25 | 706,177.00 | 55,500.00 | | 2,077,084.25 | | 307,400.00 | 1,769,684.25 |



Comd.....2

| | | | | | | | | | | | | | | | | | | | | |
|------------------------------|--|---------------|-----------|---------------|---------------|---|---------------|---------------|-----------|---|---------------|-----|------------|---------------|-----------|--|--|--|--|--|
| COMPUTER (BHILAI) | | | | | | | 138,219.00 | | | | | | | | | | | | | |
| COMPUTER (NAGPUR) | | | | | | | | | | | | | | | | | | | | |
| SUB TOTAL | | 78,385.04 | 10,544.00 | 138,219.00 | 26,700.00 | - | 88,929.04 | 138,219.00 | 35,400.00 | - | 243,304.04 | 60% | 137,972.00 | 105,332.04 | 10,308.00 | | | | | |
| CAR (CAROLLA) | | | | | | | | | | | | | | | | | | | | |
| CAR (CHEVROLET) | | | | | | | | | | | | | | | | | | | | |
| CAR (ARIA PRIDE) | | | | | | | | | | | | | | | | | | | | |
| CAR HYUNDAI (F-20 SPORTZ) | | | | | | | | | | | | | | | | | | | | |
| CAR (VOLKSWAGEN) | | | | | | | | | | | | | | | | | | | | |
| (CAR HYUNDAI CG 07 0305) | | | | | | | | | | | | | | | | | | | | |
| CAR (TATA INDICA) CG-07 7891 | | | | | | | | | | | | | | | | | | | | |
| MARUTI ZEN & ALTO | | | | | | | | | | | | | | | | | | | | |
| NEW ALTO | | | | | | | | | | | | | | | | | | | | |
| SUB TOTAL | | 4,049,568.84 | | | | | | | | | 4,049,568.84 | 15% | 607,435.00 | 3,442,133.84 | | | | | | |
| BAJAJ(DISCOVER) | | | | | | | | | | | | | | | | | | | | |
| HERO HONDA (SPLENDOR) | | | | | | | | | | | | | | | | | | | | |
| MOTOR BIKES | | | | | | | | | | | | | | | | | | | | |
| LUNA MOPED (CG 07/ ZK 9093) | | | | | | | | | | | | | | | | | | | | |
| SCOOTERS | | | | | | | | | | | | | | | | | | | | |
| BULLET ENFIELD | | | | | | | | | | | | | | | | | | | | |
| CYCLE | | | | | | | | | | | | | | | | | | | | |
| SUB TOTAL | | 185,158.61 | | 42,000.00 | | | | | | | 227,158.61 | 15% | 34,074.00 | 193,084.61 | | | | | | |
| FURNITURE & FIXTURE | | | | | | | | | | | | | | | | | | | | |
| (G) FURNITURES | | | | | | | | | | | | | | | | | | | | |
| SUB TOTAL | | 1,528,153.53 | | 22,458.00 | | | | | | | 1,550,611.53 | 10% | 155,061.00 | 1,395,550.53 | | | | | | |
| (b) ELECTRICAL ITEMS/GOODS | | | | | | | | | | | | | | | | | | | | |
| SUB TOTAL | | 72.33 | | | | | | | | | 72.33 | 5% | 11.00 | 61.33 | | | | | | |
| TOTAL | | 30,346,186.34 | | 14,718,731.25 | 16,435,506.67 | - | 59,422,467.26 | 12,035,753.80 | | | 12,035,753.80 | | | 49,464,670.46 | | | | | | |

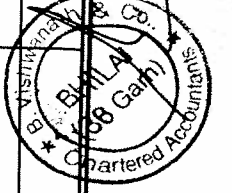


M/S SARTHAK METALS MARKETING PRIVATE LIMITED

ANNEXURE 'B'

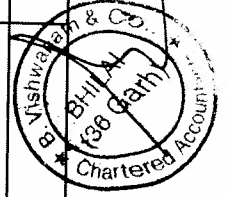
DETAILS OF EPF FOR YEAR 2011-2012

| Month | Employer Contribution | Employee Contribution | Total | Amount Paid | Due Date | Date of Payment | Bank | Ch./ DD No. |
|-----------|-----------------------|-----------------------|-------------------|-------------------|----------|-----------------|---------------------------|--------------------|
| Apr. 11 | 13,676.00 | 12,303.00 | 25,979.00 | 25,979.00 | 15.05.11 | 14.05.2011 | SBI Sector-1, Br., Bhilai | 362648 & 362649 |
| May. 11 | 13,755.00 | 12,128.00 | 25,883.00 | 25,883.00 | 15.06.11 | 15.06.2011 | SBI Sector-1, Br., Bhilai | 362743 & 362744 |
| Jun. 11 | 15,367.00 | 12,984.00 | 28,351.00 | 28,351.00 | 15.07.11 | 15.07.2011 | SBI Sector-1, Br., Bhilai | 362839 |
| July . 11 | 15,100.00 | 13,314.00 | 28,414.00 | 28,414.00 | 15.08.11 | 23.08.2011 | SBI Sector-1, Br., Bhilai | 362953 & 362955 |
| Aug . 11 | 15,067.00 | 13,284.00 | 28,351.00 | 28,351.00 | 15.09.11 | 14.09.2011 | SBI Sector-1, Br., Bhilai | 513141 & 513142 |
| Sep. 11 | 14,005.00 | 12,348.00 | 26,353.00 | 26,353.00 | 15.10.11 | 14.10.2011 | SBI Sector-1, Br., Bhilai | 513374 & 513375 |
| C/F | 86,970.00 | 76,361.00 | 163,331.00 | 163,331.00 | | | | |



Contd.....2

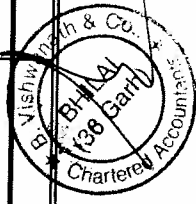
| | | | | | | | | | | |
|------------------|-------------------|-------------------|-------------------|-------------------|----------|------------|---------------------------|--------------------|--|--|
| B/F | 86,970.00 | 76,361.00 | 163,331.00 | 163,331.00 | | | | | | |
| Oct. 11 | 14,428.00 | 12,586.00 | 27,014.00 | 27,014.00 | 15.11.11 | 12.11.2011 | SBI Sector-1, Br., Bhilai | 513590 & 513591 | | |
| Nov. 11 | 14,342.00 | 12,788.00 | 27,130.00 | 27,130.00 | 15.12.11 | 12.12.2011 | SBI Sector-1, Br., Bhilai | 513702 & 513703 | | |
| Dec. 11 | 14,671.00 | 12,781.00 | 27,452.00 | 27,452.00 | 15.01.12 | 14.01.2012 | SBI Sector-1, Br., Bhilai | 512912 & 512913 | | |
| Jan. 12 | 14,611.00 | 12,709.00 | 27,320.00 | 27,320.00 | 15.02.12 | 14.02.2012 | SBI Sector-1, Br., Bhilai | 513037 & 513038 | | |
| Feb. 12 | 14,865.00 | 12,681.00 | 27,546.00 | 27,546.00 | 15.03.12 | 14.03.2012 | SBI Sector-1, Br., Bhilai | 026862 & 026863 | | |
| Mar. 12 | 14,203.00 | 12,539.00 | 26,742.00 | 26,742.00 | 15.04.12 | 18.04.2012 | SBI Sector-1, Br., Bhilai | 027072 & 027073 | | |
| SUB TOTAL | 174,090.00 | 152,445.00 | 326,535.00 | 326,535.00 | | | | | | |



M/S SARTHAK METALS MARKETING PRIVATE LIMITED

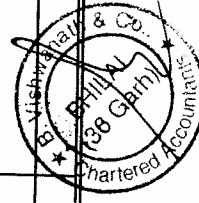
ANNEXURE 'B-1' DETAILS OF E.S.I.C. FOR YEAR 2011-2012

| Month | Employer Contribution | Employee Contribution | Total | Amount Paid | Due Date | Date of Payment | Bank | Ch./ DD No. |
|------------|-----------------------|-----------------------|------------------|------------------|----------|-----------------|---------------------------|--------------------|
| Apr. 11 | 7,967.00 | 2,753.00 | 10,720.00 | 10,720.00 | 15.05.11 | 14.05.11 | SBI Sector-1, Br., Bhilai | 362648 &362649 |
| May. 11 | 7,866.00 | 2,873.00 | 10,739.00 | 10,739.00 | 15.06.11 | 15.06.11 | SBI Sector-1, Br., Bhilai | 362743 & 362744 |
| Jun. 11 | 8,591.00 | 3,573.00 | 12,164.00 | 12,164.00 | 15.07.11 | 19.07.11 | SBI Sector-1, Br., Bhilai | 362845 |
| July . 11 | 8,738.00 | 3,213.00 | 11,951.00 | 11,951.00 | 15.08.11 | 23.08.11 | SBI Sector-1, Br., Bhilai | 362953 & 362955 |
| Aug . 11 | 8,887.00 | 3,270.00 | 12,157.00 | 12,157.00 | 15.09.11 | 14.09.11 | SBI Sector-1, Br., Bhilai | 513141 & 513142 |
| Sep. 11 | 8,694.00 | 3,186.00 | 11,880.00 | 11,880.00 | 15.10.11 | 14.10.11 | SBI Sector-1, Br., Bhilai | 513374 & 513375 |
| C/F | 50,743.00 | 18,868.00 | 69,611.00 | 69,611.00 | | | | |



Contd.....2

| | | | | | | | | | | |
|--------------|-------------------|------------------|-------------------|-------------------|----------|------------|---------------------------|--------------------|--|--|
| B/F | 50,743.00 | 18,868.00 | 69,611.00 | 69,611.00 | | | | | | |
| Oct. 11 | 9,081.00 | 3,342.00 | 12,423.00 | 12,423.00 | 15.11.11 | 12.11.2011 | SBI Sector-1, Br., Bhilai | 513590 & 513591 | | |
| Nov. 11 | 9,064.00 | 3,387.00 | 12,451.00 | 12,451.00 | 15.12.11 | 12.12.11 | SBI Sector-1, Br., Bhilai | 513702 & 513703 | | |
| Dec. 11 | 9,749.00 | 3,602.00 | 13,351.00 | 13,351.00 | 15.01.12 | 14.01.12 | SBI Sector-1, Br., Bhilai | 512912 & 512913 | | |
| Jan. 12 | 9,702.00 | 3,576.00 | 13,278.00 | 13,278.00 | 15.02.12 | 14.02.2012 | SBI Sector-1, Br., Bhilai | 513037 & 513038 | | |
| Feb. 12 | 9,475.00 | 3,488.00 | 12,963.00 | 12,963.00 | 15.03.12 | 14.03.12 | SBI Sector-1, Br., Bhilai | 026862 & 026863 | | |
| Mar. 12 | 9,304.00 | 3,427.00 | 12,731.00 | 12,731.00 | 15.04.12 | 18.04.12 | SBI Sector-1, Br., Bhilai | 027072 & 027073 | | |
| TOTAL | 107,118.00 | 39,690.00 | 146,808.00 | 146,808.00 | | | | | | |



M/S SARTHAK METALS MARKETING PRIVATE LIMITED

BHILAI (C.G.)

ANNEXURE TO AND FORMING PART OF FORM NO. 3CD

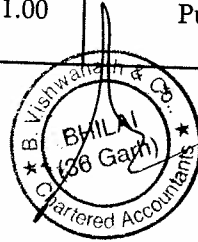
ASSESSMENT YEAR : 2012-2013

ACCOUNTING YEAR : 2011-2012

ANNEXURE : 'C' : CLAUSE (18) - PAYMENTS TO RELATIVES

[Payment made to persons specified u/s 40A(2)(b)]

| S.No. | NAME OF PERSON | AMOUNT (₹) | ACCOUNT HEAD DEBITED |
|-------|-------------------------------|---|---|
| 1 | SHRI ANOOP KUMAR BANSAL | 1950000.00 | Director's Salary & Incentive |
| 2 | SHRI KISHORE KUMAR BANSAL | 1950000.00 | Director's Salary & Incentive |
| 3 | SHRI MANOJ KUMAR BANSAL | 1050000.00 | President's Salary |
| 4 | SHRI SANJAY SHAH | 1950000.00 | Director's Salary & Incentive |
| 5 | SHRI D.R. BANSAL (HUF) | 149822.00 | Interest on Unsecured Loan |
| 6 | SHRI MANOJ KUMAR BANSAL (HUF) | 335920.00 | Interest on Unsecured Loan |
| 7 | BANSAL BROTHERS | 646265.00 200939.00 62469829.00 56500.00 19993.00 | Purchase of Packing Material Purchase of Consumable Stores Purchase of Raw Material Transportation Repair & Maintenance |
| 8 | BANSAL BROTHERS (FAD) | 72114931.00 | Purchase of Raw Material |

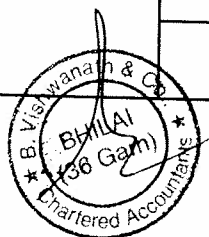


M/S SARTHAK METALS MARKETING PRIVATE LIMITED
BHILAI (C.G.)
ANNEXURE TO AND FORMING PART OF FORM NO. 3CD

ASSESSMENT YEAR : 2012-2013
 ACCOUNTING YEAR : 2011-2012

ANNEXURE : ' D ' CLAUSE 21(i)(B) PROVISIONS/ PAYMENTS U/s 43 (B)

| <u>S.No.</u> | <u>ACCOUNT HEAD</u> | <u>AMOUNT (Rs.)</u> | <u>DATE OF PAYMENT</u> |
|--------------|-------------------------|---------------------|------------------------|
| 1 | PROFESSIONAL TAX | 2500.00 | 27.04.2012 |
| 2 | EMPLOYEE PROVIDENT FUND | 26742.00 | 18.04.2012 |
| 3 | E.S.I.C. | 12731.00 | 18.04.2012 |
| 4 | ENTRY TAX | 36787.00 | 30.04.2012 |
| | | 101528.00 | 24.05.2012 |
| | | 138315.00 | |
| 5 | VALUE ADDED TAX | 1000000.00 | 20.04.2012 |
| | | 342798.00 | 21.04.2012 |
| | | 25272.00 | 24.05.2012 |
| | | 1368070.00 | |
| 6 | TDS | 493108.00 | 07.04.2012 |
| | | 7197.00 | 27.04.2012 |
| | | 52480.00 | 07.05.2012 |
| | | 14000.00 | 26.05.2012 |
| | | 8273.00 | 22.09.2012 |
| | | 575058.00 | |
| 7 | BONUS | 965690.00 | Not yet paid |
| 8 | LEAVE SALARY | 107247.00 | 12.04.2012 |
| | | 22202.00 | 17.04.2012 |
| | | 129449.00 | |



M/S SARTHAK METALS MARKETING (P) LTD.
BHILAI (C.G.)

ANNEXURE : 'E' : CLAUSE 22 (a) -

**DETAILS OF CENVAT AVAILED OF OR UTILISED DURING
THE PREVIOUS AND ITS TREATMENT IN THE PROFIT AND
LOSS ACCOUNT AND TREATMENT OF OUTSTANDING
CENVAT CREDITS IN THE ACCOUNTS :**

| PARTICULARS | RAW MATERIAL | CAPITAL GOODS | SERVICE TAX | TOTAL |
|---|---------------------|------------------|-------------------|---------------------|
| Opening Balance : (01.04.2011) | 14,956,716.52 | 110164.50 | 0.00 | 15066881.02 |
| Add : CENVAT credit availed | 93685529.00 | 23724.00 | 1712540.00 | 95421793.00 |
| Sub Total | 108642245.52 | 133888.50 | 1712540.00 | 110488674.02 |
| Less : CENVAT credit utilised | 98754572.00 | 122026.00 | 1712540.00 | 100589138.00 |
| | 9887673.52 | 11862.50 | 0.00 | 9899536.02 |
| Less : CENVAT debited as per audit advice | 199812.00 | 0.00 | 0.00 | 199812.00 |
| Closing Balance : (31.03.2012) | 9687861.52 | 11862.50 | 0.00 | 9699724.02 |

(A) Cenvat credits (Excise Duty) availed are credited to assets/expenses account head as under

(i) ASSETS

Plant & Machinery

SUB TOTAL 23724.00

(ii) EXPENSES:

- (1) Raw Material
(2) Consumable Packing goods
(3) Sales Consignment
(4) Sales

92613271.00
924160.00
3475.00
144623.00
SUB TOTAL 93685529.00

TOTAL 93709253.00

(B) Cenvat credits (Service Tax) availed are credited to expenses account head as under

- (1) Clearing & Forwarding Charges Of Port 245587.00
(2) Commission 796360.00
(3) Service Charges 23330.00
(4) Paid By Challan 408515.00
(5) Bank Commission 17001.00
(6) Consultancy Charges 31930.00
(7) Purchase Raw Material 42520.00
(8) Repair & Maint. Machine 392.00
(9) Legal Expenses 832.00
(10) Telephone Expenses 102.00
(11) Security Guard Expenses 29868.00
(12) Insurance 110008.00
(13) ISO Expenses 824.00
(14) Postage & Telegraph Expenses 5271.00

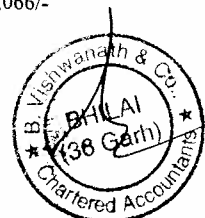
TOTAL 1712540.00

(C) Cenvat credit utilized are debited to excise duty expenses a/c alongwith PLA payment of Rs.3,10,000/-

(D) Cenvat credit utilised Rs. 1712540/- from Service Tax along with Service Tax payment of Rs.408515/-

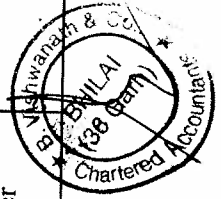
(E) Closing balance are showing in Note 11 Short Term Loans and Advances in Balance Sheet.

(F) CENVAT debited under the protest on outward transportation- R.268,066/-

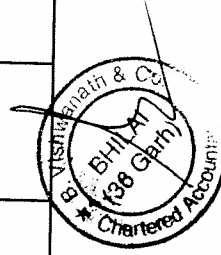


ANNEXURE ' F ' : CLAUSE 24 (a) & (b) : PARTICULARS OF LOAN OR DEPOSIT OF Rs. 20000/- OR MORE

| S No. | Name & Address | Permanent A/c No. | Loan or Deposit Taken or Accepted in A/c Payee Chq. | Whether Account Squared up During the Year | Maximum Amount Outstanding | Repayment Details Amount & Date of Repayment Vide A/c Payee Cheque |
|-------|---|----------------------|---|--|----------------------------|--|
| 1 | METAL GRACE INJECTION ALLOYS (P) LTD., BHILAI | AADCM8726D | YES (Rs. 31,00,000/-) Ch no. 369655 Dt: 30.06.2011 | NO | 4125923.00 | Rs.17,00,000/- Ch No. 512922 Dt:17.01.2012 |
| 2 | SHREE D.R. BANSAL (HUF) | AABHD3394P | NIL | NO | 1133651.00 | NIL |
| 3 | SHRI MANOJ KUMAR BANSAL | ADDPB1908J | YES (Rs. 9,50,000/-) Through RTGS/ E-Transfer Dt: 22.09.2011 | YES | 3923326.00 | Rs.42,25,654/- Ch No. 513484 Dt:23.12.2011 |
| 4 | SMT. SHIBANI NANDI | ABRPL5485A | NIL | NO | 500000.00 | NIL |
| 5 | SMT. SURABHI CHAKRABORTY | ACEPC9436G | NIL | NO | 504393.00 | NIL |
| 6 | ANIRUDH SINGHAL | Under Compilation | YES (Rs. 6,50,000/-) Dt: 19.04.2011 | NO | 693434.00 | Rs.36000/- Ch.No. 027044 Dt: 31.03.2012 |
| 7 | ARYAMAN MINERALS PVT. LTD. | Under Compilation | YES (Rs. 50,00,000/-) Through RTGS/ E-Transfer Dt: 23.06.2011 | YES | 5179550.00 | Rs. 50,00,000/- Ch No. 026884/026885 Dt. 20.03.2012 |



| | | | | | | |
|----|--------------------------------|----------------------|--|-----|-------------|---|
| 8 | BASUDEV TRADE LINK PVT. LTD. | Under Compilation | YES (Rs. 50,00,000/-) Through RTGS/ E-Transfer Dt: 22.09.2011 | YES | 5150000.00 | Rs. 50,00,000/- Ch No. 513466/513467/513468 Dt: 20.12.2011 |
| 9 | CHOUHAN HOUSING PVT. LTD. | Under Compilation | YES (Rs. 50,00,000/-) Ch no. 378981 Dt: 23.06.2011 Rs. 50,00,000/- Ch no. 378983 Dt: 29.06.2011 | YES | 10359100.00 | Rs. 70,00,000/- Ch No. 513168 Dt: 23.09.2011 Rs. 30,00,000/- Ch No. 026884/026885 Dt: 20.03.2012 |
| 10 | DYNAMIC ARCHISTRUC CDURES LTD. | AAACD 9575C | YES (Rs.1,00,00,000/-) Through RTGS/ E-Transfer Dt: 30.06.2011 | YES | 10000000.00 | Rs.1,00,00,000/- Ch No. 513487/513488 Dt: 26.12.2011 |
| 11 | PNR FINTEX PVT. LTD. | Under Compilation | YES (Rs. 50,00,000/-) Through RTGS/ E-Transfer Dt: 27.06.2011 | YES | 5175500.00 | Rs.50,00,000/- Ch. No. 513478/513479 Dt: 22.12.2011 |



NOTE : THOUGH THE CERTIFICATE HAS BEEN OBTAINED FROM THE ASSESSEE, IT IS NOT POSSIBLE FOR US TO VERIFY WHETHER THE PAYMENTS IN EXCESS OF Rs. 20000/- HAVE BEEN MADE OTHERWISE THAN BY ACCOUNT PAYEE CHEQUE / DRAFT AS THE NECESSARY EVIDENCE WAS NOT IN THE POSSESSION OF THE ASSESSEE.

M/S SARTHAK METALS MARKETING PRIVATE LIMITED

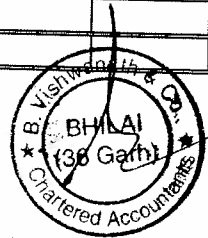
ANNEXURE TO AND FORMING PART FORM NO.3 CD

ASSESSMENT YEAR : 2012-2013

ACCOUNTING YEAR : 2011-2012

ANNEXURE 'G': CLAUSE 27 (a) - DETAILS OF TAX DEDUCTED AT SOURCES AND DELAYED PAYMENT THEREOF

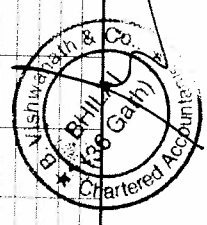
| Sl. No. | Particulars of Head under which tax is deducted at sources | Amount of deducted sources | Due date for remittance | Details of payment | Date on which amt. deposited | Amount (Rs.) | Remarks | Interest paid for delay |
|---------|--|----------------------------|-------------------------|-------------------------------|------------------------------|------------------|---------|-------------------------|
| 1 | INTT. OTHER THAN | 1020.00 | 07.09.11 | S.B.I., Bangalore (e payment) | 08.09.11 | 1020.00 | | |
| | INTT. ON SECURITIES | 15493.00 | 07.12.11 | S.B.I., Bangalore (e payment) | 12.12.11 | 15493.00 | | 156.00 |
| | U/S 194A | 1020.00 | 07.12.11 | S.B.I., Bangalore (e payment) | 12.12.11 | 1020.00 | | 10.00 |
| | | 32400.00 | 07.02.12 | S.B.I., Bangalore (e payment) | 21.02.12 | 32400.00 | | 324.00 |
| | | 2006.00 | 07.02.12 | S.B.I., Bangalore (e payment) | 21.02.12 | 2006.00 | | 20.00 |
| | Sub Total | 51939.00 | | | | 51939.00 | | 166.00 |
| 2 | CONTRACTOR | 2389.00 | 07.09.11 | S.B.I., Bangalore (e payment) | 08.09.11 | 2389.00 | | |
| | U/S 194C | 2327.00 | 07.12.11 | S.B.I., Bangalore (e payment) | 12.12.11 | 2327.00 | | 23.00 |
| | | 1783.00 | 07.02.12 | S.B.I., Bangalore (e payment) | 21.02.12 | 1783.00 | | 17.00 |
| | Sub Total | 6499.00 | | | | 6499.00 | | 40.00 |
| 3 | FEES FOR PROFESSIONAL | 6500.00 | 07.09.11 | S.B.I., Bangalore (e payment) | 13.10.11 | 6500.00 | | 130.00 |
| | TECHNICAL SERVICES | 4000.00 | 07.10.11 | S.B.I., Bangalore (e payment) | 13.10.11 | 4000.00 | | 40.00 |
| | U/S 194J | 8000.00 | 07.12.11 | S.B.I., Bangalore (e payment) | 12.12.11 | 8000.00 | | 80.00 |
| | | 27575.00 | 07.02.12 | S.B.I., Bangalore (e payment) | 21.02.12 | 27575.00 | | 276.00 |
| | | 8273.00 | 30.04.12 | S.B.I., Bangalore (e payment) | 22.09.12 | 8273.00 | | 415.00 |
| | Sub Total | 54348.00 | | | | 54348.00 | | 250.00 |
| 4 | FEES FOR COMMISSION | 415466.00 | 07.02.12 | S.B.I., Bangalore (e payment) | 21.02.12 | 415466.00 | | 4155.00 |
| | & BROKERAGE | 52480.00 | 30.04.12 | S.B.I., Bangalore (e payment) | 07.05.12 | 52480.00 | | 525.00 |
| | U/S 194H | 14000.00 | 30.04.12 | S.B.I., Bangalore (e payment) | 26.05.12 | 14000.00 | | 280.00 |
| | Sub Total | 481946.00 | | | | 481946.00 | | 4960.00 |
| | TOTAL | 594732.00 | | | | 594732.00 | | 5416.00 |



**M/S SARTHAK METALS MARKETING PVT. LTD.
BHILAI (C.G.)**

**ANNEXURE : 'H' : CLAUSE 28 (b) A - QUANTITATIVE DETAILS OF PRINCIPAL ITEMS OF RAW MATERIALS
L RAW MATERIALS: CORED WIRE (QUANTITY IN M.T.)**

| PATICULARS | Alu. Wire 13 mm | Alu. Wire 9.5 mm | Alu. Powder 58 mm | CR Strip 41.5 mm | Graphite | CR Strip 39 x 6 mm | Coldchd Pet. Cable | Ferro Silico Calcium | Calcium Metal | Fe Si Ca Lumps | Fe Si Lumps | Ferro Boron | Nitrovan 16 | Iron Powder | Lead Shots | Sapthur | Ferro Titanium Lumps | Ferro Titanium Powder | Silicon Metal | Nitrided Mangane Fe | Calcium Solid Wire | Calcium Carbounat C | Fe Al Powder |
|--|--------------------|---------------------|----------------------|---------------------|----------------|--------------------------|-----------------------|----------------------------|------------------|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------------------|-----------------------------|------------------|---------------------------|--------------------------|---------------------------|-----------------|
| (i) Opening Stock (01.04.2011) | 57.366 | 0.292 | 3.096 | 228.893 | 29.757 | 0.499 | 7.233 | 58.288 | 0.011 | 0.250 | - | 1.160 | - | 0.360 | 15.981 | 0.352 | 4.030 | 6.426 | 0.100 | - | - | 0.776 | 9.709 |
| (ii) Purchase during the year | 3573.790 | 192.838 | 12.150 | 1335.100 | 153.522 | 5.946 | 126.250 | 944.100 | 269.250 | 96.083 | 98.320 | 8.500 | 0.775 | 420.500 | 95.571 | 319.200 | 5.890 | 210.820 | - | 24.500 | 2.622 | - | 205.012 |
| (iii) Transfer during the year | - | 30.701 | 0.485 | - | - | - | 0.499 | 142.890 | - | - | - | - | - | 1.062 | 0.259 | 0.519 | - | 6.920 | - | - | - | 0.192 | - |
| Total | 3631.156 | 223.831 | 15.731 | 1563.993 | 183.279 | 5.946 | 133.982 | 1145.278 | 269.261 | 96.333 | 98.320 | 9.660 | 0.775 | 421.922 | 111.811 | 320.071 | 9.920 | 224.166 | 0.100 | 24.500 | 2.622 | 0.968 | 214.721 |
| (iv) Consumption during the previous year | 3561.814 | 202.028 | 14.922 | 1420.132 | 143.082 | 5.792 | 119.759 | 1033.259 | 246.006 | - | - | 9.043 | 0.594 | 407.510 | 109.092 | 303.839 | - | 220.209 | - | 16.316 | 2.619 | 0.937 | 65.985 |
| (v) Re Sales (As Such) during the previous year | 6.800 | 13.333 | - | - | - | - | 4.661 | 9.500 | 1.050 | 55.000 | - | - | - | - | - | - | 3.000 | - | - | 1.000 | - | - | 124.000 |
| (vi) Transfer during the year | 31.186 | - | - | - | 0.499 | - | - | - | 15.998 | 40.000 | 82.320 | - | - | - | - | - | 6.920 | - | - | - | - | - | - |
| Total | 3599.8 | 215.361 | 14.922 | 1420.132 | 143.082 | 5.792 | 124.420 | 1042.759 | 263.054 | 95.000 | 82.320 | 9.043 | 0.59 | 407.51 | 109.092 | 303.839 | 9.920 | 220.209 | - | 17.316 | 2.619 | 0.937 | 189.985 |
| (v) Closing Stock (31.03.2012) | 31.356 | 8.470 | 0.809 | 143.861 | 40.187 | 0.154 | 9.562 | 102.519 | 6.207 | 1.333 | 16.000 | 0.617 | 0.181 | 14.412 | 2.719 | 16.232 | 0.000 | 3.957 | 0.100 | 7.184 | 0.003 | 0.031 | 24.736 |
| (vi) Yield of finished goods | -NA- | -NA- | -NA- | -NA- | -NA- | -NA- | -NA- | -NA- | -NA- | -NA- | -NA- | -NA- | -NA- | -NA- | -NA- | -NA- | -NA- | -NA- | -NA- | -NA- | -NA- | -NA- | -NA- |
| (vii) Percentage of yield : | -NA- | -NA- | -NA- | -NA- | -NA- | -NA- | -NA- | -NA- | -NA- | -NA- | -NA- | -NA- | -NA- | -NA- | -NA- | -NA- | -NA- | -NA- | -NA- | -NA- | -NA- | -NA- | -NA- |
| Storage/ Excess, if any | Nil | Nil | Nil | 0.010 | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil |
| Note : Total Transfer Qty. (In) In Raw Material | 183.527 MT | | | | | | 177.182 MT | | | | | | | | | | | | | | | | |
| | | | | | | | 6.345 MT | | | | | | | | | | | | | | | | |
| | | | | | | | 183.527 MT | | | | | | | | | | | | | | | | |



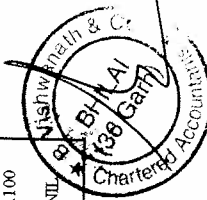
FINISHED GOODS:

1. INDUSTRIAL OXYGEN GAS : (QUANTITY IN CUBIC METERS)

| PATICULARS | MFG. OXY. | REFILLIN CO2 (K.G.) | TRADING (CUM) |
|--|-----------|---------------------|---------------|
| (i) Opening Stock (01.04.2011) | 1365 | NIL | NIL |
| (ii) Purchase during the year | NIL | NIL | 71372 |
| (iii) Quantity Manufactured during the Previous year | 860391 | 28188 | NIL |
| (iv) Sales during the previous year | 860321 | 28188 | 71372 |
| (v) Closing Stock (31.03.2012) | 1435 | NIL | NIL |
| (vi) Shortage/ Excess, if any | NIL | NIL | NIL |

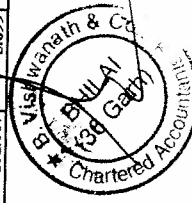
TRADING GOODS

| PATICULARS | Ferro Silicon Calcium |
|--|-----------------------|
| (i) Opening Stock (01.04.2011) | 0.100 |
| (ii) Purchase during the year | 0.000 |
| (iii) Quantity Manufactured during the Previous year | 0.000 |
| (iv) Sales during the previous year | 0.000 |
| (v) Closing Stock (31.03.2012) | 0.100 |
| (vi) Shortage/ Excess, if any | NIL |



2. CORED WIRE : (QUANTITY IN M.T.)

| FINISHED GOODS | Fe Si Ca Cored Wire | Sulphur Cored Wire | Lead Cored Wire | Carbon Cored Wire | Waste & Scrap | Aluminium Wire Flipping | Ca Fe Cored Wire | Ca Fe Al Cored Wire | Calcium Cored Wire | Ferro Titanium Cored Wire | Ferro Boron Cored Wire | Nitrified Manganese Cored Wire | Calcium Aluminium Cored Wire | Nitrovaad um Cored Wire |
|---|------------------------|-----------------------|--------------------|----------------------|---------------------|-------------------------------|---------------------|------------------------|--------------------------|---------------------------------|------------------------------|--------------------------------------|------------------------------------|-------------------------------|
| (i) Opening Stock (01.04.2011) | 77.581 | 6.720 | 0.000 | 1.546 | 8.284 | 51.804 | 1.496 | 11.629 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| (ii) Purchase/ Stock return during the year | 1.483 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| (iii) Quantity Manufactured during the previous year | 1033.259 | 303.839 | 110.029 | 119.759 | 125.059 | 3763.842 | 582.488 | 139.438 | 5.699 | 220.209 | 9.043 | 16.316 | 9.417 | 0.594 |
| (iv) Excess/Surplus | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| Total (i + ii + iii + iv) | 1112.323 | 310.559 | 110.029 | 121.305 | 133.343 | 3815.646 | 583.984 | 151.067 | 5.699 | 220.209 | 9.043 | 16.316 | 9.417 | 0.594 |
| (v) Sales during the previous year | 1092.664 | 297.146 | 110.029 | 114.693 | 111.176 | 3787.334 | 582.956 | 151.067 | 5.699 | 220.209 | 8.023 | 16.316 | 9.417 | 0.594 |
| (vi) Closing Stock (31.03.2012) | 19.659 | 13.413 | 0.000 | 6.612 | 22.167 | 28.312 | 1.028 | 0.000 | 0.000 | 0.000 | 1.020 | 0.000 | 0.000 | 0.000 |
| (vii) Shortage | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| (viii) Rejected Stock / Tr to Raw Material if any | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| Total (v + vi + vii + viii) | 1112.323 | 310.559 | 110.029 | 121.305 | 133.343 | 3815.646 | 583.984 | 151.067 | 5.699 | 220.209 | 9.043 | 16.316 | 9.417 | 0.594 |



M/S SARTHAK METALS MARKETING (P) LTD.
BHILAI (C.G.)


ANNEXURE TO AND FORMING PART OF FORM NO. 3CD


ASSESSMENT YEAR : 2012-2013
ACCOUNTING YEAR : 2011-2012

ANNEXURE 'I' CLAUSE 32- ACCOUNTING RATIO WITH CALCULATIONS

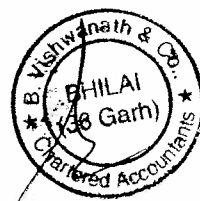
| S.NO. | PARTICULARS | GAS DIVISION | CORED WIRE DIVISION | TRADING DIVISION |
|-------|--|--|---|---|
| 1 | GROSS PROFIT/ TURNOVER | <u>2526719.78</u> 11170251.68 22.62% | <u>95145333.95</u> 993743434.00 9.57% | <u>(204466.00)</u> 75971261 N.A. |
| 2 | NET PROFIT BEFORE TAX/ TURNOVER | <u>(5658912.03)</u> 11170251.68 N.A. | <u>34955691.25</u> 993743434.00 3.52% | <u>(3954703.87)</u> 75971261 N.A. |
| 3 | STOCK IN TRADE/ TURNOVER | <u>50707</u> 11170251.68 0.45% | <u>49855888.13</u> 993743434.00 5.02% | (Nil Closing Stock) |
| 4 | MATERIAL CONSUMED/ FINISHED GOODS PRODUCED | NOT APPLICABLE SINCE ATMOSPHERIC AIR IS THE MAIN RAW MATERIAL | <u>842799821.80</u> 898598100.05 93.79% | NOT APPLICABLE |


**SIGNATURE TO ANNEXURES 'A' TO 'I'
FOR AND ON BEHALF OF BOARD
FOR, SARTHAK METALS MARKETING PVT. LTD.**


(ANOOP KUMAR BANSAL)
DIRECTOR


(KISHORE KUMAR BANSAL)
DIRECTOR
PLACE : BHILAI
DATE : 15.09.2012

FOR B.VISHWANATH & CO.
CHARTERED ACCOUNTANT




(B.VISHWANATH)
PROPRIETOR
M.NO. 74096