

# UMEED SOCIAL & ECONOMIC DEVELOPMENT

Regd. Off.: 2, SHANTI FARMS, CHANDAN HOLA, MEHRAULI, NEW DELHI-110016

New Delhi  
2<sup>nd</sup> September, 2013

## NOTICE

Notice is hereby given that the Annual General Meeting of the members of M/S UMEED SOCIAL & ECONOMIC DEVELOPMENT will be held at its Registered Office 2, Shanti Farms, Chandan Hola, Mehrauli, New Delhi-110074 on 30/09/2013 at 3.00 p.m. to transact the following business.

## ORDINARY BUSINESS:

1. To receive, consider and adopt the balance sheet as at 31<sup>st</sup> March, 2013 and Profit & Loss Account for the year ended on that date and the Reports of Directors and Auditors thereon.
2. To appoint M/s. D. R. Kumar & Associates, Chartered Accountants, New Delhi as Statutory Auditors, to hold office from the conclusion of this Annual General Meeting until the conclusion of the next Annual General Meeting and fix their remuneration.

**By order of the Board**  
For Umeed Social & Economic Development

**Sd/-**  
**Arvind Khanna**  
**(CHAIRMAN)**

## NOTE :

1. A MEMBER ENTITLED TO ATTEND AND VOTE, IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF, AND THE PROXY NEED NOT BE A MEMBER. PROXIES, IN ORDER TO BE VALID AND EFFECTIVE, MUST BE DEPOSITED WITH THE REGISTERED OFFICE OF THE COMPANY NOT LESS THAN FORTY EIGHT HOURS BEFORE THE COMMENCEMENT OF THE ABOVE MEETING.

# UMEED SOCIAL & ECONOMIC DEVELOPMENT

Regd. Off.: 2, SHANTI FARMS, CHANDAN HOLA, MEHRAULI, NEW DELHI-110016

## DIRECTOR'S REPORT

To,  
The Members,

The Directors have pleasure in presenting their Annual Report together with the Audited Accounts of the company for the year ended 31.03.2013.

1. **FINANCIAL RESULTS**

Your Directors report that during the year the company has made a Net Profit of Rs. 21,32,652/- as against a net profit of Rs. 43,918/- in previous year.

2. **AUDITORS.**

Retiring Auditors M/S D. R. Kumar & Associates, Chartered Accountants, Delhi have offered themselves for reappointment in the ensuing Annual General Meeting.

3. **AUDITORS OBSERVATION AND EXPLANATION THEREON.**

The auditors have remarked non provision of long term retirement benefits pursuant to AS-15. In this regard the board would like to submit that based on the engagement terms with employees the Company is not liable for any retirement benefit viz Gratuity, leave encashment etc hence no provision for the same are made in books. However, due to any legal obligation, if any liability on account of retirement benefit arises in the due course the same shall be accounted for at the time when it becomes due for payment.

4. **PARTICULARS OF EMPLOYEES.**

There were no employees who were in receipt of remuneration within the limits prescribed under section 217 (2A) of the companies Act, 1956.

5. **DIRECTORS' RESPONSIBILITY STATEMENT**

In compliance of section 217 (2AA) of the companies Act, 1956, your directors report that:

- The accounting standards were followed in the preparation of Annual accounts of the year under review.
- The Accounting policies are applied consistently to give a true and fair view of the state of affairs of the company at the end of financial year under review and Profit & Loss Account of the period under report.
- Proper and efficient care has been taken for maintenance of adequate accounting records and for safeguarding the assets of the company for presenting and detecting frauds and other irregularities.
- The Annual accounts have been prepared on a going concern basis.

# UMEED SOCIAL & ECONOMIC DEVELOPMENT

Regd. Off.: 2, SHANTI FARMS, CHANDAN HOLA, MEHRAULA, NEW DELHI-110016

6. **CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO.**

In accordance with the provision of section 217(1) (e) of the companies Act 1956 read with the Companies (Disclosure of particulars in the report of Board of Directors) Rules, 1988 Particulars with regard to conservation of energy, technology absorption, Foreign exchange earnings and Foreign Exchange outgo are Nil or Not applicable.

7. **DEPOSITS**

The Company has not accepted any deposits from the public under the provisions of Section 58A of the Companies Act, 1956.

8. **PERSONNEL**

The Board wishes to place on record its appreciation of the contribution made by the employees at all levels within the Company. Your Company continues to focus on training and human resource development to attract and develop high quality human resources.

**FOR AND ON BEHALF OF BOARD OF DIRECTORS  
Umeed Social & Economic Development**

**PLACE : NEW DELHI.  
DATED : 02.09.2013**

**Sd/-  
Arvind Khanna  
CHAIRMAN**

**AUDITORS' REPORT**

To the Members of  
UMEED SOCIAL & ECONOMIC DEVELOPMENT

We have audited the attached Balance Sheet of UMEED SOCIAL & ECONOMIC DEVELOPMENT as at 31.03.2013 and also the Statement of Profit and Loss for the year ended on that date annexed thereto. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that :

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes 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 the books;
- c) The Balance Sheet and Statement of Profit & Loss Account dealt with by this report are in agreement with the books of accounts;
- d) In our opinion, the Balance Sheet and the Statement of Profit and Loss Account dealt with by this report are in compliance with the accounting standards referred to in Section 211 (3C) of the Companies Act, 1956; and **subject to recognition of liability for gratuity, bonus and leave encashment on cash basis as against the provisions of AS-15 on Employee Benefits, the financial impact of the same is not ascertainable :**



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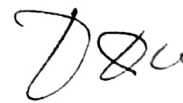

**D.R. Kumar & Associates**

Chartered Accountants

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- e) On the basis of the written representations received from the directors, as on 31<sup>st</sup> March, 2013, and taken on record by the Board of Directors, we report that none of the directors is disqualified as on 31.03.2013 from being appointed as a director in terms of clause (g) of sub section (1) of Section 274 of the Companies Act, 1956.
- f) In our opinion and to the best of our information and according to the explanation given to us, the said accounts give the information required by the Companies Act, 1956, in the manner so required **and subject to Note (d) above** given a true and fair view in conformity with the accounting principles generally accepted in India:
- i) In the case of the Balance Sheet, of the State of affairs of the Company as at 31<sup>st</sup> March 2013;
  - ii) In the case of the Statement of Profit and Loss Account, of the **Profit** for the year on that date.

**For D.R. Kumar & Associates,  
Chartered Accountants,  
Firm Reg.No.005324N**

  
  
**Dinesh Kumar, F.C.A.,**  
Partner, M.No.084184

Place: Delhi

Dated: 30<sup>th</sup> July, 2013

**NOTE:**

"This report does not include a statement on the matters specified in paragraph 4 of the Companies (Auditor's Report) Order, 2003, issued by the Department of Company Affairs, in terms of section 227(4A) of the Companies Act, 1956, since in our opinion and according to the information and explanations given to us, the said Order is not applicable to the company."

UMEED SOCIAL & ECONOMIC DEVELOPMENT

Balance Sheet as at 31st March, 2013

Particulars	Note No.	Figures as at the end of current reporting period Amount (Rs.)	Figures as at the end of the previous reporting period Amount (Rs.)
<b>EQUITY AND LIABILITIES</b>			
Shareholders' funds	2	149,874.65	(657,777.44)
Reserves and surplus		-	-
<b>Non-current liabilities</b>			
Long-term borrowings		-	-
Deferred Tax liability(net)		-	-
Other Long term liabilities		-	-
Long-term provisions		-	-
<b>Current liabilities</b>	3	4,275,000.00	3,025,000.00
Short-term borrowings	4	-	84,580.00
Trade Payables	5	150,379.60	156,518.50
Other current liabilities		-	-
Short-term provisions		-	-
		<u>4,575,254.25</u>	<u>2,608,321.06</u>
<b>TOTAL</b>			
<b>ASSETS</b>			
<b>Non-current assets</b>			
Fixed assets	6	1,315,433.00	1,487,656.00
- Tangible assets		-	-
Non-current investments	7	180,341.00	178,693.00
Deferred tax assets (net)	8	500.00	500.00
Long-term loans and advances		-	-
Other non-current assets		-	-
<b>Current assets</b>			
Current investments	9	2,130,389.00	740,308.00
Inventories	10	516,051.80	18,391.00
Trade receivables	11	427,893.45	182,773.06
Cash and Bank Balances	12	4,646.00	-
Short-term loans and advances		-	-
Other Current Assets		-	-
		<u>4,575,254.25</u>	<u>2,608,321.06</u>
<b>TOTAL</b>			

Significant Accounting Policies  
Notes on Financial Statement

1  
2 to 29

As per our report of even date  
For D.R.Kumar & Associates  
Chartered Accountants  
FRN No. 005324N

Dinesh Kumar, FCA  
Partner  
M.No. 084184

Place: Delhi

Date : 30th July, 2013



On behalf of the Board

  
Arvind Khanna  
Director

  
Rupinder Singh Brar  
Director

UMEED SOCIAL & ECONOMIC DEVELOPMENT

Statement of Profit and Loss for the year ended 31st March, 2013

Particulars	Note No.	Figures as at the	Figures as at the
		end of current reporting period Amount (Rs.)	end of the previous reporting period Amount (Rs.)
Donation received		4,210.00	1,188,100.00
Sale of products incidental to objects	13	2,213,217.55	948,072.00
Other Income	14	17,152.24	3,039.03
<b>Total Income</b>		<b>2,234,579.79</b>	<b>2,139,211.03</b>
<b>Expenses</b>			746,408.00
Cost of material consumed	15	845,114.00	(426,870.00)
Change in Inventories of finished goods	16	(1,529,684.00)	668,954.00
Employee benefits expense	17	722,458.00	251,551.00
Depreciation and amortization expenses	18	220,415.00	855,872.00
Other expenses	19	1,170,272.70	
<b>Total Expenses</b>		<b>1,428,575.70</b>	<b>2,095,915.00</b>
Profit before exceptional and extraordinary items and tax		806,004.09	43,296.03
Exceptional Items		-	-
Profit before extraordinary items and tax		806,004.09	43,296.03
Extraordinary items		-	-
<b>Profit before tax</b>		<b>806,004.09</b>	<b>43,296.03</b>
Tax Expenses			
- Current Tax		-	-
- Deferred Tax		(1,648.00)	(622.00)
<b>Profit (Loss) for the period from continuing operations</b>		<b>807,652.09</b>	<b>43,918.03</b>
Profit (Loss) from discontinuing operations		-	-
Tax expenses of discontinuing operations		-	-
Profit (Loss) from discontinuing operations after tax		-	-
<b>Profit(Loss) for the period</b>		<b>807,652.09</b>	<b>43,918.03</b>
Earning per share		N.A	N.A

Significant Accounting Policies 1  
Notes on Financial Statement 2 to 29

As per our report of even date  
For D.R.Kumar & Associates  
Chartered Accountants  
FRN No. 005324N

FRN No. 005324N

*D. R. Kumar*

Dinesh Kumar, FCA  
Partner  
M.No. 084184

Place: Delhi  
Date : 30th July , 2013



On behalf of the Board

*Arvind Khanna*  
Arvind Khanna  
Director

*Rupinder Singh Brar*  
Rupinder Singh Brar  
Director

# UMEED SOCIAL & ECONOMIC DEVELOPMENT

## 1. Significant Accounting Policies

### A. Basis of preparation of Financial statements

The financial statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles in India and the provisions of Companies Act, 1956

### B. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities on the date of the financial statements and the results of operations during the reporting periods. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from those estimates and revisions, if any, are recognized in the current and future periods.

### C. Revenue Recognition

Revenue is recognized on accrual basis.

### D. Fixed Assets

Fixed Assets have been stated at cost less accumulated depreciation.

### E. Depreciation

Depreciation has been charged as per the Written down method at the rates prescribed under Schedule XIV to the Companies Act, 1956.

### F. Taxes on Income

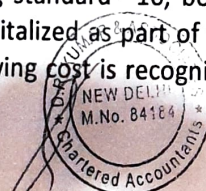
Income Tax is accrued in accordance with AS-22- "Accounting for Taxes on income" which includes current taxes and deferred taxes. Deferred income taxes reflects the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years. Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available.

### G. Impairment of Assets

The company assesses at each balance sheet date where there is any indication that an asset may be impaired. If any such indication exists, the company estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash-generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the profit and loss account. If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost.

### H. Borrowing Cost

As per accounting standard -16, borrowing cost attributable to the acquisition of fixed assets is capitalized as part of the cost of fixed assets till the date it is put to use. Other borrowing cost is recognized as expenditure in the period in which they are accrued.





**I. Sales Tax/VAT/CST**

The Company collects sales tax on sales made by it. Amounts collected are not treated as forming a part of its revenue (income) and are credited to a payable account. Similarly amounts periodically deposited with the concerned authorities are not treated as forming a part of the expenditure and are debited to the aforesaid payable account. Balances in the payable account are stated in the balance sheet. Additional demands, if any, arising on assessments are debited to the Profit & loss Account.

**J. Retirement Benefits**

No provision for employee benefits such as Gratuity, PF, ESI or Leave Encashment etc. has been made since the numbers of employees employed are less than the minimum number required under various statutory acts and hence based on legal opinion obtained company is not liable for payment of Gratuity, PF or ESI. Further, with regard to leave encashment, there is no policy of encashment of leave, hence no provision to this effect has been made in the books of accounts.

**K. Related Parties Disclosure**

Disclosure is being made separately for all the transactions with related parties as Specified under Accounting Standard 18 issued by the Institute of Chartered Accountants of India.

**For D.R. Kumar & Associates**  
**Chartered Accountants**  
Firm Reg.No.005324N

  
**Dinesh Kumar, F.C.A**  
Partner  
M.No. 084184



**On Behalf of the Board**

  
**Arvind Khanna**  
Director

  
**Rupinder Singal Brar**  
Director

Place: Delhi

Dated: 30<sup>th</sup> July, 2013.

Notes on Financial Statements for the year ended 31st March, 2013

Note No. Particulars	Figures as at the end of current reporting period Amount (Rs.)	Figures as at the end of the previous reporting period Amount (Rs.)
<b>2 Reserves and surplus</b>		
2.1 Profit & Loss Account		
Opening Balance	(657,777.44)	(701,695.47)
Add: Profit(Loss) for the year	807,652.09	43,918.03
Less: Deduction/Appropriations	-	-
<b>Total</b>	<b>149,874.65</b>	<b>(657,777.44)</b>
<b>3 Short-term borrowings</b>		
Unsecured		
Loans and advances from related parties [For details refer note no 26]	4,275,000.00	3,025,000.00
<b>Total</b>	<b>4,275,000.00</b>	<b>3,025,000.00</b>
3.1 Loans and advances from related parties are interest free and repayable on demand.		
<b>4 Trade payables</b>		
Due to Micro small and medium enterprises	-	-
Due to others	-	84,580.00
<b>Total</b>	<b>-</b>	<b>84,580.00</b>
4.1 Based on the information available with the Company, the details of amounts outstanding to Micro, Small and Medium Enterprises as required to be disclosed as per clause 22 of the MSMED Act, 2006, by a buyer is as under:		
	<b>As at 31st March 2013</b>	<b>As at 31st March 2012</b>
Principal amount due and remaining unpaid	Nil	Nil
Interest Due on above and the unpaid interest	Nil	Nil
Interest paid	Nil	Nil
Payment made beyond the appointment day during the year	Nil	Nil
Interest due and payable for the period of delay	Nil	Nil
Interest accrued and remaining unpaid	Nil	Nil
Amount of further interest remaining due and payable in succeeding years	Nil	Nil
<b>5 Other current liabilities</b>		
Expenses Payable	140,295.60	152,076.50
Other payables	10,084.00	4,442.00
<b>Total</b>	<b>150,379.60</b>	<b>156,518.50</b>



UMEED SOCIAL & ECONOMIC DEVELOPMENT


FIXED ASSETS

Note No. 6

Particulars	Gross Block				Depreciation/Amortisation			Net Block	
	Balance as at	Addition	Deduction	As at	During the	Deduction/	As at	As at	
	01-Apr-12			31-Mar-13	year	Adjustment	31-Mar-13	31-Mar-13	31-Mar-12
<b>Equipments (13.91%)</b>									
DG Set Kirloskar	1,873,160.00	-	-	1,873,160.00	186,880.00	-	716,544.00	1,156,616.00	1,343,496.00
Air-Conditioner	35,000.00	-	-	35,000.00	4,056.00	-	9,896.00	25,104.00	29,160.00
Weighing Machine	5,100.00	-	-	5,100.00	3,792.00	-	4,446.00	654.00	4,446.00
<b>Furniture &amp; fixtures (18.10%)</b>									
Furniture & fittings	87,930.00	43,792.00	-	131,722.00	15,705.00	-	34,404.00	97,318.00	69,231.00
<b>Computer &amp; peripheral (40%)</b>									
Office Equipments (18.10%)	18,625.00	4,400.00	-	23,025.00	4,419.00	-	12,454.00	10,571.00	10,590.00
Scanner	39,795.00	-	-	39,795.00	5,563.00	-	14,625.00	25,170.00	30,733.00
<b>Total</b>	<b>2,059,610.00</b>	<b>48,192.00</b>	<b>-</b>	<b>2,107,802.00</b>	<b>220,415.00</b>	<b>-</b>	<b>792,369.00</b>	<b>1,315,433.00</b>	<b>1,487,656.00</b>
Previous Year	2,058,210.00	1,400.00	-	2,059,610.00	251,551.00	-	571,954.00	1,487,656.00	1,737,807.00

10.1 Depreciation on Fixed Assets has been provided as per Written Down value method at rates specified in Schedule XIV of the Companies Act, 1956.

  
Arvind Khanna  
Director

  
Rupinder Singh Brar  
Director



**UMEED SOCIAL & ECONOMIC DEVELOPMENT**

**Notes on Financial Statements for the year ended 31st March, 2013**

Note No. Particulars	Figures as at the end of current reporting period Amount (Rs.)	Figures as at the end of the previous reporting period Amount (Rs.)
<b>7 Deferred tax assets (net)</b>		
Related to depreciation on fixed assets	180,341.00	178,693.00
Others		
<b>Total</b>	<b>180,341.00</b>	<b>178,693.00</b>
7.1	Deferred tax assets(DTA) has been recognised for losses on operations and unabsorbed depreciation since the board of directors and the management is of the opinion that adequate taxable income in succeeding financial years will be available to realize the DTA.	
7.2	As at 31st March, 2013	As at 31st March, 2012
Deferred Tax Assets :		
Opening Balance	178,693.00	178,071.00
Add: DTA created on account of unabsorbed business loss and unabsorbed depreciation.	1,648.00	622.00
Closing Balance	180,341.00	178,693.00
<b>8 Long-term loans and advances (Unsecured, considered good)</b>		
Security Deposits	500.00	500.00
<b>Total</b>	<b>500.00</b>	<b>500.00</b>
<b>9 Inventories(Taken, valued and certified by the management)</b>		
Raw materials		139,603.00
Finished Goods	2,130,389.00	600,705.00
<b>Total</b>	<b>2,130,389.00</b>	<b>740,308.00</b>
11.1	Raw material are valued at cost. Finished good are valued at cost or net reliabale value which ever is less.	
<b>10 Trade Receivable (Unsecured, considered good)</b>		
Outstanding for a period exceeding six months	398,344.80	-
Others	117,707.00	18,391.00
<b>Total</b>	<b>516,051.80</b>	<b>18,391.00</b>
<b>11 Cash and Bank Balances</b>		
Balance with banks in current account	308,595.45	160,189.06
Cash on hand	119,298.00	22,584.00
<b>Total</b>	<b>427,893.45</b>	<b>182,773.06</b>
<b>12 Short term Loans &amp; Advances</b>		
Advances to Trade Payables	4,646.00	-
<b>Total</b>	<b>4,646.00</b>	-
<b>13 Sale of Products</b>	2,213,217.55	948,072.00



UMEED SOCIAL & ECONOMIC DEVELOPMENT

Notes on Financial Statements for the year ended 31st March, 2013

Note No.	Particulars	Figures as at the end of current reporting period Amount (Rs.)		Figures as at the end of the previous reporting period Amount (Rs.)	
	<b>Total</b>	<b>2,213,217.55</b>		<b>948,072.00</b>	
13.1	<b>Particulars of sale of products</b>	<b>FY 2012-13</b>		<b>FY 2011-12</b>	
	Handicraft/ household items	2,213,217.55		948,072.00	
	<b>Total</b>	<b>2,213,217.55</b>		<b>948,072.00</b>	
14	<b>Other Income</b>				
	Misc income	331.24		3,039.03	
	Sale of Scrap	16,821.00			
	<b>Total</b>	<b>17,152.24</b>		<b>3,039.03</b>	
15	<b>Cost of material consumed</b>				
	Opening stock of raw material	139,603.00		11,388.00	
	Add: Purchases	705,511.00		874,623.00	
	Less: Closing stock of raw material			139,603.00	
	<b>Total</b>	<b>845,114.00</b>		<b>746,408.00</b>	
15.1	<b>Details of raw material consumed during the year</b>	<b>FY 2012-13</b>	<b>%</b>	<b>FY 2011-12</b>	<b>%</b>
	Imported				
	Indigenous	845,114.00	100	746,408.00	100
	<b>Total</b>	<b>845,114.00</b>	<b>100</b>	<b>746,408.00</b>	<b>100</b>
16	<b>Change in Inventories of Finished goods</b>				
	<b>Inventories (at close)</b>				
	Finished Goods	2,130,389.00		600,705.00	
	<b>Inventories (at commencement)</b>				
	Finished Goods	600,705.00		173,835.00	
	<b>Total</b>	<b>(1,529,684.00)</b>		<b>(426,870.00)</b>	
17	<b>Employee benefits expenses</b>				
	Salary & Allowances	716,910.00		667,561.00	
	Staff welfare	5,548.00		1,393.00	
	<b>Total</b>	<b>722,458.00</b>		<b>668,954.00</b>	



Notes on Financial Statements for the year ended 31st March, 2013

Note No.	Particulars	Figures as at the end of current reporting period Amount (Rs.)	Figures as at the end of the previous reporting period Amount (Rs.)
18	<b>Depreciation and Amortisation Expenses</b>	220,415.00	251,551.00
	Depreciation		251,551.00
	<b>Total</b>	<b>220,415.00</b>	<b>251,551.00</b>
19	<b>Other Expenses</b>	27,150.00	11,750.00
	Rent	569,003.00	554,242.00
	Honarium	4,150.00	1,450.00
	Electricity expenses	10,380.00	29,480.00
	Cartage Inwards	1,515.00	315.00
	Packing expenses	131,465.00	125,778.00
	Exhibition & fair expenses	15,632.00	3,474.00
	Printing & stationery	-	1,299.00
	Telephone expenses	15,965.00	25.00
	Postage and courier	38,879.00	8,884.00
	Conveyance	15,314.00	23,572.00
	Office expenses	232,285.00	-
	Fabrication Charges	28,652.00	10,854.00
	Payment to auditors	830.00	7,000.00
	Repair & maintenance	14,720.00	14,290.00
	Generator running & maintenance	43,725.00	15,090.00
	Professional charges	8,040.00	15,829.00
	Travelling expenses	450.00	3,144.00
	Filing fees	2,113.50	120.00
	Misc expenses	-	-
	Sales Tax Penalty	-	228.00
	Bank charges	783.00	48.00
	Interest on late deposit of TDS	-	-
	Discounts	288.20	-
	Mannequin	5,000.00	-
	Membership Fees	3,933.00	-
	<b>Total</b>	<b>1,170,272.70</b>	<b>855,872.00</b>
20	<b>Payment to auditors</b>		
	as auditors	20,225.00	19,854.00
	for taxation matters and other services	8,427.00	-
	<b>Total</b>	<b>28,652.00</b>	<b>19,854.00</b>



**UMEED SOCIAL & ECONOMIC DEVELOPMENT**

**Notes on Financial Statements for the year ended 31st March, 2013**

Note No. Particulars	Figures as at the end of current reporting period Amount (Rs.)	Figures as at the end of the previous reporting period Amount (Rs.)
<b>21 Contingent Liabilities and commitments :</b>		
<b>22.1 Contingent Liabilities</b>		Nil
(a) Claims against the company not acknowledgement as debts	Nil	Nil
(b) Guarantees	Nil	Nil
(c) Other Money for which the company is contingently liable		
<b>22.2 Commitments</b>		
(a) Estimated amount of contract remaining to be executed on capital account and not provided for	Nil	Nil
(b) Uncalled liability on shares and other investments partly paid.	Nil	Nil
<b>22 Value of Imports calculated on C.I.F. Basis</b>		
(a) Raw Materials	Nil	Nil
(b) Components and spare parts	Nil	Nil
(c) Capital goods	Nil	Nil
<b>23 Expenditure in foreign currency during the financial year on account :</b>		
- Royalty	Nil	Nil
- Knowhow	Nil	Nil
- Professional and Consultation fees	Nil	Nil
- Interest	Nil	Nil
- Other matters	Nil	Nil
<b>24 Earnings in Foreign Exchange :</b>		
a) Export of goods calculated on F.O.B basis;	Nil	Nil
b) Royalty, know how, professional and consultation fees;	Nil	Nil
c) Interest and dividends;	Nil	Nil
d) Other Income, including the nature thereof	Nil	Nil

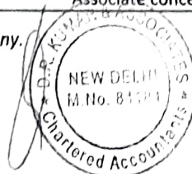
25 Being a section 25 Company, and a Company limited by gurantee, reporting of Earning per shares is not applicable.

26 Related party disclosures as required by the Accounting Standard 18 issued by the Institute of Chartered Accountants of India:-

**26.1 Name and Relationship**

Arvind Khanna	Director
Col. Rupinder Singh Bar	Director
Root Invest Private Limited	Associate concern
ASAS Investments Private Limited	Associate concern

Related parties relationship is identified by the company.



UMEED SOCIAL & ECONOMIC DEVELOPMENT

Notes on Financial Statements for the year ended 31st March, 2013

Note No.	Particulars	Figures as at the end of current reporting period Amount (Rs.)	Figures as at the end of the previous reporting period Amount (Rs.)
----------	-------------	---	--

26.2 Transactions:

Nature of Transactions	Associates Concerns	Key Management personnels and their Relatives	Total (Rs.)
Donation received	Nil <i>(1,150,000.00)</i>	Nil <i>(Nil)</i>	<i>(1,150,000.00)</i>
Loan Taken	1,250,000.00 <i>(Nil)</i>	Nil <i>(Nil)</i>	1,250,000.00 <i>(Nil)</i>

# Previous year figures are shown in Italics and under bracket.

26.3 Balances with related parties as at 31st March, 2013

Nature of Transactions	Associates Concerns	Key Management personnels and their Relatives	Total (Rs.)
Loan taken	3,550,000.00 <i>(2,300,000.00)</i>	725,000.00 <i>(725,000.00)</i>	4,275,000.00 <i>(3,025,000.00)</i>

# Previous year figures are shown in Italics and under bracket.

- 27 In the opinion of the board of directors, current assets, loans and advances have a value on realization in the ordinary course of business at least equal to the amounts stated in the balance sheet and provision for all known liabilities has been made.
- 28 The Company is a SMC (Small and Medium Sized Company) as defined in the general instructions in respect of Accounting Standards notified under Companies Act, 1956. Accordingly, the Company has complied with Accounting Standards as applicable to a SMC.
- 29 Previous year figures have been recasted, re-grouped and reclassified, wherever necessary to conform to the current year presentation.
- 30 Notes 1 to 30 form an integral part of the Balance Sheet and has authenticated as such.

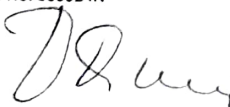
As per our report of even date

On behalf of the Board

For D.R.Kumar & Associates

Chartered Accountants

FRN No. 005324N



Dinesh Kumar, FCA

Partner

M.No. 084184




Arvind Khanna

Director



Rupinder Singh Brar

Director

Place: Delhi

Date : 30th July, 2013.



UMEED SOCIAL & ECONOMIC DEVELOPMENT

Grouping to the Balance Sheet as at 31.03.2013

Particulars	As at 31st March, 2013	As at 31st March, 2012
<b>Short -term loans and advances from related parties</b>		
Arvind Khanna	725,000.00	725,000.00
ASAS Investments Private Limited	3,450,000.00	2,200,000.00
ROOT Invest Private Limited	100,000.00	100,000.00
<b>Total</b>	<b>4,275,000.00</b>	<b>3,025,000.00</b>
<b>Trade payables</b>		
Amit collection	-	84,580.00
<b>Total</b>	<b>-</b>	<b>84,580.00</b>
<b>Expenses payable</b>		
TDS Payable	2,866.00	-
Audit Fees	18,202.00	19,854.00
Professional Fees	7,584.00	11,000.00
Postage & Courier	2,425.00	-
Salary	49,850.00	60,500.00
Sales tax	36,928.60	6,358.50
Honararium	19,540.00	54,364.00
Rent	2,900.00	-
<b>Total</b>	<b>140,295.60</b>	<b>152,076.50</b>
<b>Security deposits paid</b>		
Telephone	500.00	500.00
<b>Total</b>	<b>500.00</b>	<b>500.00</b>
<b>Trade receivables</b>		
<u>More than 6 Months</u>		
Taj Khazana	398,344.80	-
<u>Others</u>		
DSSI Pvt. Ltd.	42,641.00	-
Anu Bagga	840.00	-
Two Feet	-	7,726.00
Ishatvam	-	6,360.00
Mona Singh	394.00	4,305.00
Bhaskar	28,313.00	-
Vinita Singh	37,146.00	-
Pia Pauro	4,800.00	-
Priyanka Bhartiya	573.00	-
Priyanka Vadra	3,000.00	-
<b>Total</b>	<b>516,051.80</b>	<b>18,391.00</b>

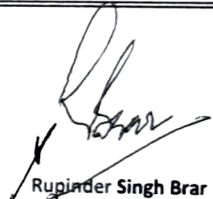
UMEED SOCIAL & ECONOMIC DEVELOPMENT

Grouping to the Balance Sheet as at 31.03.2013

Particulars	As at 31st March, 2013	As at 31st March, 2012
<b>Advances to Trade Payables</b>		
Devi International Pvt. Ltd.	4,646.00	-
<b>Total</b>	<u>4,646.00</u>	<u>36,782.00</u>
<b>Balances with bank</b>		
Syndicate Bank	308,595.45	160,189.06
<b>Total</b>	<u>308,595.45</u>	<u>160,189.06</u>
<b>Cash on Hand</b>		
Cash in Hand	5,483.00	1,043.00
Imprest- Sangrur	113,815.00	21,541.00
<b>Total</b>	<u>119,298.00</u>	<u>22,584.00</u>
<b>Other payables</b>		
ASAS - Reimbursement a/c	10,084.00	4,442.00
<b>Total</b>	<u>10,084.00</u>	<u>4,442.00</u>



Arvind Khanna  
Director



Rupinder Singh Brar  
Director

## UMEED SOCIAL & ECONOMIC DEVELOPMENT

### DETAILS OF INDEBTEDNESS

<b>NAME</b>	<b>NATURE</b>	<b>AMOUNT (In Rs.)</b>
Mr. Arvind Khanna	Unsecured Loan	7,25,000.00
M/s. ASAS Investments Pvt. Ltd.	Unsecured Loan	31,50,000.00
M/s. Root Invest Pvt. Ltd.	Unsecured Loan	1,00,000.00
M/s. D.R. Kumar & Associates	Audit Fees Payable	25,786.00
	<b>Total</b>	<b>40,00,786.00</b>

# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

Assessment Year

**2013-14**

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

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name UMEED SOCIAL AND ECONOMIC DEVELOPMENT			PAN AABCU1127G		
	Flat/Door/Block No 2, SHANTI FARMS	Name Of Premises/Building/Village			Form No. which has been electronically transmitted ITR-7	
	Road/Street/Post Office CHANDANHOLA	Area/Locality MEHRAULI				
	Town/City/District DELHI	State DELHI	Pin 110074	Status AOP(Trusts)		
	Designation of AO(Ward/Circle) ADIT/DDIT TRUST CIRCLE-IV			Original or Revised ORIGINAL		
E-filing Acknowledgement Number 805651431300913		Date(DD/MM/YYYY) 30-09-2013				
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	0
	2	Deductions under Chapter-VI-A			2	0
	3	Total Income			3	0
	3a	Current Year loss, if any			3a	0
	4	Net tax payable			4	0
	5	Interest payable			5	0
	6	Total tax and interest payable			6	0
	7	Taxes Paid	a	Advance Tax	7a	0
			b	TDS	7b	0
			c	TCS	7c	0
d			Self Assessment Tax	7e	0	
e			Total Taxes Paid (7a+7b+7c +7d)	7e	0	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9		

This return has been digitally signed by **ARVIND KHANNA**  
in the capacity of **TRUSTEE** having PAN **AAIPK9007F** from  
IP Address **122.162.173.209** on **30-07-2013** at **DELHI**  
Dsc Sl no **90159195490200902736272CN=TCS sub-CA for TCS 2011,**  
& issuer **OU=Sub-CA, O=Tata Consultancy Services Ltd., C=IN**



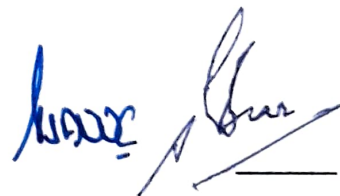
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**IN RE: INCOME TAX MATTERS OF M/S UMEED SOCIAL ECONOMIC DEVELOPMENT**

FOR THE ASSESSMENT YEAR 2013-2014

COMPUTATION OF INCOME		AMOUNT (RS.)
<b>INCOMES</b>		2,217,427.55
GROSS RECEIPTS		17,152.24
INTEREST INCOME		
		<u>2,234,579.79</u>
<b>TOTAL</b>	<b>(A)</b>	
<b>EXPENDITURES</b>		1,428,575.70
EXPENDITURE		1,208,160.70
LESS: DEPRECIATION CHARGED		<u>220,415.00</u>
ADD: ADDITION IN FIXED ASSETS		48,192.00
ADD: STOCK		978,227.09
<b>TOTAL</b>	<b>(B)</b>	<u>2,234,579.79</u>
<b>NET SURPLUS</b>	<b>(A-B)</b>	<u>-</u>
LESS: SET APART FOR FUTURE @ 15% OF TOTAL RECEIPTS OR NET SURPLUS WHICH EVER IS LESS		
TAXABLE INCOME		
<b>REFUND DUE</b>		<u>NIL</u>

For: Umeed Social & Economic Development

  
Director

**UMEED SOCIAL & ECONOMIC DEVELOPMENT**  
FOR THE ASSESSMENT YEAR 2013-2014

ANNEXURE-IA-1

**SCHEDULE OF FIXED ASSETS UNDER SECTION 32 OF THE INCOME TAX ACT 1961 ON 31.03.2013**

PARTICULARS	Rate of Depreciation	BALANCE 01.04.2012		ADDITIONS		SALES	ADJUSTMENT	BALANCE 31.03.2013		DEPRECIATION FOR THE YEAR	AS AT 31.03.2013			
		Rs.	P.	> 180 days	< 180 days			Rs.	P.		Rs.	P.	Rs.	P.
				Rs.	P.			Rs.	P.					
<b>Furniture &amp; fixtures</b> Furniture & fittings	10%	75,180.00		43,792.00	-	-	-	118,972.00		11,897.00	107,075.00			
<b>Office equipments</b> Air-Conditioner Scanner Weighing Machine	10%	29,925.00 34,024.00 4,423.00		- - -	- - -	- - -	- - -	29,925.00 34,024.00 4,423.00		2,993.00 3,402.00 442.00	26,932.00 30,622.00 3,981.00			
<b>Equipments</b> DG Set 150KV (2 Nos.)	15%	1,279,336.00		-	-	-	-	1,279,336.00		191,900.00	1,087,436.00			
<b>Computers</b> Computer and peripherals	60%	5,215.00		-	4,400.00	-	-	9,615.00		4,449.00	5,166.00			
<b>Total</b>		<b>1,428,103.00</b>		<b>43,792.00</b>	<b>4,400.00</b>	<b>-</b>	<b>-</b>	<b>1,476,295.00</b>		<b>215,083.00</b>	<b>1,261,212.00</b>			

UMEED SOCIAL & ECONOMIC DEVELOPMENT

Note: -  
1. Depreciation has been provided on Written Down Value method at the rates prescribed in Income Tax Act, 1961



DIRECTOR

UMEED SOCIAL & ECONOMIC DEVELOPMENT

Details Of Addition in Fixed Assets for the Financial Year 2012-13

Particular	Date of Purchase	Date of Put to Use	Amount(Rs.)
Almirah	25-Apr-12	25-Apr-12	18,768.00
	27-Apr-12	27-Apr-12	6,256.00
	30-Apr-12	30-Apr-12	18,768.00
			<u>43,792.00</u>
Printer	22-Feb-13	22-Feb-13	4,400.00
			<u>4,400.00</u>

UMEED SOCIAL & ECONOMIC DEVELOPMENT

  
DIRECTOR

FORM NO. 10B  
[ See rule 17B ]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

I have examined the balance sheet of **UMEED SOCIAL AND ECONOMIC DEVELOPMENT, AABCUI127G** [name and PAN of the trust or institution] as at **31/03/2013** and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit. In my opinion, proper books of account have been kept by the head office and the branches of the abovenamed institution visited by me so far as appears from my examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by me, subject to the comments given below:

In my opinion and to the best of my information, and according to information given to me, the said accounts give a true and fair view-

(i) in the case of the balance sheet, of the state of affairs of the above named institution as at **31/03/2013** and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2013**

The prescribed particulars are annexed hereto.

Place **DELHI**  
Date **30/07/2013**

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

**DINESH KUMAR**  
**084184**  
**005324N**  
**SS 20, ADITYA MEG**  
**A MALL, CENTRAL**  
**BUSINESS DISTRIC**  
**T. SHAHDARA, DEL**  
**HI - 110032**



**ANNEXURE**  
**Statement of particulars**  
**I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES**

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year ( ₹ )	2234580
2.	Whether the institution has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year ( ₹ )	No
3.	Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes. ( ₹ )	No
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) ( ₹ )	0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof.	Not Applicable
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof ( ₹ )	Not Applicable
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
(a)	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
(b)	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account	No

SS-20, Aditya Mega Mall, Central Business District (CBD), Shahdara, Delhi - 110032  
Tel : 011-42808008, 22300005, 22300015 | E-mail : dineshdrk@gmail.com



	referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	
(c)	has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No

**II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)**

1.	Whether any part of the income or property of the institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any.	No
2.	Whether any land, building or other property of the institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	No
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	No
4.	Whether the services of the institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	No
5.	Whether any share, security or other property was purchased by or on behalf of the institution during the previous year from any such person? If so, give details thereof together with the consideration paid	No
6.	Whether any share, security or other property was sold by or on behalf of the institution during the previous year to any such person? If so, give details thereof together with the consideration received	No
7.	Whether any income or property of the institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted	No
8.	Whether the income or property of the institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	No

**III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST**

S. No.	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment (₹)	Income from the investment (₹)	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
			0	0	
<b>Total</b>			<b>0</b>	<b>0</b>	

Place **DELHI**  
Date **30/07/2013**

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

**DINESH KUMAR**  
**084184**  
**005324N**  
**SS 20, ADITYA MEG**  
**A MALL, CENTRAL**  
**BUSINESS DISTRICT**  
**T. SHAHDARA, DEL**  
**HI - 110032**



Form Filing Details	
Revision/Original	Original

**D. R. Kumar & Associates**  
Chartered Accountants

**AUDITORS' REPORT**

To the Members of  
**UMEED SOCIAL & ECONOMIC DEVELOPMENT**

We have audited the attached Balance Sheet of **UMEED SOCIAL & ECONOMIC DEVELOPMENT** as at 31.03.2013 and also the Statement of Profit and Loss for the year ended on that date annexed thereto. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that :

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes 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 the books;
- c) The Balance Sheet and Statement of Profit & Loss Account dealt with by this report are in agreement with the books of accounts;

d) In our opinion, the Balance Sheet and the Statement of Profit and Loss Account dealt with by this report are in compliance with the accounting standards referred to in Section 211 (3C) of the Companies Act, 1956; and  
**subject to recognition of liability for gratuity, bonus and leave encashment on cash basis as against the provisions of AS-15 on Employee Benefits, the financial impact of the same is not ascertainable :**

Contd.....2/p



**D. R. Kumar & Associates**  
Chartered Accountants

-2-



e) On the basis of the written representations received from the directors, as on 31<sup>st</sup> March, 2013, and taken on record by the Board of Directors, we report that none of the directors is disqualified as on 31.03.2013 from being appointed as a director in terms of clause (g) of sub section (1) of Section 274 of the Companies Act, 1956.

f) In our opinion and to the best of our information and according to the explanation given to us, the said accounts give the information required by the Companies Act, 1956, in the manner so required and subject to Note (d) above given a true and fair view in conformity with the accounting principles generally accepted in India:

i) In the case of the Balance Sheet, of the State of affairs of the Company as at 31<sup>st</sup> March 2013;

ii) In the case of the Statement of Profit and Loss Account, of the Profit for the year on that date.

**For D. R. Kumar & Associates,**  
**Chartered Accountants,**  
Firm Reg.No.005324N

  
  
**Dinesh Kumar, C.A.**  
Partner, M.No.084184

Place: Delhi

Dated: 30<sup>th</sup> July, 2013

**NOTE:**

"This report does not include a statement on the matters specified in paragraph 4 of the Companies (Auditor's Report) Order, 2003, issued by the Department of Company Affairs, in terms of section 227(4A) of the Companies Act, 1956, since in our opinion and according to the information and explanations given to us, the said Order is not applicable to the company."

SS-20, Aditya Mega Mall, Central Business District(CBD), Shahdara, Delhi - 110032

Tel : 011-42808008, 22300005, 22300015 | E-mail : dineshdk@gmail.com

**UMIED SOCIAL & ECONOMIC DEVELOPMENT**

**Balance Sheet as at 31st March, 2013**

Particulars	Note No.	Figures as at the	
		end of current reporting period Amount (Rs.)	end of the previous reporting period Amount (Rs.)
<b>EQUITY AND LIABILITIES</b>			
Shareholders' funds	2	149,874.65	(657,777.44)
Reserves and surplus		-	-
<b>Non-current liabilities</b>		-	-
Long-term borrowings		-	-
Deferred Tax liability(net)		-	-
Other Long term liabilities		-	-
Long-term provisions		-	-
<b>Current liabilities</b>		4,275,000.00	3,025,000.00
Short-term borrowings	3	-	84,580.00
Trade Payables	4	150,379.60	156,518.50
Other current liabilities	5	-	-
Short-term provisions		-	-
<b>TOTAL</b>		<u><u>4,575,254.25</u></u>	<u><u>2,608,331.06</u></u>

**ASSETS**

<b>Non-current assets</b>	6	1,315,433.00	1,487,656.00
Fixed assets		-	-
- Tangible assets		-	-
Non-current investments	7	180,341.00	178,693.00
Deferred tax assets (net)	8	500.00	500.00
Long-term loans and advances		-	-
Other non-current assets		-	-
<b>Current assets</b>		-	-
Current investments	9	2,130,389.00	740,308.00
Inventories	10	516,051.80	18,391.00
Trade receivables	11	427,893.45	182,773.06
Cash and Bank Balances	12	4,646.00	-
Short-term loans and advances		-	-
Other Current Assets		-	-
<b>TOTAL</b>		<u><u>4,575,254.25</u></u>	<u><u>2,608,331.06</u></u>

1  
2 to 29

On behalf of the Board

As per our report of even date  
For D. R. Kumar & Associates  
Chartered Accountants  
FRN No. 005324N

Dinesh Kumar, FCA  
Partner

M. No. 094184

Place: Delhi

Date : 30th July, 2013



*Arvind Khanna*  
Arvind Khanna  
Director

*Rupinder Singh Brar*  
Rupinder Singh Brar  
Director

**UMIED SOCIAL & ECONOMIC DEVELOPMENT**

**Statement of Profit and Loss for the year ended 31st March, 2013**

Particulars	Note No.	Figures as at the	
		end of current reporting period Amount (Rs.)	end of the previous reporting period Amount (Rs.)
Donation received		4,210.00	1,188,100.00
Sale of products incidental to objects	13	2,213,217.55	948,072.00
Other Income	14	17,152.24	3,039.03
<b>Total Income</b>		<b>2,234,579.79</b>	<b>2,139,211.03</b>
<b>Expenses</b>			
Cost of material/consumed	15	845,114.00	746,408.00
Change in inventories of finished goods	16	(1,529,684.00)	(426,870.00)
Employee benefits expense	17	772,458.00	668,954.00
Depreciation and amortization expenses	18	220,415.00	251,551.00
Other expenses	19	1,170,272.70	855,872.00
		<b>1,428,575.70</b>	<b>2,095,915.00</b>
<b>Total Expenses</b>			
Profit before exceptional and extraordinary items and tax		806,004.09	43,296.03
Exceptional Items		806,004.09	43,296.03
Profit before extraordinary items and tax		806,004.09	43,296.03
Tax Expenses			
- Current Tax			
- Deferred Tax		(1,648.00)	(622.00)
<b>Profit (Loss) for the period from continuing operations</b>		<b>807,652.09</b>	<b>43,918.03</b>
Profit (Loss) from discontinuing operations		-	-
Tax expenses of discontinuing operations		-	-
Profit (Loss) from discontinuing operations after tax		-	-
<b>Profit(Loss) for the period</b>		<b>807,652.09</b>	<b>43,918.03</b>
Earning per share		N/A	N/A

**Significant Accounting Policies**  
**Notes on Financial Statement**

1  
2 to 29

On behalf of the Board

As per our report of even date  
For D.R.Kumar & Associates  
Chartered Accountants  
FRN No.-005324N

Dinesh Kumar, FCA

Partner

M.No. 084184

Place: Delhi

Date: 30th July, 2013



*Arvind Khanna*  
Arvind Khanna  
Director

*Rajinder Singh Brar*  
Rajinder Singh Brar  
Director

# UMEED SOCIAL & ECONOMIC DEVELOPMENT

## 1. Significant Accounting Policies

### A. Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles in India and the provisions of Companies Act, 1956

### B. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities on the date of the financial statements and the results of operations during the reporting periods. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from those estimates and revisions, if any, are recognized in the current and future periods.

### C. Revenue Recognition

Revenue is recognized on accrual basis.

### D. Fixed Assets

Fixed Assets have been stated at cost less accumulated depreciation.

### E. Depreciation

Depreciation has been charged as per the Written down method at the rates prescribed under Schedule XIV to the Companies Act, 1956.

### F. Taxes on Income

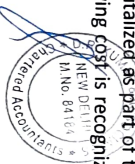
Income Tax is accrued in accordance with AS-22- "Accounting for Taxes on income" which includes current taxes and deferred taxes. Deferred income taxes reflects the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years. Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available.

### G. Impairment of Assets

The company assesses at each balance sheet date where there is any indication that an asset may be impaired. If any such indication exists, the company estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash-generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the profit and loss account. If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost.

### H. Borrowing Cost

As per accounting standard -16, borrowing cost attributable to the acquisition of fixed assets is capitalized as part of the cost of fixed assets till the date it is put to use. Other borrowing cost is recognized as expenditure in the period in which they are accrued.



I. **Sales Tax/VAT/CST**

The Company collects sales tax on sales made by it. Amounts collected are not treated as forming a part of its revenue (income) and are credited to a payable account. Similarly amounts periodically deposited with the concerned authorities are not treated as forming a part of the expenditure and are debited to the aforesaid payable account. Balances in the payable account are stated in the balance sheet. Additional demands, if any, arising on assessments are debited to the Profit & loss Account.

J. **Retirement Benefits**

No provision for employee benefits such as Gratuity, PF, ESI or Leave Encashment etc. has been made since the numbers of employees employed are less than the minimum number required under various statutory acts and hence based on legal opinion obtained company is not liable for payment of Gratuity, PF or ESI. Further, with regard to leave encashment, there is no policy of encashment of leave, hence no provision to this effect has been made in the books of accounts.

K. **Related Parties Disclosure**

Disclosure is being made separately for all the transactions with related parties as Specified under Accounting Standard 18 issued by the Institute of Chartered Accountants of India.

For D.R. Kumar & Associates  
Chartered Accountants  
Firm Reg.No.005324N



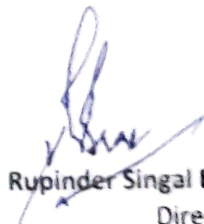
Dinesh Kumar, F.C.A  
Partner  
M.No. 084184



On Behalf of the Board



Arvind Khanna  
Director



Rupinder Singal Brar  
Director

Place: Delhi

Dated: 30<sup>th</sup> July, 2013.

UMEED SOCIAL & ECONOMIC DEVELOPMENT

Notes on Financial Statements for the year ended 31st March, 2013

Note No. Particulars	Figures as at the	Figures as at the
	end of current reporting period Amount (Rs.)	end of the previous reporting period Amount (Rs.)
<b>2 Reserves and surplus</b>		
2.1 Profit & Loss Account		(701,695.47)
Opening Balance	(657,777.44)	43,918.03
Add: Profit(Loss) for the year	807,652.09	-
Less: Deduction/Appropriations	-	-
<b>Total</b>	<b>149,874.65</b>	<b>(657,777.44)</b>
<b>3 Short-term borrowings</b>		
Unsecured		3,025,000.00
Loans and advances from related parties (For details refer note no 26)	4,275,000.00	
<b>Total</b>	<b>4,275,000.00</b>	<b>3,025,000.00</b>
3.1 Loans and advances from related parties are interest free and repayable on demand.		
<b>4 Trade payables</b>		
Due to Micro small and medium enterprises	-	84,580.00
Due to others	-	-
<b>Total</b>	<b>-</b>	<b>84,580.00</b>
4.1 Based on the information available with the Company, the details of amounts outstanding to Micro, Small and Medium Enterprises as required to be disclosed as per clause 22 of the MSMED Act, 2006, by a buyer is as under:		
<b>Particulars</b>	<b>As at 31st March 2013</b>	<b>As at 31st March 2012</b>
Principal amount due and remaining unpaid	Nil	Nil
Interest Due on above and the unpaid interest	Nil	Nil
Interest paid	Nil	Nil
Payment made beyond the appointment day during the year	Nil	Nil
Interest due and payable for the period of delay	Nil	Nil
Interest accrued and remaining unpaid	Nil	Nil
Amount of further interest remaining due and payable in succeeding years	Nil	Nil
<b>5 Other current liabilities</b>		
Expenses Payable	140,295.60	152,076.50
Other payables	10,084.00	4,442.00
<b>Total</b>	<b>150,379.60</b>	<b>156,518.50</b>





Particulars	Gross Block			Depreciation/Amortisation			Net Block			
	Balance as at 01-Apr-12	Addition	Deduction	As at 31-Mar-13	As at 01-Apr-12	During the year	Deduction/ Adjustment	As at 31-Mar-13	As at 31-Mar-13	As at 31-Mar-12
<b>Equipments (13.91%)</b>										
DG Set Kirloskar	1,873,160.00	-	-	1,873,160.00	529,664.00	186,880.00	-	716,544.00	1,156,616.00	1,343,496.00
Air-Conditioner	35,000.00	-	-	35,000.00	5,840.00	4,056.00	-	9,896.00	25,104.00	29,160.00
Weighing Machine	5,100.00	-	-	5,100.00	654.00	3,792.00	-	4,446.00	654.00	4,446.00
<b>Furniture &amp; fixtures (18.10%)</b>										
Furniture & fittings	87,930.00	43,792.00	-	131,722.00	18,699.00	15,705.00	-	34,404.00	97,318.00	69,231.00
<b>Computer &amp; peripheral (40%)</b>										
Computer & peripheral	18,625.00	4,400.00	-	23,025.00	8,035.00	4,419.00	-	12,454.00	10,571.00	10,590.00
<b>Office Equipments (18.10%)</b>										
Scanner	39,795.00	-	-	39,795.00	9,062.00	5,563.00	-	14,625.00	25,170.00	30,733.00
<b>Total</b>	<b>2,059,610.00</b>	<b>48,192.00</b>	<b>-</b>	<b>2,107,802.00</b>	<b>571,954.00</b>	<b>220,415.00</b>	<b>-</b>	<b>792,369.00</b>	<b>1,315,433.00</b>	<b>1,487,656.00</b>
Previous Year	2,058,210.00	1,400.00	-	2,059,610.00	320,403.00	251,551.00	-	571,954.00	1,487,656.00	1,737,807.00

10.1 Depreciation on Fixed Assets has been provided as per Written Down value method at rates specified in Schedule XIV of the Companies Act, 1956.



*Arvind Khanna*  
Arvind Khanna  
Director

*Rupinder Singh Brar*  
Rupinder Singh Brar  
Director

# UMEED SOCIAL & ECONOMIC DEVELOPMENT

## Notes on Financial Statements for the year ended 31st March, 2013

Note No. Particulars	Figures as at the end of current reporting period Amount (Rs.)	Figures as at the end of the previous reporting period Amount (Rs.)
<b>7 Deferred tax assets (net)</b>		
Related to depreciation on fixed assets	180,341.00	178,693.00
Others		
<b>Total</b>	<b>180,341.00</b>	<b>178,693.00</b>
7.1	Deferred tax assets(DTA) has been recognised for losses on operations and unabsorbed depreciation since the board of directors and the management is of the opinion that adequate taxable income in succeeding financial years will be available to realize the DTA.	
7.2	As at 31st March, 2013	As at 31st March, 2012
<b>Deferred Tax Assets :</b>		
Opening Balance	178,693.00	178,071.00
Add: DTA created on account of unabsorbed business loss and unabsorbed depreciation.	1,648.00	622.00
<b>Closing Balance</b>	<b>180,341.00</b>	<b>178,693.00</b>
<b>8 Long-term loans and advances (Unsecured, considered good)</b>		
Security Deposits	500.00	500.00
<b>Total</b>	<b>500.00</b>	<b>500.00</b>
<b>9 Inventories(Taken, valued and certified by the management)</b>		
Raw materials		139,603.00
Finished Goods	2,130,389.00	600,705.00
<b>Total</b>	<b>2,130,389.00</b>	<b>740,308.00</b>
11.1	Raw material are valued at cost. Finished good are valued at cost or net reliazable value which ever is less.	
<b>10 Trade Receivable (Unsecured, considered good)</b>		
Outstanding for a period exceeding six months	398,344.80	
Others	117,707.00	18,391.00
<b>Total</b>	<b>516,051.80</b>	<b>18,391.00</b>
<b>11 Cash and Bank Balances</b>		
Balance with banks in current account	308,595.45	160,189.06
Cash on hand	119,298.00	22,584.00
<b>Total</b>	<b>427,893.45</b>	<b>182,773.06</b>
<b>12 Short term Loans &amp; Advances</b>		
Advances to Trade Payables	4,646.00	-
<b>Total</b>	<b>4,646.00</b>	-
<b>13 Sale of Products</b>	2,213,217.55	948,072.00



**UMEED SOCIAL & ECONOMIC DEVELOPMENT**

**Notes on Financial Statements for the year ended 31st March, 2013**

Note No.	Particulars	Figures as at the end of current reporting period Amount (Rs.)	Figures as at the end of the previous reporting period Amount (Rs.)		
	<b>Total</b>	<b>2,213,217.55</b>	<b>948,072.00</b>		
13.1	<b>Particulars of sale of products</b>	<b>FY 2012-13</b>	<b>FY 2011-12</b>		
	Handicraft/ household items	2,213,217.55	948,072.00		
	<b>Total</b>	<b>2,213,217.55</b>	<b>948,072.00</b>		
14	<b>Other Income</b>				
	Misc income	331.24	3,039.03		
	Sale of Scrap	16,821.00	-		
	<b>Total</b>	<b>17,152.24</b>	<b>3,039.03</b>		
15	<b>Cost of material consumed</b>				
	Opening stock of raw material	139,603.00	11,388.00		
	Add: Purchases	705,511.00	874,623.00		
	Less: Closing stock of raw material	-	139,603.00		
	<b>Total</b>	<b>845,114.00</b>	<b>746,408.00</b>		
15.1	<b>Details of raw material consumed during the year</b>	<b>FY 2012-13</b>	<b>%</b>	<b>FY 2011-12</b>	<b>%</b>
	Imported	-	-	-	-
	Indigenous	845,114.00	100	746,408.00	100
	<b>Total</b>	<b>845,114.00</b>	<b>100</b>	<b>746,408.00</b>	<b>100</b>
16	<b>Change in Inventories of Finished goods</b>				
	<b>Inventories (at close)</b>				
	Finished Goods	2,130,389.00	600,705.00		
	<b>Inventories (at commencement)</b>				
	Finished Goods	600,705.00	173,835.00		
	<b>Total</b>	<b>(1,529,684.00)</b>	<b>(426,870.00)</b>		
17	<b>Employee benefits expenses</b>				
	Salary & Allowances	716,910.00	667,561.00		
	Staff welfare	5,548.00	1,393.00		
	<b>Total</b>	<b>722,458.00</b>	<b>668,954.00</b>		



UMEED SOCIAL & ECONOMIC DEVELOPMENT

Notes on Financial Statements for the year ended 31st March, 2013

Note No.	Particulars	Figures as at the end of current reporting period Amount (Rs.)	Figures as at the end of the previous reporting period Amount (Rs.)
18	<b>Depreciation and Amortisation Expenses</b>		251,551.00
	Depreciation	220,415.00	
	<b>Total</b>	<b>220,415.00</b>	<b>251,551.00</b>
19	<b>Other Expenses</b>		
	Rent	27,150.00	11,750.00
	Honarium	569,003.00	554,242.00
	Electricity expenses	4,150.00	1,450.00
	Cartage Inwards	10,380.00	29,480.00
	Packing expenses	1,515.00	315.00
	Exhibition & fair expenses	131,465.00	125,778.00
	Printing & stationery	15,632.00	3,474.00
	Telephone expenses	-	1,299.00
	Postage and courier	15,965.00	25.00
	Conveyance	38,879.00	8,884.00
	Office expenses	15,314.00	23,572.00
	Fabrication Charges	232,285.00	-
	Payment to auditors	28,652.00	19,854.00
	Repair & maintenance	830.00	7,000.00
	Generator running & maintenance	14,720.00	14,290.00
	Professional charges	43,725.00	35,090.00
	Travelling expenses	8,040.00	15,829.00
	Filing fees	450.00	3,144.00
	Misc expenses	2,113.50	120.00
	Sales Tax Penalty	-	-
	Bank charges	783.00	228.00
	Interest on late deposit of TDS	-	48.00
	Discounts	288.20	
	Mannequin	5,000.00	
	Membership Fees	3,933.00	
	<b>Total</b>	<b>1,170,272.70</b>	<b>855,872.00</b>
20	<b>Payment to auditors</b>		
	as auditors	20,225.00	19,854.00
	for taxation matters and other services	8,427.00	-
	<b>Total</b>	<b>28,652.00</b>	<b>19,854.00</b>



# UMEED SOCIAL & ECONOMIC DEVELOPMENT

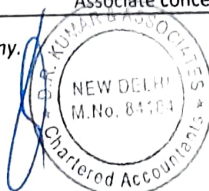
## Notes on Financial Statements for the year ended 31st March, 2013

Note No. Particulars	Figures as at the end of current reporting period Amount (Rs.)	Figures as at the end of the previous reporting period Amount (Rs.)
<b>21 Contingent Liabilities and commitments :</b>		
<b>22.1 Contingent Liabilities</b>		Nil
(a) Claims against the company not acknowledgement as debts	Nil	Nil
(b) Guarantees	Nil	Nil
(c) Other Money for which the company is contingently liable		
<b>22.2 Commitments</b>		
(a) Estimated amount of contract remaining to be executed on capital account and not provided for	Nil	Nil
(b) Uncalled liability on shares and other investments partly paid.	Nil	Nil
<b>22 Value of Imports calculated on C.I.F. Basis</b>		
(a) Raw Materials	Nil	Nil
(b) Components and spare parts	Nil	Nil
(c) Capital goods	Nil	Nil
<b>23 Expenditure in foreign currency during the financial year on account :</b>		
- Royalty	Nil	Nil
- Knowhow	Nil	Nil
- Professional and Consultation fees	Nil	Nil
- Interest	Nil	Nil
- Other matters	Nil	Nil
<b>24 Earnings in Foreign Exchange :</b>		
a) Export of goods calculated on F.O.B basis;	Nil	Nil
b) Royalty, know how, professional and consultation fees;	Nil	Nil
c) Interest and dividends;	Nil	Nil
d) Other Income, including the nature thereof	Nil	Nil
25 Being a section 25 Company, and a Company limited by guarantee, reporting of Earning per shares is not applicable.		
26 Related party disclosures as required by the Accounting Standard 18 issued by the Institute of Chartered Accountants of India:-		

**26.1 Name and Relationship**

Arvind Khanna	Director
Col. Rupinder Singh Brar	Director
Root Invest Private Limited	Associate concern
ASAS Investments Private Limited	Associate concern

*Related parties relationship is identified by the company.*



# UMEED SOCIAL & ECONOMIC DEVELOPMENT

## Notes on Financial Statements for the year ended 31st March, 2013

Note No. Particulars

Figures as at the  
end of current  
reporting period  
Amount (Rs.)

Figures as at the  
end of the previous  
reporting period  
Amount (Rs.)

26.2 Transactions:

Nature of Transactions	Associates Concerns	Key Management personnels and their Relatives	Total (Rs.)
Donation received	Nil <i>(1,150,000.00)</i>	Nil <i>(Nil)</i>	- <i>(1,150,000.00)</i>
Loan Taken	<i>1,250,000.00</i> <i>(Nil)</i>	Nil <i>(Nil)</i>	<i>1,250,000.00</i> <i>(Nil)</i>

# Previous year figures are shown in Italics and under bracket.

26.3 Balances with related parties as at 31st March, 2013

Nature of Transactions	Associates Concerns	Key Management personnels and their Relatives	Total (Rs.)
Loan taken	<i>3,550,000.00</i> <i>(2,300,000.00)</i>	<i>725,000.00</i> <i>(725,000.00)</i>	<i>4,275,000.00</i> <i>(3,025,000.00)</i>

# Previous year figures are shown in Italics and under bracket.

- 27 In the opinion of the board of directors, current assets, loans and advances have a value on realization in the ordinary course of business at least equal to the amounts stated in the balance sheet and provision for all known liabilities has been made.
- 28 The Company is a SMC (Small and Medium Sized Company) as defined in the general instructions in respect of Accounting Standards notified under Companies Act, 1956. Accordingly, the Company has complied with Accounting Standards as applicable to a SMC.
- 29 Previous year figures have been recasted, re-grouped and reclassified, wherever necessary to conform to the current year presentation.
- 30 Notes 1 to 30 form an integral part of the Balance Sheet and has authenticated as such.

As per our report of even date

For D.R.Kumar & Associates

Chartered Accountants

FRN No. 005324N



Dinesh Kumar, FCA

Partner

M.No. 084184



On behalf of the Board



Arvind Khanna

Director



Rupinder Singh Brar

Director

UMEED SOCIAL & ECONOMIC DEVELOPMENT

Grouping to the Balance Sheet as at 31.03.2013

Particulars	As at 31st March, 2013	As at 31st March, 2012
<b>Short -term loans and advances from related parties</b>		
Arvind Khanna	725,000.00	725,000.00
ASAS Investments Private Limited	3,450,000.00	2,200,000.00
ROOT Invest Private Limited	100,000.00	100,000.00
<b>Total</b>	<b>4,275,000.00</b>	<b>3,025,000.00</b>
<b>Trade payables</b>		
Amit collection	-	84,580.00
<b>Total</b>	<b>-</b>	<b>84,580.00</b>
<b>Expenses payable</b>		
TDS Payable	-	-
Audit Fees	2,866.00	-
Professional Fees	18,202.00	19,854.00
Postage & Courier	7,584.00	11,000.00
Salary	2,425.00	-
Sales tax	49,850.00	60,500.00
Honararium	36,928.60	6,358.50
Rent	19,540.00	54,364.00
	2,900.00	-
<b>Total</b>	<b>140,295.60</b>	<b>152,076.50</b>
<b>Security deposits paid</b>		
Telephone	500.00	500.00
<b>Total</b>	<b>500.00</b>	<b>500.00</b>
<b>Trade receivables</b>		
<u>More than 6 Months</u>		
Taj Khazana	398,344.80	-
<u>Others</u>		
DSSI Pvt. Ltd.	-	-
Anu Bagga	42,641.00	-
Two Feet	840.00	-
Ishatvam	-	7,726.00
Mona Singh	-	6,360.00
Bhaskar	394.00	4,305.00
Vinita Singh	28,313.00	-
Pia Pauro	37,146.00	-
Priyanka Bhartiya	4,800.00	-
Priyanka Vadra	573.00	-
	3,000.00	-
<b>Total</b>	<b>516,051.80</b>	<b>18,391.00</b>

Grouping to the Balance Sheet as at 31.03.2013

Particulars	As at 31st March, 2013	As at 31st March, 2012
<b>Short -term loans and advances from related parties</b>		
Arvind Khanna	725,000.00	725,000.00
ASAS Investments Private Limited	3,450,000.00	2,200,000.00
ROOT Invest Private Limited	100,000.00	100,000.00
<b>Total</b>	<b>4,275,000.00</b>	<b>3,025,000.00</b>
<b>Trade payables</b>		
Amit collection	-	84,580.00
<b>Total</b>	<b>-</b>	<b>84,580.00</b>
<b>Expenses payable</b>		
TDS Payable		
Audit Fees	2,866.00	-
Professional Fees	18,202.00	19,854.00
Postage & Courier	7,584.00	11,000.00
Salary	2,425.00	-
Sales tax	49,850.00	60,500.00
Honararium	36,928.60	6,358.50
Rent	19,540.00	54,364.00
	2,900.00	
<b>Total</b>	<b>140,295.60</b>	<b>152,076.50</b>
<b>Security deposits paid</b>		
Telephone	500.00	500.00
<b>Total</b>	<b>500.00</b>	<b>500.00</b>
<b>Trade receivables</b>		
<u>More than 6 Months</u>		
Taj Khazana	398,344.80	
<u>Others</u>		
DSSI Pvt. Ltd.	42,641.00	
Anu Bagga	840.00	
Two Feet	-	
Ishatvam	-	7,726.00
Mona Singh	394.00	6,360.00
Bhaskar	28,313.00	4,305.00
Vinita Singh	37,146.00	-
Pia Pauro	4,800.00	-
Priyanka Bhartiya	573.00	-
Priyanka Vadra	3,000.00	-
<b>Total</b>	<b>516,051.80</b>	<b>18,391.00</b>



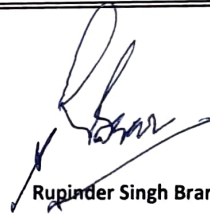
UMEED SOCIAL & ECONOMIC DEVELOPMENT

Grouping to the Balance Sheet as at 31.03.2013

Particulars	As at 31st March, 2013	As at 31st March, 2012
<b>Advances to Trade Payables</b>	4,646.00	-
Devi International Pvt. Ltd.		
<b>Total</b>	<u>4,646.00</u>	<u>36,782.00</u>
<b>Balances with bank</b>	308,595.45	160,189.06
Syndicate Bank		
<b>Total</b>	<u>308,595.45</u>	<u>160,189.06</u>
<b>Cash on Hand</b>	5,483.00	1,043.00
Cash in Hand	113,815.00	21,541.00
Imprest- Sangrur		
<b>Total</b>	<u>119,298.00</u>	<u>22,584.00</u>
<b>Other payables</b>	10,084.00	4,442.00
ASAS - Reimbursement a/c		
<b>Total</b>	<u>10,084.00</u>	<u>4,442.00</u>



Arvind Khanna  
Director



Rupinder Singh Brar  
Director