

AA YUSH FOOD AND HERBS LIMITED

Regd Off: 301, Akash Tower, 2, LSC Savita Vihar, Delhi-110092

NOTICE OF A.G.M.

Notice is hereby given that the 29th Annual General Meeting of the Members of Aayush Food And Herbs Limited, will be held at its Registered Office 301, Akash Tower, 2, LSC, Savita Vihar, Delhi- 110092 on 29.07.2013 at 11 A.M. to transact the following business.

ORDINARY BUSINESS

1. To receive, consider and adopt the audited Balance Sheet as at 31st March, 2013 and Profit & Loss A/c for the year ended on that date and the Reports of the Board of Directors and Auditors thereon.
2. To appoint the Auditors and to fix their remuneration.
3. Any other matter with the permission of chairman.

Place: - Delhi

Date: - 29.05.2013

By order of the Board of Directors
For AA YUSH FOOD AND HERBS LTD
Auth. Sign/Director
For AA YUSH FOOD AND HERBS LTD
Auth. Sign/Director

NOTES

1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY.
2. PROXIES, IN ORDER TO BE EFFECTIVE, MUST BE RECEIVED AT THE REGISTERED OFFICE OF THE COMPANY NOT LESS THAN 48 HOURS BEFORE THE MEETING.

Aayush Food And Herbs Limited

301, Akash Tower, 2, LSC, Savita Vihar, Delhi-110092

DIRECTORS' REPORT

Dear Shareholders

Your Directors are pleased to present the 29th Annual Report together with the Audited Statement of Accounts for the year ended 31st March, 2013.

Financial Results

PARTICULARS	2012-2013 (Rs. in Lacs)	2011-2012 (Rs. in Lacs)
Sales and Other Income	20,51,450/-	3,56,35,165/-
Operating Profit (PBIDT)	81,654/-	1,85,893/-
Interest Cost	-	6,400/-
Profit before Depreciation (PBDT)	81,654/-	1,79,493/-
Depreciation	59,806/-	78,215/-
Profit before Tax	21,848/-	1,01,278/-
Provision for Taxation	4,163/-	19,299/-
Profit after Tax	17,685/-	81,979/-

Operation

During the year under review your company did well. Your directors expect that the company will achieve new heights in the ensuing year.

Fixed Deposit

During the year under review the company has not accepted any deposit.

Dividend

Due to Insufficient profit the director are unable to pay Dividend.

Directors

Mr. Suresh Chandra Joshi, director, retire by rotation as per the articles of association of the company.

Particulars of Employees

None of the employee is in receipt of remuneration in excess of the limits prescribed under section 217(2A) of the Companies Act, 1956 read with the Companies (Particulars of Employees) Rules, 1975.

Auditors

M/s Rajesh Laxmi & Associates, Chartered Accountants, the company's Auditors retire at conclusion of the an ensuing Annual General Meeting. They have signed their willing ness to accept reappointment and have further confirmed their eligibility u/s 224(1B) of The Companies Act, 1956

Directors' Responsibility Statement

Pursuant to requirement under sub-section (2AA) of section 217 of the Companies Act 1956, with respect to Directors' Responsibility Statement, it is hereby confirmed that:

AAYUSH FOOD AND HERBS LIMITED

Regd Off: 301, Akash Tower, 2, LSC Savita Vihar, Delhi-110092

- i. In the preparation of the Annual Accounts, the applicable accounting standards, to the extent applicable, have been followed.
- ii. The Directors have selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at 31st March 2013 and of the profit of the company for the year ended on that date.
- iii. The Directors has taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 1956 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities and
- iv. The Directors have prepared the annual accounts of Company on a 'going concern' basis.

Compliance Certificate

As per the requirement of section 383A of the Companies Act 1956 and Companies (Compliance Certificate) Rules 2001, the company has obtained a certificate from Company secretary in whole time practice confirming that the company has complied with all the provision of the Companies Act, 1956. The clauses of the referred to in the compliance certificate are self-explanatory and, therefore do not call for any further comments.

Information required under section 217(1) (e) of Companies Act.

i) Conservation of energy

In the opinion of the directors there is no need to take any measure in this regard. The company does not have any proposal for additional investment in this regard. The details of energy consumption are not required to be given.

ii) Technology absorption

The research and experiments are carried on as part of the normal business activities as such no separate figures are available.

Acknowledgment

Your Directors would like to express their grateful appreciation for the assistance and Co-operation received from the financial institutions, Government Authorities, Customers, Vendors and Members during the year under review. Your directors also wish to place on record their deep sense of appreciation for the committed services of executives, staff and workers of Company.

For and on behalf of the Board of Directors

Place: - Delhi

Date: -29.05.2013

For AAYUSH FOOD AND HERBS LTD
Director
For AAYUSH FOOD AND HERBS LTD
Director

AUDITOR'S REPORT

To the members of
Aayush Food And Herbs Limited

1. We have audited the attached Balance Sheet of Aayush Food And Herbs Limited as at 31st March, 2013, the statement of Profit and Loss Account for the year tended 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.
2. 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.
3. As required by the Companies (Auditor's Report) Order, 2003 issued by the Central Government of India in terms of sub-section (4A) of section 227 of the Companies Act, 1956, we enclose in the Annexure, a statement on the matters specified in paragraphs 4 and 5 of the said order.
4. Further to our comments in the Annexure referred to in paragraph 2 above, 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 purpose of our audit.
 - b) In our opinion, proper books of account, as required by the law, have been kept by the company, so far as appears from our examination of those books.
 - c) The Balance Sheet, the statement of Profit & Loss Account dealt with by this report are in agreement with the books of account.
 - d) In our opinion, the Balance Sheet, the statement of Profit & Loss Account dealt with by this report comply with the mandatory Accounting Standards referred to in sub-section (3C) of section 211 of the Companies Act 1956
 - e) In our opinion, and based on information and explanation given to us, none of Directors are disqualified as on 31st March, 2013 from being appointed as Directors in term of section 274(1) (g) of The Companies Act, 1956.

f) In our opinion and to the best of our information and according to the explanations given to us, the said accounts read together with the significant Accounting Policies and other notes thereon give the information required by the Companies Act, 1956, in the manner so required, and present a true and fair view in conformity with the accounting principles generally accepted in India:

- (i) In so far as it relates to Balance Sheet, of the state of affairs of the company as at 31st March, 2013;
- (ii) In so far as it relates to the statement of Profit & Loss Account, the profit of the company for the year ended on that date; and

For Rajesh Laxmi & Associates
(Chartered Accountants)

(Rajesh Gupta)

Partner

M. No. 090427

FRN-012203N

Place:- Delhi

Date: - 29/05/2013

ANNEXURE REFERRED TO IN PARAGRAPH 3 OF THE AUDITOR'S REPORT ON THE
ACCOUNTS OF Aayush Food And Herbs Limited FOR THE YEAR ENDING 2013

As required by the Companies (Auditor's report) Order, 2003 issued by the central Government of India in terms of section 227(4-A) of the Companies Act, 1956, we report that:

1 In respect of fixed assets:

- (A) The company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets on the basis of available information.
- (B) As explained to us, all the fixed assets have not been physically verified by the management during the year at reasonable intervals, which in our opinion, is reasonable having regard to the size of the company and the nature of assets. No material discrepancies were noticed on such physical verification.
- (C) According to the information and explanation and on examination of Books of Accounts, Company has not disposed off any substantial/major part of fixed assets during the year and the going concern status of the company is not affected.

2 In respect of its inventories:

- (A) As explained to us, the inventory has been physically verified by the management at regular intervals during the year.
- (B) In our opinion and according to the information and explanations given to us, the procedures followed by the management for physical verification of inventory are not reasonable and adequate in relation to size of the company and nature of its business.
- (C) In our opinion and according to the information and explanations given to us and on the basis of our examination of the records of inventory, the Company has maintained proper records of inventory. And there were no material discrepancies noticed on physical verification of inventory as compared to the book records.

3 In respect of loans, secured or unsecured, granted or taken by the company to/from companies, firms or other parties covered in the register maintained under section 301 of the Companies Act 1956:

- (A) The company has not granted Loans to any parties.
- (B) As the Company has no granted any loan, hence it is not applicable.
- (C) As the Company has no granted any loan, hence it is not applicable.
- (D) As the Company has no granted any loan, hence it is not applicable.

4 In our opinion and according to the information and explanations given to us, there are adequate internal control procedures commensurate with the size of the company and nature of its business with regard to purchase of inventory and fixed assets and with regard for the sale of goods and services. During the course of audit, no major weakness has been noticed in the internal control.

- 5 In respect of contracts or arrangements entered in the register maintained in pursuance of Section 301 of the Companies Act, 1956.
- (A) In our opinion and according to the information and explanation given to us, the transactions made in pursuance of contracts or arrangements that needed to be entered in the register maintained under section 301 of the Companies Act 1956 have been so entered.
- (B) In our opinion and explanation given to us, the transactions exceeding the value of 5 lakh in respect of any party during the year have been made at prices which are prima-facie reasonable having regard to prevailing market prices at the relevant time where such prices are available.
- 6 In our opinion and according to the information and explanations given to us, the Company has not accepted deposits from the public and therefore, the provisions of Section 58A and 58AA of the Companies Act, 1956 and Rules made there under are not applicable to the Company.
- 7 In our opinion, the company has an internal audit system commensurate with its size and nature of its business.
- 8 To the best of our knowledge the Central Government has not prescribed the maintenance of cost records U/s 209(1) (d) of the company act, 1956 for any of the products of the company.
- 9 In respect of statutory dues:
- (A) According to the information and explanations given to us, the company was generally regular in depositing dues in respect of Employees Provident Fund, Employees State Insurance Fund, Income Tax, and other statutory dues with the appropriate authority during the year.
- (B) According to the records examined by us and the information and explanations given to us, there are no disputed amounts due in respect of income tax, wealth tax, sales tax, excise duty, Employees provident fund, Employee state insurance fund and other statutory dues at the end of the year.
- 10 The Company does not have accumulated losses as at the end of the year and the Company has not incurred cash losses during current and the immediately preceding financial year.
- 11 Based on our audit procedures and on the basis of information and explanations given by the management, the Company has not defaulted in the repayment of dues to banks, financial institutions and Debentures holders during the year.
- 12 In our opinion and according to information and explanation given to us, no loans and advances have been granted by the company on the basis of security by way of pledge of shares, debentures and other security.
- 13 In our opinion the company is not a Chit Fund, Nidhi or Mutual Benefit Fund/Society. Therefore, the provisions of clause 4(XIII) of the CARO, 2003 are not applicable to the company.
- 14 The company is not dealing in or trading in shares, securities, debentures and other investments. Accordingly, the provisions of clause 4(xiv) of the order are not applicable.
- 15 As per the explanations and as per the records of the company no guarantee has been given by the company for loans taken by others.
- 16 In our opinion and according to information and explanation given to us, the Company has not availed of any term loans during the year. There were no term loans outstanding as at the beginning and as at end of the year.

- 17 According to the information and explanations given to us and on examination of balance sheet, we report that no funds raised on short term basis have, prima facie, not been used during the year for long term investment and vice versa.
- 18 The company has not made any preferential allotment to parties and companies covered under register maintained under Section 301 of the Companies Act, 1956, during the year. The price at which the shares have been issued is not prejudicial to the interest of the Company.
- 19 The Clause 13 of the order is not applicable, as the company has not issued any debentures during the year.
- 20 The Company has not raised money by any public issues during the year and hence the question of disclosure and verification of end use of such money does not arise.
- 21 In our opinion and according to the information and explanations given to us no fraud on or by the Company has been noticed or reported during the year that causes the financial statements to be materially misstated.

For Rajesh Laxmi & Associates
(Chartered Accountants)



(Rajesh Gupta)

Partner

M. No. 090427

FRN-012203N

Place:- Delhi

Date: - 29/05/2013

Balance Sheet as at 31st March 2013

₹ in rupees

	Note No.	As at 31st March 2013	As at 31st March 2012
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	24,50,000.00	24,50,000.00
Reserves and surplus	2	7,01,256.00	6,91,642.00
Money received against share warrants		0.00	0.00
		31,51,256.00	31,41,642.00
Share application money pending allotment		0.00	0.00
Non-current liabilities			
Long-term borrowings	3	0.00	0.00
Deferred tax liabilities (Net)	4	0.00	0.00
Other long term liabilities		0.00	0.00
Long-term provisions	5	0.00	14,94,458.00
		0.00	14,94,458.00
Current liabilities			
Short-term borrowings	6	0.00	0.00
Trade payables		0.00	0.00
Other current liabilities	7	25,281.00	20,000.00
Short-term provisions	5	4,163.00	19,299.00
		29,444.00	39,299.00
TOTAL		31,80,700.00	46,75,399.00
ASSETS			
Non-current assets			
Fixed assets	8		
Tangible assets		3,37,957.00	2,33,563.00
Intangible assets		0.00	0.00
Capital work-in-Progress		0.00	0.00
Intangible assets under development		0.00	0.00
Non-current investments	9	16,93,610.00	7,13,610.00
Deferred tax assets (net)	4	46,135.00	54,206.00
Long-term loans and advances	10	2,83,003.00	22,42,461.00
Other non-current assets	11	68,696.00	61,870.00
		24,29,401.00	33,05,710.00
Current assets			
Current investments		0.00	0.00
Inventories		0.00	0.00
Trade receivables	12	0.00	8,75,267.00
Cash and cash equivalents	13	7,08,299.00	3,82,297.00
Short-term loans and advances	10	0.00	26,125.00
Other current assets	14	43,000.00	86,000.00
		7,51,299.00	13,69,689.00
TOTAL		31,80,700.00	46,75,399.00

The schedule referred above form an integral part of the Accounts

Audit Report as on even date attached

For Rajesh Laxmi & Associates

Chartered Accountants

Chartered Accountants

Chartered Accountants

Rajesh Gupta

Partner

Membership No.: 020427

Place: Delhi

Date: 29/05/2013

For and on behalf of Board of Directors

Devi Parsad Addl director

Suresh Chandra Joshi Director

Devi Parsad Addl director

Suresh Chandra Joshi Director

Devi Parsad Addl director

Suresh Chandra Joshi Director

Devi Parsad Addl director

Suresh Chandra Joshi Director

Devi Parsad Addl director

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Devi Parsad Addl director

Suresh Chandra Joshi Director

Devi Parsad Addl director

Suresh Chandra Joshi Director

Devi Parsad Addl director

Suresh Chandra Joshi Director

Devi Parsad Addl director

Suresh Chandra Joshi Director

Devi Parsad Addl director

Notes to Financial statements for the year ended 31st March 2013

The previous year figures have been regrouped / reclassified, wherever necessary to conform to the current year presentation.

Note No. 1 Share Capital

₹ in rupees

Particulars	As at 31st March 2013	As at 31st March 2012
Authorised :		
2000000 (31/03/2012:2000000) Equity shares of Rs. 10.00/- par value	2,00,00,000.00	2,00,00,000.00
Issued :		
245000 (31/03/2012:245000) Equity shares of Rs. 10.00/- par value	24,50,000.00	24,50,000.00
Subscribed and paid-up :		
245000 (31/03/2012:245000) Equity shares of Rs. 10.00/- par value	24,50,000.00	24,50,000.00
Paid up Share Capital	24,50,000.00	24,50,000.00

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

₹ in rupees

	As at 31st March 2013		As at 31st March 2012	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	2,45,000	24,50,000.00	2,45,000	24,50,000.00
Issued during the Period	0.00	0.00	0.00	0.00
Redeemed or bought back during the period	0.00	0.00	0.00	0.00
Outstanding at end of the period	2,45,000	24,50,000.00	2,45,000	24,50,000.00

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value-Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2013		As at 31st March 2012	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity [NV: 10.00]	Raj Chawla	18,800	7.67	18,800	7.67
Equity [NV: 10.00]	Rajni Chawla	23,600	9.63	23,600	9.63
Equity [NV: 10.00]	Poonam Kapoor	20,250	8.27	20,250	8.27
Equity [NV: 10.00]	Surender Chawla	20,000	8.16	20,000	8.16
Equity [NV: 10.00]	Rakesh Chawla	20,000	8.16	20,000	8.16
Equity [NV: 10.00]	Narender Chawla	20,000	8.16	20,000	8.16
Equity [NV: 10.00]	Krishna Kapoor	20,000	8.16	20,000	8.16
Equity [NV: 10.00]	Hansraj Rajpal	20,000	8.16	20,000	8.16
Equity [NV: 10.00]	Manoj Kumar	13,800	5.63	13,800	5.63
Total :		1,76,450	72.00	1,76,450	72.00

Note No. 2 Reserves and surplus

₹ in rupees

Particulars	As at 31st March 2013	As at 31st March 2012
Profit loss account		
Opening Balance	6,91,642.00	6,09,074.00
Add: Profit for the year	9,614.00	82,568.00
Less : Deletion during the year	0.00	0.00
Closing Balance	7,01,256.00	6,91,642.00
Balance carried to balance sheet	7,01,256.00	6,91,642.00

Note No. 4 Deferred Tax			₹ in rupees	
Particulars	As at 31st March 2013	As at 31st March 2012		
Deferred tax assets				
Deferred tax asset unabsorbed depreciation	46,135.00	54,206.00		
	46,135.00	54,206.00		
Gross deferred tax asset	46,135.00	54,206.00		
Net deferred tax assets	0.00	0.00		
Net deferred tax liability				

Note No. 5 Provisions							₹ in rupees	
Particulars	As at 31st March 2013			As at 31st March 2012				
	Long-term	Short-term	Total	Long-term	Short-term	Total		
Other provisions								
Current tax provision	0.00	4,163.00	4,163.00	0.00	19,299.00	19,299.00		
Other Provision	0.00	0.00	0.00	14,94,458.00	0.00	14,94,458.00		
	0.00	4,163.00	4,163.00	14,94,458.00	19,299.00	15,13,757.00		
Total	0.00	4,163.00	4,163.00	14,94,458.00	19,299.00	15,13,757.00		

Note No. 7 Other current liabilities			₹ in rupees	
Particulars	As at 31st March 2013	As at 31st March 2012		
Others payables				
Audit Fees	25,281.00	20,000.00		
	25,281.00	20,000.00		
Total	25,281.00	20,000.00		

Note No. 8 Fixed Assets Chart as at 31st March 2013

Note No. 8 Fixed Assets Chart as at 31st March 2013														
Assets		Gross Block					Accumulated Depreciation/ Amortisation					Net Block		
	Dep. Rate	Balance as at 1st April 2012	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 31st March 2013	Balance as at 1st April 2012	Provided during the year	Addition on account of business acquisition	Deletion / adjustments during the year	Other Adjustment	Impairment /Reversal*	Balance as at 31st March 2013	Balance as at 31st March 2012
A	Tangible assets													
	Computer	40.00	1,62,450.00	52,200.00	0.00	0.00	1,44,434.00	9,151.00	0.00	0.00	0.00	0.00	61,065.00	18,016.00
	Car	25.89	11,04,384.00	0.00	0.00	0.00	9,49,966.00	39,979.00	0.00	0.00	0.00	0.00	1,14,439.00	1,54,418.00
	Office Equipment	13.91	14,600.00	32,500.00	0.00	0.00	47,100.00	7,159.00	0.00	0.00	0.00	0.00	38,584.00	7,441.00
	Air Conditioner	13.91	25,000.00	0.00	0.00	0.00	11,393.00	1,893.00	0.00	0.00	0.00	0.00	11,714.00	13,607.00
	Printer	13.91	0.00	19,500.00	0.00	0.00	19,500.00	52.00	0.00	0.00	0.00	0.00	19,448.00	0.00
	Furniture and Fittings	18.10	92,425.00	60,000.00	0.00	0.00	1,52,425.00	7,374.00	0.00	0.00	0.00	0.00	92,707.00	40,081.00
	Sub Total		13,98,859.00	1,64,200.00	0.00	0.00	15,63,059.00	59,806.00	0.00	0.00	0.00	0.00	3,37,987.00	2,33,563.00

Addition/Addition on account of business acquisition

Particulars	Date of Addition	No. of Days	Amount
<u>Computer</u> Computer	26/02/2013	34	52,200.00
<u>Office Equipment</u> Office Equipment	06/03/2013	26	32,500.00
<u>Printer</u> Printer	25/03/2013	7	19,500.00
<u>Furniture and Fittings</u> Furniture and Fittings	28/03/2013	4	60,000.00

Note No. 9 Non-current investments

₹ in rupees

Particulars	As at 31st March 2013	As at 31st March 2012
Investment Properties		
In Others		
Investment Properties Non Trade (Lower of cost and Market value)	16,93,610.00	7,13,610.00
Non-Trade Investment(Valued at cost unless stated otherwise)		
Gross Investment	16,93,610.00	7,13,610.00
Net Investment	16,93,610.00	7,13,610.00
Aggregate amount of unquoted investments	16,93,610.00	7,13,610.00

Note No. 10 Loans and advances

₹ in rupees

Particulars	As at 31st March 2013		As at 31st March 2012	
	Long-term	Short-term	Long-term	Short-term
Security Deposit				
Unsecured, considered good	17,000.00	0.00	17,000.00	0.00
	17,000.00	0.00	17,000.00	0.00
Other loans and advances				
Advance sales tax paid (Secured)	2,66,003.00	0.00	2,66,003.00	0.00
Tax deducted at source (Secured)	0.00	0.00	0.00	26,125.00
Unsecured loans and advances value to be received	0.00	0.00	4,65,000.00	0.00
Claims recoverable (Unsecured)	0.00	0.00	14,94,458.00	0.00
	2,66,003.00	0.00	22,25,461.00	26,125.00
Total	2,83,003.00	0.00	22,42,461.00	26,125.00

Note No. 11 Other non-current assets

₹ in rupees

Particulars	As at 31st March 2013	As at 31st March 2012
Miscellaneous expenditure not written off		
Other Assets		
Other noncurrent assets others	68,696.00	61,870.00
Total	68,696.00	61,870.00

Note No. 12 Trade receivables

₹ in rupees

Particulars	As at 31st March 2013	As at 31st March 2012
Exceeding six months		
Unsecured, Considered Good	0.00	8,75,267.00
Total	0.00	8,75,267.00
Total	0.00	8,75,267.00

Note No. 13 Cash and cash equivalents

₹ in rupees

Particulars	As at 31st March 2013	As at 31st March 2012
Balance with banks		
Other balances with banks	5,72,719.00	2,46,271.00
Total	5,72,719.00	2,46,271.00

Cash in hand		
Cash in hand	1,35,580.00	1,36,026.00
Total	1,35,580.00	1,36,026.00
Total	7,08,299.00	3,82,297.00

Note No. 14 Other current assets

₹ in rupees

Particulars	As at 31st March 2013	As at 31st March 2012
Miscellaneous expenditure not written off		
Preliminary Expenses	43,000.00	86,000.00
Total	43,000.00	86,000.00

Note No. 4(a) Deferred tax assets (net): Deferred tax asset unabsorbed depreciation

₹ in rupees

Particulars	As at 31st March 2013	As at 31st March 2012
Deferred Tax Assets	46,135.00	54,206.00
Total	46,135.00	54,206.00

Note No. 5 Current tax provision

₹ in rupees

Particulars	As at 31st March 2013		As at 31st March 2012	
	Long-term	Short-term	Long-term	Short-term
Provision for Tax	0.00	4,163.00	0.00	19,299.00
Total	0.00	4,163.00	0.00	19,299.00

Note No. 9(a) Non-current investments: Investment Properties: Investment Properties Non Trade

₹ in rupees

Particulars	31st March 2013	31st March 2012
Office at Savita Vihar	16,93,610.00	7,13,610.00
Total	16,93,610.00	7,13,610.00

Note No. 13(a) Cash and cash equivalents: Cash in hand: Cash in hand

₹ in rupees

Particulars	As at 31st March 2013	As at 31st March 2012
Cash	1,35,580.00	1,36,026.00
Total	1,35,580.00	1,36,026.00

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

₹ in rupees

	Note No.	31st March 2013	31st March 2012
Revenue			
Revenue from operations	15	14,72,450.00	3,52,80,104.00
Less: Excise duty		0.00	0.00
Net Sales		14,72,450.00	3,52,80,104.00
Other income	16	5,79,000.00	3,55,061.00
Total Revenue		20,51,450.00	3,56,35,165.00
Expenses			
Cost of material Consumed		0.00	0.00
Purchase of stock-in-trade	17	13,95,000.00	2,57,78,163.00
Changes in inventories	18	0.00	62,34,236.00
Employee benefit expenses	19	1,52,097.00	12,32,387.00
Finance costs	20	0.00	6,400.00
Depreciation and amortization expenses	21	59,806.00	78,215.00
Other expenses	22	4,22,699.00	22,04,486.00
Total Expenses		20,29,602.00	3,55,33,887.00
Profit before exceptional, extraordinary and prior period items and tax		21,848.00	1,01,278.00
Exceptional items		0.00	0.00
Profit before extraordinary and prior period items and tax		21,848.00	1,01,278.00
Extraordinary items		0.00	0.00
Prior period item		0.00	0.00
Profit before tax		21,848.00	1,01,278.00
Tax expenses			
Current tax	23	4,163.00	19,299.00
Deferred tax	24	8,071.00	(589.00)
Excess/short provision relating earlier year tax		0.00	0.00
Profit(Loss) for the period from continuing operations		9,614.00	82,568.00
Profit(Loss) from discontinuing operations		0.00	0.00
Tax expenses of discontinuing operations		0.00	0.00
Profit(Loss) from discontinuing operations(after tax)		0.00	0.00
Profit(Loss) for the period		9,614.00	82,568.00
Earning per share			
Basic			
After extraordinary Adjustment		0.03	0.34
Diluted			

The schedule referred above form an integral part of the Accounts
Audit Report as on even date attached
For Rajesh Laxmi & Associates
Chartered Accountants

Rajesh Gupta
Partner
Membership No.: 090427
Place: Delhi
Date: 29/05/2013

For and on behalf of the Board of Directors

Devi Parsad
Addl director

Rajesh Chandra Joshi
Director

Note No. 15 Revenue from operations

₹ in rupees

Particulars	31st March 2013	31st March 2012
Sale of products	14,72,450.00	3,52,80,104.00
Gross revenue from operations	14,72,450.00	3,52,80,104.00

Note No. 16 Other income

₹ in rupees

Particulars	31st March 2013	31st March 2012
Other non-operating income		
Interest and income tax refund	0.00	19,618.00
Rental income on investment property long-term	5,40,000.00	3,01,500.00
Other receipts	39,000.00	33,943.00
	5,79,000.00	3,55,061.00
Total	5,79,000.00	3,55,061.00

Note No. 17 Purchase of stock-in-trade

₹ in rupees

Particulars	31st March 2013	31st March 2012
Purchases	13,95,000.00	2,57,78,163.00
Total	13,95,000.00	2,57,78,163.00

Note No. 18 Changes in inventories

₹ in rupees

Particulars	31st March 2013	31st March 2012
Inventory at the end of the year		
Finished Goods	0.00	0.00
	0.00	0.00
Inventory at the beginning of the year		
Finished Goods	0.00	62,34,236.00
	0.00	62,34,236.00
(Increase)/decrease in inventories		
Finished goods	0.00	62,34,236.00
	0.00	62,34,236.00
Adjustments:	0.00	62,34,236.00

Note No. 19 Employee benefit expenses

₹ in rupees

Particulars	31st March 2013	31st March 2012
Salaries and Wages	1,52,097.00	9,86,000.00
Staff welfare Expenses	0.00	2,46,387.00
Total	1,52,097.00	12,32,387.00

Note No. 20 Finance costs

₹ in rupees

Particulars	31st March 2013	31st March 2012
Interest	0.00	6,400.00
Total	0.00	6,400.00

Note No. 21 Depreciation and amortization expenses

₹ in rupees

Particulars	31st March 2013	31st March 2012
Depreciation on tangible assets	59,806.00	0.00
Adjustment Depreciation on tangible assets	0.00	78,215.00
Total	59,806.00	78,215.00

Note No. 22 Other expenses

₹ in rupees

Particulars	31st March 2013	31st March 2012
Advertising expenses	35,330.00	62,170.00
Audit fees	25,281.00	20,000.00

Bank charges	1,011.00	3,277.00
Conveyance expenses	15,000.00	2,23,623.00
Discounting charges	1,269.00	0.00
Insurance expenses	0.00	10,117.00
Electricity expenses	16,600.00	11,428.00
Postage expenses	0.00	77,110.00
Preliminary expenses written off	43,000.00	43,000.00
Repairs and maintenance of other assets	1,00,212.00	21,625.00
Printing and stationery	0.00	77,319.00
Telephone expenses	12,185.00	1,44,558.00
Travelling Expenses	0.00	2,13,640.00
Vehicle running expenses	56,000.00	2,49,759.00
Legal and professional expenses	0.00	7,21,143.00
Listing Charges	5,000.00	5,515.00
Office Expenses	52,275.00	2,73,947.00
Professional expenses	0.00	46,255.00
MCD Taxes	59,536.00	0.00
Total	4,22,699.00	22,04,486.00

Note No. 23 Current tax

₹ in rupees

Particulars	31st March 2013	31st March 2012
Current tax pertaining to current year	4,163.00	19,299.00
Total	4,163.00	19,299.00

Note No. 24 Deferred tax

₹ in rupees

Particulars	31st March 2013	31st March 2012
Deferred Tax Assets	0.00	(589.00)
Deferred Tax Liability	8,071.00	0.00
Total	8,071.00	(589.00)

Aayush Food And Herbs Limited
ACCOUNTING POLICIES & NOTES ON ACCOUNTS

Note No. : ____

A. Accounting Policies

1. General :-

Accounting Policies not specifically referred to otherwise be consistent and in consonance with generally accepted accounting principles.

2. Revenue Recognition :-

Expenses and Income considered payable and receivable respectively are accounting for on accrual basis except discounts claims relates and retirement benefits in respect of leave encashment which cannot be determined with certainty during the year and interest.

3. Fixed Assets and Depreciation :-

Fixed Assets are carried at Costs less accumulated depreciation.

4. Investments :-

Investments are stated at cost.

5. Taxes on Income:-

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961.

(B) Notes on Accounts

1. The Financial Statements of the Company have been prepared on a going concern basis as the management is confident about the continuity of the business operations.

2. Consumption of consumables and raw material have been arrived by adding purchases to Opening Stock and deducted closing stock there from.

3. Payments to Auditors:-

Auditors Remuneration	2012-2013	2011-2012
Audit Fees	25281/-	20000/-
Total	25281/-	20000/-

4. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.

5. No provision for leave encashment has been made, in view of accounting policy No. 8. The impact of the same on Profit & Loss is not determined.

6. Related Party disclosure

(A) Related Parties and their Relationship

(I) Key Management Personnel

1. Shri Suresh Chandra Joshi
2. Shri Devi Prasad

7. Major components of Deferred tax

Particulars	As at 2013 (Rs.)	As at 31.03.2012 (Rs.)
A) Deferred Tax Liability		
Depreciation	8,071	(589)
Total	8,071	-
B) Deferred Tax Assets		
Total	(54,206)	(53,617)
Net Deferred Tax liabilities/(assets) (A-B)	(46,135)	(54,206)

For Rajesh Laxmi & Associates
Chartered Accountants

(Rajesh Gupta)
Partner
Membership No. 090427
Registration No. 012203N

Place: - Delhi
Date: - 29/05/2013

For Aayush Food And Herbs Limited

For AAYUSH FOOD AND HERBS LTD.

Director
Auth. Sign./Director

Director Auth. Sign./Director

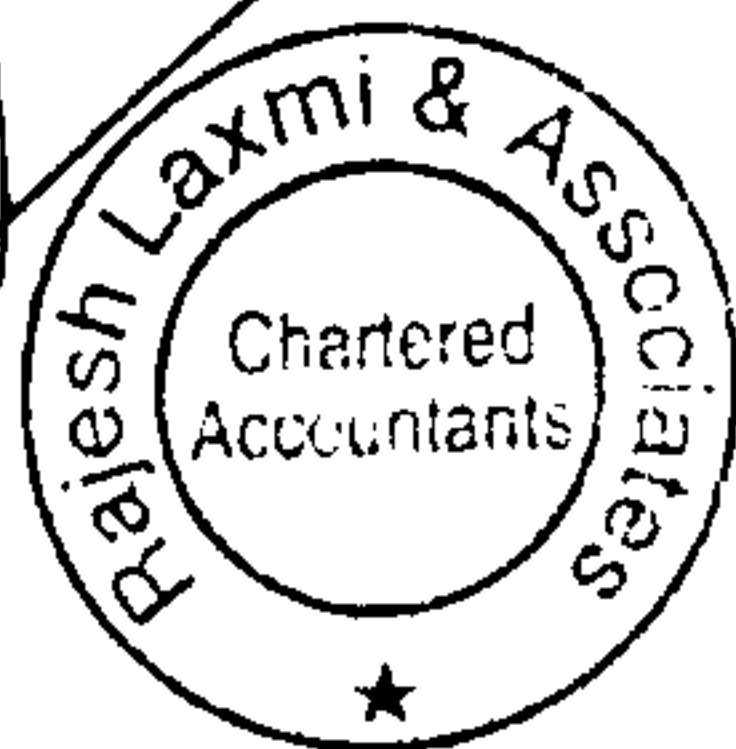
Aayush Food and Herbs Limited
Cash Flow Statement for the year ended as on 31 March, 2013

Particulars	Year ended as on 31 st March 2013		Year ended as on 31 st March 2012	
	Details	Amount	Details	Amount
A. Cash flow from operating activities:				
Net Profit / (Loss) before extraordinary items and tax		21,848.00		101,277.83
Adjustments for:				
Depreciation and amortisation	59,806.00		78,214.80	
Profit on sale of assets	-		-	
Interest and other charges	-		6,400.00	
Deferred Revenue Expenditure written off	43,000.00		43,000.00	
Interest Income	-		(19,618.00)	
Dividend Income	-	102,806.00	-	107,996.80
Operating profit / (loss) before working capital changes		124,654.00		209,274.63
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Short term loans and advances	-		49,997.00	
Trade receivables	875,267.00		(60,444.02)	
Repayment of Security for Rent	-		(50,000.00)	
Inventories	-		6,234,236.00	
Other Current Assets	26,125.00		88,587.00	
Provisions	5,281.00		763,678.00	
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	-		(12,473,364.38)	
Cash generated from operations		906,673.00		(5,447,310.40)
Less: Net Income tax Paid		1,031,327.00		(5,238,035.77)
Net cash used in operating activities (A)		19,299.00		19,299.00
		1,012,028.00		(5,257,334.77)
B. Cash flow from investing activities:				
Proceeds from sale of fixed assets	-			
Purchase of fixed assets	(164,200.00)			
Loan and Advances received	1,959,458.00		3,750,244.00	
Proceeds from Other Non Current Assets	(6,826.00)		-	
Dividend Income	-		-	
Interest Received	-		19,618.00	
Proceeds from sale of Investment	-		-	
Purchase of Investment	(982,000.00)		-	
Net cash flow from investing activities (B)		808,432.00		3,769,862.00
C. Cash flow from financing activities:				
Proceeds from long-term borrowings	-			
Interest and Other Charges	-		(6,400.00)	
Repayment of Loan (Chiragu Herbocare Pvt. Ltd.)	(1,494,458.00)			
Repayment of Loan and Advances	-			
Cash flow from extraordinary items	-			
Net cash used in financing activities (C)		(1,494,458.00)		(6,400.00)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		326,002.00		(1,493,872.77)
Cash and cash equivalents at the beginning of the year		382,297.00		1,876,169.45
Cash and cash equivalents at the end of the year		708,299.00		382,296.68

As per our Attached Report of Even Date

For Rajesh Laxmi & Associates
Chartered Accountants
Firm Regn.No. 012203N

Rajesh Gupta
Partner
M.No. 090427
Place: Delhi
Date: 29/05/2013



On behalf of the board of Directors
For Aayush Food and Herbs Limited

Suresh Chandra Joshi
Director

Devi Prashad
Director