

NAMAN NAVYA ASSOCIATE PRIVATE LIMITED

NAVYA NAMAN NIKETAN, OPP.: D.C.RESIDENCE, CIRCULAR ROAD, BARMASIA, DEOGHAR

Notes forming part of the financial statements as on 31.03.2014

Note 18 Finance costs

Particulars	For the year ended 31 March, 2014	For the year ended 31 March, 2013
	Rs.P.	Rs.P.
(a) Interest expense on:		
(i) Borrowings	0.00	0.00
(iii) Others		
- Interest on delayed / deferred payment of income tax	0.00	0.00
- Others	0.00	0.00
(b) Other borrowing costs	0.00	0.00
Total	0.00	0.00

Note 19 Other expenses

Particulars	For the year ended 31 March, 2014	For the year ended 31 March, 2013
	Rs.P.	Rs.P.
Subcontracting	0.00	0.00
Power and fuel	0.00	0.00
Sales Tax	0.00	0.00
Royalty	0.00	0.00
Insurance	0.00	0.00
Filing Fees	0.00	0.00
Communication	0.00	0.00
Travelling and conveyance	0.00	0.00
Printing and stationery	0.00	0.00
Freight and forwarding	0.00	0.00
Legal and professional	0.00	0.00
Payments to auditors (Refer Note (i) below)	7500.00	0.00
Bad trade and other receivables, loans and advances written off	0.00	0.00
Miscellaneous expenses	1656.00	0.00
Total	9156.00	0.00

Notes:

Particulars	For the year ended 31 March, 2014	For the year ended 31 March, 2013
	Rs.P.	Rs.P.
(i) Payments to the auditors comprises (net of service tax input credit, where applicable):		
As auditors - statutory audit	7500.00	0.00
Total	7500.00	0.00



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Note 16.a Cost of materials consumed

Particulars	For the year ended 31 March, 2014	For the year ended 31 March, 2013
	Rs.P.	Rs.P.
Opening stock	0.00	0.00
Add: Purchases	0.00	0.00
Less: Closing stock	0.00	0.00
Cost of material consumed	0.00	0.00
Material consumed comprises:		
Labour Charges (Development Cost)	0.00	0.00
Total	0.00	0.00

Note 16.b Purchase of traded goods

Particulars	For the year ended 31 March, 2014	For the year ended 31 March, 2013
	Rs.P.	Rs.P.
Traded goods	0.00	0.00
Other items	0.00	0.00
Total	0.00	0.00

Note 16.c Changes in inventories of finished goods, work-in-progress and stock-in-trade

Particulars	For the year ended 31 March, 2014	For the year ended 31 March, 2013
	Rs.P.	Rs.P.
Inventories at the end of the year:		
Finished goods	0.00	0.00
Work-in-progress (Land & Building)	0.00	0.00
Stock-in-trade	0.00	0.00
Inventories at the beginning of the year:		
Finished goods	0.00	0.00
Work-in-progress (Land & Building)	0.00	0.00
Stock-in-trade	0.00	0.00
Net (increase) / decrease	0.00	0.00

Note 17 Employee benefits expense

Particulars	For the year ended 31 March, 2014	For the year ended 31 March, 2013
	Rs.P.	Rs.P.
Salaries and wages	0.00	0.00
Contributions to provident and other funds	0.00	0.00
Staff welfare expenses	0.00	0.00
Total	0.00	0.00



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Notes forming part of the financial statements as on 31.03.2014

Note 14 Revenue from operations

		Particulars	For the year ended 31 March, 2014	For the year ended 31 March, 2013
			Rs.P.	Rs.P.
	(a)	Sale of products (Refer Note (i) below)	0.00	0.00
	(b)	Sale of services (Refer Note (ii) below)	0.00	0.00
	(c)	Other operating revenues (Refer Note (iii) below)	0.00	0.00
Total			0.00	0.00

Note	Particulars	For the year ended 31 March, 2014	For the year ended 31 March, 2013
		Rs.P.	Rs.P.
(i)	Sale of products comprises :		
	Manufactured goods	0.00	0.00
	Others - Land & Building	0.00	0.00
	Total - Sale of manufactured goods	0.00	0.00
	Traded goods	0.00	0.00
(i)	Others	0.00	0.00
	Total - Sale of traded goods	0.00	0.00
(ii)	Sale of services comprises :	0.00	0.00
	Total - Sale of products	0.00	0.00
(iii)	Other operating revenues comprise:	0.00	0.00
	Sale of scrap	0.00	0.00
	Others	0.00	0.00
	Total - Other operating revenues	0.00	0.00

Note 15 Other income

		Particulars	For the year ended 31 March, 2014	For the year ended 31 March, 2013
			Rs.P.	Rs.P.
	(a)	Interest income (Refer Note (i) below)	0.00	0.00
	(b)	Other non-operating income (net of expenses directly attributable to such income) (Refer Note (ii) below)	0.00	0.00
Total			0.00	0.00

Note	Particulars	For the year ended 31 March, 2014	For the year ended 31 March, 2013
		Rs.P.	Rs.P.
(i)	Interest income comprises:		
	Interest from banks on:		
	deposits	-	-
	other balances	0.00	0.00
	Interest on loans and advances (Income Tax Refund)	0.00	0.00
	Interest on Fixed Deposit	0.00	0.00
(i)	Rental Income	0.00	0.00
	Total - Interest income	0.00	0.00
(ii)	Other non-operating income comprises:		
	Profit on sale of fixed assets [net of expenses directly attributable]	0.00	0.00
	Liabilities / provisions no longer required written back	0.00	0.00
	Miscellaneous income [net of expenses directly attributable]	0.00	0.00
	Total - Other non-operating income	0.00	0.00



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Notes forming part of the financial statements as on 31.03.2014

Note 8 Long-term loans and advances

Particulars	As at 31 March, 2014	As at 31 March, 2013
	Rs.P.	Rs.P.
(a) Security deposits	0	0.00
Unsecured, considered good	0.00	0.00
(b) Advance income tax (net of provisions) Unsecured, considered good	0.00	0.00
(c) MAT credit entitlement - Unsecured, considered good	0.00	0.00
Total	0.00	0.00

Note 9 Inventories

Particulars	As at 31 March, 2014	As at 31 March, 2013
	Rs.P.	Rs.P.
(a) Raw materials	0.00	0.00
(b) Work-in-progress (At Cost)	0.00	0.00
(c) Finished goods (other than those acquired for trading)	0.00	0.00
(d) Stock-in-trade (acquired for trading)(At Cost)	0.00	0.00
(e) Stores and spares	0.00	0.00
(f) Loose tools	0.00	0.00
(g) Others	0.00	0.00
Total	0.00	0.00

Note: Details of inventory of work-in-progress

Particulars	As at 31 March, 2014	As at 31 March, 2013
	Rs.P.	Rs.P.
Land & Building	0.00	0.00
Other items	0.00	0.00
	0.00	0.00

Note 10 Trade receivables

Particulars	As at 31 March, 2014	As at 31 March, 2013
	Rs.P.	Rs.P.
Trade receivables outstanding for a period exceeding six months from the date they were due for payment		
Unsecured, considered good	0.00	0.00
Other Trade receivables		
Unsecured, considered good	0.00	0.00
Total	0.00	0.00

Note 11 Cash and cash equivalents

Particulars	As at 31 March, 2014	As at 31 March, 2013
	Rs.P.	Rs.P.
(a) Cash on hand	52420.00	0.00
(b) Cheques, drafts on hand	0.00	0.00
(c) Balances with banks		
(i) In current accounts	1010924.00	0.00
(ii) In deposit accounts	0.00	0.00
(d) Others	0.00	0.00
Total	1063344.00	0.00

Note 12 Short-term loans and advances

Particulars	As at 31 March, 2014	As at 31 March, 2013
	Rs.P.	Rs.P.
(a) Loans and advances to related parties		
Unsecured, considered good	0.00	0.00
(b) Loans and advances to employees		
Unsecured, considered good (TDS)	0.00	0.00
(c) Prepaid expenses - Unsecured, considered good	0.00	0.00
(d) Balances with government authorities		
Unsecured, considered good		
(i) T.D.S.	0.00	0.00
(ii) CENVAT credit receivable	0.00	0.00
(iii) VAT credit receivable	0.00	0.00
(iv) Service Tax credit receivable	0.00	0.00
(e) Others (Advance against purchase of land)	0.00	0.00
Unsecured, considered good (Security deposits)	0.00	0.00
Total	0.00	0.00

Note 13 Other current assets

Particulars	As at 31 March, 2014	As at 31 March, 2013
	Rs.P.	Rs.P.
(a) Accruals		
(i) Interest accrued on deposits	0.00	0.00
(ii) Interest accrued on investments	0.00	0.00
(b) Others		
(i) Others (Misc. Expenditure)	35000.00	0.00
Total	35000.00	0.00



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Notes forming part of the financial statements as on 31.03.2014

Note 3 Share capital

Particulars	As at 31 March, 2014		As at 31 March, 2013	
	Number of shares	Amount Rs.P.	Number of shares	Amount Rs.P.
(a) Authorised 25000 Equity shares of Rs.100/- each with voting rights	25000	2500000.00	0	0.00
(b) Issued 11000 Equity shares of Rs.100/- each with voting rights	11000	1100000.00	0	0.00
(c) Subscribed and fully paid up 11000 Equity shares of Rs.100/- each with voting rights	11000	1100000.00	0	0.00
(d) Subscribed but not fully paid up	0	0.00	0	0.00
	11000	1100000.00	0	0.00
Total	11000	1100000.00	0	0.00

Particulars			
Notes: (i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:			
Particulars	Opening Balance	Fresh issue	Closing Balance
	Rs.P.	Rs.P.	Rs.P.
Equity shares with voting rights Year ended 31 March, 2014 - Number of shares - Amount (₹)	0 0.00	11000 1100000.00	11000 1100000.00
Year ended 31 March, 2013 - Number of shares - Amount (₹)	0 0.00	0 0.00	0 0.00

Particulars				
Notes: (ii) Details of shares held by each shareholder holding more than 5% shares:				
Class of shares / Name of shareholder	As at 31 March, 2014		As at 31 March, 2013	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
SRI SANJEET KUMAR SINGH	10500	95.45		
SMT. RAGINI KUMARI	500	4.55		

Note 4 Reserves and surplus

Particulars	As at 31 March, 2014	As at 31 March, 2013
	Rs.P.	Rs.P.
(a) Securities premium account		
Opening balance	0.00	0.00
Add: Premium on shares issued during the year	0.00	0.00
Closing balance	0.00	0.00
(b) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	-	-
Add: Profit / (Loss) for the year	(9,156.00)	-
Closing balance	(9,156.00)	-
Total	-9156.00	0.00

Note 5 Trade payables (Short Term)

Particulars	As at 31 March, 2014	As at 31 March, 2013
	Rs.P.	Rs.P.
Trade payables:	0.00	0.00
Total	0.00	0.00

Note 6 Other current liabilities

Particulars	As at 31 March, 2014	As at 31 March, 2013
	Rs.P.	Rs.P.
(A) Other payables	0.00	
(i) Statutory remittances (Contributions to PF and ESIC, Withholding Taxes, Excise Duty, VAT, Service Tax, etc.)	0.00	0.00
(ii) Payables on purchase of fixed assets	0.00	0.00
(iii) Advances from customers	-	-
(iv) Audit Fees Payable	7,500.00	-
Total	7,500.00	-

Note 7 Short-term provisions

Particulars	As at 31 March, 2014	As at 31 March, 2013
	Rs.P.	Rs.P.
(a) Provision for employee benefits:	0.00	0.00
(b) Provision - Others:		
(i) Provision for tax	0.00	0.00
Total	0.00	0.00



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Notes forming part of the financial statements as on 31.03.2014

Note 20 Additional information to the financial statements

Note	Particulars	As at 31 March, 2014 Rs.P.	As at 31 March, 2013 Rs.P.
20.1	Share application money pending allotment - NIL		
20.2	Contingent liabilities and commitments (to the extent not provided for)		
(i)	Contingent liabilities		
	(a) Claims against the Company not acknowledged as debt	0.00	0.00
	(b) Guarantees	0.00	0.00
	(c) Other money for which the Company is contingently liable	0.00	0.00
(ii)	Commitments		
	(a) Estimated amount of contracts remaining to be executed on capital account and not provided for		
	Tangible assets	0.00	0.00
	Intangible assets	0.00	0.00
	(b) Uncalled liability on shares and other investments partly paid	0.00	0.00
	(c) Other commitments	0.00	0.00
20.3	Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006		
	Particulars	As at 31 March, 2014 Rs.P.	As at 31 March, 2013 Rs.P.
	(i) Principal amount remaining unpaid to any supplier as at the end of the accounting year	NIL	NIL
20.4	Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management. This has been relied upon by the auditors. Details of consumption of imported and indigenous items - NIL		
20.5.a	Value of imports calculated on C.I.F. basis - Rs. NIL		
20.5.b	Expenditure in Foreign Currency - Rs. NIL		
20.5.c	Earnings in Foreign Exchange - Rs. NIL		
20.5.d	Amount remitted in Foreign Currency as dividend - Rs. NIL		
20.6	In the opinion of the Board, all assets other than fixed assets and non current investments, have a realisable value in the ordinary course of business which is not different from the amount at which it is stated, except as stated below:		
	Name of Assets	Realisable Value	Value in Balance Sheet
		NIL	
			Opinion of Board

Note 21 Disclosures under Accounting Standards

Note	Particulars	For the year ended 31 March, 2014 Rs.P.	For the year ended 31 March, 2013 Rs.P.
21.1	Earnings per share		
	Basic		
	Total operations		
	Net profit / (loss) for the year	-9156.00	0.00
	Net profit / (loss) for the year attributable to the equity shareholders	-9156.00	0.00
	Weighted average number of equity shares	11000	0
	Par value per share	100.00	0.00
	Earnings per share - Basic	-0.83	0.00

Note 22 Previous year's figures

Note	Particulars
	Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

PLACE : DEOGHAR
DATED : 20.12.2014



FOR G. P. CHOUHARY & CO.
CHARTERED ACCOUNTANTS

(G. P. CHOUHARY)
PROPRIETOR