

CAMLIN ALPHAKIDS LIMITED

Regd. Office : 48/2, Hilton House, Central Road, MIDC, Andheri (East), Mumbai – 400 093

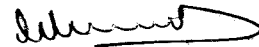
NOTICE

NOTICE is hereby given that the **4th ANNUAL GENERAL MEETING** of the Members of the Company will be held on Tuesday, the 23rd July, 2013 at 10.00 a.m. at the Registered Office at Hilton House, 48/2 Central Road, MIDC, Andheri (East), Mumbai 400 093, to transact the following business :

ORDINARY BUSINESS :

1. To receive, consider and adopt the Profit & Loss Account for the year ended 31st March, 2013 and the Balance Sheet as at that date and the report of the Directors' and Auditors' thereon.
2. To appoint a Director in place of Mr. D. D. Dandekar, who retires by rotation and being eligible offers herself for re-appointment.
3. To appoint a Director in place of Mr. C. R. Badal, who retires by rotation and being eligible offers himself for re-appointment.
4. To appoint **B. K. KHARE & CO.**, Chartered Accountants, as Auditors of the Company to hold office from the conclusion of this meeting until the conclusion of the next Annual General Meeting and to authorise the Board of Directors to fix their remuneration.

FOR & ON BEHALF OF THE BOARD



Place : Mumbai.

Dated : 14th May, 2013

D. D. DANDEKAR
CHAIRMAN

NOTES:

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 of the Company.

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DIRECTORS' REPORT

Your Directors have pleasure in presenting herewith the 4th Annual Report and Audited Statement of Accounts for the financial year ended 31st March, 2013.

REVIEW OF OPERATIONS:

During the year the company reported total revenue from operations Rs.245.65 lacs as compared to Rs.183.39 lacs for the previous year, representing an increase of 33.94% over the previous year.

Inspite of increase in revenue from operations the company has resulted in a loss Rs. 161.87 lacs as compared 143.34 lacs in the previous year. The main reason for increase in loss was on account of increase in operating expenses.

Alpha kids was voted by parents of Mumbai 12th among all pre schools in Mumbai. Our Juhu branch was thou able to achieve break even this year, The management had taken decision to shut down branches at Thane and Kandivali from next academic year in order to control the cost of the Company.

In view of loss the Board of Directors regret their ability to recommend on Preference/ Equity shares.

The Management is optimistic of registering improved performance in the year to come.

DIRECTORS:

Mr. D. D. Dandekar and Mr. C. R. Badal, Directors of the Company retire by rotation and being eligible have offered themselves for re-appointment. You are requested to re-appoint them.

None of the Directors are disqualified from being appointed as Directors, as specified in Section 274(1) (g) of the Companies Act, 1956

DIRECTORS' RESPONSIBILITY STATEMENT:

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

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1. that in the preparation of the Annual Accounts for the financial year ended 31st March, 2013, the applicable accounting standards have been followed along with proper explanations relating to material departures;
2. that the Directors have selected such Accounting Policies and applied them consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year ended 31st March, 2013 and of the loss of the Company for the year under review;
3. that the Directors have taken proper and sufficient care for the maintenance of adequate accounting records for the year ended 31st March, 2013 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;
4. that the Directors have prepared the Annual Accounts for the financial year ended 31st March, 2013 on a 'going concern' basis.

AUDITORS:

The retiring Auditors B.K. Khare & Co., Chartered Accountants, Mumbai, being eligible have given their consent for reappointment for the year 2013-2014. You are requested to appoint them.

SECRETARIAL COMPLIANCE CERTIFICATE:

Secretarial Compliance Certificate obtained pursuant to provisions of Section 383A of the Companies Act, 1956 from M/s J. H. Ranade & Associates, Company Secretaries; Thane is attached hereto.

EMPLOYEE RELATIONS:

The relations between the Company and its employees at all levels remained cordial.

GENERAL:

There were no employees in receipt of remuneration of Rs. 60,00,000 or more if employed throughout the year or Rs. 5,00,000 per month if employed for part of the year.

The nature of the Company's business and the operations during the year were such that the Companies (Disclosure of Particulars in the Report of the Board of Directors) Rules, 1988, do not apply to the Company.

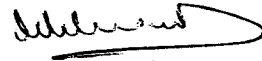
CAMLIN ALPHAKIDS LIMITED

Regd. Office : 48/2, Hilton House, Central Road, MIDC, Andheri (East), Mumbai – 400 093

ACKNOWLEDGMENTS:

The Directors place on record their appreciation and acknowledge with gratitude the co-operation extended by the Suppliers, Clients, Employees at all levels, Bankers and various Government Authorities.

FOR & ON BEHALF OF THE BOARD



**D.D.DANDEKAR
CHAIRMAN**

Place: Mumbai.

Dated: 14th May, 2013

J.H. RANADE & ASSOCIATES

Company Secretaries

24A/25A, Dhanalaxmi Chambers, Off Gokhale Road, Near Railway Station, Thane (W) – 400 602
Tele/Fax: 2544 24 34, 4012 25 20 Email ID: jhranade24@gmail.com, jhr_asso@rediffmail.com

COMPLIANCE CERTIFICATE

(In terms of Section 383A (1) of the Companies Act, 1956)

CIN No. of the Company: U80301MH2009PLC191396

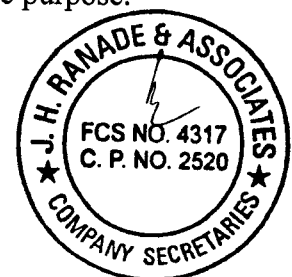
Nominal Capital: Rs. 2 Crores

The Members

Camlin Alphakids Limited
48/2, Hilton House, Central Road,
MIDC, Andheri (East)
Mumbai – 400 093

We have examined the registers, records, books and papers of M/s. Camlin Alphakids Limited (the Company) as required to be maintained under the Companies Act, 1956. (the Act) and the rules made there under and also the provisions contained in the Memorandum and Articles of Association of the Company for the Financial Year ended 31st March, 2013, (Financial Year). In our opinion and to the best of our information and according to the examinations carried out by us and explanations furnished to us by the Company, its officers and agents, we certify that in respect of the aforesaid Financial Year:

1. The Company has kept and maintained all Registers as stated in Annexure 'A' to this certificate, as per the provisions of the Act and the Rules made there under and all entries therein have been duly recorded.
2. The Company has duly filed all forms and returns, as stated in Annexure 'B' to this certificate, with the Registrar of Companies, Maharashtra, Mumbai, within the time prescribed under the Act and the rules made there under.
3. The Company being a Public Limited, no comments are required.
4. The Board of Directors duly met 4 (Four) times respectively on 09/05/2012, 05/09/2012, 21/12/2012 and 25/02/2013 in respect of which proper notices were given and the proceedings were properly recorded and signed.
5. The Company has not closed its Register of Members during the Financial Year.
6. Annual General Meeting for the financial year ended on 31st March, 2012 was held on 26th July, 2012 after giving due notice to the members of the Company and the resolutions passed thereat were duly recorded in the minutes book maintained for the purpose.

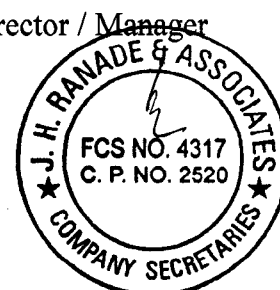


J.H. RANADE & ASSOCIATES

Company Secretaries

24A/25A, Dhanalaxmi Chambers, Off Gokhale Road, Near Railway Station, Thane (W) – 400 602
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7. No extra-ordinary general meeting was held during the Financial Year.
8. The Company has not advanced any loan to its Directors and/or to persons or firms or Companies referred in the Section 295 of the Act.
9. The Company has not entered into any contracts falling within preview of provisions of Section 297 of the Act
10. The Company was not required to make any entries in the Register maintained under Section 301 of the Act.
11. As there were no instances falling within the purview of section 314 of the Act, the Company has not obtained any approvals from the Board of Directors, members or Central Government.
12. The Company has not issued any duplicate certificate during the Financial Year.
13.
 - i) There was no allotment during the Financial Year; however Company has delivered all certificates on lodgment for transfer of shares in accordance with the provisions of the Act.
 - ii) The Company has not deposited any amount in a separate bank account as no dividend was declared during the Financial Year.
 - iii) The Company was not required to post warrants to any member of the Company as no dividend was declared during the Financial Year.
 - iv) The Company was not required to transfer the amounts in unpaid dividend account, application money due for refund, matured deposits, matured debentures and the interest accrued thereon which have remained unclaimed or unpaid for a period of seven years to Investor Education and Protection Fund.
 - v) The Company has duly complied with the requirements of Section 217 of the Act.
14. The Board of Directors of the Company is duly constituted and there was no appointment of Additional Directors/Alternate Directors and Directors to fill the casual vacancy during the Financial Year.
15. The Company has not appointed any Managing Director / Whole Time Director / Manager during the financial year.

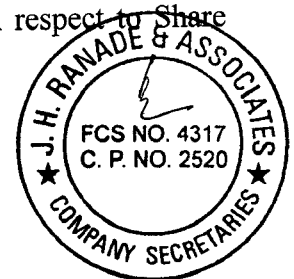


J.H. RANADE & ASSOCIATES

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16. The Company has not appointed any Sole-Selling Agent during the Financial Year.
17. The Company was not required to obtain any approval of the Central Government, Company Law Board, Regional Director, Registrar of Companies or such other authorities as may be prescribed under the various provisions of the Act during the Financial Year.
18. The Directors have disclosed their interest in other Firms/Companies to the Board of Directors pursuant to the provisions of the Act and the Rules made there under.
19. The Company has not issued shares, debentures or other securities during the Financial Year.
20. The Company has not bought-back any shares during the Financial Year.
21. There was no redemption of Preference Shares or Debentures during the Financial Year.
22. There were no transactions necessitating the Company to keep in abeyance rights to dividend, right shares and bonus shares pending registration of transfer of shares.
23. The Company has not accepted any deposits including any unsecured loans falling within the purview of Section 58A during the Financial Year.
24. The amount borrowed by the Company from directors, members, public, financial institutions, banks and others during the Financial Year ended 31st March, 2013 is within the borrowing limits of the Company (i. e. Rupees Five Crores) and that necessary resolutions have been passed under the provisions of Section 293 (1) (d) of the Act, have been passed in duly convened Extra-ordinary General Meeting.
25. The Company has not made loans or advances, or given guarantees or provided Securities to other bodies corporate and consequently no entries have been made in the register kept for the purpose.
26. The Company has not altered the provisions of the Memorandum with respect to situation of the Company's registered office from one state to another during the Financial Year.
27. The Company has not altered the provisions of the Memorandum with respect to the objects of the Company during the Financial Year.
28. The Company has not altered the provisions of the Memorandum with respect to name of the Company during the Financial Year.
29. The Company has not altered the provisions of the Memorandum with respect to Share capital of the Company during the Financial Year.



J.H. RANADE & ASSOCIATES

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30. The Company has not altered provisions of it's Articles of Association during the Financial Year.
31. There were no prosecutions initiated against or show cause notices received by the Company and no fines or penalties or any other penalties or any other punishment was imposed on the Company during the Financial Year, for offences under the Act.
32. The Company has not received any money as security from it's employees during the Financial Year.
33. Provisions of Provident Fund Act are not applicable to the company.

For J.H.Ranade & Associates
Company Secretaries



J. H. Ranade
J. H. Ranade
Proprietor
(C.P.No: 2520)

Place: Thane
Date: 13th May, 2013

J.H. RANADE & ASSOCIATES

Company Secretaries

24A/25A, Dhanalaxmi Chambers, Off Gokhale Road, Near Railway Station, Thane (W) – 400 602
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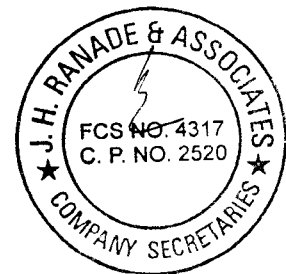
SECRETARIAL COMPLIANCE CERTIFICATE **In terms of Section 383A (1) of the Companies Act, 1956**

ANNEXURE A

Registers as maintained by the Company:

1. Register of Charges / Copies of instruments creating charges u/s. 143 and 136.
2. Register of Members and Index of Members u/s. 150 and 151.
3. Register of Transfers u/s. 154.
4. Register and Returns u/s. 163.
5. Books of Accounts u/s. 209.
6. Register of particulars of Contracts in which Directors are interested u/s. 301.
7. Register of Directors, Managing Director, Manager, Secretary u/s. 303.
8. Register of Directors' shareholdings u/s. 307.
9. Register of Directors' Attendance.
10. Minutes books of Board and General Meetings.

Contd....



J.H. RANADE & ASSOCIATES

Company Secretaries

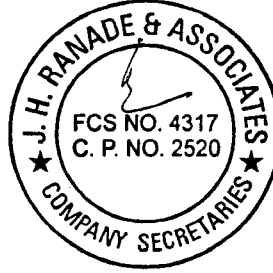
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Tele/Fax: 2544 24 34, 4012 25 20 Email ID: jhranade24@gmail.com, jhr_asso@rediffmail.com

ANNEXURE B:

Forms and Returns as filed by the Company with the Registrar of Companies, Maharashtra Mumbai during the Financial Year ending on 31st March, 2013:-

Sr. No	Form No/ Return	Filed Under Section	For	Date of filing	Whether filed within prescribed time (Yes/No)	If delay in filing whether requisite additional Fee paid (Yes/No)
1.	Form 66	383A	Secretarial Compliance for the Financial Year ended 2011-12.	21/08/2012	Yes	No
2.	Form no. 23AC& ACA	220	Balance Sheet and Profit & Loss A/c for Financial Year ended 2011-12.	24/08/2012	Yes	No
3.	Form 20B	159	Annual Return for the AGM held on 26/07/2012.	12/12/2012	Yes	No

For J.H.Ranade & Associates
Company Secretaries



Ranade

J. H. Ranade
Proprietor
(C.P.No: 2520)

Place: Thane
Date: 13th May, 2013

Head Office : Mumbai

- Tel : (022) 2200 0607 / 7318 / 6360
(022) 6631 5835 / 36
- Fax : (022) 2200 3476
- E-mail : info@bkkhareco.com
- 706 / 708, Sharda Chambers,
New Marine Lines, Mumbai 400 020

B. K. KHARE & Co.
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Members of **Camlin Alphakids Limited**

Report on the Financial Statements

1. We have audited the accompanying financial statements of **Camlin Alphakids Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2013, and the Statement of Profit and Loss and the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

2. The Company's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Accounting Standards referred to in sub-section (3C) of section 211 of the Companies Act, 1956 ("the Act"). This responsibility includes the design, implementation and maintenance of internal controls relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatements, whether due to fraud or error.

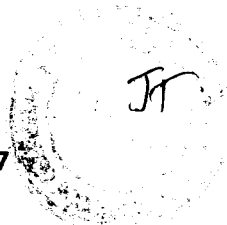
Auditor's Responsibility

3. Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.
4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Branch Office : Pune

- Tel : (020) 64019743 / 25666932 / 32926341
- E-mail : pune@bkkhareco.com
- Hotel Swaroop, 4th Floor, Lane No. 10,
Prabhat Road, Erandwane, Pune - 411 004.

Page 1 of 7



Branch Office : Bengaluru

- Tel : (080) 4110 5357 •
- E-mail : bkkhareb@vsnl.net •
- 101, Money Chambers, 1st Floor •
- # 6 K. H. Road, Shanthinagar, Bengaluru - 560027

5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

6. In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

(a) in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2013;

(b) in the case of the Profit and Loss Account, of the loss for the year ended on that date; and;

(c) in the case of the Cash Flow Statement, of the cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

7. As required by 'the Companies (Auditor's Report) Order, 2003, as amended by the Companies (Auditor's Report) (Amendment) Order, 2004', issued by the Central Government of India in terms of sub-section (4A) of section 227 of the Act (hereinafter referred to as the "Order"), and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us, we give in the Annexure a statement on the matters specified in paragraphs 4 and 5 of the Order.

8. As required by section 227(3) of the Act, 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 law have been kept by the Company so far as appears from our examination of those books [and proper returns adequate for the purposes of our audit have been received from the branches not visited by us];

c. the Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account [and with the returns received from branches not visited by us];

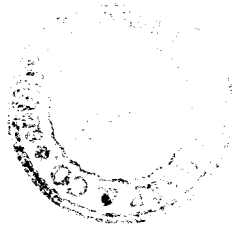


- d. in our opinion, the Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement comply with the Accounting Standards referred to in sub-section (3C) of section 211 of the Companies Act, 1956;
- e. on the basis of written representations received from the Directors as on March 31, 2013, and taken on record by the Board of Directors, none of the Directors are disqualified as on March 31, 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. Since the Central Government has not issued any notification as to the rate at which the cess is to be paid under section 441A of the Companies Act, 1956 nor has it issued any Rules under the said section, prescribing the manner in which such cess is to be paid, no cess is due and payable by the Company.

For B. K. Khare & Co.
Chartered Accountants
Firm's Registration Number 105102W

Jayesh Thakur.

Jayesh Thakur
Partner
Membership Number - 039168



Mumbai, May 14, 2013

ANNEXURE REFERRED TO IN PARAGRAPH 3 OF OUR REPORT OF EVEN DATE

(i) Fixed Assets

- (a) The Company has maintained the records showing particulars including quantitative details and situation of fixed assets. However, the formalization of the said records in structured formats is in process.
- (b) Substantial portion of the fixed assets have been physically verified by the management during the year. No material discrepancies between the book records and physical inventory are noticed.
- (c) The Company has not disposed off substantial part of its fixed assets during the year.

(ii) Inventories

Since the Company is engaged in the business of operating educational institutions, the provision of this clause is not applicable and hence not commented upon.

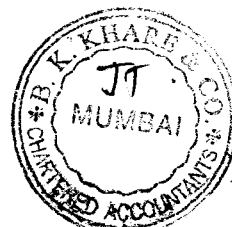
(iii) Loans and Advances granted / taken from certain entities

Loans, secured or unsecured, granted or taken by the company to/from companies, firms or other parties are covered in the Register maintained under section 301 of the Companies Act, 1956.

The Company has neither granted nor taken any loans, secured or unsecured, to or from such entities.

(iv) Internal Control system

In our opinion and according to the information and explanations given to us, there are adequate internal control systems commensurate with the size of the Company and the nature of its business with regard to purchases of fixed assets. During the course of our audit, and according to the information and explanation given to us, we have neither come across nor have been informed of any continuing failure to correct major weaknesses in the internal control system.



(v) **Contracts or arrangement referred to in this Section 301 of the Companies Act, 1956**
The Company has not entered in to any contracts or arrangements with the parties covered under Sections 297 and 299 of the Companies Act, 1956.

(vi) **Public Deposits**

The Company has not accepted any deposits covered by the provisions of Section 58A of the Companies Act, 1956.

(vii) **Internal Audit System**

In our opinion, the company has an internal audit system commensurate with the size and nature of its business.

(viii) **Cost records**

We are informed that the Central Government has not prescribed maintenance of Cost records u/s 209(1)(d) of the Companies Act 1956.

(ix) **Statutory Dues**

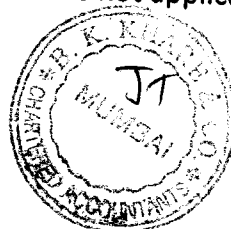
(a) Company is generally regular in depositing with appropriate authorities undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Employees State Insurance, Income tax, VAT, Wealth tax, Service tax, Customs duty, Excise duty, Cess and other material statutory dues applicable to it.

(b) No undisputed amounts payable in respect of Income Tax, VAT, Wealth Tax, Service Tax, Customs duty, Excise duty and Cess are in arrears, as on 31st March 2013 for a period of more than six months from the date they became payable.

(c) There are no dues of Income Tax, Wealth Tax, Services Tax, Sales Tax, Custom duty, Excise duty and Cess which have not been deposited on account of dispute.

(x) **Accumulated Losses**

Since the Company has been registered for a period of less than five years as at the end of the financial year, the provisions of this clause are not applicable to the



Company.

(xi) Dues to Financial Institutions, Banks and Debenture holders

The Company has not borrowed any monies from Financial Institutions and Banks.

(xii) Security for Loans & Advances Granted

Company has not granted any loans or advances on the basis of security by way of pledge of shares, debentures and other securities.

(xiii) Special Statute

The provisions of any special statute applicable to chit fund/nidhi/mutual benefit fund/society are not applicable to the Company.

(xiv) Dealings/Trading in Shares, Securities , Debentures and other investments

The Company is not dealing in or trading in shares, securities, debentures and other investments.

(xv) Guarantees given

The Company has not given any guarantees during the year.

(xvi) Term Loans

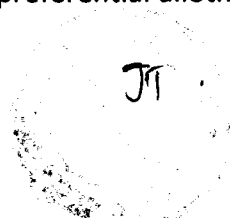
The Company has not availed of any term loans.

(xvii) Utilisation of Funds

According to the information and explanations given to us and on an overall examination of the Balance Sheet and the Cash Flow of the company, we report that no funds raised on short-term basis have been used for long-term investment.

(xviii) Preferential Allotment of Shares

During the year, the Company has not made any preferential allotment of shares to



parties and companies covered in Register maintained under Section 301 of Companies Act, 1956.

(xix) Security for Debentures Issued

Company has not issued any Debentures during the year.

(xx) Public Issue of Equity Shares

During the year, Company has not raised any money by public issue of Equity Shares.

(xxi) Frauds Noticed

During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India and according to the information and explanations given to us, we have neither come across any instance of fraud on or by the Company, noticed or reported during the year, nor have we been informed of such case by the management.

For B. K. Khare & Co.
Chartered Accountants
Firm's Registration Number 105102W

Jayesh Thakur.

Jayesh Thakur
Partner
Membership Number - 039168



Mumbai, May 14, 2013

CAMLIN ALPHAKIDS LIMITED

BALANCE SHEET AS AT 31st MARCH 2013

	Notes	As at 31.03.2013 (Amount in '000)	As at 31.03.2012 (Amount in '000)
EQUITY AND LIABILITIES			
Shareholders' Funds	2.a	20,000	20,000
Reserves and surplus	2.b	(40,665)	(24,479)
Shareholders' Funds	2	(20,665)	(4,479)
NON-CURRENT LIABILITIES			
Unsecured Loans			
Non-current liabilities	3	30,532	25,730
		30,532	25,730
CURRENT LIABILITIES			
Trade payables	4.a	6,433	4,567
Other current liabilities	4.b	3,393	2,695
Current Liabilities	4	9,826	7,262
TOTAL		19,693	28,514
NON-CURRENT ASSETS			
Fixed Assets			
Tangible Assets	5.a	9,100	15,824
Capital work-in-progress			
Deferred tax asset(net)	10.D.ii.	-	9,100
Deposits	5.b	4,163	4,402
Non-current assets	5	5,820	5,820
		19,083	26,047
CURRENT ASSETS			
Trade receivables	6.a	56	302
Cash and Bank Balances	6.b	371	1,843
Short-term loans and advances	6.c	183	322
Current Assets	6	610	2,467
TOTAL		19,693	28,514
Significant Accounting Policies	1		

As per our report of even date annexed
For B.K. Khare & Co.
Chartered Accountants
Firm Registration No. 105102W

Jayesh Thakur.

Jayesh Thakur
Partner
Membership No. 039168

Mumbai
Dated: 14th May 2013

Dilip Dandekar
Dilip Dandekar
(Director)

Aditi Dighe
Aditi Dighe
(Director)

Nitin Pitale
Nitin Pitale
(Director)

Ramanathan Sriram
(Director)

Chetan Badal
Chetan Badal
(Director)

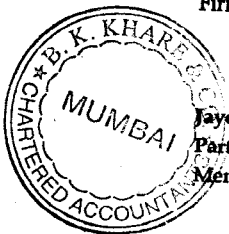
Mumbai
Dated: 14th May, 2013



STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH 2013

	Notes	Year ended 31.03.2013 (Amount in '000)	Year ended 31.03.2012 (Amount in '000)
INCOME			
Revenue from operations	7	24,565	18,339
EXPENDITURE			
Employee Cost	8	1,895	2,023
Other Expenses	9	34,452	26,863
Depreciation		4,166	3,787
TOTAL EXPENDITURE		<u>40,512</u>	<u>32,672</u>
Net loss before tax		(15,948)	(14,334)
Less : Deferred Tax		239.09	-
Loss after Tax for the period		<u>(16,187)</u>	<u>(14,334)</u>
Earning Per Share - Basic (in Rs.)		(16.19)	(14.33)
Significant Accounting Policies	1		

As per our report of even date annexed
For B.K. Khare & Co.
Chartered Accountants
Firm Registration No. 105102W



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(Director)

Ramanathan Sriram
(Director)

CASH FLOW STATEMENT FOR THE PERIOD ENDED 31ST MARCH, 2013

(Rs. in '000)

	Year ended 31.03.2013	Year ended 31.03.2012
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit / (Loss) before non-recurring items	(15,948)	(14,334)
Adjustments for:		
Depreciation	4,166	3,787
Provision for Assets held for disposal	2,784	
Operating Profit before Working Capital changes	(8,998)	(10,547)
Adjustments for:		
Trade and other Receivables	385	(46)
Trade Payables	1,866	2,357
Other Payables	698	1,440
Cash generated from Operations	(6,049)	(6,796)
Direct taxes paid	-	-
Net cash from operating activities	(6,049)	(6,796)
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of Fixed Assets	(226)	(6,785)
Net cash used in Investing Activities	(226)	(6,785)
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Share Capital	-	-
Unsecured Loan from Holding Company	4,802	15,281
Net cash used in Financing Activities	4,802	15,281
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(1,473)	1,700
Cash and Cash Equivalents (Opening Balance)	1,843	143
Cash and Cash Equivalents (Closing Balance)	371	1,843

As per our report of even date annexed
For B.K. Khare & Co.
Chartered Accountants

Jayesh Thakur

Jayesh Thakur

Partner

(M.No. 039168)

(Firm Registration No. 105102W)



Mumbai

Dated: 14th May, 2013

Dilip Dandekar

Dilip Dandekar
(Director)

Nitin Pitale
Nitin Pitale
(Director)

Chetan Badal
Chetan Badal
(Director)

Mumbai

Dated: 14th May, 2013

Aditi Dighe

Aditi Dighe
(Director)

Ramanathan Sriram
(Director)

CAMLIN ALPHAKIDS LTD

NOTES TO ACCOUNTS

1. STATEMENT OF ACCOUNTING POLICIES AND PRACTICES

A Basis of Preparation of Financial Statements

The Financial Statements are prepared under the historical cost convention, in accordance with the Indian Generally Accepted Accounting Principles and the provisions of the Companies Act, 1956. All income and expenditure having a material bearing on the financial statements are recognised on accrual basis.

B Use of Estimates

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenue and expenses during the reported period. The difference between the actual results and estimates are recognised in the period in which the results are known /materialised.

C Fixed Assets

- i) Fixed Assets are recorded at cost of acquisition or construction and they are stated at historical cost. The upgradation/enhancements are also capitalised and assimilated with the initial capitalisation cost.
- ii) Depreciation on all assets of the company is provided on straight line basis over the estimated useful life of the assets determined as follows

Leasehold Improvements	Over lease period
Fixtures & Electrical Fittings	Over lease period
All other assets	Rates prescribed in Schedule XIV to the Companies Act, 1956.

D Impairment of Assets

The company assesses at each Balance Sheet date whether there is any indication that any asset may be impaired. If any such indication exists, the recoverable amount of the asset is estimated. Impairment loss is recognised if the carrying value exceeds the recoverable amount.

E Employee Benefits

Short-term employee benefits are recognised as an expense at the undiscounted amount in the profit and loss account of the year in which the related service is rendered.



CAMLIN ALPHAKIDS LTD

F Revenue / Expense Recognition

- i) Revenue from school fees is apportioned on the basis of duration of the academic year. Registration fees are recognised on actual receipt.
- ii) Expenses are accounted on accrual basis.
- iii) Provisions are recognised when a present legal or constructive obligation exists and the payment is probable and can be reliably estimated
- iv) Lease Rentals in respect of assets taken on "operation of lease" are charged to Statement of Profit & Loss on straight line basis over the lease term.

G Contingent Liabilities

Liabilities are disclosed by way of notes appended to the Balance Sheet in case there is an obligation that probably may not require cash outflow.

H Accounting For Taxes On Income

Current tax is determined as the amount of tax payable in respect of taxable income for the period. Deferred tax is recognised, subject to the consideration of prudence, in respect of deferred tax assets, on timing differences, being the differences between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.

I Earnings Per Share

The company reports basic and diluted earnings per equity share in accordance with Accounting Standard (AS) 20 on Earnings per Share issued by the Institute of Chartered Accountants of India ("ICAI"). Basic earnings per equity share are computed by dividing net income by the weighted average number of equity shares outstanding for the period. Diluted earnings per equity share is computed by dividing net income by the weighted average number of equity shares outstanding including shares pending allotment.

J Segment Reporting - Basis of Information

As the entire operations of the company relate to products categorised under 'Pre-School Activity' as the single primary reportable segment, no separate segment reporting is required under Accounting Standard (AS) 17 issued by the ICAI.

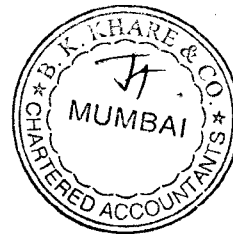
K Micro, Small and Medium Enterprises Development Act, 2006

The company has not received any memorandum (as required to be filed by the suppliers with the notified authority under the Micro, Small and Medium Enterprises Development Act, 2006) claiming their status as on 31 March 2013 as micro, small or medium enterprises. Consequently, the amount paid/payable to these parties during the year is Nil.



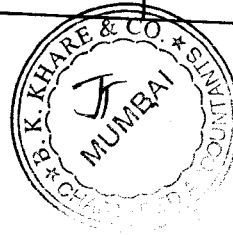
NOTES TO BALANCE SHEET

Note No.	Particulars	(Rs. in '000)			
		31.03.2013	31.03.2012		
2 a.	SHARE CAPITAL				
	Authorised				
	10,00,000 Equity Shares of Re. 10/- each				
	10,00,000 Preference Shares of Re. 10/- each	10,000	10,000		
		10,000	10,000		
		20,000	20,000		
	Issued, Subscribed & Paid-up				
	10,00,000 Equity Shares of Re. 10/- each	10,000	10,000		
	10,00,000 7 % Redeemable Non-cumulative Preference Shares of Re. 10/- each	10,000	10,000		
		20,000	20,000		
Reconciliation of the shares outstanding at the begning and at the end of the reporting period					
	Particulars	31.03.2013		31.03.2012	
		No of shares	Rs. in '000	No of shares	Rs. in '000
	At the beginning of the period	2000000	20000	2000000	Rs 20000
	Issued during the period	-	-	-	-
	Outstanding at the end of the period	2000000	20000	2000000	20000
i)	Terms/rights attached to equity shares				
	The company has two class of shares, one is Equity Shares and another is Redeemable Non -cumulative Preference Shares of having par value of Rs. 10/- per share. Each holder of Equity Shares is entitled to one vote per share.				
ii)	The redemption of Preference shall be made at the end of the 5 years from the date of allotment of the shares or such other dates not later than 20 years from the date of allotment. The said shares shall have also an option for conversion into 1000000 Equity Shares of Rs. 10/- each amounting to Rs. 10000000 after two years from the date of allotment but before the date of redemption of the said shares. The entire share capital is held by Kokuyo Camlin Limited and therefor the Company is 100% subsidiary of Kokuyo Camlin Limited.				
iii)	Shares held by holding/ultimate holding company and/or their subsidiaries/associates. Out of the equity shares issued by the company, shares held by its holding company, ultimate holding company are as follows				
		No of shares			
		31.03.2013	31.03.2012		
	Kokuyo Camlin Limited	2000000	2000000		
	Details of shareholders holding more than 5% shares in the company				
		No of shares			
		31.03.2013	31.03.2012		
	Kokuyo Camlin Limited	2000000	2000000		



NOTES TO BALANCE SHEET

Note No.	Particulars	31.03.2013	31.03.2012
b.	RESERVES AND SURPLUS		
	Deficit in the Statement of Profit and Loss		
	Balance as per last financial statement		
	Add : Loss for the year	(24,479)	(10,145)
	Closing Balance	(16,187)	(14,334)
		(40,665)	(24,479)
3	Non-current liabilities		
	UNSECURED LOANS		
	From Kokuyo Camlin Limited, the Holding Company	30,532	25,730
		30,532	25,730
4	Current liabilities		
a.	Trade payables	6,433	4,567
b.	Others		
	Statutory Liabilities	283	445
	Others	3,110	2,250
		3,393	2,695

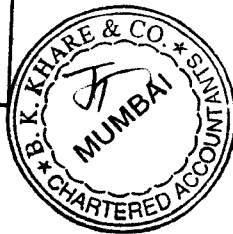


5. a. Tangible Assets

PARTICULARS

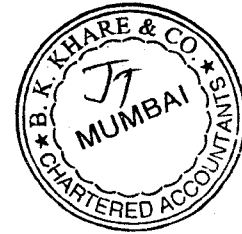
(Rs. in '000)

PARTICULARS	GROSS BLOCK				DEPRECIATION				NET BLOCK			
	Opening Balance 01.04.2012	Deletions during the period	Addition during the period	Assets held for Disposal	As at 31.03.2013	Opening Balance 01.04.2012	For the period	Depreciation on deletions	Accumulated depreciation on Asset held for sale	As at 31.03.2013	As at 31.03.2012	
Leasehold Improvements	9,869	-	167	2,850	7,186	3,064	1,957	-	1,298	3,724	3,462	6,805
Office Equipment & Appliances	1,503	-	-	140	1,364	111	71	-	15	167	1,196	1,392
Furniture & Fixtures	9,231	-	52	1,465	7,818	2,814	1,812	-	671	3,955	3,863	6,416
Electrical Fittings	1,289	-	-	569	720	394	253	-	276	371	350	896
Computers & Softwares	445	-	7	33	418	130	73	-	13	190	228	314
Total	22,338	-	226	5,057	17,507	6,514	4,166	-	2,272	8,407	9,100	15,824
Previous Year	12,295	-	10,043	-	22,338	2,727	3,787	-	-	6,514	15,824	9,568



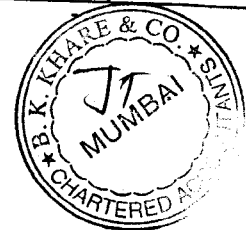
NOTES TO BALANCE SHEET

Note No.	Particulars	(Rs in '000)	
		31.03.2013	31.03.2012
5	Non-Current Assets		
b	Security deposits		
		5,820	5,820
		5,820.00	5,820
6	Current Assets		
a.	Trade receivables		
i)	Outstanding for a period exceeding six months from the due date		
ii)	Other Debts	56	302
		55.50	302
b.	Cash and Bank balances		
	Cash and Cash Equivalents		
i)	Balances with bank		
	In current Account	370	1,825
ii)	Cash on Hand	1	18
		371	1,843
c.	Short term Loans and Advances		
i)	Trade Advances	10	69
ii)	Other Advances	173	253
		183	322



NOTES TO STATEMENT OF PROFIT AND LOSS

Note No.	Particulars	(Rs. in '000)	
		31.03.2013	31.03.2012
7	Revenue from Operations		
	School Fees and related earnings	19,532	18,339
	Other Activity Income	5,033	
		24,565	18,339
8	Employee Cost		
	Salaries, Wages and Bonus	1,732	1,859
	Staff Welfare	163	164
		1,895	2,023
9	OPERATING EXPENSES		
	Rent		
	Electricity Expenses	13,299	9,639
	Royalty	767	620
	Education Accessories & Aides	3,075	2,869
	Advertisement and Sale Promotion	63	873
	Gathering & Meets Cost	1,433	1,860
	Professional Fees & Legal Charges	1,531	927
	Establishment Cost	5,657	5,175
	Communication Cost	2,705	2,166
	Filing Fees	209	247
	Printing & Stationery Cost	11	2
	Brokerage	657	865
	Students ferrying expenses	-	357
	Auditor Remuneration*	283	516
	Travelling & Conveyance	197	110
	Miscellaneous outgoing	131	114
	Director's Meeting Fees	1,639	512
	Provision for Assets held for sale	10	10
		2,784	-
		34,452	26,863
	*Audit fees and services		
	Audit fees	112	110
	Tax Audit	84	-
		197	110



10 NOTES TO ACCOUNTS

A Contingent Liabilities

Contingent Liability for the year ended Rs. Nil (Rs. Nil).

B Commitments

Value of contracts (Net of advance) remaining to be executed on capital account not provided for Rs. Nil (Rs. Nil).

C Disclosures pursuant to the requirements of Accounting Standards

i Total Lease rentals on account of operating leases payable are as follows

Sr. No.	Particulars	Rs. in '000	
		2012-13	2011-12
a)	Payable not later than 1 year	6662	6590
b)	Payable later than 1 year and not later than 5 years	7806	16177
c)		Payable Later than 5 years	NIL

ii Deferred Taxes

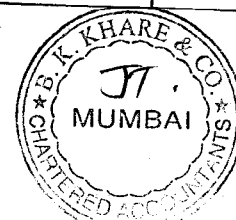
Major items of Deferred Tax Liabilities and Deferred Tax Assets

Particulars	Opening Balance as on 01.04.2012	Increase/ (Decrease) during the year	Rs. in '000
			Closing Balance as on 31.03.2013
Assets			
Carried forward Depreciation Loss	843	(207)	636
Carried forward Business Loss	3559	(32)	3527
Net Deferred Tax (Liability) / Asset	4402	(239)	4163

The amount of deferred tax asset in respect of unabsorbed losses is retained to the extent the company has been able to make a fair estimation of taxable income in the subsequent years based on business plans considering the fact that the initial gestation period will lead to stability of operations and growth in the revenues.

iii Earnings per Share

Particulars	2012-13	2011-12
Net Loss after Tax - Rs. in '000	(16,187)	(14334)
Issued and Paid-up Equity Shares (Nos.)	10,00,000	10,00,000
Earnings per Share Basic/Diluted per Face Value of Rs. 10/- each (Rs.)	(16.19)	(14.33)



CAMLIN ALPHAKIDS LTD

iv. Related Party Disclosures (As certified by the management)

Associate Companies / Subsidiary Companies

Name of the Related Party	Nature of Relationship
Kokuyo Camlin Limited	Holding Company

Key Management Personnel and their Relatives

Name of the Person	Nature of Relationship
Key Management Personnel	
Mr. Dilip Dandekar	Director
Mr. Chetan Badal	Director
Mr. Nitin Pitale	Director
Mr. Ramanathan Sriram	Director
Ms Aditi Dighe	Director

Related Party Disclosures			
Particulars	Related Party	Rs. in '000	
		2012-13	2011-12
Unsecured Loan taken	Kokuyo Camlin Limited	30532	25730

D Previous year's figures, shown separately as such or in brackets, are recast / regrouped wherever necessary.

