

KHURANA SHARMA & COMPANY

CHARTERED ACCOUNTANTS

H.No. 1299, SECTOR 15-B, CHANDIGARH

PHONE : 9988070254, 9878029920

Independent Auditor's Report

To the Members of
CASH UR DRIVE MARKETING LIMITED

Opinion

We have audited the accompanying financial statements of **CASH UR DRIVE MARKETING LIMITED** (the "Company"), which comprise the balance sheet as at 31st March, 2025, the Statement of Profit and Loss and the Statement of Cash Flows for the year ended on that date and notes to the financial statements, including a summary of material accounting policies and other explanatory information.

In our opinion and to the best of our information and knowledge and in accordance with the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Generally Accepted Accounting Principles in India (Indian GAAP), of the state of affairs of the Company as at 31st March, 2025, its profit and its cash flows for the year ended on that date.


Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.

Emphasis of Matter:

As per Standard on Auditing (SA) 706 (Revised)- "Emphasis of Matter (EOM) Paragraphs and Other Matter (OM) Paragraphs in the Independent Auditor's Report", an EOM paragraph is included in the auditor's report when:

The auditor wants to draw attention to a matter that is appropriately disclosed in the financial statements, and fundamental to users' understanding of the financial statements.



Accordingly, we draw attention to the following point:

1) GST Input Reversal:

We draw attention to Note VII to the financial statements, which indicates that purchases were made from various parties, however, payments are not made on timely basis which attracts Input Tax Credit (ITC) reversal liability under Section 16(2) of the Central Goods and Services Tax (CGST) Act, 2017 amounting to Rs. 281.26 lakhs.

The same has been incorporated under "Statutory Dues Payable" as reversal item. However, the liability remains unreversed on GST Portal as of the date of signing of the financial statements.

Our opinion is not modified in respect of this matter.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design,




implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
 - Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast
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significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.


- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

No such key audit matter, in our opinion, is to be reported. However, some significant matters requiring attention have been reported under emphasis of matter paragraph.



Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, the report is attached as an **"Annexure A"**.
2. As required by Section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) None of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, the report is attached as an **"Annexure B"**.
 - g) With respect to the matter to be included in the Auditor's Report under section 197(16), In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current period is in accordance with the provisions of section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under section 197(16) which are required to be commented upon by us.
 - h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. There are ongoing proceedings against Company by an employee for illegal termination and gratuity recovery. Due to ongoing case, company has Contingent



liability of Rs. 0.91 lakhs and same has been disclosed as Contingent Liability in the financial statements in Para XVI.

ii. There are ongoing legal proceedings against the Company initiated by Diamond Publicity Co. for the recovery of amounts owed for services rendered. As a result of the ongoing case, the Company has a contingent liability amounting to Rs. 4.04 lakhs, which has been disclosed as a contingent liability in the financial statements under Paragraph XVI.

iii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iv. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

v. a) The Management has represented that, to the best of its knowledge and belief, no funds have been advanced or lend or invested (either from borrowed funds or any other sources) by the Company to/in any person or entity ("Intermediary"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest, in any person or entity, identified in any manner whatsoever ("Ultimate Beneficiaries"), by or on behalf of the Company or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

b) The management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any person or entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in any person or entity identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

c) Based on the audit procedures adopted by us, nothing has come to our attention that has caused us to believe that the representations made by the management under sub clause (a) & (b) above, contain any material misstatement.

vi. The Company has not declared or paid any dividend, during the period.

vii. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2024, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant



transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

For KHURANA SHARMA & CO
Chartered Accountants
FRN: 010920N



(RAJIV KHURANA)
PARTNER

Membership No. - 089478
UDIN: 25089478BMKRBC1123
Date: 28/06/2025
Place: Chandigarh

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"ANNEXURE A" TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 5 of our report of even date on accounts of CASH UR
DRIVE MARKETING LIMITED for the period ended 31st March, 2025).

- i. a) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant & Equipment.
b) The Company has a regular programmer of physical verification of its fixed assets by which all fixed assets are verified in a phased manner, over a period of three years. In our opinion, the periodicity of physical verification is reasonable having regarding to the size of the Company and nature of its assets. No material discrepancies were noticed on such verification.
c) According to the information and explanations given by the management & on the basis of examination of the records of the Company, the title deeds of immovable properties are held in the name of the Company.
d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets during the period. Accordingly, the reporting under Clause (i)(d) of the Order is not applicable to the Company.
e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under.
- ii. a) As explained to us & on the basis of the records examined by us, in our opinion, physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancies of 10% or more in the aggregate for each class of inventory were noticed on physical verification of stocks by the management as compared to book records. The company belongs to the service industry providing advertising and publicity services but at times deals in various products ranging from edible foods to electronics acquired through barter deals. There is no inventory as at 31st March 2025.
b) No working capital limit in excess of five (5) crore rupees has been sanctioned to the Company.
- iii. a) During the period, the Company has not stood any guarantee or provided security to companies, firms, limited liability partnerships, or any other parties. The Company has provided loans, advances in the nature of loans to companies and other parties.



(A) No loans or advances, in the nature of loans, and guarantees or securities were provided to subsidiaries, joint ventures and associates;

(B) During the period, the Company has not stood any guarantee or provided security to parties other than subsidiaries, joint ventures and associates. The Company has provided loans, advances in the nature of loans amounting to Rs. 118.19 lakhs. Aggregate balance outstanding at the balance sheet date is Rs. 130.14 lakhs.

b) Loans and advances granted in the nature of loans to companies and other parties are not prejudicial to the Company's interest.

c) In respect of loans and advances in the nature of loans, as per agreements, loan and interest thereon is repayable at the time of expiry of tenure of loan.

d) No amounts of loans and advances in the nature of loans granted to companies are overdue for more than ninety days as no amount became due during the year.

e) There were no loans or advance in the nature of loan granted to companies fallen due during the year, that have been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties.

f) During the period, the Company has granted loans or advances to companies in the nature of loans, repayable at the time of expiry of tenure of loan. Aggregate amount of such loans and advances is Rs. 118.19 lakhs and percentage thereof to the total loans granted during the period is 100%, standing outstanding at Rs. 130.14 lakhs. The companies to whom the advances are made are related parties as defined in sub-section (76) of section 2 of the Companies Act, 2013.


Register is maintained as required to be maintained under Section 189 of the Companies Act, 2013 giving separately the particulars of all contracts or arrangements to which sub-section (2) of section 184 or section 188 applies.

iv. According to the information and explanations given to us, the Company has granted loans to the parties covered under Section 185(2) of the Companies Act, 2013 after complying with the provision of this section.

v. According to the information and explanations given to us, the Company has not accepted deposits from the public in terms of provisions of sections 73 to 76 of the Companies Act, 2013 therefore reporting under this clause is not applicable.

vi. According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Companies Act, 2013.

Accordingly, paragraph 3(vi) of the Order is not applicable.



- vii. a) According to the information & explanations given to us and on the basis of our examination of the records of the Company, amounts due/accrued in the books of account in respect of undisputed statutory dues including Employees State Insurance, Provident Fund, Income Tax, Goods and Services Tax, Custom Duty, Value Added Tax, Cess and other material statutory dues, have been mostly regularly deposited, during the period, by the Company with the appropriate authorities, except, as specified in point (3) of Emphasis of Matter paragraph.


According to the information and explanations given to us, no undisputed amounts payable, in respect of Employees' State Insurance, Provident Fund, Income Tax, GST, Duty of Customs and other material statutory dues were in arrears, as on 31st March, 2025, for a period of more than six months from the date they became payable, except, as specified in point (3) of Emphasis of Matter paragraph.


- b) According to the information and explanations given to us, there are following dues of Income Tax, GST and Provident Fund with appropriate authorities:

Nature of Statute	Nature of Dues	Period for which amount payable	Amount (in lakhs)
Income Tax Act, 1961	Income Tax	Assessment Year: 2021-22	88.28
	Income Tax	Assessment Year: 2022-23	15.94
	Income Tax	Assessment Year: 2023-24	69.67
	Income Tax	Assessment Year: 2024-25	339.28
Goods and Service Act, 2017	Goods and Service Tax	Financial Year: 2017-18	3.35
-	Goods and Service Tax	Financial Year: 2017-18	4.12
	Goods and Service Tax	Financial Year: 2018-19	582.69
	Goods and Service Tax	Financial Year: 2018-19	6.55
	Goods and Service Tax	Financial Year: 2018-19	17.89
	Goods and Service Tax	Financial Year: 2018-19	6.16

	Goods and Service Tax	Financial Year: 2019-20	43.36
	Goods and Service Tax	Financial Year: 2019-20	21.90
	Offline Demand Notice	Financial Year: 2020-21	0.25
	Penalty u/s 125	November 2021	0.50
	Penalty u/s 127	September 2021	0.50
	Penalty u/s 127	December 2020	0.50
	Clarification regarding discrepancies in returns filed	Financial Year: 2019-20	9.88
	Clarification regarding discrepancies in returns filed	Financial Year: 2020-21	0.28
	Clarification regarding discrepancies in returns filed	Financial Year: 2021-22	23.50

- viii. According to the information and explanations given by the management, no unrecorded transactions in the books of account have been surrendered or disclosed as income during the period in the tax assessments under the Income Tax Act, 1961.
- ix. a) According to the information & explanations given to us and on the basis of verification of records, the Company has not defaulted in repayment of loans or borrowings to Banks/Financial Institutions, during the period. The Company, during the period, has not borrowed/raised Loans from Government and has not issued any debentures.
- b) According to the information and explanations given by the management, the company has not been declared willful defaulter by any bank or financial institution or other lender;
- c) In our opinion and according to the information and explanations given by the management, the Company has utilized the money obtained by way of term loans during the period for the purposes for which they were obtained.

- d) In our opinion and according to the information and explanations given by the management, funds raised on short term basis have not been utilized for long term purposes.
 - e) In our opinion and according to the information and explanations given by the management, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures,
 - f) In our opinion and according to the information and explanations given by the management, the company has not raised loans during the period on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- x. a) According to the information & explanations given to us, the Company did not raise any money by way of initial public offer or further public offer (including debt instruments) during the period.
Loan availed by the Company, were prima-facie, applied by the Company, during the period, for the purposes for which loans were obtained.
- b) The Company has complied with provisions of sections 42 and 62 of the Companies Act, 2013 in respect of the private placement of shares during the year. On an overall examination of the balance sheet, amount raised, have been used for the purposes for which the funds were raised.
- xi. a) According to the information and explanations given by the management, no fraud by the company or any fraud on the company has been noticed or reported during the period;
- b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-1 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company.
- xii. According to the information & explanations given to us, the Company is not a Nidhi Company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- xiii. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with Section 188 of the Act, where applicable, and details of such transactions have been disclosed in the financial statements in Para XVI as required by the applicable accounting standards. However, section 177 has not been complied with, as Audit committee has not been constituted as on date.
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- xiv. The company is not covered by section 138 of the Companies Act, 2013, related to appointment of internal auditor of the company. Therefore, the company is not required to appoint any internal auditor. Therefore, the provisions of Clause (xiv) of paragraph 3 of the order are not applicable to the Company.
- xv. According to the information and explanations given to us, during the period, the Company has not entered into any non-cash transactions with its Directors or persons connected to its Directors and hence provisions of Section 192 of the Companies Act, 2013 are not applicable. Accordingly, paragraph 3(xv) of the Order is not applicable.
- xvi. a) In our opinion and according to the information and explanations given to us, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.
b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.
c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.
d) According to the information and explanations given to us and based on our audit procedures, the Group does not have any Core Investment Company (CIC) as defined under the RBI regulations. Accordingly, reporting under this clause is not applicable.
- xvii. Based on our examination, the company has not incurred cash losses during the period and in the immediately preceding financial year.
- xviii. There has been no resignation of the statutory auditors during the period.
- xix. On the information obtained from the management and audit procedures performed, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.
- xx. The provision of section 135 is applicable on the company. Outstanding amount for CSR expense as at 31st March, 2025 is Rs. 9.90 lakhs. In respect of other than ongoing projects, there are no unspent amounts that are required to be transferred to a fund specified in Schedule VII of the Companies Act (the Act), in compliance with second proviso to sub section 5 of section 135 of the Act.
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xxi. The company does not have any subsidiary, and hence, is not required to prepare consolidated financial statements under section 129(3) of the Act. Accordingly, reporting under Clause (xxi) of the Order is not applicable to the Company.

For KHURANA SHARMA & CO
Chartered Accountants
FRN: 010920N



(RAJIV KHURANA)
PARTNER

Membership No. - 089478

UDIN: 25089478BMKRBC1123

Date: 28/06/2025

Place: Chandigarh

"ANNEXURE B" TO THE INDEPENDENT AUDITORS' REPORT:

Report on the Internal Financial Controls under Clause (i) of Sub Section 3 of Section 143 of the Companies Act, 2013.

Opinion


We have audited the internal financial controls over financial reporting of **CASH UR DRIVE MARKETING LIMITED** for period ended 31.03.2025 in conjunction with our audit of the financial statements of the Company for the period ended on that date.

In our opinion, except as specified in below paragraph, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31.03.2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Without qualifying our opinion, we draw attention to certain areas where weak internal controls regarding invoicing and raising credit notes were noticed and could be further strengthened. These observations, however, were not considered material weaknesses either individually or in aggregate, and did not impact our overall conclusion on the effectiveness of the Company's internal financial controls over financial reporting.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records and the timely preparation of reliable financial information, as required under the Companies Act, 2013.



Auditor's Responsibility


Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting and the Standards on Auditing, issued by ICAI and deemed to be prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and Directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition,



use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future years are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

For KHURANA SHARMA & CO
Chartered Accountants
FRN: 010920N



(RAJIV KHURANA)
PARTNER

Membership No. - 089478

UDIN: 25089478BMKRBC1123

Date: 28/06/2025

Place: Chandigarh

CASH UR DRIVE MARKETING LTD.
BALANCE SHEET AS AT 31st March, 2025

Particulars	Note No	Figures in lakhs as at the end of current reporting period 31.03.2025	Figures in lakhs as at the end of previous reporting period 31.03.2024
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	1	1317.68	600.00
(b) Reserves and Surplus	2	4146.14	1605.84
(2) Non-Current Liabilities			
(a) Long-term borrowings	3	0.00	18.33
(b) Long-term provisions	4	47.48	28.36
(3) Current Liabilities			
(a) Short-term borrowings	5	18.33	27.12
(b) Trade payables	6		
- total outstanding dues of micro enterprises and small enterprises; and		109.75	68.09
- total outstanding dues of creditors other than micro enterprises and small enterprises		2708.60	6118.79
(c) Other current liabilities	7	927.04	2125.62
(d) Short-term provisions	8	180.04	93.65
Total		9455.07	10685.81
II. Assets			
(1) Non-current assets			
(a) Property, Plant and Equipment	9		
(i) Tangible assets		87.90	95.97
(ii) Intangible assets		0.00	0.00
(iii) Capital work-in-progress		137.52	49.90
(b) Non-current investments	10	2332.24	1762.86
(c) Deferred tax asset	11	22.82	20.73
(d) Long term loans and advances -	12	0.00	125.96
(e) Other non-current assets	13	851.23	316.72
(2) Current assets			
(a) Inventories	14	0.00	37.91
(b) Trade receivables	15	3706.07	3714.05
(c) Cash and cash equivalents	16	810.65	2843.54
(d) Short-term loans and advances	17	577.35	917.32
(e) Other current assets	18	929.29	800.86
Total		9455.07	10685.81

As per our report of even date annexed

For and on behalf of board
Cash ur Drive Marketing Limited

For Khurana Sharma and Co.
Chartered Accountants

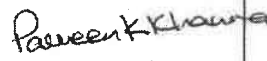


Rajiv Khurana
M. No. 089478

Place: Chandigarh
UDIN: 25089478BMKRBC1123
Dated: 28.06.2025


Rajat Khanna
(Managing Director)
DIN: 02496328


Rajat Singh
(Chief Financial Officer)
PAN: BGGPS6160L


Parveen K Khanna
(Whole Time Director)
DIN: 02630636


Shefali Kesarwani
(Company Secretary)
M. NO. 52098

CASH UR DRIVE MARKETING LTD.
STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31st March, 2025

	Particulars	Note No	Figures in lakhs as at the end of current reporting period 31.03.2025	Figures in lakhs as at the end of previous reporting period 31.03.2024
I.	Revenue from operations	19	13932.39	10188.55
II.	Other Income	20	304.93	910.30
III.	Total Revenue (I +II)		14237.32	11098.85
IV.	<u>Expenses:</u>			
	Cost of Services	21	10185.94	7662.13
	Purchase of Stock-in-Trade		0.00	0.00
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		37.91	-37.91
	Employee benefit expense	22	914.93	610.93
	Financial costs	23	13.23	74.02
	Depreciation and amortization expense	9	19.42	20.29
	Other expenses	24	685.26	1157.16
	Total Expenses		11856.68	9486.63
V.	Profit before exceptional and extraordinary items and tax (III - IV)		2380.63	1612.22
VI.	Prior Period Items	25	0.00	-63.15
VII.	Exceptional Items		0.00	0.00
VIII.	Profit before extraordinary items and tax (V - VI-VII)		2380.63	1549.07
IX.	Extraordinary Items		0.00	0.00
X.	Profit before tax (VIII - IX)		2380.63	1549.07
XI.	Tax expense:			
	(1) Current tax	8	600.26	375.36
	(2) Deferred tax	11	-2.09	-11.93
XII.	Profit/(Loss) from the period from continuing operations (X-XI)		1782.46	1185.64
XIII.	Profit/(Loss) from discontinuing operations		0.00	0.00
XIV.	Tax expense of discounting operations		0.00	0.00
XV.	Profit/(Loss) from Discontinuing operations (XIII - XIV)		0.00	0.00
XVI.	Profit/(Loss) for the period (XII + XV)		1782.46	1185.64
XVII.	Earning per equity share:			
	(1) Basic	26	14.28	9.88
	(2) Diluted	26	14.28	9.88

As per our report of even date annexed

For and on behalf of board
Cash ur Drive Marketing Limited

For Khurana Sharma and Co.
Chartered Accountants



Rajiv Khurana
M.No. 089478

Place: Chandigarh
UDIN: 25089478BMRBC1123
Dated: 28.06.2025

Raghu Khanna
(Managing Director)
DIN: 02496328

Parveen K Khanna
(Whole Time Director)
DIN: 02630636

Rajat Singhal
(Chief Financial Officer)
PAN: BGGPS6160L

Shefall Kesarwani
(Company Secretary)
M. NO. 52098

CASH UR DRIVE MARKETING LIMITED		
Statement of Cash Flows as at 31.03.2025		
PARTICULARS	Figures in lakhs as at the end of current reporting period 31.03.2025	Figures in lakhs as at the end of previous reporting period 31.03.2024
Cash Flows From Operating Activities		
Profit Before Taxation	2380.63	1549.07
<i>Adjustments For Non-operating and Non-cash Transactions:</i>		
Depreciation	19.42	20.29
Finance Cost	13.23	74.39
Advance to Suppliers Written Back	83.90	7.32
Advance from Customers Written Back	-9.30	-53.01
Bad Debt	81.17	153.15
Creditors Written Back	-5.42	-421.21
Discount Received	-7.37	-2.29
GST Penalty	0.00	-976.52
Income from Rental & Leasing Services	-30.87	-43.25
Interest Income	-63.75	-132.59
Inventory Written Off	0.00	280.83
Loan and Advances Written Back	42.11	168.66
Net Gain/Loss on Sale of Investments and Fixed assets	-135.44	-184.74
Provision for Gratuity	20.96	31.45
GST Input Adjustments	0.00	-54.48
Gst Input Written Off	19.33	0.00
<i>Working capital changes:</i>		
Increase/(Decrease) in Trade Payables	-3355.74	3339.02
Increase/(Decrease) in Other Current Liabilities and Provisions	-1255.60	345.39
(Increase)/Decrease in Trade Receivables	-73.19	-496.78
(Increase)/Decrease in Inventories	37.91	-37.91
(Increase)/Decrease in Loans and Advances	339.93	-25.89
(Increase)/Decrease in Other Current Assets	-128.43	174.92
Income Tax	-93.37	-116.88
Cash generated from Operations	-2120.89	3530.98
Less: Net Income Tax Paid	-370.85	-178.84
Net Cash from/(used in) Operating Activities	-2491.73	3352.14
Cash Flows from Investing Activities		
Additions in Tangible & Intangible Assets	-12.00	-13.49
Additions to Capital Work in Progress	-87.62	-49.90
Purchase of Non-Current Investments	-569.38	-1071.92
Purchase of Current Investments	0.00	0.00
Purchase of Other Non-Current Assets	-534.51	-167.78
Proceeds from Sale of Tangible Asset	2.25	1.74
Proceeds from Sale of Non-Current Investments	0.00	55.28
Proceeds from Sale of Current Investments	0.00	0.00
Net Gain/Loss on Sale of Investments	134.84	184.74
Interest Income	63.75	132.59
Rental & Leasing Service	30.87	43.25
Net Cash from/(used in) Investing Activities	-971.80	-884.49
Cash Flows from Financing Activities		
Repayment of Long-term Borrowings	-27.12	-478.96
Proceeds of Short Term Borrowings	0.00	1.78
Finance Cost	-13.23	-74.39
Proceeds from Issue of Shares	1471.00	0.00
Net Cash from/(used in) Financing Activities	1430.65	-551.57
Net Increase in Cash and Cash Equivalents	-2032.88	1915.08
Cash and Cash Equivalents at Beginning of Period	2843.54	928.46
Cash and Cash Equivalents at End of Period	810.65	2843.54
<p>Notes: 1. The cash flow statement had been prepared under the "Indirect Method" as set out in AS-3.</p> <p>2. Cash and Cash Equivalents represent balances with banks, cheques in hand, cash in hand, imprest and bank deposits.</p> <p>3. GST Input Adjustments, being operating items, have been reduced during previous year as effect to them has been taken under Reserves and Surplus.</p> <p>As per our report of even date annexed</p> <p>For KHURANA SHARMA & CO. Chartered Accountants FRN: 010920N</p> <p>For and on behalf of board Cash Ur drive Marketing Limited</p> <p>CA RAJIV KHURANA M.NO. 089478 UDIN: 25090478 Rajiv Khurana (Chartered Accountant) PAN: BGGPS6160L</p> <p>Rajiv Sanghal (Chief Financial Officer) PAN: BGGPS6160L</p> <p>Director (Parveen K Khanna) DN: 02630636 Shafali Kesarwani (Company Secretary) M. NO. 52098</p>		

Notes to accounts:

I Corporate Information

Cash Ur Drive Marketing Limited is a public limited company incorporated and domiciled in India, registered under the Companies Act, 2013 and has its registered office at 4th Floor, SCO 0032, Sector-17C, Chandigarh. The company is engaged in business of advertising & publicity.

Cash Ur Drive Marketing Limited's strategic objective is to build a sustainable organization that remains relevant to the agenda of clients, while creating growth opportunities for employees and generating profitable returns for investors.

II Basis of accounting and preparation of financial statements

The financial statements of the company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 2013. Accounting policies have been consistently applied except where a newly-issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use. The material accounting policy information used in preparation of the audited financial statements have been discussed in the respective notes.

III Use of estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and reported amounts of income and expenses during the period. Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as the Management becomes aware of the changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

IV Comparative Financial Statements:

As per Accounting Standard – 1 (AS 1) "Presentation of Financial Statements", an entity shall present comparative information in respect of the preceding period for all amounts reported in the current period's financial statements. An entity shall include comparative information for narrative and descriptive information if it is relevant to understanding the current period's financial statements.

An entity shall present, as a minimum, two balance sheets, two statements of profit and loss, two statements of cash flows and two statements of changes in equity, and related notes.

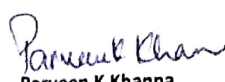
V Items regrouped, reclassified or rearranged:

Certain figures for the previous year, period ended 30th September 2024 and current year ended 31st March 2025, have been regrouped, reclassified, or rearranged wherever necessary to conform to the classification and presentation, as required by the Schedule III format. These changes have been made for improved disclosure and presentation, and they do not have any material impact on the reported financial results or financial position of the Company. These changes have been carried out for better presentation and understanding of the financial statements in compliance with applicable accounting standards and Schedule III disclosure requirements.


VI Classification of Creditors:

New provisions with respect to payment to micro & small enterprises have been inserted by the Income Tax department through the Finance Act 2023. As per section 43B(h) of the Income Tax Act 1961, any sum payable to the creditors/vendors, being a Micro & Small enterprise, has to be cleared with 15 days from the date of purchase, except when a written agreement has been entered into with the parties, the payment will have to be cleared within 45 days of the date of Purchase.


Raghu Khanna
Managing Director
DIN:02496328


Parveen K Khanna
Whole Time Director
DIN:02630636


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Shefali Kesarwani
Company Secretary
M. NO. 52098

The company has provided the bifurcation for creditors into 'micro & small enterprises' and 'other creditors' duly certified by directors of the company in its books of accounts.

VII GST Input Tax Credit (ITC) Reversal:

As per Section 16(2) and rule 37 of Central Goods and Services Tax (CGST) Act, 2017, if a registered taxpayer has availed Input Tax Credit (ITC) on the supply of goods and/or services and has not paid for the supply along with tax payable on it within specified period, the ITC claimed shall be reversed on GST Portal. ITC reversal liability, amounting to Rs. 281.26 lakhs as at 31st March 2025 remains unreversed on GST Portal as of the date of signing of the financial statements. The said amount includes Rs. 178.02 lakhs reversal liability stood as at 31st March 2024, which has not been reversed during the financial year 2024-25.

VIII GST Payable on Advance:

As per Section 13 of the Central Goods and Service Tax (CGST) Act, 2017, the liability to pay tax on services shall arise at the time of supply. In case of supply of services, time of supply shall be the earliest of the following dates:

- The date of receipt of payment;
- The date of issue of invoice by the supplier;
- The date of provision of service

The entity has received advance against the supply of services, however, GST amounting to Rs. 50.26 lakhs on the same is not deposited.

IX Closing Inventory:

The company belongs to the service industry providing advertising and publicity services but at times deals in various products ranging from edible foods to electronics acquired through barter deals. There is no inventory as at 31st March 2025.

X Creditors' & Debtors' Balance Confirmation:

With respect to the creditors and debtors dealt with, by the company during the year, written representations including but not limited to balance confirmation had been sought from various parties. A considerable number of such confirmations were received and reconciled by the company.

XI Advances to Suppliers:

Company has provided advances to suppliers outstanding over 1 year. Balance confirmation requests were sent via email to the respective suppliers. While a considerable number of suppliers responded with confirmations, no replies were received from the others despite multiple follow-up attempts.

XII Loans to Employees:

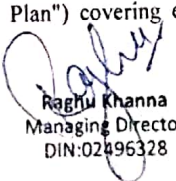
Company has provided interest free loans to Employees amounting Rs. 2.66 lakhs which will be adjusted with future salary.

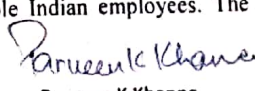
XIII Composite Supply under the Goods and Service Tax Act, 2017:

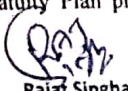
Composite supply means a supply comprising of two or more goods/services, which are naturally bundled and supplied with each other in the ordinary course of business, one of which is a principal supply. The entity is in the business of providing advertisement services i.e., supply of services. The entity considers the material as an inseparable portion used in this process, that is, as a part of composite supply. Thus, no separate description/ HSN is give in the invoice for material used in providing the aforementioned services.

XIV Employee Benefits:

Gratuity: In accordance with the Payment of Gratuity Act, 1972, the Company provides for gratuity, a defined benefit retirement plan ("the Gratuity Plan") covering eligible Indian employees. The Gratuity Plan provides a lump sum


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Shefali Kesarwani
Company Secretary
M. NO. 52098

payment to vested employees at retirement, death, incapacitation or termination of employment, of an amount based on the respective employee's salary and the tenure of employment with the Company. Liabilities with regard to these defined benefit plans are determined by actuarial valuation, performed by an external actuary, at each Balance Sheet date using the projected unit credit method. These defined benefit plans expose the Company to actuarial risks, such as longevity risk, interest rate risk and market risk. The Company recognizes the net obligation of a defined benefit plan in its Balance Sheet as an asset or liability. The Company has made provision for Gratuity Liability during the current period and routed it through its Profit and Loss account.

Provident Fund: Eligible employees of the Company receive benefits from a provident fund, which is a defined benefit plan. Both, the eligible employees and the Company make monthly contributions to the provident fund plan equal to a specified percentage of the covered employee's salary.

Leave Encashment: Leave Encashment refers to compensation or payment made in return for unused leaves. Employees can encash their accumulated leave at any moment during their employment, while retiring or continuing to work, while leaving the organization, or as per the organization's policy. The company does not have any defined policy for the employees to avail their unavailed leaves. Thus, unavailed leaves, if any shall lapse at the end of the financial year. As a result, there shall be no outstanding leaves as at 31st March and thus, the company doesn't create any provision for the same.

The actuarial valuation was conducted as of 14.04.2025 for the purpose of estimating the liability of Cash Ur Drive Marketing Limited towards Gratuity Liability Valuation benefits in accordance with the applicable provisions to the extent they are relevant and material under the relevant Actuarial Practice Standard (APS).

Summary of Valuation Results:

- Present Value of Obligation (PVO): ₹ 52,41,737
- Current Service Cost: ₹ 10,43,016
- Interest Cost: ₹ 2,28,043
- Actuarial (Gain)/Loss: ₹ 8,25,260
- Current Liability: Rs. 4,93,370
- Non-Current Liability: Rs. 47,48,367

The valuation reflects the company's liability towards its gratuity obligations as of the valuation date. The actuarial report recommends appropriate provisioning in the financial statements to comply with the relevant accounting standards. The results are based on the employee data and assumptions provided and are subject to change if actual experience differs materially from the assumptions made.

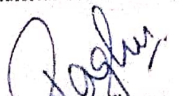
XV Impairment of Property, Plant and Equipment

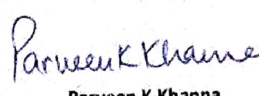
The management has carried out an assessment of impairment of assets in accordance with the applicable accounting standards. Based on this assessment, no indication of impairment of any asset has been identified during the year ended 31.03.2025. Accordingly, no impairment loss has been recognized in the financial statements for the year.

XVI Contingent Liabilities:

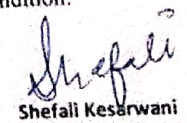
As per Accounting Standard – 29 (AS 29) "Provisions, Contingent Liabilities and Contingent Assets", Contingent liability is a possible obligation arising from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity or a present obligation that arises from past events but is not recognized because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation or the amount of the obligation cannot be measured with sufficient reliability.

The Company is subject to legal proceedings and claims, which have arisen in the ordinary course of business. The Company's management reasonably expects that such ordinary course legal actions, when ultimately concluded and determined, will not have a material and adverse effect on the Company's results of operations or financial condition.


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Managing Director
DIN:02496328


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- There are outstanding demands as on the balance sheet date raised by the Income Tax Department. These include demand raised u/s 143(3) for Assessment year 2021-22 of Rs. 88.28 lakhs, u/s 154 for Assessment year 2022-23 of Rs. 15.94 lakhs, u/s 143(1)(a) for Assessment year 2023-24 of Rs. 69.67 lakhs and u/s 143(1)(a) for Assessment year 2024-25 of Rs. 339.28 lakhs with Income Tax Department.
- The Company has an outstanding demand of GST for financial year 2017-18 of Rs. 7.47 lakhs, for financial year 2018-19 of Rs. 613.29 lakhs, for financial year 2019-20 of Rs. 65.26 lakhs and for financial year 2020-21 of Rs. 0.25 lakhs. Clarifications have been demanded under GST regarding discrepancies in returns filed for financial year 2019-20 of Rs. 9.88 lakhs, for financial year 2020-21 of Rs. 0.28 lakhs, for financial year 2021-22 of Rs. 23.50 lakhs. Further, a demand of Rs. 1.50 lakhs is outstanding with respect to penalties for late filing of GST returns.
- Other contingencies related to Performance and Financial Guarantees of Rs. 298.81 lakhs and Rs. 120.00 lakhs respectively.
- There are ongoing legal proceedings against the Company initiated by Diamond Publicity Co. for the recovery of amounts owed for services rendered. As a result of the ongoing case, the Company has a contingent liability amounting to Rs. 4.04 lakhs.
- There are ongoing proceedings against the Company by an employee for illegal termination and gratuity recovery. Due to the ongoing case, the Company has Contingent liability of Rs. 0.91 lakhs towards the same.

XVII Related Party Transactions:

In accordance with Accounting Standard – 18 (AS 18) "Related Party Disclosures", if there have been transactions between related parties, during the existence of a related party relationship, the company should disclose the following:

- the name of the transacting related party;
- a description of the relationship between the parties;
- a description of the nature of transactions;
- volume of the transactions either as an amount or as an appropriate proportion;
- any other elements of the related party transactions necessary for an understanding of the financial statements; and
- amounts written off or written back in the period in respect of debts due from or to related parties.

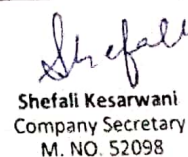
In compliance with the aforementioned Accounting Standard, the details for the same have been summarized hereunder-

Name of related parties	Nature of relationship
Acur Media	Partnership firm of the Director
Admate Technologies Private Limited	Common Shareholder's
All White Communications LLP	Common Shareholder's & Designated Partner
Ankit Goyanka	Independent Director
Ankit R Aggarwal	Independent Director
Bhupinder Kumar Khanna HUF	HUF of the Director
Cash Ur Drive Electric Vehicles Private Limited	Common Management
Ms. Ruchi Jindal	Key Managerial Person
Ms. Shefali Kesarwani	Key Managerial Person
Cityscape Integrated Media	Common Shareholder's
Creative Owl Advertising Private Limited	Common Shareholder's
CUD Digital	Firm of the Director
Frappe Ads	Partnership Firm of the Director's
Knowledge Informatics Private Limited	Common Shareholder's
Kolkata Call Taxi Private Limited	Common Shareholder's
Parveen K Khanna	Director
Raghu Enterprises	Firm of the Director
Raghu Khanna	Director
Arambh Fintech Private Limited	Director Shareholding-Raghu Khanna


Raghu Khanna
Managing Director
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Parveen K Khanna
Whole Time Director
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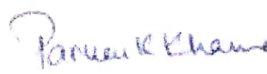

Rajat Singhal
Chief Financial Officer
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Shefali Kesarwani
Company Secretary
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Sahir Exports (Trade Name)	HUF of Raghu Khanna-Director
Tecfin Enterprises Private Limited	Common Director
Trajectore Works	Firm of the relative of the Director
US Advertising Private Limited	Directors have significant influence
US CUD LLP	Common Shareholder's & Designated Partner

Sr. No.	Name of related parties	Nature of transaction	Amount (in lakhs)
1	Acur Media	Sale- Rental & Leasing	0.85
2	CUD Digital	Sale- Rental & Leasing	19.1
3	Sahir Exports (Trade Name)	Sale- Rental & Leasing	3.12
4	Cash Ur Drive Electric Vehicles Private Limited	Rental Income	2.81
5	Tecfin Enterprises Private Limited	Rental Income	3.93
6	Cityscape Integrated Media	Sale- Cab Branding Revenue	12.42
7	All White Communications LLP	Sale- Display Revenue	3.6
8	Trajectore Works	Sale-Outdoor Branding	914.25
9	Frappe Ads	Sale-Outdoor Branding	19
10	Acur Media	Sale-Outdoor Branding	175.75
11	US Advertising Private Limited	Sale-Outdoor Branding	3.84
12	US Advertising Private Limited	Sale-Digital Wall Print(DWP)	55.05
13	Cash Ur Drive Electric Vehicles Private Limited	Sale- Printing Production Revenue	0.6
14	Cash Ur Drive Electric Vehicles Private Limited	Charging Revenue	1.6
15	US Advertising Private Limited	Purchase-Outdoor Branding	727.54
16	Acur Media	Purchase-Outdoor Branding	22
17	All White Communications LLP	Purchase-Display Expenses	77.68
18	Cityscape Integrated Media	Purchase-Display Expenses	17
19	US Advertising Private Limited	Purchase-Display Expenses	0.8
20	US Advertising Private Limited	Purchase-Digital Wall Print(DWP)	44.28
21	CUD Digital	Purchase- Consumable Item	1,225.96
22	Tecfin Enterprises Private Limited	Rental Expense	69.91
23	Cash Ur Drive Electric Vehicles Private Limited	Loan Paid	57.39
24	Admate Technologies Private Limited	Loan-Paid	2.12
25	Frappe Ads	Loan-Paid	275.36
26	Tecfin Enterprises Private Limited	Loan- Paid	60.79
27	Kolkata Call Taxi Private Limited	Loan-Repayment	3.8
28	Bhupinder Kumar Khanna HUF	Loan-Repayment	1.5
29	Raghu Enterprises	Loan-Repayment	2.73
30	Frappe Ads	Loan-Received	275.36
31	Admate Technologies Private Limited	Loan-Received	2.12


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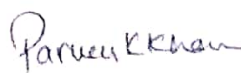

Rajat Singhal
Chief Financial Officer
PAN: BGGPS6160L


Shefali Kesarwani
Company Secretary
M. NO. 52098

CASH UR DRIVE MARKETING LIMITED
Notes to accounts for the period ended March 31, 2025

32	Cash Ur Drive Electric Vehicles Private Limited	Loan- Receivable	130.14
33	Cash Ur Drive Electric Vehicles Private Limited	Loan- Receipt	16.77
34	Tecfin Enterprises Private Limited	Loan- Receipt	79.37
35	Kolkata Call Taxi Private Limited	Loan -Given	1.9
36	Kolkata Call Taxi Private Limited	Loan-Return	1.9
37	US Advertising Private Limited	Advance Given	13.75
38	Cityscape Integrated Media	Payable	19.72
39	CUD Digital	Payable	80.36
40	Cityscape Integrated Media	Receivable	24.35
41	US Advertising Private Limited	Receivable	23.21
42	Bhupinder Kumar Khanna HUF	Interest Income	0.14
43	Kolkata Call Taxi Private Limited	Interest-Income	0.05
44	Tecfin Enterprises Private Limited	Interest Income	0.83
45	Knowledge Informatics Private Limited	Interest on Loan-Received	1.08


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CASH UR DRIVE MARKETING LIMITED

Note No	Particulars	Amount in lakhs as at 31.03.2025	Amount in lakhs as at 31.03.2024
1	Share Capital		
	Equity Share Capital		
	Authorized Share capital (200.00 lakh Equity Shares @10 per share)	2000.00	900.00
		(900.00 as on 31.03.2024)	(10.00 as on 31.03.2023)
	Issued, subscribed & fully paid share capital (131.77 lakh Equity Shares @10 per share)	1317.68	600.00
	Total	1317.68	600.00

Particulars	As at 31st March, 2025		As at 31st March, 2024	
	Number	Amount	Number	Amount
Shares outstanding at the beginning of the year	60,00,000	600.00	1.00	10.00
Add:- Bonus Shares	60,00,000	600.00	59.00	590.00
Add:- Shares issued Through Private Placement @125 per share	11,76,800	117.68		
Shares outstanding at the end of the year	1,31,76,800	1317.68	60.00	600.00

Terms and rights attached to equity shares

The Company has only one class of shares referred to as equity shares having a par value of ₹10 per share. Each holder of equity shares is entitled to one vote per share. All shares are equally eligible to receive dividends and the repayment of capital in the event of liquidation of the Company.

Shares in the company held by each shareholder holding more than 5 percent shares specifying the number of shares held is as given below:

Name of Shareholder	31st March, 2025		31st March, 2024	
	Equity Shares	% of Holding	Equity Shares	% of Holding
	Number of Shares held		Number of Shares held	
Reghu Khanna	47,08	36%	24,54	41%
Parveen K Khanna	63,92	49%	35,46	59%

Parveen K Khanna

2	Reserves and Surplus	As at 31.03.2025	As at 31.03.2024
	Revenue reserve	1605.84	2033.75
	(+) Net Profit/(Net Loss) For the current year	1782.46	1185.64
	(+/-) Income tax Provision	4.51	2.94
	(-) GST Penalty	0.00	-976.52
	(+) Income tax Refund	0.00	4.51
	(-) Bonus Shares Issued	-600.00	-590.00
	(+/-) GST Input Adjustments	0.00	-54.48
	Total	2792.82	1605.84

2 (a)	Securities Premium Reserve	As at 31.03.2025	As at 31.03.2024
	Premium received from Private Placement	1553.32	0.00
		1553.32	0.00

- a The Securities Premium Reserve represents the amount received in excess of the face value of equity shares issued by the Company
b The reserve can be utilised in accordance with the provisions of Section 52 of the Companies Act, 2013, and the same is not yet utilised.

Palveen Khandu

3	Long-Term Borrowings	As at 31st March 2025		As at 31st March 2024	
		NON CURRENT	CURRENT	NON CURRENT	CURRENT
	SECURED (i) Term Loan From Banks:- Loan against Property from Industrial Bank (Rate of interest- 10.40% per annum and Tenure- 7 Years)	0.00	18.33	18.33	18.05
	UNSECURED (a) Loans and advances from others	0.00	0.00	0.00	0.00
	Total	0.00	18.33	18.33	18.05

- 6 The loan is classified under Non-Current Liabilities to the extent it is not due within 12 months and under Current Maturities of Long-Term Debt for the portion due within 12 months.
- b No defaults in repayment of principal or interest as on the balance sheet date.
- c The property mortgaged is held in the name of the company.

4	Long-Term Provisions	As at 31.03.2025		As at 31.03.2024	
	Provision for Employee Benefits	47.48	28.36		
	Provision for Gratuity				
	Total	47.48	28.36		

Provision for Gratuity

- a The Company provides for gratuity, a defined benefit retirement plan, in respect of eligible employees in accordance with the Payment of Gratuity Act, 1972.
- b The Gratuity Plan provides a lump-sum payment to vested employees at retirement, death, incapacitation or termination of employment, of an amount based on the respective employee's salary and the tenure of employment with the Company.
- c The provision for gratuity is determined based on an actuarial valuation using the Projected Unit Credit Method, carried out at the end of each financial year.

Farheen K Khan

6	Trade payables	As at 31.03.2025	As at 31.03.2024
	Sundry Creditors		68.09
	(A) Total Outstanding dues of micro enterprises and Small Enterprises	109.75	
	(B) Total Outstanding dues of creditors other than micro enterprises and small enterprises	2708.60	6118.79
	Total	2818.35	6186.88

The disclosures under the Micro, Small and Medium Enterprises Development Act, 2006 have been made in respect of such vendors to the extent they could be identified as micro and small enterprises on the basis of information available with the Company.

The trade payables ageing schedule for the year ended March 31, 2025 is as follows:

As at 31st March 2025						
Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	107.90	0.68	0.07	1.09	0.00	109.75
(ii) Others	1156.73	107.68	582.32	857.81	4.06	2708.60
(iii) Disputed Dues- MSME	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Dues- Others	0.00	0.00	0.00	0.00	0.00	0.00
Total	1264.63	108.36	582.39	858.90	4.06	2818.35

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	2-3 years			
			1-2 years	2-3 years	More than 3 years	
(i) MSME	64.43	1.70	1.96	0.00	0.00	68.09
(ii) Others	3583.92	409.51	2055.94	67.07	2.34	6118.79
(iii) Disputed Dues- MSME	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Dues- Others	0.00	0.00	0.00	0.00	0.00	0.00
Total	3648.36	411.21	2057.90	67.07	2.34	6186.88

Parveen K Khanna

5	Short-Term Borrowings	As at 31.03.2025	As at 31.03.2024
	Current Maturities Of Long term Debts (a) Term Loan From Banks:- Loan against Property from Indusind Bank (Rate of Interest- 10.40% per annum and Tenure- 7 Years)	18.33	18.05
	Loans and advances from related parties	0.00	9.07
	Total	18.33	27.12

- a The loan is classified under Non-Current Liabilities to the extent it is not due within 12 months and under Current Maturities of Long-Term Debt for the portion due within 12 months.
- b No defaults in repayment of principal or interest as on the balance sheet date.
- c The property mortgaged is held in the name of the company.

7	Others Current Liabilities	As at 31.03.2025	As at 31.03.2024
	Advances From Customers	232.85	527.93
	Interest accrued but not due on borrowings	0.18	0.24
	Income received in advance	0.00	0.12
	Expenses Payable	207.22	0.00
	Statutory dues payable	466.09	560.18
	Cheque pending encashment	16.30	1030.21
	Security Deposits Payable	4.39	7.53
	Total	927.04	2125.62

- a All current liabilities are expected to be settled within the normal
- b No default has occurred in the repayment of borrowings and inte
- c These provisions are estimated based on the management's best
- d The amounts are expected to be settled within the next financial year and are therefore classified under Current Liabilities in the Balance Sheet.
- e Statutory dues are regularly deposited and there are no significant delays or penalties outstanding.
- f As on the balance sheet date, cheques amounting to ₹ 16.30 Lacs have been issued but remain unencashed by the recipients.
- g The Company has sufficient bank balance to honor these instruments upon presentation.

8	Short Term Provision	As at 31.03.2025	As at 31.03.2024
	Provision for Income Tax (net of Advance tax and TDS)	155.20	23.67
	Provision for Employee Benefits	4.53	3.09
	Provision for Gratuity	9.90	0.00
	Provision for CSR	0.00	66.89
	Provision for expenses (as per annexure)	10.00	0.00
	Audit fee payable		
	Total	180.04	93.65

- a Provision for Income Tax
- b A provision is made for income tax annually based on the tax liability computed, after considering tax allowances and exemptions. Provisions are recorded when it is estimated that a liability due to disallowances or other matters is probable.
- c Provision for Gratuity
- d The Company provides for gratuity, a defined benefit retirement plan, in respect of eligible employees in accordance with the Payment of Gratuity Act, 1972.
- e The Gratuity Plan provides a lump-sum payment to vested employees at retirement, death, incapacitation or termination of employment, of an amount based on the respective employee's salary and the tenure of employment with the Company.
- f The provision for gratuity is determined based on an actuarial valuation using the Projected Unit Credit Method, carried out at the end of each financial year.

Farheen Khan

9	Property, Plant And Equipment	As at 31.03.2023	As at 31.03.2024
	Land/ Building/ Plant & Equipment/ Furniture & fixtures/ Vehicles/ Office Equipment/ Others (Individually)	191.30	179.54
	Opening Balance	12.00	13.49
	Additions:		
	Other Adjustments		
	Sub total	203.30	193.04
	Less: Disposals	-12.95	-1.74
	Gross Block at year end (a)	190.34	191.30
	Less: Depreciation		
	Opening Depreciation	95.93	75.04
	(+) Depreciation for the year	19.42	20.29
	(-) Depreciation on PPE disposed	-12.31	0.00
	Total accumulated depreciation (b)	102.44	95.33
	Net carrying value (a) - (b)	87.90	95.97
	Net carrying value of Tangible Assets	87.90	95.97
	Net carrying value of Intangible Assets	0.00	0.00
	Total	87.90	95.97

- a Property, plant and equipment are stated at cost, less accumulated depreciation and impairment, if any. Costs directly attributable to acquisition are capitalized until the property, plant and equipment are ready for use, as intended by the Management.
- b The aggregate depreciation has been included under depreciation and amortization expense in the Statement of Profit and Loss.
- c Repairs and maintenance costs are recognized in the Statement of Profit and Loss when incurred.

Capital Work In Progress Ageing Schedule:

	As at 31 March 2025			
	Amount In Capital Work In Progress for a period of			
	Less than 1 year	1-2 years	More than 3 years	Total
Capital Work In Progress				
Projects In Progress:				
Project 1- Electrical Charging Stations Installations	0.00	49.90	0.00	49.90
Project 2- Charjaro Electrical Charging Stations	79.57	0.00	0.00	79.57
Project 3- MCD Site Preparation	4.05	0.00	0.00	4.05
Project 4- Software for MIS	0.00	0.00	0.00	0.00
Total	83.62	49.90	0.00	137.52

	As at 31 March 2024		
	Amount In Capital Work In Progress for a period of		
	Less than 1 year	1-2 years	Total
Capital Work In Progress			
Projects In Progress:			
Project 1- Electrical Charging Stations Installations	49.90	0.00	49.90
Total	49.90	0.00	49.90

Reverse V-K Kravara

CA

JP

AS PER INCOME TAX,1961

SCHEDULE OF FIXED ASSETS & DEPRECIATION FOR THE PERIOD ENDED 31.03.2025

'Amount in Lakhs

ASSETS	RATE OF DEPRECIATION	BALANCE AS AT 01.04.2024	ADDITIONS BEFORE 03-10-2024	ADDITIONS AFTER 03-10-2024	SALES	TOTAL	DEPRECIATION FOR THE PERIOD	BALANCE AS AT 31.03.2025
AIR CONDITIONER	15%	8.00	1.26			9.26	1.39	7.87
BIO PROXIMITY ATTENDANCE SYSTEM	15%	0.13	0.00			0.13	0.02	0.11
CAMERA	15%	1.81	0.00			1.81	0.27	1.54
CAR	15%	37.07	1.50		0.65	37.92	5.88	32.33
CCTV CAMERAS	15%	0.76	0.00			0.76	0.11	0.64
COMPUTER	40%	1.87	2.00	0.26		4.13	1.60	2.53
ELECTRICAL & FITTINGS	10%	0.49	0.00			0.49	0.05	0.44
FURNITURE & FIXTURE	10%	3.83	0.00			3.83	0.40	3.78
FIRE SAFETY EQUIPMENT	15%	0.06	0.00	0.36		0.42	0.01	0.08
GOLF CART	15%	0.52	0.00			0.52	0.08	0.44
TRANSFORMER	15%	1.00	0.00			1.00	0.15	0.85
LAND AND BUILDING(C-37)	10%	52.74	4.68			57.43	5.74	51.69
LAPTOP	40%	0.07	0.00			0.07	0.03	0.04
MOBILE PHONE	15%	4.53	0.08			4.61	0.80	3.83
GENERATOR	15%	1.14	0.00	1.41		2.55	0.17	0.97
OFFICE EQUIPMENT	15%	4.75	0.17			4.92	0.74	4.18
REFRIGERATOR	15%	0.44	0.00			0.44	0.07	0.37
TELEPHONE	15%	0.30	0.00			0.30	0.04	0.26
TELEVISION	15%	8.22	0.00			8.22	1.23	6.99
WATER DISPENSER	15%	0.01	0.00			0.01	0.00	0.01
PRINTER	40%	0.11	0.00			0.11	0.04	0.07
SOFTWARE	25%	0.00	0.00			0.00	0.00	0.00
BATTERY & UPS	15%	0.34	0.20			0.54	0.08	0.45
ELECTRICAL EQUIPMENT	15%	1.62	0.07			1.69	0.25	1.44
PROJECT UNDER CONSTRUCTION	15%	49.90	13.45			63.35	0.00	63.35
SOFTWARE FOR MIS (WIP)			0.00	4.00		4.00	0.00	4.00
TOTAL		179.08	23.42	76.20	0.65	279.35	18.87	259.60

AS PER COMPANIES ACT, 2013

SCHEDULE OF FIXED ASSETS & DEPRECIATION FOR THE PERIOD ENDED 31.03.2025

'Amount in Lakhs

ASSETS	BALANCE AS AT 01.04.2024	ADDITIONS	SALES	TOTAL	DEPRECIATION	BALANCE AS AT 31.03.2025
AIR CONDITIONER	6.37	1.26	0.00	7.63	3.02	4.61
CAMERA	0.81	0.00	0.00	0.81	0.17	0.75
VEHICLE	18.58	1.50	0.65	19.44	4.67	14.77
COMPUTER	1.66	2.26	0.00	3.93	1.26	2.68
ELECTRICAL FITTING	1.01	0.00	0.00	1.01	0.26	0.75
FURNITURE & FITTING	1.50	0.36	0.00	1.85	0.33	1.52
LAPTOP	0.18	0.00	0.00	0.18	0.11	0.11
MOBILE PHONE	0.84	1.49	0.00	2.33	0.68	1.75
OFFICE EQUIPMENTS	1.32	0.17	0.00	1.49	0.45	1.04
REFRIGERATOR	0.12	0.00	0.00	0.12	0.02	0.10
TELEPHONE	0.11	0.00	0.00	0.11	0.02	0.09
BIO MAX	0.05	0.00	0.00	0.05	0.02	0.03
TELEVISION	4.75	0.00	0.00	4.75	2.01	2.74
SOFA	0.03	0.00	0.00	0.03	0.01	0.02
LAND & BUILDING	56.40	4.68	0.00	61.10	5.80	55.29
ELECTRIC GOLF CART	0.13	0.00	0.00	0.13	0.00	0.13
TRANSFORMERS	0.95	0.00	0.00	0.95	0.17	0.78
BUTTON PRESSING DIE	0.00	0.00	0.00	0.00	0.00	0.00
INTANGIBLE ASSETS	0.00	0.00	0.00	0.00	0.00	0.00
BATTERIES	0.21	0.20	0.00	0.40	0.16	0.23
ELECTRICAL EQUIPMENT	0.86	0.07	0.00	0.93	0.42	0.52
TOTAL	95.97	12.90	0.65	107.32	19.42	87.90

10	Non Current Investments	As at 31.03.2025	As at 31.03.2024
	Investment in Properties	83.56	83.56
	Investment in Mutual Funds (quoted)	2248.68	1679.30
	Total	2332.24	1762.86

Note:

Particulars	As at 31.03.2025	As at 31.03.2024
(a) Aggregate amount of quoted investments - cost	2248.68	1679.30
(b) Aggregate amount of quoted investments - market value	2674.95	1855.21
(c) Aggregate amount of unquoted investments	83.56	83.56
(d) Aggregate provision for diminution in value of investments	0.00	0.00

11	Deferred Tax	As at 31.03.2025	As at 31.03.2024
	Fixed Assets excluding land (As per Companies Act, 2013)	87.90	95.97
	Fixed Assets excluding land (As per Income Tax Act, 1961)	126.16	129.78
	Timing Difference	38.26	33.81
	Disallowance u/s 43B	52.42	48.55
	Total Deferred Tax Assets	22.82	20.73
	Op Balance of Deferred Tax Assets	20.73	8.80
	Closing Balance of Deferred Tax Assets	22.82	20.73
	Deferred Tax Assets - considered in Tax Expenses in Profit and Loss Account	2.09	11.93

- a Income tax expense comprises current and deferred income tax. Income tax expense is recognized in net profit in the Statement of Profit and Loss.
- b Current income tax for current and prior periods is recognized at the amount expected to be paid to or recovered from the tax authorities, using the tax rates and tax laws that have been enacted or substantively enacted by the Balance Sheet date.
- c Deferred income tax assets and liabilities are recognized for all temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements.

Praveen K Khanna

12	Long term loans and advances	As at 31.03.2025	As at 31.03.2024
	Unsecured; considered good		55.96
	Loans and Advances to related parties	0.00	70.00
	Loans and Advances to others	0.00	
	Total	0.00	125.96

Loans and Advances to others

Nature and Terms:

- a All loans and advances are unsecured and considered good.
- b Repayment terms are based on written contracts or agreements.

Classification:

- a Classified as Non-Current Assets as their recovery is expected beyond 12 months.

Regulatory Compliance:

- a Loans and advances are in compliance with Section 186 of the Companies Act, 2013.
- b No loans have been given for purposes that are prejudicial to the company's interest.

13	Other Non-Current Assets	As at 31.03.2025	As at 31.03.2024
	Bank Deposits (with more than 12 months maturity)	231.97	0.00
	FDR BG for Tender (with more than 12 months maturity)	279.87	65.44
	Security Deposits	339.39	251.28
	Total	851.23	316.72

- a The FDIs are pledged with banks as security for issuance of bank

4,59,98,899.45

- b These are not available for use by the Company until the guarantee is released.

- c Classified as non-current since the underlying guarantees are valid for a period exceeding 12 months.

- d These deposits are under lien in favor of the issuing bank, and cannot be withdrawn or encashed without prior approval.

- e Interest earned on such deposits is recognized on an accrual basis and shown under "Other Income".

14	Inventories	As at 31.03.2025	As at 31.03.2024
	Stock in Trade	0.00	57.91
	Work in progress	0.00	0.00
	Total	0.00	57.91



Handwritten signature and initials

15	Trade Receivables	As at 31.03.2025	As at 31.03.2024
	Undisputed:		
	Considered Good	3706.07	3714.05
	Considered Doubtful	0.00	0.00
	Less: Provision for Doubtful Debts	3706.07	3714.05
	Disputed:		
	Considered Good	0.00	0.00
	Considered Doubtful	0.00	0.00
	Less: Provision for Doubtful Debts	0.00	0.00
	Total	3706.07	3714.05

Trade Receivables Ageing as per Schedule III:

Trade Receivables Aging as per Schedule III:						As at 31st March 2025
Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	
(I) Undisputed:						
(a) Considered Good	2666.84	306.54	367.59	365.10	0.00	3706.07
(b) Considered Doubtful						0.00
Less: Provision for Doubtful Debts						0.00
Subtotal (i)	2666.84	306.54	367.59	365.10	0.00	3706.07
(II) Disputed:						
(a) Considered Good	0.00	0.00	0.00	0.00	0.00	0.00
(b) Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00
Less: Provision for Doubtful Debts	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal (ii)	0.00	0.00	0.00	0.00	0.00	0.00
Total	2666.84	306.54	367.59	365.10	0.00	3706.07

As at 31 March 2024						
Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	
(I) Undisputed:						
(a) Considered Good	2618.55	280.73	795.18	16.05	3.53	3714.05
(b) Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00
Less: Provision for Doubtful Debts	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal (I)	2618.55	280.73	795.18	16.05	3.53	3714.05
(II) Disputed:						
(a) Considered Good	0.00	0.00	0.00	0.00	0.00	0.00
(b) Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00
Less: Provision for Doubtful Debts	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal (II)	0.00	0.00	0.00	0.00	0.00	0.00
Total	2618.55	280.73	795.18	16.05	3.53	3714.05



 Robert V. D'Souza

16	Cash and cash equivalents	As at 31.03.2025	As at 31.03.2024
	Balances with banks	704.33	1399.39
	Cheques in hand	34.05	1027.92
	Cash in hand	23.77	21.80
	Imprest A/c	0.03	27.51
	Bank Deposits	48.48	366.93
	Total	810.65	2843.54

Netting of Cash Equivalents:

There are no restrictions on the use of these funds as on the reporting date.

Reconciliation with Cash Flow Statement:

a The balance of cash and cash equivalents is reconciled with the amount shown in the cash flow statement.

Imprest A/c

a Imprest accounts are maintained for operational convenience to cover minor expenses such as local conveyance, stationery, and miscellaneous site expenses.

b These are replenished periodically and reconciled with actual expenditures.

c The Company has adequate internal controls and documentation procedures in place for the operation and monitoring of imprest balances.

17	Short term loans and advances	As at 31.03.2025	As at 31.03.2024
	Unsecured, considered good		
	Loans and advances to related parties	130.14	1.50
	Loans and advances to others	70.00	98.74
	Employee advances	2.66	51.12
	Advance to suppliers	374.55	765.96
	Total	577.35	917.32

Loans and advances:

a All loans and advances are unsecured unless otherwise disclosed.

b Interest terms, repayment schedules, and security (if any) are as specified in Loan Agreements.

c The above transactions are in compliance with Sections 185 and 186 of the Companies Act, 2013.

d No loan has been given for purposes prejudicial to the interest of the Company.

Employee advances

a Company has provided loans to Employees amounting Rs. 2.66 lakhs which will be adjusted with future salary.

Advance to suppliers

a These advances are non-interest-bearing and adjustable against invoices raised by the suppliers upon delivery or service completion.

b No advances are overdue or disputed as on the reporting date, unless otherwise specified.

c Classified as Current Assets since the supplies are expected within the next 12 months.

d Based on management evaluation, these amounts are considered good and recoverable, and no provision is required.

e Advances are generally unsecured unless contractually agreed.

18	Other Current Asset	As at 31.03.2025	As at 31.03.2024
	Prepaid Expense	5.32	4.54
	Unbilled revenue	0.50	2.07
	Interest receivable	4.52	5.84
	FDK BG for Tender (with less than 12 months maturity)	228.43	190.68
	Balance With Govt Authorities	484.67	597.73
	Security Deposits	114.60	0.00
	Deferred expenditure- IPO Exps.	93.35	0.00
	Total	929.39	890.86

a Interest income is recognized on a time proportion basis using the effective interest rate method.

b Receivables expected to be realized within 12 months are shown under Current Assets.

c The management has assessed that all interest receivables are good and recoverable; hence, no provision is considered necessary.

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PA

Raveen K Khanna

19	Revenue from Operations	For the year ending 31.03.2025	For the year ending 31.03.2024
	Sale of services	13932.39	10183.63
	Sale of vouchers	0.00	4.93
	Total	13932.39	10188.55

1,01,88,55,351.40

Sale of services:

Particulars	For the year ending 31.03.2025
Total sale of services	15233.89
Less: Inter-branch sale of services	-1301.50
Sale of services	13932.39

Revenue from Operations as per AS 9

- Revenue is recognized at a point in time or over time, depending on the nature of the contract.
- Revenue is measured at the fair value of consideration received or receivable, net of returns, discounts, and taxes.
- Where revenue has been recognized but invoicing is pending, such amounts are disclosed as unbilled revenue under "Other Current Assets".
- Advances received against revenue yet to be recognized are shown as contract liabilities or other current liabilities.

20	Other Incomes	For the year ending 31.03.2025	For the year ending 31.03.2024
	Interest Income	63.75	132.86
	Net gain/loss on sale of investments	134.84	184.74
	Gain on car sale	1.60	0.00
	Business support & Consultancy	0.00	75.00
	Rental & Leasing servicing	30.87	43.25
	Central Agency fee	0.00	0.22
	Sale of Goods	30.86	0.00
	Creditors written back	5.42	418.74
	Advance from customers written back	9.30	53.01
	Freight Charges	0.00	0.19
	GST Input Written off	19.33	0.00
	Discount Received	7.37	2.29
	Other Incomes	1.60	0.00
	Total	304.93	910.30

Praveen K. Khanna




21	Cost of Services Rendered	For the year ending 31.03.2025	For the year ending 31.03.2024
	Commission-Direct	25.66	28.37
	Purchases of services	8262.33	6945.66
	Purchases of Consumable Materials	1897.95	683.25
	Purchase of vouchers	0.00	4.85
	Total	10185.94	7662.13

Purchase of services:

Particulars	For the year ending 31.03.2025
Total purchase of services	9563.83
Less: Inter-branch purchase of services	-1301.50
Purchase of services	8262.33

22	Employee Benefits Expense	For the year ending 31.03.2025	For the year ending 31.03.2024
	Salaries and wages	601.03	414.75
	Contribution to provident and other funds	9.29	5.28
	Employee Welfare	30.65	22.79
	Director's Remuneration	253.00	162.00
	Gratuity	20.96	6.11
	Total	914.93	610.93

A. Defined Contribution Plans

Provident Fund and Employees' Pension Scheme

During the year, the Company has recognised an expense towards Employer's Contribution to Provident Fund and Employee's Pension Scheme.

B. State Plans

Employer's Contribution to Employee State Insurance

During the year, the Company has recognised an expense towards Employer's Contribution to Employee's State Insurance.

23	Finance Costs	For the year ending 31.03.2025	For the year ending 31.03.2024
	Bank Charges	13.12	5.01
	Interest on Loan	0.11	69.02
	Total	13.23	74.02

Raveen K. Khanna




24	Other Expenses	For the year ending 31.03.2025	For the year ending 31.03.2024
	Business Advertisement and Management expenses	17.57	242.96
	Audit fee	8.75	8.75
	Bad Debts	81.17	155.15
	Broadcasting and information expenses	0.00	3.15
	Membership Fee	0.53	0.00
	Consultancy Charges	0.00	42.09
	Conveyance expenses	54.23	28.68
	Advance to Suppliers written back	83.90	7.63
	Provision for CSR	19.40	9.74
	Miscellaneous expenses	0.92	0.43
	Utility expenses	8.34	5.41
	Festival expenses	0.00	2.32
	Foreign Currency Fluctuations	0.00	0.05
	Freight Charges	35.37	35.22
	GST Late fee & Penalty	26.06	0.00
	Housekeeping expenses	0.00	1.21
	Indriver Driver payments	0.00	2.46
	Insurance expenses	8.68	4.22
	Interest & Late fee on Income Tax	8.68	2.11
	Internet & telephone expenses	4.73	1.88
	IPO Related Professional fee	0.00	10.00
	Labour/ vehicle pasting Charges	0.00	1.23
	Legal Professional Fees/ expenses	51.85	29.31
	Loading & unloading expenses	0.03	0.05
	Loan and Advances written off	42.11	168.66
	Office expenses	7.02	4.78
	Postage & Courier Charges	0.55	0.53
	Power and Fuel expenses	0.00	0.35
	Printing & Stationery expenses	8.85	4.75
	Registration Fees	11.67	0.00
	Rent expenses	100.36	61.97
	Repair & Maintenance expenses	42.50	3.25
	ROC Charges	6.09	8.24
	RTO Charges	14.87	5.08
	Security expenses	21.31	9.96
	Software expenses	5.80	4.50
	Short & Excess	-0.08	0.00
	Stock Written Off	0.00	280.83
	Technical Services expenses	0.00	1.85
	Tender fees	2.81	3.28
	Travelling expenses	11.18	5.08
	Total	685.26	1157.16

Paawan K Khanna




25	Prior Period Items	For the year ending 31.03.2025	For the year ending 31.03.2024
	Other Income:		
	Interest Income- Excess Booked in Previous Year	0.00	-0.27
	Creditors written back	0.00	2.47
	Total Prior Period Income	0.00	2.20
	Expenses :		
	Pasting & Installation Exp	0.00	19.72
	Provision for Gratuity	0.00	26.55
	Provision for CSR Exp.	0.00	6.86
	Travelling Exp	0.00	10.99
	Insurance Exp	0.00	0.02
	Miscellaneous expenses	0.00	0.07
	Advance to Suppliers written back	0.00	-0.31
	Interest on Loan	0.00	0.37
	Internet & telephone expenses	0.00	3.08
	Total Prior Period Expenses	0.00	65.34
	Total	0.00	-63.15

26	Earning per equity share	for the year ended 31.03.2025	For the year ending 31.03.2024
	Net profit/(loss) for calculation of basic and diluted EPS (Profit after tax)	1782.46	1185.64
	Weighted average number of equity shares in calculating basic and diluted EPS	124.84	120.00
	Basic and Diluted EPS (in rupees)	14.28	9.88

27 Segment Information

As the company has only one primary business segment of dealing in business of advertising & publicity and also has only one geographical segment i.e. India, segment information as per AS 17 is not required to be disclosed.

28 Previous Year Figures

Certain figures for the previous year and current year have been regrouped, reclassified, or rearranged wherever necessary to conform to the classification and presentation, as required by the Schedule III format.

Parveen K. Khanna




1.1 Significant Accounting ratios:

Ratios	As at 31.03.2025	As at 31.03.2024
(a) Current Ratio	1.53	0.99
(b) Debt-Equity Ratio	0.003	0.02
(c) Debt Service Coverage Ratio	97.69	11.14
(d) Return on Equity Ratio	0.46	0.56
(e) Inventory Turnover Ratio	2.00	-0.24
(f) Trade Receivables Turnover Ratio	3.76	2.74
(g) Trade Payables Turnover Ratio	2.26	1.62
(h) Net Capital Turnover Ratio	6.70	-85.19
(i) Net Profit Ratio	0.13	0.12
(j) Return on Capital Employed	0.43	0.72


1.2 Explanation to item included in numerator and denominator for computing the above ratios.

Ratio	Formula	Items included in Numerator & Denominator
a) Current Ratio	Current Assets / Current Liabilities	Current assets = Current Investments + Inventories + Trade Receivables + Cash and cash equivalents + Short Term Loans & Advances + Other current assets Current Liability = Short term borrowings + Trade payables + Other current liabilities + Short-term provisions
b) Debt Equity Ratio	Total Debt / Shareholders' Fund	Debt = Long-term borrowings + Short-term borrowings Shareholder's Fund = Share capital + Reserves and surplus
c) Debt Service Coverage Ratio	Earning Available for debt services / Debt Service	Earning Available for debt service = Profit After Tax + Depreciation & Amortisation + Interest Expenses Debt Service = Interest Expenses + Long-term borrowings + Short Term Borrowings
d) Return on Equity Ratio	(Net profit after tax - Preference dividends) / Average Shareholders' Equity	Average Shareholders' Equity = (Opening Shareholders' Fund + Closing Shareholders' Fund) / 2
e) Inventory Turnover Ratio	Cost of Goods Sold / Average Inventory	Average Inventory = (Opening Inventory + Closing Inventory) / 2
f) Trade Receivables Turnover Ratio	Revenue from Operation / Average Accounts Receivables	Average Accounts Receivable = (Opening Accounts Receivable + Closing Accounts Receivable) / 2
g) Trade Payables Turnover Ratio	Cost of Services / Average Accounts Payables	Average Accounts Payable = (Opening Accounts Payable + Closing Accounts Payable) / 2
h) Net Capital Turnover Ratio	Revenue from Operation / Working Capital	Working Capital = Current Assets - Current Liabilities
i) Net Profit Ratio	Net Profit after Tax / Revenue from Operation	EBIT = Profit before Interest and Tax
j) Return on Capital Employed	EBIT / Capital Employed	Capital Employed = Shareholders' Fund + Borrowings

Handwritten signature and name:
Ravleen K Khanna

Name of related parties	Nature of relationship
Acur Media	Partnership firm of the Director
Admate Technologies Private Limited	Common Shareholder's
All White Communications LLP	Common Shareholder's & Designated Partner
Ankit Goyanka	Independent Director
Ankit R Aggarwal	Independent Director
Bhupinder Kumar Khanna HUF	HUF of the Director
Cash Ur Drive Electric Vehicles Private Limited	Common Management
Ms. Ruchi Jindal	Key Managerial Person
Ms. Shefali Kesarwani	Key Managerial Person
Ms. Rajat Singhal	Key Managerial Person
Ms. Abhineet Sharma	Key Managerial Person
Cityscape Integrated Media	Common Shareholder's
Creative Owl Advertising Private Limited	Common Shareholder's
CUD Digital	Firm of the Director
Frappe Ads	Partnership Firm of the Director's
Knowledge Informatics Private Limited	Common Shareholder's
Kolkata Call Taxi Private Limited	Common Shareholder's
Parveen K Khanna	Director
Raghu Enterprises	Firm of the Director
Raghu Khanna	Director
Arambh Fintech Private Limited	Director Shareholding Raghu Khanna
Sahir Exports (Trade Name)	HUF of Raghu Khanna-Director
Tecfin Enterprises Private Limited	Common Director
Trajectore Works	Firm of the relative of the Director
US Advertising Private Limited	Directors have significant influence
US CUD LLP	Common Shareholder's & Designated Partner

Parveen K Khanna




Name of related parties	Nature of transaction	For the period ended March 2025	For the year ended March 2024
Purchase			
Cost of Service			
Acur Media	Display Service received	22.00	9
Cityscape Integrated Media	Display Service received	17.00	16.5
Admate Technologies Pvt Ltd	Display Service received	-	16.9
All White Communications LLP	Display Service received	77.68	26.04
US Advertising Pvt Ltd	Central outdoor Branding	772.62	178.03
CUD Digital	Display Service & Consumables received	1225.96	607.35
Frappe Ads	Central Auto Branding	-	78.6
Kolkata Call Taxi Pvt Ltd	Central Bus Branding	-	30.59
	Total	2115.27	963.01
Other expenses			
Tecfin Enterprises Pvt Ltd	Rental Exp.	69.91	40.02
Frappe Ads	Business Promotion Expense	-	-
	Total	69.91	40.02
Fixed Asset Purchase			
Cash Ur Drive Electric Vehicles Private Limited	Site Preparation Charges	-	49.9
	Total		49.9
Purchase of Goods			
Sahir Exports	Purchases	-	2.73
	Total		2.73
Revenue From Operation			
Acur Media	Advertisement Service provided	175.75	0
Admate Technologies Pvt Ltd	Business promotion Service rendered	-	23.25
All White Communications LLP	Advertisement Service provided	3.60	3.6
Cityscape Integrated Media	Advertisement Service provided	12.42	50.61
Frappe Ads	Advertisement & other Service provided	-	254.35
Frappe Ads	Business promotion Service rendered	19.00	31
Trajectore Works	Advertisement Service provided	914.25	105.1
US Advertising Pvt Ltd	Advertisement Service provided	58.89	50
Acur Media	Business promotion Service rendered	-	12.09
Cash Ur Drive Electric Vehicles Private Limited	Advertisement & other Service provided	0.60	
	Total	1184.51	530
Other Income			
Frappe Ads	Sale of Voucher	-	4.93
Tecfin Enterprises Pvt Ltd	Rental Service Provided	3.93	3.03
Cash Ur Drive Electric Vehicles Private Limited	Rental Service Provided	2.81	2.16
Sahir Exports	Rental Service Provided	3.12	2.4
Acur Media	Rental Service Provided	0.85	0.64
CUD Digital	Rental Service Provided	19.10	
Cash Ur Drive Electric Vehicles Private Limited	Charging Revenue	1.60	
	Total	31.42	13.16
Director Remuneration & KMP			
Parveen K Khanna	Director Remuneration	60.00	30
Raghu Khanna	Director Remuneration	192.00	132
Ms. Ruchi Jindal	Remuneration -Key Managerial Person	10.61	-
Mr.Rajat Singhal	Remuneration -Key Managerial Person	4.84	-
Mr.Abhinav Sharma	Remuneration -Key Managerial Person	1.19	-
Shafali Kesarwani	Remuneration -Key Managerial Person	2.16	-
	Total	270.79	162

Parveen K Khanna



Loans and Advances (Received and Paid)			
During the Year.			
Cash Ur Drive Electric Vehicles Private Limited	Received	16.77	-
Cash Ur Drive Electric Vehicles Private Limited	Paid	57.39	57.25
Bhupinder Kumar Khanna	Paid	1.33	0
Bhupinder Kumar Khanna HUF	Interest Receivable	0.14	0
Bhupinder Kumar Khanna HUF	Received	1.50	0
Acur Media	Paid	-	300.6
Acur Media	Received	-	-119.67
Raghu Enterprises	Paid	2.73	5.14
Knowledge Informatics Pvt Ltd	Interest Receivable	1.08	2.52
Knowledge Informatics Pvt Ltd	Paid	-	83
Knowledge Informatics Pvt Ltd	Received	37.39	-49.52
Admate Technologies Private Limited	Paid	2.12	-
Admate Technologies Private Limited	Received	2.12	-
Kolkata Call Taxi Pvt Ltd	Interest Payable	0.05	30.87
Kolkata Call Taxi Pvt Ltd	Received	5.70	-30
Kolkata Call Taxi Pvt Ltd	Paid	1.90	-257.73
Tecfin Enterprises Pvt Ltd	Paid	60.79	322.3
Tecfin Enterprises Pvt Ltd	Received	79.37	#####
Tecfin Enterprises Pvt Ltd	Interest Receivable	0.83	52.51
Frappe Ads	Paid	275.36	0
Frappe Ads	Received	275.36	0
Total		821.94	-773.35
(b) Transaction with Related Parties outstanding at the end of the year:			
Name of related parties	Nature of transaction	For the year ended March 2024	For the year ended March 2024
Payable			
Admate Technologies Pvt Ltd	Expense Payable for Central display and Business Marketing & Activ	-	29.97
All White Communications LLP	Expense Payable Central display and others	-	13.47
CUD Digital	Expense Payable for Consumable item local	80.36	0
Cityscape Integrated Media	Expense Payable Central display and others	19.72	-
Kolkata Call Taxi Pvt Ltd	Expense Payable for Commission	-	3.8
US Advertising Pvt Ltd	Advance for central display & Digital Wall Painting	-	29.08
Total		-	76.32
Advance paid for services			
US Advertising Private Limited	Advance for Central display and others	13.75	-
CUD Digital	Advance for Consumable item Local	-	116.23
Total		-	116.23
Receivables			
Cityscape Integrated Media	Services Rendered	24.35	29.54
Cash Ur Drive Electric Vehicles Private Limited	Services Rendered	1.60	-
Raghu Enterprises	Services Rendered	-	0.35
Frappe Ads	Advance for Central-Outdoor Branding	-	8.38
Nahir Exports	Advance for Rental and Leasing Service	-	18.13
US Advertising Pvt Ltd	Services Rendered	23.21	-
Total		-	56.4
Liabilities for Director's Compensation			
Parveen K Khanna	Liability for Director's Compensation	-	3.35
Raghu Khanna	Liability for Director's Compensation	-	0.89
Total		-	4.24
Loan and Advances Receivables			
Cash Ur Drive Electric Vehicles Private Limited	L&A Receivable	130.14	89.52
Tecfin Enterprises Pvt Ltd ⁽¹⁾	L&A Receivable	-	18.58
Knowledge Informatics Pvt Ltd	L&A Receivable	-	37.39
Bhupinder Kumar Khanna HUF	L&A Receivable	-	1.5
Total		-	146.99
Loan and Advances Payables			
Raghu Enterprises	L&A Payable	-	2.73
Bhupinder Kumar Khanna	L&A Payable	-	1.33
Total		-	4.06

Parveen K Khanna

