CASH UR DRIVE MARKETING PVT. LTD.

BALANCE SHEET AS ON 31st March, 2021

Particulars	Note No	Figures for the current year 31.03.2021	Figures for the current year 31.03.2020
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	1	115,150.00	115,150.00
(b) Reserves and Surplus	2	106,812,768.46	93,911,692.50
(c) Money received against share warrants			
(2) Share application money pending allotment			
(3) Non-Current Liabilities			
(a) Long-term borrowings	3	15,345,136.62	21,435,851.32
(b) Deferred tax liabilities (Net)			
(c) Other Long term liabilities			
(d) Long-term provisions			
(4) Current Liabilities			
(a) Short-term borrowings	4	71589.00	168,188.68
(b) Trade payables	6	575,983,240.41	329,938,151.31
(c) Other current liabilities	7	36,901,582.47	5,369,796.63
(d) Short-term provisions	5	3,134,743.82	8,128,180.00
Total		**738,364,210.78**	**459,067,010.44**
II. Assets			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets	8	12,705,251.01	15,115,842.10
(ii) Intangible assets			
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
(b) Non-current investments	9	15,903,585.45	212,008,082.69
(c) Deferred tax asset		760,112.76	766,760.04
(d) Long term loans and advances			
(e) Other non-current assets			
(2) Current assets			
(a) Current investments	10	179,940,562.15	-
(b) Inventories (as certified by directors)		59,841,104.07	39,912,650.00
(c) Trade receivables	11	166,591,523.67	88,590,307.49
(d) Cash and cash equivalents	12	15,799,925.17	28,552,537.91
(e) Short-term loans and advances	13	233,764,595.47	57,516,500.82
(f) Other current assets	14	53,057,551.02	16,485,583.12
Total		**738,364,210.76**	**459,067,010.44**

As per our report of even date annexed

For Arvinder Bir Singh and asscociates
Chartered Accountants

A.B. Singh & Associates Chartered Accountants

Arvinder Bir Singh
M.NO. 091305

Place : Chandigarh
UDIN:- 22091305AAAABD2634
Dated : 30/11/02021

For and on behalf of board

For Cash ur Drive Marketing Limited
Director

Director

For Cash ur Drive Marketing Limited
Director

Director

CASH UR DRIVE MARKETING PVT. LTD.
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDING 31st March, 2021

	Particulars	Note No	Figures for the Current Year 31.03.2021	Figures for the Current Year 31.03.2020
I.	Revenue from operations	15	479,502,430.45	373,751,421.53
II.	Other Income	16	33,633,928.15	11,618,473.00
III.	**Total Revenue (I +II)**		513,136,358.60	385,369,894.53
IV.	*Expenses:*			
	Cost of Services	17	465,588,914.69	287,620,356.55
	Purchase of Stock-in-Trade			
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		(19,928,454.07)	(11,198,107.85)
	Employee benefit expense	18	27,776,604.00	40,714,478.00
	Financial costs	19	360,948.63	2,115,902.45
	Depreciation and amortization expense		2,811,633.49	3,374,857.55
	Other expenses	20	20,596,716.73	31,716,109.80
	Total Expenses		497,206,363.47	354,343,596.50
V.	Profit before exceptional and extraordinary items and tax (III - IV)		15,929,995.12	31,026,298.03
VI.	Exceptional Items			
VII.	Profit before extraordinary items and tax (V - VI)			
VIII.	Extraordinary Items			
IX.	Profit before tax (VII - VIII)		15,929,995.12	31,026,298.03
X.	Tax expense:			
	(1) Current tax		3,134,743.82	8,128,180.00
	(2) Deferred tax	21	(6,647.28)	(1,609,732.69)
XI.	Profit/(Loss) from the perid from continuing operations (VII - VIII)			
XII.	Profit/(Loss) from discontinuing operations			
XIII.	Tax expense of discounting operations			
XIV.	Profit/(Loss) from Discontinuing operations (XII - XIII)			
XV.	Profit/(Loss) for the period (XI + XIV)		12,788,604.02	21,288,385.34
XVI.	Earning per equity share:			
	(1) Basic			
	(2) Diluted			

As per our report of even date annexed

For Arvinder Bir Singh and asscociates
Chartered Accountants

Arvinder Bir Singh
M.NO. 091305

Placed Chandigarh
Dated : 30/11/2021
UDIN:- 22091305AAAABD2634

For and on behalf of board

For Cash ur Drive Marketing Limited

Director

Director

For Cash ur Drive Marketing Limited

Director

Director

CASH UR DRIVE MARKETING PVT. LTD.

Note No	Particulars	Figures for the Current year 31.03.2021	Figures for the Current year 31.03.2020
1	**Share Capital**		
	Equity Share Capital		
	Authorised Share capital	200,000.00	200,000.00
	Issued, subscribed & fully paid share capital	115,150.00	115,150.00
	Calls unpaid		-
	Forfeited shares		-
	Preference Share Capital		-
	Authorised Share capital		-
	Issued, subscribed & fully paid share capital		-
	Calls unpaid		-
	Forfeited shares		-
	Total	115,150.00	115,150.00
2	**Reserves and Surplus**		
	Revenue reserve	93,911,692.50	72,724,535.94
	(+) Net Profit/(Net Loss) For the current year	12,788,604.02	21,288,385.34
	(+) Income tax Refund	1,431,194.00	1,322,540.00
	(-) Income Tax Paid (14-15)		-
	(+) Income tax Provision	8,128,180.00	8,306,933.00
	(+) reserve chd		
	(-) TDS/TCS previous year	(9,423,024.06)	(9,730,701.78)
	(+) Others		-
	(-) Advance Tax/ Self Asessment / TDS	(23,878.00)	-
	(-) Service tax		-
	Total	106,812,768.46	93,911,692.50
3	Long-term borrowings		
	Secured		
	Loan indusland Bank	10,661,613.87	15,316,236.95
	Loan-AUDI	2,276,618.67	3,240,947.17
	Loan-AMEO	250,907.71	457,657.87
	Unsecured		
	Bhupinder kumar khanna	133,300.00	133,300.00
	Raghu Enterprises (PARVEEN K KHANNA)	2,022,696.37	2,287,709.33
	Total	15,345,136.62	21,435,851.32
4	Short-term borrowings		
	Secured		
	Loan indusind Bank Car	71,589.00	168,188.68
	Total	71,589.00	168,188.68
5	Short term provision		
	Net profit as per p/l	15,929,995.12	
	Add: Depreciation as per companies act	2,811,633.49	
	Less: Depreciation as per income tax act	(2,425,555.00)	
	ADD: EPF Paid after due date	54,056.00	
	ADD: ESIC Paid after due date	985.00	
	ADD: Gst Penalty	49,500.00	
	ADD: Interest on Tds	120,041.00	
	LESS: Rent from baddi	(36,000.00)	
	LESS: Mutual fund capital gain	(10,940,905.00)	
	TOTAL	5,563,750.62	
	TAX @25.168%	1,400,284.76	
	ADD: LTCG	251680.4027	
	ADD:STCG	1,482,778.66	
	Total	3,134,743.82	-
6	Trade payables		
	Sundry Creditors (As Per List)	569,311,680.60	313,434,367.73
	Advances from customer (as per list)	6,671,559.81	16,503,783.58
	Total	575,983,240.41	329,938,151.31
7	Others Current Liabilities		

For Cash ur Drive Marketing Limite

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A.B. Singh & Associates
Chartered Accountants

For Cash ur Drive Marketing Limited

Director

	Expenses Payable	1,504,500.00	1,003,000.00
	Audit fee payable	3,516.00	-
	Telephone expense payable	1,203,405.03	93,180.00
	GST Payable	32,124,244.45	
	GST input Reversal	7,669.00	-
	TCS PAYABLE	102,265.00	-
	Electricity expense payable	50,871.00	95,744.00
	EPF Payable	5,233.00	13,941.00
	ESI PAYABLE	1,569,293.20	3,134,355.00
	Salary Payable	310,585.79	1,008,507.37
	TDS PAYBLE	-	534.63
	KK cess 0.5% output	-	534.63
	KK cess 0.5% input	20,000.00	20,000.00
	Security for Rental		
	Total	36,901,582.47	5,369,796.63

8	Tangible Assets		
	Land/ Building/ Plant & Equipment/ Furniture & fixtures/ Vehicles/		
	Office Equipment/		8.00
	Others (individually)	15,115,842.16	12,027,002.00
	Opening Balance	401,042.34	6,681,943.42
	Additions.		
	Other Adjustments		
	Sub total	15,516,884.50	18,708,945.42
			(218,245.71)
	Less: Disposals	15,516,884.50	18,490,699.71
	Gross Block at year end (a)		
	Less: Depreciation		
	Opening Depreciation	2,811,633.49	(3,374,857.55)
	Depreciation for the year		
	Total accumulated depreciation (b)	12,705,251.01	15,115,842.16
	Net carrying value (a) - (b)		
	Total	12,705,251.01	15,115,842.16

9	Non Current Investments		
	Flat With Omaxe	5,274,863.45	5,274,863.45
	Investment In Industrial Plot	2,015,625.00	2,015,625.00
	Flat at Suncity	2,600,000.00	2.600,000.00
	PRAJAY PLOT-203	4,464,620.00	4,464,620.00
	PRAJAY PLOT-100	1,548,477.00	1.548.477.00
			-
	Total	15,903,585.45	212,008,082.69

10	Current Investments		
	FDR Indusland bank	158,716,184.81	81,722,397.00
	FDR BG for tender	1,100,000.00	1,100,000.00
	Fixed Deposit-Au bank-418	1,583,509.04	-
	FDR hdfc	-	700,999.66
	Interest accrued account	1,602,449.94	118,746.21
	Mutual funds	'16,938,418.36	112,581,100.58
	Total	179,940,562.15	113,400,846.45

11	Trade receivables		
	Sundry debtor (as per list)	78,074,440.65	88,590,307.49
	Advances to supplier (as per list)	88,517,083.02	-
	Total	166,591,523.67	88,590,307.49

12	Cash and cash equivalents		
	Balances with banks		
	AU BANK -042	131515.00	
	HDFC Bank Ltd A/c No. 06012320000049	9,579,859.07	20,664,578.90
	HDFC Bank Ltd A/c No. 13952320000590	73,599.25	167,442.91
	Hdfc Bank PV 13502320000988	76,063.43	76,063.43
	Hdfc Bank Ltd Noida -50200010246922	1,066,336.62	414,472.12
	Hdfc bank noida 1776	12,454.00	19,355.86
	State Bank of India A/c No. 34075090304	153,462.50	154,111.50
	Punjab National Bank A/c No 1399002100046252	2,923,239.65	1.494,977.15
	Paytm bank LTD	519.12	0.00
	Indusind Bank A/c No 40000	338,573.42	3,317,851.36
	Indusind Bank A/c No 4524	0.39	186,068.79
	Cash in hand	1,444,302.66	2,057,615.89
	Total	15,799,925.17	28,552,537.91

13	Short term loans and advances		

A.B. Singh & Associates ★ Chartered Accountants ★

For Cash ur Drive Marketing Limited

Director

For Cash ur Drive Marketing Limited

Director

	Loans and advances (Secured/ Unsecured/ Doubtful)		
	Mega Corporation ltfd loan	7,203,333.00	7,245,333.00
	Advance to Employees	1,038,070.00	2,025,900.00
	Advance for printing	3,500,000.00	3,500,000.00
	Advance for pasting	2,350,500.00	2,350,500.00
	Imprest A/c	4,530,849.09	4,121,767.36
	Tecfin business solution	80,000,000.00	-
	Verindera ventures llp	15,000,000.00	-
	Advances to Suppliers(AS PER LIST)	0.00	4,245,583.00
	Loans & Advances to Others		
	Ajay kapoor	910,000.00	
	Froppe ads	1,608,655.00	
	Aonal rawat	162,770.00	162,770.00
	Vishnu Sharma	600,000.00	600,000.00
	Rakha Sharma Dabreo	900,000.00	900,000.00
	Viaan Industries Ltd	7,539,000.00	11,039,000.00
	Pallavi Wadhwa	11,000.00	11,000.00
	Nadeem Ahmed	0.00	-5,000.00
	Neelkanth Equity consultancy	60,500,000.00	0.00
	Techn stock advisers pvt ltd	30,000,000.00	0.00
	Raghu Khanna - Director's Loan	12,262,160.62	15,193,189.70
	Other travelling advance	776,415.00	776,415.00
	Securities		
	Security For Depot Rent	40,000.00	40,000.00
	Security Deposit -Refundable	309,000.00	309,000.00
	Security Refundable	11,500.00	11,500.00
	Security with kaushal computer	89,542.76	89,542.76
	Security Mero Cab	3,500,000.00	3,500,000.00
	Tender Security	921,800.00	1,400,000.00
	Total	233,764,595.47	57,516,500.82

14	**OTHER CURRENT ASSET**		
	TDS 2020-21	8,276,822.62	9,374,824.06
	TCS20-21	36,749.48	48,200.00
	Prepaid expense	669,853.70	304,244.00
	Gst Receivable(Tds)	29,500.00	0.00
	GST input (Services)	5,790,265.73	6,758,315.06
	GST input (Goods)	6,126,389.96	0.00
	Gst Reversal (input)	32,127,969.53	0.00
		53,057,551.02	16,485,583.12

15	**Revenue from Operations (for companies other than a finance company)**		
	Sale of Services	413,694,819.49	373,751,421.53
	Sale of Goods	65,807,610.96	
	Total	479,502,430.45	373,751,421.53

16	**Other Incomes**		
	Central Agency fee	970,902.50	1,049,949.13
	Coordination Fees	399,843.16	
	Interest Income	12,104,197.05	959,790.83
	Rent Income	120,000.00	96,273.00
	Manpower Supply	2,951,000.00	-
	Discount Received	47,866.00	318,350.63
	Gain on Mutual funds	10,940,904.82	3,636,607.62
	Freight Charges	2,508,112.30	497,883.28
	Transportation charges	366,829.00	-
	Central Reservation Service for air ticket	897,930.00	2,623,808.08
	Event Services	1,930,061.85	842,240.00
	Short and expense	362.47	-
	Interest on income tax refund	54,936.00	-
	Excess sale in 3 b	-	25,000.00
	Interest on loan	-	1,050,000.00
	Air ticket non gst sale	340,983.00	-
	Profit on sale of vehicle	-	518,570.43
	Total	33,633,928.15	11,618,473.00

17	**Cost of Services Rendered**		
	Purchase of Services	371,505,390.78	287,620,356.55
	Purchase of goods	94,083,523.91	-
	Total	465,588,914.69	287,620,356.55

18	**Employee Benefits Expense**		

For Cash ur Drive Marketing Limited

Director

For Cash ur Drive Marketing Limited

Pawan R Khanna

Director

A.B. Singh & Associates Chartered Accountants

	Salaries and wages	18,651,604.00	28,714,478.00
	Employee Welfare	325,000.00	
	Director's Remuneration	8,800,000.00	12,000,000.00
	Total	27,776,604.00	40,714,478.00

19	Finance Costs		
	Bank Charges	21,963.06	39,073.47
	Interest on Car Loan	338,985.57	465,203.96
	Interest on property loan	-	1,611,625.02
	Total	360,948.63	2,115,902.45

20	Other Expenses		
	Activity expense	297,040.00	436,250.00
	Audit fee	501,500.00	501,500.00
	Local Advertisment Exp	28,500.00	-
	Administrative expense	47,874.00	284,077.00
	Admin Charges	-	22,640.00
	Business Promotion	632,218.15	949,330.31
	Consumable expense	2,999.00	
	Certification charges	30,000.00	
	Converyance expenses	595,985.00	3,512,773.00
	Consultancy Charges	1,928.20	27,261.75
	Broadcasting and Information central	137,500.00	-
	Central management services	25,000.00	-
	Central on-line video services	999,000.00	-
	Discount Allowed	-	2,714,000.00
	Donation	-	78,500.00
	Electricity & Water Expenses	102,265.00	50,227.66
	Festival Expenses	187,750.00	46,720.00
	Freight Charges	3,091,697.99	3,750,331.39
	GST excess claimed	-	59,451.00
	GST Late fee	38,550.00	-
	GST Demand	-	12,350.00
	GST Penalty	49,500.00	18,550.00
	Housekeeping agency	552,069.00	483,376.00
	Interest on tds	120,041.00	86,755.00
	Baddebt	1,000,000.00	-
	Insurance Exps	564,672.56	687,172.89
	Misc Expenses	715,473.59	531,083.95
	Loading & unloading	83,096.00	-
	Labour /vehicle pasting Charges	317,264.00	291,501.00
	Legal Professional Fees/Expense	624,297.99	1,797,329.23
	Office Expenses/maintainance	317,424.23	1,103,022.30
	Power and Fuel Expenses	829,223.00	961,355.93
	Postage & Courier Charges	41,471.45	68,222.62
	Printing & Stationery	153,583.98	191,496.11
	Rent - Office	3,421,276.78	4,159,881.36
	Repair & Maintiance	1,454,819.33	961,813.66
	Registration fees	18,550.00	12,750.00
	Vehicle running and maintainance expense	169,858.42	2,014,228.45
	Security Expenses	799,500.99	842,862.84
	Short and Excess	1,268.29	998.97
	Staff Welfare Expense	798,788.26	2,363,355.99
	Storage bag installation	103,000.00	-
	Telephone expense	329,687.55	270,644.01
	Travelling Exp	511,907.14	1,809,197.40
	Rent for computer-local	176,763.00	194,396.00
	Rent for machinery,plants & pot	42,420.00	-
	Tender subscription fees (central)	4,237.00	-
	Consumable item	362,054.00	24,958.98
	Retainer Ship Charges - RCM	300,000.00	300,000.00
	Credit card expense	-	88,015.00
	Newspaper expense	-	7,195.00
	Interest on ESI	-	535.00
	Exchange loss fluctuation	14,661.83	-
	Total	20,596,716.73	31,716,109.80

21	Deferred Tax		
	OPEINING	**766,760.04**	**2,376,492.73**
	Profit for the current period		
	Difference in Depreciation		
	WDV as per Companies Act	12,705,251.01	15,115,842.16
	WDV as per Income Tax Act	15,725,406.59	17,749,919.25
	Defered Tax Asset @ 25.168%	760,112.76	684,860.04
	Disallowance u/s 43B	-	315,000.00
		-	-
	DEFERRED TAX ASSET@25.168%	-	81,900.00
	T/F TO P/L	(6,647.28)	(1,609,732.69)
	Total	760,112.76	766,760.04

A.B. Singh & Associates
Chartered Accountants

For Cash ur Drive Marketing Limited

Director

For Cash ur Drive Marketing Limited

Parveen K Khanna

Director

SCHEDULE OF FIXED ASSETS & DEPRECIATION FOR THE YEAR 2020-21

ASSETS	RATE OF DEPRECIATION	BALANCE AS ON 01.04.2020	ADDITIONS BEFORE 30.09.2020	ADDITIONS AFTER 30.09.2020	SALES	TOTAL	DEPRECIATION FOR THE YEAR	BALANCE AS ON 31.03.2021
AIR CONDITIONER	15%	378,135.00				378,135.00	56,720.00	321,415.00
BIO PROXIMITY ATTENDANCE SYSTEM	15%	9,052.00				9,052.00	1,358.00	7,694.00
CAMERA	15%	346,184.00				346,184.00	51,928.00	294,256.00
CAR	15%	6,352,899.75				6,352,899.75	952,935.00	5,399,964.75
CCTV CAMERAS	15%	17,078.00				17,078.00	2,562.00	14,516.00
COMPUTER	40%	643,689.09				643,689.09	257,476.00	386,213.09
ELECTRICAL & FITTINGS	10%	52,987.00				52,987.00	5,299.00	47,688.00
FURNITURE & FIXTURE	10%	540,399.00				540,399.00	54,040.00	486,359.00
FIRE SAFETY EQUIPMENT	15%	11,286.00				11,286.00	1,693.00	9,593.00
GOLF CART	15%	100,031.00			-	100,031.00	15,005.00	85,026.00
TRANSFORMER	15%	-		175,500.00		175,500.00	13,163.00	162,337.00
LAND AND BUILDING	10%	8,038,302.00				8,038,302.00	803,830.00	7,234,472.00
LAPTOP	40%	3,194.00				3,194.00	1,278.00	1,916.00
MOBILE PHONE	15%	461,879.70		69,406.78		531,286.48	74,487.00	456,799.48
Generator	15%	217,859.00				217,859.00	32,679.00	185,180.00
OFFICE EQUIPMENT	15%	199,262.71	38,000.00	118,135.56		355,398.27	44,450.00	310,948.27
REFRIGERATOR	15%	83,612.00				83,612.00	12,542.00	71,070.00
TELEPHONE	15%	31,173.00				31,173.00	4,676.00	26,497.00
TELEVISION	15%	261,107.00				261,107.00	39,166.00	221,941.00
WATER DISPENSER	15%	1,789.00				1,789.00	268.00	1,521.00
TOTAL		17,749,919.25	38,000.00	363,042.34	0.00	18,150,961.59	2,425,555.00	15,725,406.59

For Cash ur Drive Marketing Limited

Director

A.B. Singh & Associates
Chartered Accountants

For Cash ur Drive Marketing Limited

Pawan K Khan

Director

CASH UR DRIVE MARKETING PRIVATE LIMITED

Statement of Cash Flows

PARTICULARS	Figures for the year ending 31.03.2021	Figures for the year ending 31.03.2020
Cash flows from operating activities		
Profit before taxation	15,929,995.13	31,026,298.03
Adjustments for:		
Depreciation	2,811,633.49	3,374,857.55
Profit on Sale of car	-	(518,570.43)
Leave Encashment & Gratuity		
Working capital changes:		
Increase/(Decrease) in Trade Payables	246,276,307.49	(14,019,905.36)
(Increase)/Decrease in Trade Receivables	(78,001,216.18)	107,977,947.26
Increase/(Decrease) in Other Current Liabilities	31,531,785.84	(22,027,931.81)
(Increase)/Decrease in Short Term Loans and Advances	(176,248,094.65)	64,369,443.27
(Increase)/Decrease In Other Current Assets	(56,500,421.97)	(11,198,107.70)
Cash generated from operations	(14,200,010.85)	158,984,030.81
Income taxes paid	(8,128,180.00)	(8,408,161.78)
Net cash from operating activities	(22,328,190.85)	150,575,869.03
Cash flows from investing activities		
Purchase of Tangible Assets	(401,042.34)	(6,681,943.42)
Proceeds from Sale of Fixed Assets	-	736,816.14
Purchase of Non-Current Investments	(179,940,562.15)	(170,533,330.58)
Proceeds from Non-Current investments	196,104,497.00	3,600,000.00
Net cash used in investing activities	15,762,892.51	172,878,457.86
Cash flows from financing activities		
Proceeds from long-term borrowings	-	5,220,123.92
Repayment of long-term borrowings	(6,090,714.70)	-594,131.06
Repayment of short term borrowings	-96,599.68	
Net cash from financing activities	(6,187,314.38)	4,625,992.86
Net increase in cash and cash equivalents	**(12,752,612.72)**	**(17,676,595.97)**
Cash and cash equivalents at beginning of period	**28,552,537.91**	**46,229,133.88**
Cash and cash equivalents at end of period	**15,799,925.19**	**28,552,537.91**

Notes: 1. The cash flow statement had been prepared under the "Indirect Method" as set out in AS-3
2. Cash and Cash Equivalent represent cash and bank balances.
3. Addition in fixed assets are stated inclusive of movement of Capital Work in progress during the year.

As per our report of even date annexed

For Arvinder Bir Singh
Chartered Accountants

A.B. Singh & Associates ★ Chartered Accountants ★

CA ARVINDER BIR SINGH
M.NO.: 091305

Place: Chandigarh
Date: 30-11-2021
UDIN: 22091305AAAABD2634

For and on behalf of board
Cash Ur drive Marketing Private Limited

RAGHU KHANNA Digitally signed by RAGHU KHANNA Date: 2024.04.19 14:28:40 +05'30'

PARVEEN K KHANNA Digitally signed by PARVEEN K KHANNA Date: 2024.04.19 14:29:02 +05'30'

Director	Director
(Raghu Khanna)	(Parveen K Khanna)
DIN: 02496328	DIN: 02630636