

CASH UR DRIVE MARKETING PVT. LTD.

BALANCE SHEET AS ON 31st March, 2022

Particulars	Note No	Figures for the current year 31.03.2022	Figures for the current year 31.03.2021
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	1	115,150.00	115,150.00
(b) Reserves and Surplus	2	148,715,811.51	106,812,768.46
(c) Money received against share warrants			
(2) Share application money pending allotment			
(3) Non-Current Liabilities			
(a) Long-term borrowings	3	15,343,875.23	15,345,136.62
(b) Deferred tax liabilities (Net)			
(c) Other Long term liabilities			
(d) Long-term provisions			
(4) Current Liabilities			
(a) Short-term borrowings	4	-	71,589.00
(b) Trade payables	6	347,154,211.40	575,983,240.41
(c) Other current liabilities	7	6,438,753.68	36,901,582.47
(d) Short-term provisions	5	14,132,678.08	3,134,743.82
Total		531,900,479.89	738,364,210.78
II. Assets			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets	8	11,213,305.34	12,705,251.01
(ii) Intangible assets			
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
(b) Non-current investments	9	13,883,466.70	15,903,585.45
(c) Deferred tax asset	21	792,449.70	760,112.76
(d) Long term loans and advances			
(e) Other non-current assets			
(2) Current assets			
(a) Current investments	10	88,753,548.69	179,940,562.15
(b) Inventories (as certified by directors)		28,083,114.90	59,841,104.07
(c) Trade receivables	11	140,126,288.66	166,591,523.66
(d) Cash and cash equivalents	12	46,629,744.74	15,799,925.19
(e) Short-term loans and advances	13	176,548,446.35	233,764,595.47
(f) Other current assets	14	25,870,114.81	53,057,551.02
Total		531,900,479.89	738,364,210.78

As per our report of even date annexed

For khurana sharma and co
Chartered AccountantsPlace : Chandigarh
UDIN:22089478BEATR7478
Dated : 26/09/2022

For and on behalf of board

FOR CASH UR DRIVE MARKETING PVT. LTD.

Director

DIRECTOR

Director

CASH UR DRIVE MARKETING PVT. LTD.
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDING 31st March, 2022

	Particulars	Note No	Figures for the Current Year 31.03.2022	Figures for the Current Year 31.03.2021
I.	Revenue from operations	15	814,462,112.92	479,502,430.45
II.	Other Income	16	37,853,374.10	33,633,928.15
III.	Total Revenue (I + II)		852,315,487.02	513,136,358.60
IV.	Expenses:			
	Cost of Services	17	701,222,034.20	465,588,914.69
	Purchase of Stock-in-Trade			
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		31,757,989.17	(19,928,454.07)
	Employee benefit expense	18	40,148,511.00	27,776,604.00
	Financial costs	19	479,041.73	360,948.63
	Depreciation and amortization expense		2,307,938.37	2,811,633.49
	Other expenses	20	20,407,795.20	20,596,716.73
	Total Expenses		796,323,309.67	497,206,363.47
V.	Profit before exceptional and extraordinary items and tax (III - IV)		55,992,177.35	15,929,995.13
VI.	Exceptional Items			
VII.	Profit before extraordinary items and tax (V - VI)			
VIII.	Extraordinary Items			
IX.	Profit before tax (VII - VIII)		55,992,177.35	15,929,995.13
X.	Tax expense:			
	(1) Current tax		14,132,678.08	3,134,743.82
	(2) Deferred tax	18	32,336.94	(6,647.28)
XI.	Profit/(Loss) from the period 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)		41,891,836.22	12,788,604.03
XVI.	Earning per equity share:			
	(1) Basic			
	(2) Diluted			

As per our report of even date annexed **FOR CASH UR DRIVE MARKETING PVT LTD** For and on behalf of board

For khurana sharma and co
Chartered Accountants



Place : Chandigarh
Dated : 26/09/2022
UDIN:22089478BEATR7478

Paaveen K Khanna

Director DIRECTOR Director

SCHEDULE OF FIXED ASSETS & DEPRECIATION FOR THE YEAR 2021-22

ASSETS	RATE OF DEPRECIATION	BALANCE AS ON 01.04.2021	ADDITIONS BEFORE 30.09.2021	ADDITIONS AFTER 30.09.2021	SALES	TOTAL	DEPRECIATION FOR THE YEAR	BALANCE AS ON 31.03.2022
AIR CONDITIONER	15%	321,415.00	26,171.88	8,000.00		347,586.88	52,138.00	295,448.88
BIO PROXIMITY ATTENDANCE SYSTEM	15%	7,694.00				15,694.00	1,754.00	13,940.00
CAMERA	15%	294,256.00				294,256.00	44,138.00	250,118.00
CAR	15%	5,399,964.75				5,399,964.75	809,995.00	4,589,969.75
CCTV CAMERAS	15%	14,516.00				14,516.00	2,177.00	12,339.00
COMPUTER	40%	386,213.09				386,213.09	154,485.00	231,728.09
ELECTRICAL & FITTINGS	10%	47,688.00				47,688.00	5,679.00	42,009.00
FURNITURE & FIXTURE	10%	486,359.00				486,359.00	48,636.00	437,723.00
FIRE SAFETY EQUIPMENT	15%	85,026.00				85,026.00	12,754.00	72,272.00
GOLF CART	15%	162,337.00				162,337.00	24,351.00	137,986.00
TRANSFORMER	15%	162,337.00				162,337.00	24,351.00	137,986.00
LAND AND BUILDING(C-37)	10%	7,234,472.00				7,234,472.00	723,447.00	6,511,025.00
LAPTOP	40%	1,916.00	31,280.00			33,196.00	13,278.00	19,918.00
MOBILE PHONE	15%	456,799.48				456,799.48	83,368.00	373,431.48
Generator	15%	185,180.00				185,180.00	27,777.00	157,403.00
OFFICE EQUIPMENT	15%	310,948.27				310,948.27	100,445.00	210,503.27
REFRIGERATOR	15%	71,070.00	300,000.00	117,376.56		488,446.56	10,661.00	477,785.56
TELEPHONE	15%	26,497.00				26,497.00	5,471.00	21,026.00
TELEVISION	15%	221,941.00				221,941.00	33,291.00	188,650.00
WATER DISPENSER	15%	1,521.00				1,521.00	228.00	1,293.00
PRINTER	40%						11,542.00	30,491.97
ANTI VIRUS SOFTWARE	25%						12,400.00	42,600.00
TOTAL		15,725,406.59	417,329.85	398,662.85	0.00	16,541,399.29	2,179,454.00	14,361,945.29

FOR CASH UR DRIVE MARKETING PVT. LTD.

Praveen K. Khanna

DIRECTOR

CASH UR DRIVE MARKETING PVT. LTD.

Note No	Particulars	Figures for the Current year 31.03.2022	Figures for the Current year 31.03.2021
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1	Share Capital		
	Equity Share Capital		
	Authorised Share capital	200,000.00	200,000.00
	Issued, subscribed & fully paid share capital		
	Calls unpaid	115,150.00	115,150.00
	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	106,812,768.47	93,911,692.50
	(+) Net Profit/(Net Loss) For the current year	41,891,836.22	12,788,604.03
	(-) Income tax Refund		1,431,194.00
	(+) Income Tax Paid (14-15)		
	(+) Income tax Provision	35,084.82	8,128,180.00
	(+) reserve chd		
	(-) TDS/TCS previous year		(9,423,024.06)
	(+) Others		
	(-) Advance Tax/ Self Assessment / TDS	(23,878.00)	(23,878.00)
	(-) Service tax		
	Total	148,715,811.51	106,812,768.47

3	Long-term borrowings		
	Secured		
	Loan Industland Bank Car	6,795,003.46	10,661,613.87
	LOAN-AUDI	1,200,576.44	2,276,618.67
	loan -CCFD	20,201.00	250,907.71
	Unsecured		
	bhupinder kumar khanna	133,300.00	133,300.00
	Acur Media	3,107,085.00	
	Cash Ur Drive Electric Vehicles Pvt Ltd	1,800,000.00	
	Raghu Enterprises (PARVEEN K KHANNA)	2,287,709.33	2,022,696.37
	Total	15,343,875.23	15,345,136.62
4	Short term borrowings		
	Secured		
	Loan Indust Bank Car	-	71,589.00
			71,589.00

FOR CASH UR DRIVE MARKETING PVT. LTD.
Parveen K Khanna
 Director

5	Short Term Provision			
	Net profit as per p/l			
	Add: Depreciation as per companies act	55,992,177.35		15,929,995.12
	Less: Depreciation as per income tax act	2,307,938.37		2,811,633.49
	Add: Epl paid after due date	(2,179,454.00)		(2,425,555.00)
	Add: Eclt paid after due date			54,056.00
	Add: Gst penalty			985.00
	Add: Interest on Tds	32,700.00		49,500.00
	Less: Rent from Baddi			120,041.00
	Less: Mutual fund capital gain			(36,000.00)
				(10,940,905.00)
	Total			
	Tax @25.168%	56,153,361.72		5,563,750.61
	Add: LTCG	14,132,678.08		1,400,284.76
	Add: STCG			251,680.40
				1,482,778.66
6	Trade payables	Total	14,132,678.08	3,134,743.82
	Sundry Creditors (As Per List)			
		241,764,933.10		569,311,680.60
	Advances from customer (as per list)			
		105,389,278.30		6,671,559.81
	Total	347,154,211.40		575,983,240.41

7	Others Current liabilities			
	Expenses Payable			
	Audit fee payable	1,136,500.00		1,504,500.00
	Telephone expense payable	-		3,516.00
	GST Payable - car profit	-		1,203,405.03
	Gst input reversal	-		32,124,244.45
	Tcs Payable	1,606,677.07		7,669.00
	Electricity expense payable	-		102,265.00
	EPF Payable	75,928.00		50,871.00
	ESI PAYABLE	69,576.00		5,233.00
	Salary Payable	5,858.00		1,569,293.20
	TDS PAYABLE	2,979,271.20		107,943.41
	Security for Rental	107,943.41		310,585.79
		457,000.00		20,000.00
	Total	6,438,753.68		36,901,582.47

8	Tangible Assets			
	Land/ Building/ Plant & Equipment/ Furniture & fixtures/ Vehicles/ Office Equipment/ Others (individually)			
	Opening Balance	15,516,884.50		15,115,842.16
	Additions:	815,992.70		401,042.34
	Other Adjustments			
	Sub total	16,332,877.20		15,516,884.50
	Less: Disposals			
	Gross Block at year end (a)	16,332,877.20		
	Less: Depreciation			
	Opening Depreciation	2,811,633.49		2,811,633.49
	Depreciation for the year	2,307,938.37		5,119,571.86
	Total accumulated depreciation (b)	5,119,571.86		12,705,251.01
	Net carrying value (a) - (b)	11,213,305.34		
	Total	11,213,305.34		12,705,251.01

FOR CASH UR DRIVE MARKETING PVT. LTD.
Poojen K Khanna
 DIRECTOR

9	Non Current Investments		
	Flat With Omaxe Investment in Industrial Plot Flat at Suncity PLOT PRAJAY PLOT	5,622,884.70 2,015,625.00 2,600,000.00 2,096,480.00 1,548,477.00	5,274,863.45 2,015,625.00 2,600,000.00 4,464,620.00 1,548,477.00
	Total	13,883,466.70	15,903,585.45

10	Current Investments		
	Fixed Deposit-Aubank-418 FDR Indusland bank FDR BG for tender Interest accrued account Mutual funds FDR-Indus FDR-Hdfc	28,716,878.57 1,100,000.00 485,039.04 56,712,707.43 1,000,000.00 738,923.65	1,583,509.04 158,716,184.81 1,100,000.00 1,602,449.94 16,938,418.36 -
	Total	88,753,548.69	179,940,562.15

11	Trade Recievables		
	Sundry debtors(as per list)	114,660,721.71	78,074,440.65
	Advance to supplier	25,465,566.95	88,517,083.02
		140,126,288.66	166,591,523.67

12	Cash and cash equivalents		
	Balances with banks		
	AU BANK -042		131515.00
	HDFC Bank Ltd A/c No. 060123200000049	7,313,398.33	9,579,859.07
	HDFC Bank Ltd A/c No. 139523200000596	33,651.25	73,599.25
	Hdfc Bank PV 135023200000988	76,063.43	76,063.43
	Hdfc Bank Ltd Noida -50200010246922	607,750.12	1,066,336.62
	Hdfc bank noida 1776	45,982.01	12,454.06
	State Bank of India A/c No. 34075090304	152,813.50	153,462.50
	Punjab National Bank A/c No 1399002100046252	62,112.15	2,923,239.65
	Paytm bank LTD	5,000.00	519.12
	Indusind Bank A/c No 40000	36,528,140.55	338,573.42
	Indusind Bank A/c No 4524	163,671.27	0.39
	Cash in hand	1,641,162.13	1,444,302.68
	Total	46,629,744.74	15,799,925.19

FOR CASH UR DRIVE MARKETING PVT. LTD.
Paaveen K Khanna
 DIRECTOR

13	Short term loans and advances		
	Loans and advances (Secured/ Unsecured/ Doubtful)		
	Tecfin Enterprises Pvt Ltd	51,729,883.00	-
	Mega Corporation Ltd loan	7,950,250.00	7,203,333.00
	Tecfin Business Solutions Pvt Ltd	70,000,000.00	80,000,000.00
	Verindera ventures Lip	-	15,000,000.00
	Knowledge Informatics Pvt Ltd	6,700,000.00	-
	Advance to employees	2,103,697.00	1,038,070.00
	Advance for printing expense	-	3,500,000.00
	Advance for pasting expense	-	2,350,500.00
	Imprest A/c	3,036,680.80	4,530,849.09
	Income tax refund	5,248,962.00	-
	Advances to Suppliers (AS PER LIST)		
	Loans & Advances to Others		
	Sanjay-Lucknow	425,000.00	-
	Ajay Kapoor	-	910,000.00
	Aomai rawat	162,770.00	162,770.00
	Frappé Adds	-	1,608,655.00
	Vishnu Sharma	600,000.00	600,000.00
	Rakha Sharma Dabreo	900,000.00	900,000.00
	Viaan Industries Ltd	20,795,500.38	7,539,000.00
	Pallavi Wadhwa	11,000.00	11,000.00
	Neelkanti Equity consu	-	60,500,000.00
	Praveen Kumari khanna	160,012.96	-
	Tecfin stock advisers pvt ltd.	-	30,000,000.00
	Raghu Khanna - Director's loan	-	12,262,160.62
	Other Travelling Advance	776,415.00	776,415.00
	Securities		
	Security deposit E-303 GK (2nd Floor)	144,000.00	0.00
	Security For Depot Rent	40,000.00	40,000.00
	Security Deposit - Refundable	328,300.00	309,000.00
	Security Refundable	31,750.00	11,500.00
	Security with kaushal computer	64,386.21	89,542.76
	Security Menu- Refundable	3,500,000.00	3,500,000.00
	Tender Security	1,839,839.00	921,800.00
	Total	176,548,446.35	233,764,595.47

14	OTHER CURRENT ASSET		
	TDS 2021-22	17,405,798.18	8,276,822.62
	TCS 21-22	20,440.32	36,749.48
	Prepaid Expense	103,654.92	669,853.70
	Gst receivable - Tds	-	29,500.00
	Gst input(Services)	3,958,247.44	5,790,265.73
	Gst input(Goods)	-	6,126,389.96
	Gst input reversal	1,610,402.15	32,127,969.53
	Rent income receivable	1,707,058.80	-
	Gst appeal FY 20-21-Deposit	1,064,513.00	-
	Total	25,870,114.81	53,057,551.02

15	Revenue from Operations (for companies other than a finance company)		
	Sale of services	784,243,452.91	413,694,819.49
	Sale of Goods	16,143,660.01	65,807,610.96
	Sale of vouchers	14,075,000.00	-
	Total	814,462,112.92	479,502,430.45

FOR CASH UR DRIVE MARKETING PVT. LTD.

Ramdev Khanna

DIRECTOR

16	Other Incomes			
	Long term capital gain	1,405,816.00		
	Central Agency fee	1,165,747.00		
	Coordination Fees			
	Interest Income-FDR			
	Rent Income	6,276,621.86		970,902.50
	Manpower Supply	20,000.00		399,843.16
	Discount Received	350,000.00		12,104,197.05
	Gain on Mutual funds	7,881,896.09		120,000.00
	Freight Charges	474,290.07		2,951,000.00
	Transportation charges	950.00		47,866.00
	Central Reservation Service for air ticket	100,000.00		10,940,904.82
	Event Services			2,508,112.30
	Short and expense	336,053.00		366,829.00
	Interest on income tax refund	-		897,930.00
	Digital Marketing services	-		1,930,061.85
	Rental & Leasing servicing	250,000.00		362.47
	Interest on loan	1,906,660.00		54,936.00
	Air ticket non gst sale	15,131,760.38		-
	Creditors Waived/written off	2,553,579.70		340,983.00
	Total	37,853,374.10		33,633,928.15
17	Cost of Services Rendered			
	Commission-Direct			
	Purchases of services	69,279,899.00		-
	Purchases of goods	591,021,520.08		371,505,390.78
	Purchase of vouchers	26,670,615.12		94,083,523.91
		14,250,000.00		-
	Total	701,222,034.20		465,588,914.69
18	Employee Benefits Expense			
	Salaries and wages	25,732,088.00		18,651,604.00
	Employee Welfare	298,550.00		325,000.00
	Director's Remuneration	13,800,000.00		8,800,000.00
	Gratuity Paid	317,873.00		-
	Total	40,148,511.00		27,776,604.00
19	Finance Costs			
	Bank Charges	293,163.96		21,963.06
	Interest on Car Loan	185,877.77		338,985.57
	Total	479,041.73		360,948.63

For and on behalf of
Parveen K Khanna
 Director
 PARNAMULBIR DRINE MARKETING PVT. LTD.

20	Other Expenses		
	Activity expense		
	Audit fee	289,365.00	297,040.00
	Local Advertisement Exp	590,000.00	501,500.00
	Administrative expense-Boarding and lodging	168,500.00	28,500.00
	Business Promotion	195,534.00	47,874.00
	Consumable expense	215,996.50	632,218.15
	Certification charges	213,844.72	365,053.00
	Conveyance expenses	-	30,000.00
	Consultancy Charges	372,300.75	595,985.00
	Broadcasting and information central	1,960,000.00	1,928.20
	Discount Allowed/Given	130,000.01	137,500.00
	Central management services-Business support	1,623,551.68	-
	Central on-line video services	2,000,000.00	25,000.00
	Electricity & Water Expenses	-	999,000.00
	Festival Expenses	10,917.76	102,265.00
	Freight Charges	274,588.02	187,750.00
	GST Late fee	1,643,155.06	3,091,697.99
	GST Penalty	-	38,550.00
	Housekeeping agency	32,700.00	49,500.00
	Interest on tds	488,784.00	552,069.00
	Telephone & Internet expenses	1,623.00	120,041.00
	Insurance Exps	122,629.84	329,687.55
	Misc. Expenses	716,727.74	564,672.56
	Loading & unloading	61,621.80	715,473.59
	Labour /Vehicle pasting Charges	82,400.00	83,096.00
	Legal Professional Fees/Expense	1,688,412.00	317,264.00
	Office Expenses/maintenance	325,999.70	624,297.99
	Power and Fuel Expenses	1,096,814.48	317,424.23
	Postage & Courier Charges	22,565.00	829,223.00
	Printing & Stationery	163,713.26	41,471.45
	Rent - Office	1,561,076.00	153,583.98
	Registration fees/Roc charges	537,800.49	3,421,276.78
	Vehicle running and maintenance expense	23,979.00	1,454,819.33
	Security Expenses	805,833.09	18,550.00
	Short and Excess	830,794.51	169,858.42
	Staff Welfare Expense	161.73	799,500.99
	Storage bag installation	621,500.00	1,268.29
	Bad debt	-	798,788.26
	Travelling Exp	58,750.00	103,000.00
	Rent for cold storage	308,738.48	1,000,000.00
	Rent for computer-local	426,675.00	511,907.14
	Tender subscription fees (central)	285,196.00	-
	Retainer Ship Charges - RCM	70,535.00	176,763.00
	Exchange loss fluctuation	103,481.58	42,420.00
		275,000.00	4,237.00
		300,000.00	300,000.00
		14,661.83	14,661.83
	Total	20,407,795.20	20,596,716.73
21	Deferred Tax		
	OPENING		
	Profit for the current period	760,112.76	766,760.04
	Difference in Depreciation		
	WDV as per Companies Act	11,213,305.34	12,705,251.01
	WDV as per Income Tax Act	14,361,945.29	15,725,406.59
	Deferred Tax Asset @ 25.168%	792,449.70	760,112.76
	Disallowance u/s 43B		
	House property loss c/f		
	DEFERRED TAX ASSET @ 25.168%		
	T/F TO P/L		
	Total	32,336.94	(6,647.28)
		792,449.70	760,112.76

CASH UR DRIVE MARKETING PRIVATE LIMITED

Statement of Cash Flows

PARTICULARS	Figures for the year ending 31.03.2022	Figures for the year ending 31.03.2021
Cash flows from operating activities		
Profit before taxation	55,992,177.35	15,929,995.13
<u>Adjustments for:</u>		
Depreciation	2,307,938.37	2,811,833.49
Leave Encashment & Gratuity	-	-
<u>Working capital changes:</u>		
Increase/(Decrease) in Trade Payables	(228,829,029.00)	246,276,307.49
(Increase)/Decrease in Trade Receivables	26,465,235.00	(78,001,216.18)
Increase/(Decrease) in Other Current Liabilities	(30,482,826.79)	31,531,785.84
(Increase)/Decrease in Short Term Loans and Advances	57,216,149.12	(176,248,094.65)
(Increase)/Decrease in Other Current Assets	58,945,425.38	(56,500,421.97)
Cash generated from operations	(58,364,932.57)	(14,200,010.85)
Income taxes paid	(3,123,537.00)	(8,126,180.00)
Net cash from operating activities	(61,488,469.57)	(22,326,190.85)
Cash flows from investing activities		
Refund of Security Rent	-	-
Purchase of Tangible Assets	(815,992.70)	(401,042.34)
Proceeds from Sale of Fixed Assets/Non-current Investments	2,020,118.75	-
Purchase of Current Investments	-	(179,940,562.15)
Proceeds Non-Current Investments/Current Investments	91,187,013.48	196,104,497.00
	92,391,139.51	15,762,892.51
Cash flows from financing activities		
Proceeds from short term borrowings	-	-
Proceeds from long-term borrowings	-	-
Repayment of long-term borrowings	(1,261.39)	(6,090,714.70)
Repayment of short term borrowings	(71,589.00)	(96,599.68)
Net cash used in financing activities	(72,850.39)	(6,187,314.38)
Net increase in cash and cash equivalents	30,829,819.55	(12,752,612.72)
Cash and cash equivalents at beginning of period	15,799,925.19	28,552,537.91
Cash and cash equivalents at end of period	46,629,744.74	15,799,925.19

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 and on behalf of board
Cash Ur drive Marketing Private Limited

For KHURANA-SHARMA & CO.

Chartered Accountants

FRN: 010920N

Mem. No. 089478

GA RAJIV KHURANA

MNO. 089478

UDIN: 326894789EATRJ7478

Place : Chandigarh

Dated : 28.09.2022

CASH UR DRIVE MARKETING PVT. LTD.

Parveen K Khanna

Director
(Parveen K Khanna)
DIN: 02630636

CASH UR DRIVE MARKETING PVT. LTD.

Director
(Raghu Khanna)
DIN: 02496328