

# CASH UR DRIVE MARKETING PRIVATE LIMITED

REGD. OFFICE: HOUSE NO 3010, SECTOR 28-D, CHANDIGARH-160028

CIN: U74999CH2009PTC031677

E-mail Id: [Account@cashurdrive.com](mailto:Account@cashurdrive.com)

## NOTICE

NOTICE IS HEREBY GIVEN THAT THE ANNUAL GENERAL MEETING OF THE MEMBERS OF CASH UR DRIVE MARKETING PRIVATE LIMITED WILL BE HELD ON MONDAY, 30<sup>TH</sup> SEPTEMBER, 2019 AT 11:20A.M. AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT HOUSE NO. 3010, SECTOR 28-D, CHANDIGARH TO TRANSACT THE FOLLOWING BUSINESS:

### ORDINARY BUSINESS:

1. To receive, consider and adopt the audited Balance Sheet for the year ended as on 31<sup>st</sup> March, 2019 including the Statement of Profit & Loss Account and Cash Flow Statement along with the Reports of the Board of Directors' and Auditors' thereon.

2. **To consider the appointment of Statutory Auditors**

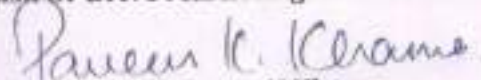
To consider and, if thought fit, to pass, with or without modification(s), the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Section 139(8) and other applicable provisions, if any, of the Companies Act, 2013 as amended from time to time or any other law for the time being in force (including any statutory modification or amendment thereto or re-enactment thereof for the time being in force), the consent of shareholders be and is hereby given to appoint M/s Khurana Sharma & Co., Chartered Accountants (FRN: 010320N), as the Statutory Auditors of the Company, to fill the casual vacancy caused by the resignation of M/s A B Singh & Associates, Chartered Accountants (Mem No. 091305), Mohali."

"RESOLVED FURTHER THAT M/s Khurana Sharma & Co., Chartered Accountants (FRN: 010320N), be and are hereby appointed to hold office as the Statutory Auditors of the Company for a period of five (5) years from the conclusion of this Annual General Meeting (AGM) until the conclusion of the AGM to be held in the year 2024 on such remuneration and out of pocket expenses as may be decided by the Board."

"RESOLVED FURTHER THAT Directors be and are hereby authorised to do all such acts, deeds and things which may be deemed necessary and expedient to give effect to the above resolution."

For and on behalf of the Board  
Cash Ur Drive Marketing Private Limited



Parveen K Khanna

Director

DIN: 02630636

3010 Sector-28 D Chandigarh-160002

Place: Chandigarh

Date: 29.06.2019

**NOTES:**

1. A member entitled to attend and vote at the meeting may appoint a proxy to attend and vote instead of himself/herself and the proxy so appointed need not be a member of the Company. A proxy form attached herewith is to be lodged at the Registered Office of the Company 48 hours before the commencement of the meeting.
2. Members are requested to bring their copies of Annual Reports to the meeting.
3. Members are requested to notify any change in their address, mandates etc., in order to update the records of the company.
4. Members/Proxies should bring the attendance slips duly filled in for attending the meeting.
5. Copy Forwarded to : a) All members



# CASH UR DRIVE MARKETING PRIVATE LIMITED

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CIN: U74999CH2009PTC031677

E-mail Id: Account@cashurdrive.com

## DIRECTORS' REPORT

TO,

THE MEMBERS OF  
CASH UR DRIVE MARKETING PRIVATE LIMITED

Your Directors have pleasure in presenting the Annual Report along with the Audited Accounts of the Company for the financial year ended on 31<sup>st</sup> March, 2019. The summarized financial results are as follows:

### FINANCIAL RESULTS

The financial results of your Company are as under:

(Amount in INR)

Particulars	Year ended 31.03.2019	Year ended 31.03.2018
Revenue from operations (Gross)	62,86,21,046.11	24,51,91,281.70
Other Income	2,50,50,559.74	50,39,035.59
Total Revenue	65,36,71,605.85	25,02,30,317.29
Total Expenditure	63,23,29,598.82	23,14,29,824.21
Profit/Loss before tax (PBT)	2,13,42,007.03	1,88,00,493.08
Tax Expense	99,33,364.72	65,132.00
Profit/Loss after tax (PAT)	1,46,61,505.75	1,87,35,360.88

### REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS

Your Directors are pleased to inform you that the turnover (Gross) of your Company during the financial year 2018-19 was Rs. 62,86,21,046.11/- as compared to Rs. 24,51,91,281.70/- during the previous financial year.

Your Directors are hopeful about bringing better results in the next financial years.

### CHANGE IN THE NATURE OF BUSINESS

During the year under review, there has been no change in the nature of the business of the Company.

### EVENTS SUBSEQUENT TO THE DATE OF FINANCIAL STATEMENTS

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statements relate and the date of this report.

### DIVIDEND

During the financial year 2018-19, no dividend has been recommended or declared by the Company.

#### **RESERVES**

No amount has been transferred to reserves during the period under review.

#### **DEPOSITS**

The Company has not accepted any deposits under Section 73 of the Companies Act, 2013("the Act") read with the Companies (Acceptance of Deposits) Rules, 2014 during the period under review.

Further, the Company is in receipt of borrowings i.e. unsecured loans from its Directors and their relatives, which have not been given out of the borrowed funds from outside sources.

#### **BOARD MEETINGS**

During the year 2018-19, four (4) meetings of the Board of Directors of the Company were held. The maximum time gap between any two consecutive meetings was not exceeding 120 days.

#### **DIRECTORS AND KEY MANAGERIAL PERSONNEL**

During the period under review, the following directors continued in the Company:

Mr. Raghu Khanna, Director

Ms. Parveen K Khanna, Director

#### **DECLARATION OF INDEPENDENCE GIVEN BY INDEPENDENT DIRECTORS**

The provisions of Section 149 of the Act are not applicable to the Company.

#### **COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES**

The provisions of Section 178(1) of the Act relating to constitution of Nomination and Remuneration Committee and laying down the policy thereof are not applicable to the Company.

#### **DIRECTORS RESPONSIBILITY STATEMENT**

To the best of their knowledge and belief and according to the information and explanations obtained by them, your Directors make the following statements in terms of Section 134(3)(c) of the Act:

- i. that in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- ii. that such accounting policies as mentioned in the notes to the financial statements have been selected and applied consistently and judgments and estimates have been made that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the company for that period;
- iii. that proper and sufficient care has been taken for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- iv. that annual accounts have been prepared on a going concern basis; and



- v. that systems to ensure compliance with the provisions of all applicable laws were adequately in place and operating effectively.

*(Note: There has been non-compliance during the period under review. The same has been given with a qualified opinion in Auditors' report (CARO) and Management Representation report of the Company.)*

#### **SUBSIDIARY AND ASSOCIATE COMPANY**

The Company does not have any subsidiary, joint venture or associate Company.

#### **EXTRACTS OF ANNUAL RETURN**

As required pursuant to Section 92(3) of the Act and rule 12(1) of the Companies (Management and Administration) Rules 2014, the details forming part of the extract of the Annual Return in form MGT-9 is annexed herewith as **ANNEXURE-I**.

#### **STATUTORY AUDITORS**

M/s Khurana Sharma & Co., Chartered Accountants (FRN: 010320N), have been appointed as the Statutory Auditors by the Board of Directors of the Company at a Board meeting held on 30.08.2019, on account of casual vacancy arising out of resignation of M/s A B Singh & Associates, Chartered Accountants (Mem No. 091305), Mohali, dated 01.08.2019. M/s Khurana Sharma & Co., Chartered Accountants, hold the office till the conclusion of ensuing Annual General Meeting (AGM) of the Company.

Further that, pursuant to the provisions of Section 139 of the Act, M/s Khurana Sharma & Co., Chartered Accountants are proposed to be appointed as the Statutory Auditors by the members at the ensuing Annual General Meeting of the Company to be held on 30<sup>th</sup> September, 2019 for a period of five (5) consecutive years, who shall hold office from conclusion of this forthcoming Annual General Meeting till the conclusion of the Annual General Meeting to be held in the year 2024.

As required under the provisions of Section 139 of the Companies Act, 2013, the Company has obtained written confirmation from M/s Khurana Sharma & Co., (FRN: 010320N), Chartered Accountants, Chandigarh, that their appointment, if made, would be in conformity with the limits specified in the said Section and that they are not disqualified for such appointment within the meaning of section 141 of the Companies Act, 2013.

#### **COST AUDITORS & THEIR REPORT**

The provisions of Section 148 of the Act are not applicable to the Company.

#### **EXPLANATION OR COMMENTS OR QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS**

The Auditors report along with the significant accounting policies and notes to accounts, as presented by M/s A.B. Singh & Associates, Chartered Accountants for the financial year 2018-19 is self-explanatory, but there exists some remarks on some of the transactions entered into by the Company during the period under review.

Further, the provisions under Section 204 of the Act relating to submission of Secretarial Audit Report are not applicable to the Company.

**CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNING AND OUTGO**

The details of conservation of energy, technology absorption, foreign exchange earnings and outgo are as follows:

**(a) Conservation of Energy**

(i)	the steps taken or impact on conservation of energy	The Company has been taking reasonable steps towards conservation of energy.
(ii)	the steps taken by the Company for utilizing alternate sources of energy.	NIL
(iii)	the capital investment on energy conservation equipment	NIL

(b) Technology Absorption: Nil

(c) Foreign Currency Earnings and Expenditure: NIL

**DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS**

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

**PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE BY THE COMPANY**

During the period under review, the Company has neither given any security nor provided any guarantee and also no such investments, as prescribed under section 186 of the Act, have been made.

Further, there exists non-compliance with the provisions of section 185 of the Act as to the Company giving loans and advances to some parties:

**RISK MANAGEMENT**

In the opinion of the Board, there are no major elements of risk which has the potential of threatening the existence of the Company. Therefore, no Risk Management Policy has been formulated in this regard.

**DETAILS OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS**

The provisions as to Internal Financial Controls systems are not applicable on the Company.

**DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES**

The provisions of Section 135 of the Act relating to Corporate Social Responsibility (CSR) are not applicable to the Company.

**PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES**



Pursuant to the provisions of section 188 of the Act, the Company had entered into related party transactions during the financial year 2018-19, which is presented in AOC-2 annexed herewith as **Annexure- II**.

**OBLIGATION OF COMPANY UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013**

In order to prevent sexual harassment of women at workplace a new act i.e. the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 has been notified on 9<sup>th</sup> December, 2013. The Directors are aware about the said provisions and have taken requisite steps to create and manage favorable working conditions for women staff in the Company.

Further, during the financial year 2018-19, no instances of sexual harassment were reported in the Company.

**SHARE CAPITAL**

During the financial year 2018-19, there was no change in the share capital of the Company. The Authorized Share Capital of the Company is Rs. 2,00,000/- (Rupees Two Lakh Only) comprising of 20,000 (Twenty Thousand) equity shares of Rs. 10/- (Rupees Ten Only) each.

Also, the subscribed, issued and the paid-up share capital of the Company is Rs. 1,15,150/- (Rupees One Lac Fifteen thousand One Hundred and Fifty Only) divided into 11,515 (Eleven Thousand Five Hundred and Fifteen) equity shares of Rs. 10/- (Rupees Ten Only) each.

Further, the Company did not issue any bonus shares, buy back of shares, ESOPs etc., during the period under review.


**ACKNOWLEDGEMENT**


Your Directors acknowledge with sincere gratitude towards the co-operation and continued support extended by the shareholders and Business Associates of the Company. The Directors also place on record their appreciation to all employees for their dedicated services and commitment to high standards and ethics.

Finally, the Directors wish to express gratitude to the Investors, Bankers and Financial Institutions for reposing their support and trust in the Company and its management. We look forward to have continued support of all concerned in our endeavors.

**For and on behalf of the Board  
Cash Ur Drive Marketing Private Limited**

Place: Chandigarh  
Date: 29.06.2019

  
RAGINI KHANNA  
Director  
DIN: 02496328  
B-82 Manavsthal Apartment,  
Vasundhara Enclave  
New Delhi 110096

  
PARVEEN K KHANNA  
Director  
DIN: 02630636  
3010 Sector-28 D

Chandigarh-160002

**ANNEXURE 1**

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

1.	CIN	U74999CH2009PTC031677
2.	Registration Date	06/07/2009
3.	Name of the Company	CASH UR DRIVE MARKETING PRIVATE LIMITED
4.	Category of the Company Sub-category of the Company	Company Limited By shares Non-government Company
5.	Address of the Registered office & contact details	House No. -3010, Sector 28-D, Chandigarh
6.	Whether listed company	No
7.	Name, Address & contact details of the Registrar & Transfer Agent, if any.	N.A.
8.	Email id of the Company	Account@cashurdrive.com
9.	Website	-

S. No.	Name and Description of main products / services	NIC Code of the Product/servic	% to total turnover of the company
1.	ADVERTISEMENT AND PUBLICITY AGENT	e 58111	100%

[illegible]





shareholders holding nominal share capital in excess of Rs. 01 lakh									
c) Others (specify)									
Non Resident Indians									
Overseas Corporate Bodies									
Foreign Nationals									
Clearing Members									
Trusts									
Foreign Bodies - D R									
<b>Sub-total (B)(2):-</b>									
Total Public Shareholding (B)=(B)(1)+(B)(2)									
C. Shares held by Custodian for GDRs & ADRs									
<b>Grand Total (A+B+C)</b>	-	11515	11515	100%	-	11515	11515	100%	Nil

**B) Shareholding of Promoter-**

SN	Shareholder's Name	Shareholding at the beginning of the year (01.04.2018)			Shareholding at the end of the year (31.03.2019)			% change in shareholding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
1.	RAGHU KHANNA	4710	40.90%	-	4710	40.90%	NIL	NIL
2.	PARVEEN KUMARI KHANNA	6805	59.10%	-	6805	59.10%	NIL	NIL



C) Change in Promoters' Shareholding (please specify, if there is no change): NIL

D) Shareholding Pattern of top ten Shareholders:  
(Other than Directors, Promoters and Holders of GDRs and ADRs): NIL

E) Shareholding of Directors and Key Managerial Personnel:

S N	Shareholding of each Directors and each Key Managerial Personnel	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1.	Mr. RAGHU KHANNA At the beginning of the year	4710	40.90%		
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	-	-	-	-
	At the end of the year	4710	40.90%	4710	40.90%
2.	Mrs. PARVEEN KUMARI KHANNA At the beginning of the year	6805	59.10%		
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	-	-	-	-
	At the end of the year	6805	59.10%	6805	59.10%

V) INDEBTEDNESS -Indebtedness of the Company including interest outstanding/accrued but not due for payment.

PARTICULARS	Secured Loans excluding deposits	Unsecured Loans	Deposit s	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	3,34,275.78	72,34,113.45		75,68,389.23
ii) Interest due but not paid	-	-	-	-

iii) Interest accrued but not due	-	-	-	-
<b>Total (i+ii+iii)</b>	<b>3,34,275.78</b>	<b>72,34,113.45</b>	<b>-</b>	<b>75,68,389.23</b>
<b>Change in Indebtedness during the financial year</b>				
* Addition	1,57,44,280.91	-	-	1,57,44,280.91
* Reduction	-	63,34,623.00	-	63,34,623.00
<b>Net Change</b>	<b>1,57,44,280.91</b>	<b>(63,34,623.00)</b>	<b>-</b>	<b>94,09,657.91</b>
<b>Indebtedness at the end of the financial year</b>				
i) Principal Amount	1,60,078,556.69	8,99,490.45	-	1,69,78,047.14
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
<b>Total (i+ii+iii)</b>	<b>1,60,078,556.69</b>	<b>8,99,490.45</b>	<b>-</b>	<b>1,69,78,047.14</b>

#### VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL-

A. Remuneration to Managing Director, Whole-time Directors and/or Manager: **NIL**

B. Remuneration to other directors:

S.No	Particulars of Remuneration	Name of Directors		Total Amount (In Rs.)
				/-
1	Independent Directors	-	-	-
	Fee for attending board committee meetings	-	-	-
	Commission	-	-	-
	Others, please specify	-	-	-
	Total (1)	-	-	-
2	Other Non-Executive Directors	RAGHU KHANNA	-	-
	Salary	60,00,000/-	-	60,00,000/-
	Fee for attending board committee meetings	-	-	-
	Commission	-	-	-
	Others, please specify	-	-	-
	Total (2)	-	-	-
	<b>Total (B)=(1+2)</b>	<b>60,00,000/-</b>	<b>-</b>	<b>60,00,000/-</b>
	Total Managerial Remuneration	-	-	-
	Overall Ceiling as per the Act	-	-	-

C. Remuneration to Key Managerial Personnel other than MD/Manager/WTD: **NIL**



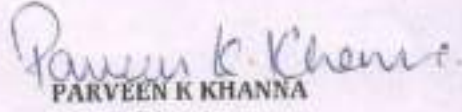
VII. PENALTIES / PUNISHMENT / COMPOUNDING OF OFFENCES: NIL

For and on behalf of the Board  
Cash Ur Drive Marketing Private Limited

Place: Chandigarh  
Date: 29.06.2019

  
RAGINI KHANNA  
Director  
DIN: 02496328

B-82 Manavsthal Apartment,  
Vasundhara Enclave New Delhi 110096

  
PARVEEN K KHANNA  
Director  
DIN: 02630636  
3010 Sector-28 D  
Chandigarh-160002

# **ARVINDER BIR SINGH & ASSOCIATES**

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*Chartered Accountants*

**ADDRESS:** SCF 59-60, Phase – 3B2, Mohali, Punjab

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## **INDEPENDENT AUDITORS' REPORT**

TO THE MEMBERS OF CASH UR DRIVE MARKETING PVT. LTD

### **Report on the Financial Statements**

We have audited the accompanying financial statements of CASH UR DRIVE MARKETING PVT. LTD ("the company"), which comprises the Balance Sheet as at 31 March 2019, the Statement of Profit and Loss, the cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information.

### **Management's Responsibility for the Financial Statements**

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 and presentation of these financial statements that give a true and fair view of the financial position and 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, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 control, 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.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's



judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor

considers internal financial control relevant to the Company's preparation of the financial statements that give true and fair view, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

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.

### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Company as at 31<sup>st</sup> March 2019, its profit for the year ended on that date.

### Emphasis of Matter:

We draw attention to the following points:

1. The company has made some business transactions which violate the compliances of Goods & Service tax 2017, for which Legal opinion has been taken on those matters, the details of which are as follows:

#### a.) GST INPUT REVERSAL AS PAYMENT NOT MADE WITHIN 180 DAYS.

- M/s Cash Ur Drive Marketing Pvt. Ltd. made following purchase from M/s Bridgestone India Pvt. Ltd.

1.	Purchase Central 18%	Rs.	21,75,927.00
2.	Purchase Central 28%	Rs.	21,27,97,564.60
3.	Purchase Local 28%	Rs.	13,72,148.00
4.	Purchase Local 18%	Rs.	3,50,544.00

- On basis of Exchange of Productions and Services between Bridgestone India Pvt. Ltd. and Cash Ur Drive Marketing Private Limited, M/s Cash Ur Drive did not make cash payment for purchase, instead paid for by BSID on barter basis on which total input is availed is **RS 6,09,24,574.**
- For supply of goods, invoices raised by M/s Bridgestone India Pvt. Ltd. and for supply of services, invoices raised by M/s Cash Ur drive Marketing Private Limited are in continuous Supply, In case of continuous supply of services where the due date of payment is not ascertainable from the contract the issue of invoice shall be before or at the time when the supplier of service received such payment as per section 31(5) of CGST act 2017.so in such case invoice to be raised by cash ur drive marketing Pvt ltd before or at the time of payment or in case of barter goods received.

- Time of supply determined in such case is on when payment is Received that is Receipt of tyres and tube by the cash ur drive marketing Pvt Ltd.
- As Per Section 16 2(d) Of CGST Act 2017 The Amount Towards The Value Of Supply Along With Tax Payable Thereon Shall Be Made With In The Period Of 180 Days From The Date Of Respective Invoice Issue By The Supplier M/s Bridgestone India Pvt. Ltd. raised invoice for supply of Tyre by Invoice No. 16181200081 Dated 11<sup>th</sup> April 2018 and 1<sup>st</sup> Invoice for supply of service raised by M/s Cash Ur drive Marketing Private Limited, is invoice no. THT/UP/0156 Dated 15<sup>th</sup> Jan. 2019, in the lieu of payment of tyres and tube ,is not within 180 days. Thus the condition of payment on barter basis is not made within 180 days limit therefore reversal of the same has to be made and input to be availed when bill/payment against the same is made.

b.) AS PER SECTION 12(3)(a) of IGST ACT, place of supply of immovable property services the place of supply of services supplied directly related to immovable property including services provided by or any services provided by way of grant of rights to use the immovable property **is location at which the immovable property is located or intended to be located.** So accordingly place of supply of renting of immovable property is Mumbai itself not Chandigarh so In this circumstance CUDMPL cannot legally claim input tax credit of IGST .

If In Case bill of CGST and SGST has been obtained and input is availed of Mumbai property by cash ur drive mpl it is governed by section 21 **"Liable For Registration"** which states that registration is to be obtained for **"Place Of Business** ( place from where the business is ordinarily carried on, and includes a warehouse godown or any other place where taxable person store his goods, **supplies or received good or services or both**) as CUDMPL received renting services on which input is also availed at Mumbai it is liable for separate registration as per section 22 of the CGST ACT at Mumbai branch

However in current scenario cash ur drive marketing Pvt Ltd is not eligible for such credit.

### Report on other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure a statement on the matters Specified in paragraphs 3 and 4 of the Order, to the extent applicable
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, Cash flow statement 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 relevant rule issued thereunder *except for*



"AS-15 Employee Benefits" as expense/liability of Gratuity and leave encashment not ascertained and accounted for in books of accounts.

e) 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.

f) On the basis of written representations received from the directors as on 31 March, 2018, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2018, from being appointed as a director in terms of Section 164(2) of the Act.

g) In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Amendment Rules, 2017:

i. The Company does not have any pending litigations which would impact its financial position.

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

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

For **ARVINDER BIR SINGH & ASSOCIATES**

Chartered Accountants



**ARVINDER BIR SINGH**

Partner

(Membership No.: 091305)

Place: Chandigarh

Date: 28/06/2019

## **"Annexure A" to the Independent Auditors' Report**

Referred to in paragraph 1 under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date to the financial statements of the Company for the year ended March 31, 2019:

- 1)
  - (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets;
  - (b) As explained to us, all the fixed assets have been physically verified by the management in a phased periodical manner, which in our opinion is reasonable, having regard to the size of the Company and nature of its assets. No material discrepancies were noticed on such physical verification.
  - (c) The title deeds of immovable properties are held in the name of the company.
- 2)
  - (a) The management has conducted the physical verification of inventory at reasonable intervals.
  - b) The discrepancies noticed on physical verification of the inventory as compared to books records which has been properly dealt with in the books of account were not material.
- 3) The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (C) of the Order are not applicable to the Company and hence not commented upon.
- 4) The Company has not made any investments or given any guarantees and security covered under section - 186 of the Companies Act, 2013 ('the Act'), but it has given loans in contravention of the provisions of Section 185 of the Act contained therein.
- 5) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
- 6) As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company. Hence the clause is not applicable.



- 7) (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has not been regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Sales tax, Service Tax, Goods and Service tax, Duty of Customs, Value added Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, following are the undisputed amounts payable in respect of the above that are in arrears as at March 31, 2019 for a period of more than six months from the date on when they become payable:

Nature of Liability	Amount
GST Payable	7781081

- b) According to the information and explanation given to us, there are no dues of income tax, sales tax, service tax, Goods and service tax, duty of customs, duty of excise, value added tax outstanding on account of any dispute.
- 8) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to banks. The Company has not taken any loan either from financial institutions or from the government and has not issued any debentures.
- 9) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments in the relevant financial year. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.
- 10) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.
- 11) The Company is a Private Limited Company and section 197 of the act does not apply to a Private Limited Company;
- 12) In our opinion, the Company is not a Nidhi Company as per section 406 of the Act. Therefore, the provisions of this clause are not applicable to the Company.
- 13) In our opinion, all transactions with the related parties are not in compliance with section 188 of the Act and the details have been disclosed in the Financial Statements as required by the applicable accounting standards. Further, the provisions of section 177 as to Audit Committee are not applicable to the Company. The details of Related Party Transactions entered into by the company are as follows:

Name of Related Party	Relation	Nature of Transaction	Amount
Raghu Khanna	Director	Salary	6000000
CUD Digital-Pallawi Wadhwa	Wife of Director	Printing, Display, Ad Expenses	23619345
Tecfin Enterprises Pvt Ltd	Sister Concern	Rent	826000

- 14) Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.
- 15) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of this clause are not applicable to the Company and hence not commented upon.
- 16) In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

For **ARVINDER BIR SINGH & ASSOCIATES**

*Chartered Accountants*



**ARVINDER BIR SINGH**

*Partner*

(Membership No.: 091305)

Place: Chandigarh

Date: 28/06/2019



**CASH UR DRIVE MARKETING PVT. LTD.**

**BALANCE SHEET AS ON 31st March, 2019**

Particulars	Note No	Figures for the current year 31.03.2019	Figures for the Previous year 31.03.2018
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholders' Funds</b>			
(a) Share Capital	1	115,150.00	115,150.00
(b) Reserves and Surplus	2	72,724,535.94	65,062,089.15
(c) Money received against share warrants			-
<b>(2) Share application money pending allotment</b>			
<b>(3) Non-Current Liabilities</b>			
(a) Long-term borrowings	3	16,978,047.14	7,568,389.23
(b) Deferred tax liabilities (Net)			-
(c) Other Long term liabilities			-
(d) Long-term provisions			
<b>(4) Current Liabilities</b>			
(a) Short-term borrowings	4	343,958,056.67	170,432,854.06
(b) Trade payables	5	27,397,728.44	31,873,631.27
(c) Other current liabilities		8,306,933.00	
(d) Short-term provisions			
<b>Total</b>		<b>469,480,451.19</b>	<b>275,052,113.71</b>
<b>II. Assets</b>			
<b>(1) Non-current assets</b>			
(a) Fixed assets			
(i) Tangible assets	6	12,027,002.00	13,060,233.98
(ii) Intangible assets			
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
(b) Non-current investments	7	45,074,752.11	54,106,640.00
(c) Deferred tax asset		2,376,492.73	750,061.01
(d) Long term loans and advances			
(e) Other non-current assets			
<b>(2) Current assets</b>			
(a) Current investments			
(b) Inventories (as certified by directors)		28,714,542.30	18,516,250.25
(c) Trade receivables	8	196,568,254.75	95,398,385.06
(d) Cash and cash equivalents	9	46,229,133.88	17,564,745.84
(e) Short-term loans and advances	10	138,490,273.42	75,655,797.57
(f) Other current assets			
<b>Total</b>		<b>469,480,451.19</b>	<b>275,052,113.71</b>

As per our report of even date annexed

For and on behalf of board

For Arvinder Bir Singh  
Chartered Accountants

ARVINDER BIR SINGH  
M.NO. 001305

Place : Chandigarh

Dated 28/06/2019

Director

Director

For Cash ur Drive Marketing Limited

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, 2019**

	Particulars	Note No	Figures for the Current Year 31.03.2019	Figures for the Previous Year 31.03.2018
I.	Revenue from operations	11	628,621,046.11	245,191,281.70
II.	Other Income	12	25,050,559.74	5,039,035.59
III.	<b>Total Revenue (I + II)</b>		<b>653,671,605.85</b>	<b>250,230,317.29</b>
IV.	<u>Expenses:</u>			
	Cost of Services	13	534,048,900.43	174,426,308.91
	Purchase of Stock-in-Trade			
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		(10,198,291.81)	(15,963,532.25)
	Employee benefit expense	14	27,704,694.00	23,474,664.19
	Financial costs	15	194,521.50	372,620.84
	Depreciation and amortization expense		2,042,008.00	2,422,790.32
	Other expenses	16	78,537,766.70	46,696,972.20
	<b>Total Expenses</b>		<b>632,329,598.82</b>	<b>231,429,824.21</b>
V.	Profit before exceptional and extraordinary items and tax (III - IV)		21,342,007.03	18,800,493.08
VI.	Exceptional Items			
VII.	Profit before extraordinary items and tax (V - VI)			
VIII.	Extraordinary Items			
IX.	Profit before tax (VII - VIII)		21,342,007.03	18,800,493.08
X.	Tax expense:			
	(1) Current tax		8,306,933.00	
	(2) Deferred tax	17	1,626,431.72	(65,132.20)
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)		14,661,505.75	18,735,360.88
XVI.	Earning per equity share:			
	(1) Basic			
	(2) Diluted			

As per our report of even date annexed

For and on behalf of board

For Arvinder Bir Singh  
Chartered Accountants

Director

Director

ARVINDER BIR SINGH  
M.NO. 091305

For Cash ur Drive Marketing Limited

For Cash ur Drive Marketing Limited

Place : Chandigarh

Dated 28/06/2019

Director

Director



SCHEDULE OF FIXED ASSETS & DEPRECIATION FOR THE YEAR 2018-19

ASSETS	RATE OF DEPRECIATION	BALANCE AS ON 01.04.2018	ADDITIONS BEFORE 30.09.2018	ADDITIONS AFTER 30.09.2018	SALES	TOTAL	DEPRECIATION FOR THE YEAR	BALANCE AS ON 31.03.2019
AIR CONDITIONER	15%	319,326.00				319,326.00	47,899.00	271,427.00
BIO PROXIMITY ATTENDANCE SYSTEM	15%	12,528.00				12,528.00	1,879.00	10,649.00
CAMERA	15%	422,604.00	56,543.00			479,147.00	71,872.00	407,275.00
CAR	15%	3,148,847.00				3,148,847.00	472,327.00	2,676,520.00
CCTV CAMERAS	15%	23,638.00				23,638.00	3,546.00	20,092.00
COMPUTER	40%	78,060.00	337,987.74	320,267.80		736,315.54	230,473.00	505,842.54
ELECTRICAL & FITTINGS	10%	65,416.00				65,416.00	6,542.00	58,874.00
FURNITURE & FIXTURE	10%	383,170.00		8,000.00		391,170.00	38,717.00	352,453.00
FIRE SAFETY EQUIPMENT	15%	15,621.00				15,621.00	2,343.00	13,278.00
GOLF CART	15%	138,451.00				138,451.00	20,768.00	117,683.00
LAND AND BUILDING	10%	9,923,863.00				9,923,863.00	992,386.00	8,931,477.00
LAPTOP	40%	8,872.00				8,872.00	3,549.00	5,323.00
MOBILE PHONE	15%	468,744.00	170,535.70			639,279.70	95,892.00	543,387.70
Generator	15%	301,535.00				301,535.00	45,230.00	256,305.00
OFFICE EQUIPMENT	15%	111,666.00	42,367.59	73,075.00		227,108.59	28,586.00	198,522.59
REFRIGERATOR	15%	115,726.00				115,726.00	17,359.00	98,367.00
TELEPHONE	15%	43,146.00				43,146.00	6,472.00	36,674.00
TELEVISION	15%	361,394.00				361,394.00	54,209.00	307,185.00
WATER DISPENSER	15%	2,477.00				2,477.00	372.00	2,105.00
<b>TOTAL</b>		<b>15,945,084.00</b>	<b>607,434.03</b>	<b>401,342.80</b>	<b>0.00</b>	<b>16,953,860.83</b>	<b>2,140,421.00</b>	<b>14,813,439.83</b>

For Cash ur Drive Marketing Limited  
  
 Director



For Cash ur Drive Marketing Limited  
  
 Director

**CASH UR DRIVE MARKETING PVT. LTD.**

Note No	Particulars	Figures for the Current year 31.03.2019	Figures for the previous year 31.03.2018
<b>1</b>	<b>Share Capital</b>		
	Equity Share Capital	200,000.00	200,000.00
	Authorised Share capital	115,150.00	115,150.00
	Issued, subscribed & fully paid share capital	-	-
	Calls unpaid	-	-
	Forfeited shares	-	-
	Preference Share Capital	-	-
	Authorised Share capital	-	-
	Issued, subscribed & fully paid share capital	-	-
	Calls unpaid	-	-
	Forfeited shares	-	-
	<b>Total</b>	<b>115,150.00</b>	<b>115,150.00</b>
<b>2</b>	<b>Reserves and Surplus</b>		
	Revenue reserve	65,062,089.15	50,872,325.52
	(+) Net Profit/(Net Loss) For the current year	14,661,505.75	18,735,360.88
	(+) Income tax Refund	-	-
	(-) Income Tax Paid (14-15)	(1,163,590.00)	(1,792,508.00)
	(+) Income tax Provision	-	-
	(-) TDS previous year	(4,361,739.12)	-
	(+) Others	129,887.16	-
	( ) Advance Tax/ Self Assessment / TDS	-	-
	(-) Service tax	(1,603,617.00)	(2,753,089.25)
	<b>Total</b>	<b>72,724,535.94</b>	<b>65,062,089.15</b>
<b>3</b>	<b>Long-term borrowings</b>		
	Secured		
	Loan Indusind Bank Car	274,676.76	297,581.01
	Loan Indusland Bank Car	15,803,879.93	-
	HDFC Bank Loan A/c No.- 32207580-INNOVA CAR LOAN	-	36,694.77
	Unsecured		
	F Ads	-	6,218,001.00
	Parveen Kumari Khanna	-	47,392.45
	Raghu Enterprises (PARVEEN K KHANNA)	899,490.45	968,720.00
	<b>Total</b>	<b>16,978,047.14</b>	<b>7,568,389.23</b>
<b>4</b>	<b>Trade payables</b>		
	Sundry Creditors (As Per List)	331,119,420.90	159,978,735.12
	Advances from customer	212,400.00	-
	Advanced Hair Studio Ltd.	2,637.00	-
	Balaji Telefilms Ltd.	-	1,090,400.00
	Business broadcast new pvt ltd .	6,678.00	-
	Bengluru Mega Cabs Pvt. Ltd.	1,300,363.44	1,300,363.40
	Borgos India/ Carat India	8,127.00	-
	deepak Traders	468,578.00	-
	Dharampa Premchand Ltd.	8,000.00	2,011,900.00
	KPH Dream cricket pvt ltd	53,235.00	-
	Lakme Lever Pvt. Ltd.	810,840.00	-
	Lifestyle and media Broadcasting Ltd.	18,000.00	-
	Living Entertainment enterprises Ltd.	11,000.00	-
	Marico Limited	-	-
	Mega Cabs Pvt Ltd	3,248,168.00	-

For Cash ur Drive Marketing Limited

*Raghu*  
Director



For Cash ur Drive Marketing Limited

*Parveen K Khanna*  
Director



MTR Foods india p ltd	2,156,287.97	2,801,497.39
Madeem Ahmed	250,000.00	
New smart electronics	596,511.46	670,000.00
Outlook publishing ( india ) p ltd	604,329.76	34,938.47
Pawan Sales	10.00	
Perth Verification and Credit Management p ltd	13,000.00	
Sara Advertising	374,400.00	
SCHUNK Intec india p ltd	869.00	51,242.00
Reckitt Benckiser india Pvt Ltd	472,000.00	
Reliance Broadcast Network Ltd.	4,160.00	
Recon Asset Portfolio Management Pvt. Ltd.	11,500.00	
SMS Taxi cabs pvt ltd	2,114,566.14	2,114,566.14
The Rug Republic	2.00	
Tata motors pvt ltd	-	329,211.54
oast Evnt Pvt Ld	42,973.00	
V7 entertainment p ltd	50,000.00	50,000.00
<b>Total</b>	<b>343,958,056.67</b>	<b>170,432,854.06</b>

<b>5</b>	<b>Others Current Liabilities</b>		
	Expenses Payable		
	Legal & Professional Charges Payable	1,602,200.00	1,100,700.00
	GST Payable	10,514,277.18	1,587,868.00
	Printing Expense Payable	10,790,719.00	19,447,719.00
	EPF Payable	78,039.00	81,810.00
	ESI PAYABLE	33,029.00	24,250.00
	Salary Payable	2,373,557.00	2,617,511.00
	TDS PAYBLE	1,851,538.00	
	Rent Payable	133,300.00	133,300.00
	Cheque Pending Encashment		5,918,256.00
	TDS PAYBLE (C/Y)		941,048.00
	KK cess 0.5% output	534.63	534.63
	KK cess 0.5% input	534.63	534.63
	Security for Rental	20,000.00	20,000.00
	<b>Total</b>	<b>27,397,728.44</b>	<b>31,873,631.26</b>

<b>6</b>	<b>Tangible Assets</b>		
	Land/ Building/ Plant & Equipment/ Furniture & fixtures/ Vehicles/ Office Equipment/ Others (individually)		
	Opening Balance	13,060,233.98	14,918,962.30
	Additions:	1,008,776.28	564,062.00
	Other Adjustments		
	<b>Sub total</b>	<b>14,069,010.26</b>	<b>15,483,024.30</b>
	Less: Disposals		
	Gross Block at year end (a)	<b>14,069,010.26</b>	<b>15,483,024.30</b>
	Less: Depreciation		
	Opening Depreciation		
	Depreciation for the year	(2,042,008.00)	(2,422,790.32)
	Total accumulated depreciation (b)	<b>12,027,002.00</b>	
	Net carrying value (a) - (b)		
	<b>Total</b>	<b>12,027,002.00</b>	<b>13,060,233.98</b>

<b>7</b>	<b>Non Current Investments</b>		
	Plot With Omaxe	5,274,863.45	5,732,063.45
	Investment In Industrial Plot	5,515,625.00	5,515,625.00
	Flat at Suncity	2,600,000.00	2,600,000.00
	PRAJAY PLOT-203	4,564,620.00	4,564,620.00
	PRAJAY PLOT	1,548,477.00	1,548,477.00

For Cash ur Drive Marketing Limited

*[Signature]*  
Director



For Cash ur Drive Marketing Limited

*[Signature]*  
Director



FDR Indusland bank	3,770,167.00	-
FDR BG for tender	1,100,000.00	-
FDR hdfc	700,999.66	664,577.55
Mutual funds	20,000,000.00	33,481,277.00
<b>Total</b>	<b>45,074,752.11</b>	<b>54,106,640.00</b>

<b>8</b>	<b>Trade receivables</b>		
	<b>LESS THAN 6 MONTHS</b>		
	Amar Ujala Publications Ltd.	260,020.00	-
	Abbott India Ltd	-	9,439,905.60
	ANI Technologies Pvt. Ltd.	7,936,086.00	-
	AMP Communications pvt ltd	-	185,600.00
	Advance hair studio p ltd	-	116,640.00
	Apex Aim Pvt Ltd	306,240.00	-
	Ashok Auto Sales Ltd.	71,137.00	849,600.00
	Bagga Link service Ltd.	55,123.00	-
	Bajaj Auto Ltd.	3,013,268.00	-
	BBH Communication Pvt. Ltd.	3,074,000.00	-
	Benenett Coleman & Company Ltd	-	944,000.00
	Blue mushroom Infozone pvt ltd	3,000.00	-
	Blue Star limited	269,420.00	632,400.00
	Brand Steps Communication Pvt. Ltd.	1,500.00	-
	Brio communication pvt ltd	4,000.00	69,600.00
	Buzz travel marketing india pvt ltd	-	307,001.00
	Cityscapes Integrated Media	2,022,244.00	-
	Conversion Inc	684,400.00	-
	cordobad perez brimer	14,338.00	-
	Cross road assistance India Ltd	937.00	-
	Chandigarh Educational trust	-	22,160.00
	cubistry truck solution	-	5,192.00
	daikin airconditioning india pvt ltd	-	5,566,608.00
	DAVP	40,454,887.00	40,075,002.00
	DAVP - mumbai	201,255.00	201,255.00
	Daya Inder Marketing Branch	36,604.00	-
	Dentsu Aegis Network Communications india pvt. Ltd.	2,646,182.00	-
	DDB Mudra max pvt ltd	-	232,000.00
	DB Corp Ltd.	-	133,476.00
	Deepika mehta	-	13,059.00
	Directorate of Family welfare	70,092.00	-
	Directorate of information and publicity	4,985,500.00	2,065,000.00
	Doom Technology (P) Ltd.	12,993,400.00	-
	Easy trip planners pvt ltd	4,243,336.81	1,579,975.00
	Encoreass Event Pvt. Ltd.	9,458,543.00	-
	Entertainment network ( india ) Ltd	7,531.00	928,000.00
	Expedient healthcare Marketing Pvt Ltd	-	92,040.00
	Esolite Human Capital Management And Risk Pvt. Ltd.	806,200.00	-
	Future consumer limited	-	117,992.00
	Glo Iodestar	3,316,059.00	523,740.00
	Gold Max Trade N Biz Pvt Ltd	140,656.00	-
	Graphisads pvt ltd	-	580,000.00
	Haystack marketing service pvt ltd	3,758,300.00	227,650.00
	Hnduatan Publicity Pvt. Ltd.	139,200.00	-
	HT MEDIA LIMITED	301,418.10	24,737.10
	Ibroad? communication Pvt. Ltd.	1,022,530.00	-
	Integrated project media solutin LLP	-	600.00
	International immigration	-	18,054.00
	Indian PAC Consultant	236,000.00	-
	India Tourism	2,000.00	-
	ITC Foods business division	-	2,065,000.00
	Jagran Micro Motors Pvt Ltd	495,838.00	-
	Jagran Prakashan Ltd	9,107.00	-
	JS Automobiles	56,074.00	-
	Kinetic Advertising	15,208,100.00	955,800.00
	Khurana Tyres	979,994.00	-

For Cash ur Drive Marketing Limited

Director



For Cash ur Drive Marketing Limited

Pamun K Khane

Director

Kolkata Call Taxi Pvt Ltd	17,175.00	-
Korean airlines co ltd	450,000.00	1,882,500.00
Lagshya Media Pvt Ltd	1,056,334.08	1,392,000.02
Leading Frontier Pvt. Ltd.	20,300.00	-
Life Cube India	2,320,000.00	-
Life insurance corporation of india	234,000.00	998,400.00
Life style and media broadcasting ltd	-	85,160.00
Max Publicity And Communications Pvt. Ltd.	1,711,000.00	-
Media Circle Pvt. Ltd.	997,600.00	-
Mediaedge CIA Pvt Ltd	3,009,000.00	-
Marico limited	-	638,000.00
Milestone Brandcorn pvt. Ltd.	354,000.00	-
Mega cabs pvt ltd	-	661,762.00
Modern foods enterprise pvt ltd	1,586,232.00	1,586,232.00
Moms Outdoor Media Solutions Pvt Ltd	7,156,484.00	-
Mitun Menta	4,857.00	-
NGK Sparks Pvt. Ltd.	3,300.00	-
Nextra teleservices pvt ltd	189,064.00	3,000.00
Omni Media Communication Pvt Ltd(DR)	11,961.00	14,848.00
Optimum communication pvt ltd	-	696,000.00
OCF High Couture p Ltd.	56,640.00	-
Platinum Communication Ltd	4,531,800.00	-
Punjab National Bank	2,915,000.00	-
R.A Motors Pvt Ltd	207,031.00	-
Posterscope Outdoor Advertising P Ltd	2,714,000.00	11,124,742.00
Rapport Chrome Outdoor Advertising	10,324,000.00	-
Rapport Outdoor Advertising P Ltd	16,120,466.00	-
Reckitt bendkiser india pvt ltd	-	1,084,600.00
Redcliff hygiene pvt ltd	-	727,469.00
R N K Outdoor	348,000.00	-
Sai Automobiles	36,604.00	-
Sahni Traders	2,396,215.00	-
Sanya resorts and hospitality p ltd	7,657.00	23,315.00
Sathya Advertising	251,000.00	-
S D Enterprises	153,930.00	-
Shiva Autos	53,218.00	-
Shoonya Marcon	802,400.00	-
Sireez Krishna Motors	26,451.00	-
Living Entertainment	1,062,000.00	-
Signpost India pvt Ltd	225,661.00	684,898.00
Sjs Motors	170,578.80	-
Span Communication	464,000.00	-
Storyboard brandcom Pvt Ltd	382,800.00	-
Steadfast viewcom	-	696,000.00
Street talk connect pvt ltd	23,600.00	23,600.00
Starbic Business Solutions Pvt Ltd	52,994.00	-
Surya roshni limited	283,200.00	2,577,828.00
State Bank of India	88,300.00	-
Sumanglam Enterprises	50,622.00	-
Swadeshi Auto Pvt. Ltd.	53,210.00	-
Tata Motors Ltd	2,534,450.60	-
Tv today Network Lt	211,412.00	-
Times internet limited	1,721,700.00	973,500.00
Trimurti Fragrances P Ltd.	1,075,320.00	-
Tripmart International pvt ltd	516,856.00	516,856.00
Thai airway international public company ltd	1,121,500.00	4,000.00
Viacom 18 Media Pvt. Ltd.	86,068.00	86,068.00
United India Insurance Company Ltd	30,013.00	-
Viaan Industries Ltd	341,948.00	-
Vivek Nagpal	23,315.00	-
Wrap2earn Technologies Pvt. Ltd.	313,200.00	-
Zonac Kitting Machine Private Limited	1,884,311.94	56,869.34
Zebtronics India Pvt Ltd	1,556,035.82	-
Zee Entertainment Enterprise Ltd	2,082,700.00	-

For Cash ur Drive Marketing Limited

*[Signature]*  
Director



For Cash ur Drive Marketing Limited

*[Signature]*  
Director



MORE THAN 6 MONTHS			
Bagrrys India Ltd		212,701.00	212,701.00
Bengaluru Mega Cabs Pvt LTD		-	48,600.00
DB Corp Limited - Radio Division		8,509.60	-
Deepika Mehta		13,059.00	-
Endeavour Media Management Pvt Ltd		627,350.00	627,350.00
Integrated project media solutin LLP		600.00	-
	Total	196,568,254.75	95,398,385.06

9	Cash and cash equivalents		
	Balances with banks		
	HDFC Bank Ltd A/c No. 06012320000049	26,229,837.83	8,711,647.07
	HDFC Bank Ltd A/c No. 13952320000596	374,966.89	390,255.43
	Hdfc Bank PV 13502320000988	26,063.43	10,691.43
	Hdfc Bank Ltd Noida -50200010246922	2,561,723.23	4,248,855.71
	Hdfc bank noida 1776	17,446.60	18,928.50
	State Bank of India A/c No. 34075090304	154,760.50	155,409.50
	Punjab National Bank A/c No 1399002100046252	17,926.15	18,280.15
	Indusind Bank A/c No 4524	16,340,139.40	3,596,877.05
	Cash in hand	506,269.85	413,800.00
	Total	46,229,133.88	17,564,744.84

10	Short term loans and advances		
	Loans and advances		
	(Secured/ Unsecured/ Doubtful)		
	Raghu Khanna	3,205,172.12	-
	Mega Corporation Itfd loan	7,303,083.00	9,077,625.00
	TDS 2018-19	9,730,700.78	4,361,739.12
	Prepaid insurance	304,244.00	315,348.00
	Advance to Employees	550,588.00	691,000.00
	DIAMBLER FINANCIALS SERVICES PVT LTD	-	8,135.00
	Imprest A/c	1,539,918.84	369,488.00
	GST Input - UP	23,739,123.76	514,740.58
	Cheque Pending Realisation	-	42,688.00
	<u>Advances to Suppliers</u>		
	A A Steel Traders	50,000.00	-
	Agarwal Enterperises	37,440.00	-
	Ali About Outdoor P Ltd	826,000.00	-
	ANI Technologies Pvt. Ltd. - Cab	15,717.27	-
	A R Digital : Mohanned Abdul Raheen	200,000.00	-
	B. Satyanaryan -Hyd	200,000.00	-
	Chandigarh International Airports Limited	668,484.72	-
	Chittor Ansar -Hyd	160,000.00	-
	Color Ads Hyd	20,000.00	-
	Colour Concept	51,320.00	-
	Colourful Ads	100,000.00	-
	Concept Vision	70,000.00	-
	CUO Digital	1,960,501.26	-
	Famous Advertising	31,860.00	-
	Frappe Ads	23,953,605.00	-
	ILLUMINATI ADVERTISING	150,001.00	-
	Kai Radio Limited	20,826.00	-
	Kesarwani Iron Stores	31,560.00	-
	Kuldeep Tirwari - Kumbh	20,000.00	-
	Mohd Vaid	378,555.00	-
	IMS Advertising	30,000.00	-
	Navyani Enterprises	25,960.00	-
	Prayagraj Mela Pradhikaran Prayagraj	2,616,200.00	-

For Cash ur Drive Marketing Limited

*[Signature]*  
Director



For Cash ur Drive Marketing Limited

*[Signature]*  
Director



Ripple Media	500,000.00	-
R R Signs Hyd	20,000.00	-
R T Kulkarni	150,000.00	-
Samarth Art Studio	251,009.00	-
Shree Krishana Advertisement	1,414,505.00	-
Spark Vision Events Solutions	65,000.00	-
Sri Sai Ganesh Ads	100,000.00	-
Syed Ifran Ali	100,000.00	-
Task Event Hyd	25,000.00	-
Tech Connect Retail Private Limited	1,440,000.00	-
Xenium Digital Private Limited	200,000.00	-
Yohoo Media Pvt Ltd	27,800.00	-
		1,547,092.47
Uma International	351,310.00	-
Sky cabs	-	170,000.00
OnRoute Tech Pvt. Ltd.	846,273.00	605,000.00
Tata Communication	-	124,500.00
Vandana Arts	144,000.00	144,000.00
<u>Loans &amp; Advances to Others</u>		
Aomai rawat	162,770.00	300,000.00
Dailmer Financial Service Ltd.	8,135.00	-
Vishnu Sharma	600,000.00	600,000.00
Rakha Sharma Dabreo	900,000.00	900,000.00
Rajeev Ranjan	150,000.00	400,000.00
Vibran Industries Ltd	25,000,000.00	39,000,000.00
Nadeem Ahmed	-	300,000.00
Raghu Khanna - Director's Loan	15,033,110.67	-
Cash ur drive(Raghu khanna)	-	12,170,451.40
Sanya Hospitality pvt. Ltd.	9,000,000.00	-
<u>Securities</u>		
Security For Depot Rent	40,000.00	-
Security Deposit - Refundable	259,000.00	514,000.00
Security Refundable	11,500.00	-
Security Meru- Refundable	3,500,000.00	3,500,000.00
Tender Security	200,000.00	-
<b>Total</b>	<b>138,490,273.42</b>	<b>75,655,797.57</b>

<b>11</b>	Revenue from Operations (for companies other than a finance company)		
	Printing/Display Revenue	628,621,046.11	245,191,281.70
	<b>Total</b>	<b>628,621,046.11</b>	<b>245,191,281.70</b>

<b>12</b>	Other Incomes		
	Central agency fee	1,557,748.00	627,100.00
	Interest on FDR	137,864.79	812,986.11
	Interest Income	1,240,333.00	-
	Rent Income	101,695.00	101,250.00
	Misc. Receipts	-	32,119.00
	Discount Received	95,292.54	-
	Gain on Mutual funds	312,196.66	1,859,964.76
	Freight Charges	19,200.00	-
	Hotel Service	13,073.25	-
	Scrape Sale	10,960.00	-
	Reservation Service	2,171,348.98	988,550.00
	Dividend income	185,937.52	617,065.72
	Event Services - UP	14,486,452.00	-
	Marketing Revenue - UP	1,200,000.00	-
	Interest on loan	1,000,000.00	-

For Cash ur Drive Marketing Limited

*Raghu Khanna*  
Director



For Cash ur Drive Marketing Limited

*Ramnik K. Khanna*  
Director

	Creditors written back		2,518,458.00	
	<b>Total</b>		<b>25,050,559.74</b>	<b>5,039,035.59</b>
<b>13</b>	<b>Cost of Services Rendered</b>			
	Printing/Display Expenses		532,786,982.09	147,492,538.31
	Others		-	3,515,703.73
	Agency Expenses		31,520.40	3,240.00
	Printing and Installation Expenses		-	52,536.90
	Central Purchases		998,717.94	-
	Barter Goods and services		-	18,062,112.04
	Printing and Production Expenses		231,680.00	5,194,427.93
	Sample Expense		-	105,750.00
	<b>Total</b>		<b>534,048,900.43</b>	<b>174,426,308.91</b>
<b>14</b>	<b>Employee Benefits Expense</b>			
	Salaries and wages		21,704,694.00	17,474,664.19
	Director's Remuneration		6,000,000.00	6,000,000.00
	<b>Total</b>		<b>27,704,694.00</b>	<b>23,474,664.19</b>
<b>15</b>	<b>Finance Costs</b>			
	Bank Charges		93,871.50	4,881.06
	Daimler Financial- Interest		-	367,739.78
	Interest on Car Loan		97,396.00	-
	General Insurance		3,254.00	-
	<b>Total</b>		<b>194,521.50</b>	<b>372,620.84</b>
<b>16</b>	<b>Other Expenses</b>			
	Advertisement Exp		39,588,725.00	12,533,460.00
	Administrative expense		1,180,139.00	26,580.00
	Airport Charges		223,186.63	143,302.00
	Admin Charges		21,000.00	-
	Bad debts		-	6,955,679.00
	Central Air Ticket		4,181,725.27	-
	BMC for Activity		-	6,510,782.56
	Business Promotion		413,554.80	-
	Central Agency Comission		192,393.90	-
	Central Auto Hood		393,480.00	-
	Central Car Hiring Charges		36,000.00	-
	Central Advertisment Exp Direct		1,000,000.00	-
	Commission expenses		-	3,125,000.00
	Converyance expenses		2,705,621.66	1,189,855.00
	Consultancy Charges		19,901.83	-
	Discount Allowed		2,527,599.00	446,546.00
	Diwali Gift & Bonus		-	182,762.00
	Donation		-	62,000.00
	Electricity & Water Expenses		-	465,281.07
	Exit load for MF Transfer		-	127,816.83
	Festival Expenses		487,461.00	-
	Freight Charges		2,920,689.93	1,160,744.00
	GST interest		900.00	-
	GST Penalty		19,347.00	-
	House rent		996,400.00	-
	Housekeeping agency		458,521.00	246,650.00
	interest on tds		61,031.00	20,290.00
	Interest on GST		-	5,425.00
	Interest on service tax		692,118.00	34,442.00
	Insurance Exps		116,888.00	293,638.67
	License Fees		-	894,536.00
	Misc. Expenses		568,817.03	160,512.51



For Cash ur Drive Marketing Limited

*[Signature]*  
Director


For Cash ur Drive Marketing Limited

*[Signature]*  
Director



Labour /vehicle pasting Charges		943,416.00	32,840.00
Legal Professional Fees/Expense		3,375,220.00	3,860,940.00
Office Expenses/maintainance		258,794.71	290,027.45
Power and Fuel Expenses		296,601.42	-
Pooja Exp		-	2,754.00
Postage & Courier Charges		391,815.10	57,089.00
Printing & Stationery		6,351,023.00	331,887.00
Penalty On Service Tax		297,166.00	-
Rent - Office		1,456,111.61	2,293,457.00
Repair & Maintiance		311,757.78	683,334.92
Registration fees		25,000.00	7,500.00
Vehicle running and maintainance expense		1,352,285.77	990,113.56
Security Expenses		591,176.69	500,580.00
SIT Expenses		-	486.20
Short and Excess		240.11	26,481.52
Staff Welfare Expense		1,756,583.61	1,288,864.20
Telephone Expenses		224,550.23	366,107.95
Travelling Exp		858,428.32	1,379,206.76
water Expenses		2,225.00	-
Idusind Credit Card-8009		700,000.00	-
Consumable Item		90,810.00	-
Pasting & Installation		97,450.00	-
Placement Services Charges		7,500.00	-
Retainer Ship Charges - RCM		25,000.00	-
Mutual fund loss		319,111.30	-
<b>Total</b>		<b>78,537,766.70</b>	<b>46,696,972.20</b>

<b>17</b>	<b>Deferred Tax</b>		
	OPEINING	750,061.01	815,193.20
	Profit for the current period		
	Difference in Depreciation		
	WDV as per Companies Act	12,027,002.00	13,060,233.98
	WDV as per Income Tax Act	14,813,439.83	15,945,084.00
	Deferred Tax Asset @ 22.80%	635,307.83	750,061.01
	Disallowance u/s 43B	7,636,775.90	-
	DEFERRED TAX ASSET@22.80%	1,741,184.91	-
	T/F 10 P/L	1,626,431.72	65,132.20
	<b>Total</b>	<b>2,376,492.73</b>	<b>750,061.01</b>

For Cash ur Drive Marketing Limited  
  
 Director



For Cash ur Drive Marketing Limited  
  
 Director



**SUNDRY CREDITORS**

	3/31/2019	3/31/2018
Meru Cabs Co Pvt Ltd (Cr)	5,563,130.96	5,563,130.96
Pioneer Publicity Corporation Pvt. Ltd.	-	1,454,800.00
Wings Travels Management (India) Pvt Ltd		137,230.00
Abstract Art Advertisement	367,850.00	
Accurate Solution Services - N	2,236,000.00	2,236,000.00
Aditya Outdoors	29,736.00	
A.K. Traders	9,040,791.00	
A K System Engineers Pvt Ltd		3,540.00
Amazing HR Services Pvt Ltd	121,936.00	121,936.00
Amazon Internet Services Pvt Ltd		1,456.65
Asha Rani		285,000.00
AVV Branding Solutions Pvt. Ltd.	26,307.50	
Bhawna Goel		475,000.00
Bient Technologies Pvt Ltd		
Boxing Federation of India	450,000.00	450,000.00
Bridgestone India Pvt Ltd	108,691,317.18	
Capital World Media Services Pvt. Ltd.	191,400.00	
Carzonrent India Pvt Ltd	1,146,499.00	1,146,499.00
Chinu Trading Co.		2,800.00
Cinema Ventures Pvt Ltd	42,570.20	42,570.20
Colour Solution		33,015.00
Crayons Advertising Pvt Ltd	8,488,257.06	-
CUD Digital		359,384.59
DABAS Consultancy Services	6,480.00	6,480.00
Dabur India Limited	3,752,113.52	4,507,626.02
Damyanti Venilal Patel	43,842.00	5,544.00
Everest Travel	281,794.00	
Everwell Outdoor Advertising Pvt. Ltd.	15,554,905.00	22,819,715.00
Explo Media Pvt Ltd	28,563,013.00	31,563,013.00
G4S Secure Solutions I P Ltd	81,477.00	46,960.00
Grover International Company	3,000,000.00	3,540,000.00
GRT Express	40,061.00	
Hi Graphix Pvt Ltd - KC	494.00	
Himii Cefriona		570,000.00
Instant Digital Solution Pvt. Ltd.	5,799,991.00	
Interactive Trade Solutions	3,770,438.00	3,770,438.00
I World Business Solution Pvt. Ltd.	102,000.00	
Jagdamba Enterprises	16,387.00	7,977.00
Khurana Sharma & Co	4,400.00	4,400.00
Mahabir Steel	197,544.00	
Mahesh Goyal & Associates	648,000.00	1,296,000.00
Malrachaya Enterprises	3,000,000.00	3,540,000.00
Matrix Advertising & Associates	1,643,757.00	1,643,757.00
Media Supplements P Ltd		232,000.00
Mohan Enterprises		2,941,731.00
Moonsline Information Services P Ltd	3,213,127.00	3,704,932.00
M S Enterprises		19,654,471.00
Naseerullah Khan	66,726.00	15,195.00
New Magic Industries - Nexgen	4,372,985.00	5,372,985.00
Nexgen Digital	525,808.00	525,808.00
Nexgen Digital - New		95,555.50
N.G. Impex	3,620,538.00	3,620,538.00
On Enterprises	13,114,647.00	
Omni Media Communications Pvt Ltd (CR)		4,753,296.00
Pack Web Hosting Pvt Ltd.		1,228.00
Pinnacle India Digital Print & Media Solution	120,285.00	

For Cash ur Drive Marketing Limited

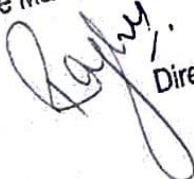
*[Signature]*  
Director



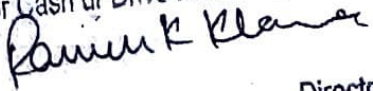
For Cash ur Drive Marketing Limited

*[Signature]*  
Director

Punjab Agrotech		10,950.20
FVR Limited		59,580.00
Rajdeep Publicity Pvt Ltd	67,927.00	67,927.00
Raunaq Enterprises	21,239.00	
R.D. Retail India P Ltd	1,959,397.00	245,960.00
Rehoboth Creations	42,989.00	
Retail Ad Solution	228,392.00	
R.P. Enterprises	63,765.00	
Sai Traders	7,740,837.00	
Sandys Hospitality Pvt Ltd	11,450.00	11,450.00
Sara Printing and Advertising Co	3,765,218.00	
SB Creations		14,040.00
SEEMA FIROZ AHMAD	280,000.00	380,000.00
Selvel Media Services Pvt Ltd	608,717.00	1,190,934.00
Shant Electicals	1,600.00	1,600.00
Shivrudra Trading Co		13,005,186.00
SHIV SHAKTI TRADING COMPANY	3,696,092.00	3,696,092.00
Shree Ganesh Trading Co.	5,401,071.00	
Sky Cabs	40,970.00	
Skylark Express Delhi Pvt. Ltd.	52,357.96	
SMAT FORMS	6,785.00	
Sony Enterprises	52,819.00	
Spicejet Limited	4,023,450.00	4,450,340.00
Splash Digital	258,520.00	
Sponsifyme Technologies Pvt. Ltd.	20,650.00	
SRI Advertising	19,375.00	
Standard Electricals	8,206.00	
Street Smart Media Solutions	315,508.00	
Sun Enterprises	41,026,779.10	
Thoughtshows & Events Pvt Ltd.	23,800.00	
Titos International		2,518,458.00
Tyre Shoppe India Pvt. Ltd.	52,000.00	
Uma International	172,290.62	22,401.00
Unique Advertising Solutions	5,123,511.00	5,123,511.00
Webcontxt India Pvt Ltd	57,233.00	
Xchange Leasing India Pvt. Ltd.	189,412.00	982,412.00
Xchange Leasing India Pvt Ltd (UBER)	29,844,352.00	1,235,682.00
Yooahoo Media Pvt Ltd		610,200.00
	331,119,420.10	159,978,735.12

For Cash ur Drive Marketing Limited  
  
 Director



For Cash ur Drive Marketing Limited  
  
 Director