

CASH UR DRIVE MARKETING PRIVATE LIMITED

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

CIN: U74999CH2009PTC031677

E-mail Id: 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 TUESDAY, 30th NOVEMBER, 2021 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 31st March, 2021 including the Statement of Profit & Loss Account and Cash Flow Statement along with the Reports of the Board of Directors' and Auditors' thereon.

Place: Chandigarh
Date: 28.11.2021

CASH UR DRIVE MARKETING PVT. LTD


Raghu Khanna
Director
DIN: 02496328

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


Parveen K Khanna
Director
DIN: 02630636

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
6. B) M/S AB SINGH AND ASSOCIATES., Statutory Auditors

CASH UR DRIVE MARKETING PRIVATE LIMITED

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

CIN: U74999CH2009PTC031677

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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 31st March, 2021. The summarized financial results are as follows:

FINANCIAL RESULTS

The financial results of your Company are as under:

(Amount in INR)

Particulars	Year ended 31.03.2021	Year ended 31.03.2020	Year ended 31.03.2019
Revenue from operations (Gross)	47,95,02,430.45	37,37,51,421.53	62,86,21,046.11
Other Income	3,36,33,928.15	1,16,18,473.00	2,50,50,559.74
Total Revenue	51,31,36,358.60	38,53,69,894.53	65,36,71,605.85
Total Expenditure	49,72,06,363.47	35,43,43,596.50	63,23,29,598.82
Profit/Loss before tax (PBT)	1,59,29,995.12	3,10,26,298.07	2,13,42,007.03
Tax Expense	31,28,096.54	65,18,447.31	99,33,364.72
Profit/Loss after tax (PAT)	1,27,88,604.02	2,12,88,385.38	1,46,61,505.75

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 2020-21 was Rs. 47,95,02,430.45/- as compared to Rs. 37,37,51,421.53/- 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 2020-21, 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 2020-21, five (5) 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.

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

Pursuant to the provisions of Section 139 of the Act, M/s Arvinder Bir Singh and associates, Chartered Accountants have been appointed as the Statutory Auditors of the Company in the Annual General Meeting of the Company held on 31st December, 2019 for a period of five (5) years, and shall hold office till the conclusion of Financial Year 2024-25.

The Auditors are eligible for appointment and they have given a certificate to the effect that their re-appointment, if made, would be within the prescribed limits.

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

There are no qualifications, reservations or adverse remarks made by the Statutory Auditors in their report.

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 2020-21, 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 9th 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 2020-21, no instances of sexual harassment were reported in the Company.

SHARE CAPITAL

During the financial year 2020-21, 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 LacFifteen 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: 28.11.2021

CASH UR DRIVE MARKETING PVT. LTD

RASHU KHANNA
Director

DIN: 02496328

B-82 Mahavsthal Apartment,
Vasundhara Enclave
New Delhi 110096

CASH UR DRIVE MARKETING PVT. LTD

PARVEEN K KHANNA
Director

DIN: 02630636

3010 Sector-28 D

Chandigarh-160002

FORM NO. MGT 9
EXTRACT OF ANNUAL RETURN
 As on financial year ended on 31.03.2021

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

I. REGISTRATION & OTHER DETAILS:-

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	-

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY (All the business activities contributing 10 % or more of the total turnover of the company shall be stated):

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

III. PARTICULARS OF HOLDING/SUBSIDIARY/ ASSOCIATE COMPANIES: Nil

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity):-

Category-wise Share Holding:

Category of Shareholders	No. of Shares held at the beginning of the year[As on 31- March-2020]	No. of Shares held at the end of the year[As on 31-March-2021]	% Change during
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[illegible]

i) Individual shareholders holding nominal share capital upto Rs. 1 lakh									
ii) Individual 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									
Sub-total (B)(2):-									
Total Public Shareholding (B)=(B)(1)+(B)(2)									
C. Shares held by Custodian for GDRs & ADRs									
Grand Total (A+B+C)	-	11515	11515	100%	-	11515	11515	100%	Nil

B) Shareholding of Promoter-

SN	Shareholder's Name	Shareholding at the beginning of the year (01.04.2019)			Shareholding at the end of the year (31.03.2020)			% change in shareholding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total	

				shares			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	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	1,90,14,841.99	24,21,009.33	-	2,16,04,040.00
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	1,90,14,841.99	24,21,009.33	-	2,16,04,040.00
Change in Indebtedness during the financial year				
* Addition			-	46,25,992.86
* Reduction	58,25,701.99	2,65,013.33	-	-
Net Change	58,25,701.99	2,65,013.33	-	46,25,992.86
Indebtedness at the end of the financial year				
i) Principal Amount	1,31,89,140	21,55,996.37	-	2,16,04,040.00
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	1,31,89,140	21,55,996.37	-	1,53,45,136.62

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	PARVEEN K KHANNA	-
	Salary	76,00,000/-	12,00,000/-	88,00,000/-
	Fee for attending board committee meetings	-	-	-
	Commission	-	-	-
	Others, please specify	-	-	-
	Total (2)	-	-	-

Total (B)=(1+2)	76,00,000/-	12,00,000/-	88,00,000/-
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: 28.12.2021

CASH UR DRIVE MARKETING PVT. LTD

RAGHU KHANNA Director
DIN: 02496328
B-82 Manavsthal Apartment,
Vasundhara Enclave New Delhi 110096 Chandigarh-160002

CASH UR DRIVE MARKETING PVT. LTD

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

AB SINGH AND ASSOCIATES

INDEPENDENT AUDITORS' REPORT

The Members,
Cash UR Drive Marketing Private Limited.

1. Opinion

We have audited the accompanying financial statements of Cash UR Drive Marketing Private Limited which comprise the Balance Sheet as at 31st March, 2021 and the Statement of Profit & Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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 31st March, 2021 and its profit for the year ended on that date.

Emphasis of Matter:

We draw attention to the following points:

- I. **GST Input Reversal as Payment not made within 180 Days:**
Verification on test check basis we have noticed the following purchase from various party but payment aren't made on timely basis which attracts GST Reversal under Section 16(2) of CGST Act, 2017.
- II. **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 "**Liabe 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.
- III. Due to the ongoing situation of **COVID-19** we were not able to verify the stock at the client place. As per the certificate provided to us by the management Closing Stock as on 31st March 2021 is Rs. 5,98,41,104
- IV. As per our test check basis goods were purchased during the year which were sold below arm length price which was done to promote business activities as per management representation. Gross loss of such goods was around 1,29,72,657.48.

2. Basis for Opinion

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

3. Management's Responsibility for Financial Statements

The Company's Management & Board of Directors are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Board of Directors is also responsible for overseeing the Company's financial reporting process.

4. Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

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

5. Report on Other Legal and Regulatory Requirements

- A) As required by the Companies (Auditor's Report) Order, 2016 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", a statement on the matters specified in paragraph 3 and 4 of the Order, to the extent applicable.
- B) 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 & Loss and the 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;
 - (e) On the basis of the written representations received from the Directors as on 31st March, 2021 taken on record by the Board of Directors, none of the Directors are disqualified as on 31st March, 2021 from being appointed as a Director in terms of Section 164(2) of the Act;
 - (f) With respect to the adequacy of internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B" and
 - (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. the Company has disclosed the impact of pending litigations on its financial position in its financial statements (Refer note 3.2(i-b));
 - ii. the Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
 - iii. there has been no amount, required to be transferred, to the Investor Education and Protection Fund by the Company.
- C) With respect to the matter to be included in the Auditors' Report under Section 197(16):
The Company is a Private Limited Company and accordingly the requirements as stipulated by the provisions of Section 197(16) of the Act are not applicable to the Company.

For AB SINGH AND ASSOCIATES.

Dated : 28th November, 2021
Place : Chandigarh

UDIN:- 22091305 AAAABD2634

CHARTERED ACCOUNTANTS

SD

(ARVINDER BIR SINGH)
PARTNER
Membership No. -091305

"ANNEXURE A" TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 5 of our report of even date on accounts of Cash UR Drive Marketing Private Limited for the year ended 31st March, 2021).

- i. a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
- b) The Company has a regular programme of physical verification of its fixed assets by which all fixed assets are verified in a phased manner, over a period of three years. In our opinion, the periodicity of physical verification is reasonable having regard to the size of the Company and nature of its assets. No material discrepancies were noticed on such verification.
- c) According to the information and explanations given by the management & on the basis of examination of the records of the Company, the title deeds of immovable properties are held in the name of the Company.
- ii. As explained to us, the inventories were physically verified during the year by the Management at reasonable intervals and no material discrepancies were noticed on physical verification.
— We have relied on the report
- iii. According to the information and explanations given to us, 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 Companies Act, 2013.
Accordingly, the provisions of clause 3(iii) (a), (b) and (c) of the Order are not applicable to the Company and hence not commented upon.
- iv. According to the information and explanations given to us, the Company has not granted any loans or provided any guarantees or security to the parties covered under Section 185 of the Companies Act, 2013. The Company has complied with the provisions of Section 186 of the Companies Act, 2013 in respect of investments made.
- v. According to the information and explanations given to us, the Company has complied with the provision of Sections 73 to 76 or any other relevant provisions of the Act and the rules framed there under.
- vi. According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Act.
Accordingly, paragraph 3(vi) of the Order is not applicable.
- vii. a) According to the information & explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/accrued in the books of account in respect of undisputed statutory dues including Provident Fund, Employees State Insurance, Income Tax, Goods and Services Tax, Custom Duty, Value Added Tax, Cess and other material statutory dues, have been regularly deposited, during the year, by the Company with the appropriate authorities.
According to the information and explanations given to us, no undisputed amounts payable, in respect of Provident Fund, Employees' State Insurance, Income Tax, GST, Duty of Customs and other material statutory dues were in arrears, as on 31st March, 2021, for a period of more than six months from the date they became payable.
- b) According to the information and explanations given to us, there are no dues of Income Tax, Duty of Customs and GST which have not been deposited with appropriate authorities on account of any dispute.

- viii. According to the information & explanations given to us and on the basis of verification of records, the Company has not defaulted in repayment of loans or borrowings to Banks/Financial Institutions, during the year. The Company, during the year, has not borrowed/raised Loans from Government and has not issued any debentures.
- ix. According to the information & explanations given to us, the Company did not raise any money by way of initial public offer or further public offer (including debt instruments) during the year. Term Loans availed by the Company, were prima-facie, applied by the Company, during the year, for the purposes for which loans were obtained.
- x. According to the information and explanations given to us, no fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.
- xi. The Company is a Private Limited Company and accordingly the requirements, as stipulated by the provisions of Section 197 read with Schedule V to the Act, are not applicable to the Company. Accordingly, paragraph 3(xi) of the Order is not applicable.
- xii. According to the information & explanations given to us, the Company is not a Nidhi Company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- xiii. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with Sections 177 and 188 of the Act, where applicable, and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- xiv. According to the information and explanations given to us, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, paragraph 3(xiv) of the Order is not applicable.
- xv. According to the information and explanations given to us, during the year, the Company has not entered into any non-cash transactions with its Directors or persons connected to its Directors and hence provisions of Section 192 of the Companies Act, 2013 are not applicable. Accordingly, paragraph 3(xv) of the Order is not applicable.
- xvi. The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934.

For AB SINGH AND ASSOCIATES.

Dated : 28th November, 2021

Place : Chandigarh

UDIN:-22091305AAAABD2634

CHARTERED ACCOUNTANTS

SD

(ARVINDER BIR SINGH)

PARTNER

Membership No. -091305

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	15,115,812.16
(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		738,364,210.78	459,067,010.44

As per our report of even date annexed

For and on behalf of board

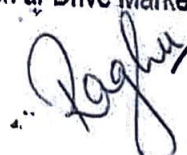
For Arvinder Bir Singh and associates
Chartered Accountants

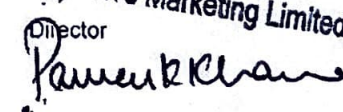

Arvinder Bir Singh
M.B.O. 091305
Chartered Accountants

Place : Chandigarh

UDIN:- 22091305AAAABD2634

Dated : 30/11/02021

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.	<u>Expenses:</u>			
	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 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)		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 and on behalf of board

For Arvinder Bir Singh and associates
Chartered Accountants


Arvinder Bir Singh
M. NO. 091305
Place: Chandigarh
Dated: 30/11/2021
UDIN:- 22091305AAAABD2634

For Cash ur Drive Marketing Limited

Director

For Cash ur Drive Marketing Limited
James K. Chana

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 Assessment / TDS	(23,878.00)	-
	(-) Service tax	-	-
	Total	106,812,768.46	93,911,692.50

3	Long-term borrowings		
	Secured		
	Loan Indusind 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
	Raphu 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	251,680.4027	
	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		
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For Cash ur Drive Marketing Limite

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Parveen K Khanna
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 PAYABLE		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
Less: Disposals		(218,245.71)
Gross Block at year end (a)	15,516,884.50	18,490,699.71
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		
Fixed 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-03	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 Indusind 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	700,999.66
FDR Indf.	1,602,449.94	118,746.21
Interest accrued account	16,938,418.36	112,581,100.58
Mutual funds		
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. 139523200000590	73,599.25	167,442.91
Hdfc Bank FV 135023200000988	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		
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For Cash up Drive Marketing Limited

[Signature]
Director

For Cash up Drive Marketing Limited
[Signature]
Director

Loans and advances (Secured/ Unsecured/ Doubtful)		
Mega Corporation lfo 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	
Aonial 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
Techin 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 More 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
Total	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		
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Cash up Drive Marketing Limited

Rajiv
Director

For Cash up Drive Marketing Limited
Ramen R Khanna
Director



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 Advertisement Exp	28,500.00	-
Administrative expense	47,874.00	284,077.00
Admin Charges	-	22,640.00
Business Promotion	632,218.13	949,330.31
Consumable expense	2,999.00	-
Certification charges	30,000.00	-
Conveyance 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	493,376.00
Interest on tax	120,041.00	86,755.00
Bad debt	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 passing Charges	317,264.00	291,501.00
Legal Professional Fees/Expense	624,297.99	1,797,329.23
Office Expenses/maintenance	317,474.23	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 & Maintenance	1,454,819.33	961,813.66
Registration fees	18,550.00	12,750.00
Vehicle running and maintenance 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	2,353,355.99
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 items	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 CSI	-	535.00
Exchange loss fluctuation	14,661.83	-
Total	20,596,715.73	31,716,109.80

21 Deferred Tax		
OPEINING	766,760.04	2,376,492.73
Profit for the current period		
Difference in Depreciation	12,705,251.01	15,115,942.16
W/DV as per Companies Act	15,725,406.59	17,749,919.25
W/DV as per Income Tax Act	760,112.76	684,860.04
Deferred Tax Asset @ 25.168%	-	315,000.00
Disallowance u/s 43B	-	81,900.00
DEFERRED TAX ASSET@25.168%	-	-
T/F TO P/L	(6,647.28)	(1,609,732.69)
Total	760,112.76	766,760.04



For Cash ur Drive Marketing Limited

Raghu
Director

For Cash ur Drive Marketing Limited
Parveen K Khan
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	603,830.00	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

[Signature]
Director



For Cash ur Drive Marketing Limited

[Signature]
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		
Profit on Sale of car	2,811,633.49	3,374,857.55
Leave Encashment & Gratuity	-	(518,570.43)
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

CA ARVINDER BIR SINGH
M.NO.: 091305

Place: Chandigarh

Date: 30-11-2021

UDIN: 22091305 AAAABD2634

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

RAGHU
KHANNA

Director
(Raghu Khanna)
DIN: 02496328

PARVEEN K
KHANNA

Director
(Parveen K Khanna)
DIN: 02630636