


INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year 2023-24
[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			
PAN	AAFCT4355F		
Name	MOBISAFAR SERVICES PRIVATE LIMITED		
Address	G-18-19, PHASE - VIII, FOACL POINT, HAMPTON BUSINESS PARK , LUDHIANA , 26-Punjab, 91-INDIA, 141010		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	267995171180923
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	5,71,67,140
	Book Profit under MAT, where applicable	3	5,73,86,478
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	1,56,32,459
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	1,56,32,459
	Taxes Paid	8	3,27,80,711
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 1,71,48,250
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0
This return has been digitally signed by <u>ABHISHEK KUMAR PANDEY</u> in the capacity of <u>Director</u> having PAN <u>AKNPP5850A</u> from IP address <u>101.0.54.130</u> on <u>18-</u> <u>Sep-2023 13:51:59</u> at <u>LUDHIANA</u> (Place) DSC SI.No & Issuer <u>2971519</u> & <u>6432322019463896111CN=PantaSign Sub CA for DSC 2022,OU=Certifying Authority,O=Pantagon Sign Securities Pvt.</u> <u>Ltd.,C=IN</u>			
System Generated			
Barcode/QR Code	AAFCT4355F06267995171180923e2d1db79472e828bcd030136d017014d9cccbae0		
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>			

M/s MOBISAFAR SERVICES PRIVATE LIMITED

LUDHIANA

BALANCE SHEET AS AT MARCH 31, 2023

[Figures in Hundred]]

PARTICULARS	NOTE	AS ON 31.03.2023	AS ON 31.03.2022
I. EQUITY AND LIABILITIES			
-1 Shareholder's Funds			
(a) Share Capital	1	10,000.00	10,000.00
(b) Reserve and Surplus	2	1,826,687.17	1,413,576.13
-2 Non-Current Liabilities			
(a) Long Term Borrowings	3	-	4,942.84
(b) Deferred Tax Liabilities(Net)	4	8,330.96	4,571.71
(c) Other Long Term Liabilities	5	6,061.52	6,861.52
-3 Current Liabilities			
(a) Short Term Borrowings	6	5,091.52	6,715.48
(b) Trade Payables	7	4,726,086.69	3,587,217.77
(c) Other Current Liabilities	8	254,545.48	218,897.37
(d) Short Term Provisions	9	156,324.59	144,114.89
TOTAL >>		6,993,127.93	5,396,897.71
II. ASSETS			
-1 Non Current Assets			
(a) Property, plant and equipment and intangible assets			
(i) Plant and equipment	10	366,112.05	461,075.56
(ii) PLOT AT G-19 HAMPTON		32,435.00	32,435.00
(iii) PLOT AT PALM ENCLAVE 41-A		48,682.00	48,682.00
(iv) PLOT NEW HAMPTON G-18		58,378.00	58,378.00
(v) PLOT AT G-15, HAMPTON BUSINESS PARK		53,190.67	53,190.67
(vi) PLOT AT HAMPTON G-5		48,904.50	48,904.50
(vii) BUILDING	10	262,243.29	-
(b) Other Non-Current Investments	11	505,090.33	3,976.87
(c) Other Non-Current Assets	12	75,634.00	13,188.00
-2 Current Assets			
(a) Inventories	13	76,152.00	58,668.00
(b) Trade Receivables	14	605,929.17	534,995.76
(c) Cash & Cash Equivalents	15	4,519,630.35	3,663,902.68
(d) Short Term Loans & Advances	16	340,746.56	419,500.67
TOTAL [B] >>		6,993,127.93	5,396,897.71

The accompanying notes are integral part of the Financial Statements

AUDITORS REPORT

This is the Balance Sheet referred to in our report of even date

For V.K.NAYAR & Co.

Chartered Accountants

Reg.No. 008297

Place : Ludhiana

Date : 17/09/2023

(CA VEENUS ARORA)
Partner

M.No.535050

Pan No:BOGPA1635A



The Notes referred to above forms an integral part of the Balance Sheet

For & on behalf of the Board

For MOBISAFAR SERVICES Private Limited

(AJITESH PANDEY)
Director

7256717

(SHWETA PANDEY)
Director

7991700

(ABHISHEK KUMAR PANDEY)

7256704

Director

M/s MOBISAFAR SERVICES PRIVATE LIMITED
LUDHIANA
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023

PARTICULARS	NOTE	AS ON	AS ON
		31.03.2023	31.03.2022
I. Revenue From Operations	17	7,809,878.87	6,694,277.60
II. Other Income	18	37,802.23	190.70
III. Total Income (I+II)		7,847,681.10	6,694,468.30
IV. Expenses			
- Cost of Material Consumed	19	378,202.67	425,971.40
- Changes in inventories of finished goods, work in progress & stock in trade	20	(17,484.00)	(44,730.10)
- Employees Benefits Expenses	21	1,147,195.62	918,927.55
- Finance Costs	22	270,891.85	222,276.48
- Depreciation and Amortization Exp.			
DEPRECIATION	10	69,454.70	20,371.68
PRELIMINARY EXP. W/OFF			
- Other Expenses	23	5,425,555.48	4,629,211.10
Total Expenses		7273816.32	6,172,028.11
V. Profit Before Exceptional and Extraordinary Items and tax		573,864.78	522,440.20
VI. (i) Exceptional items		-	-
(ii) Extra-ordinary items		-	-
VII. Profit after Extraordinary Items and Tax		573,864.78	522,440.20
VIII. Profit Before Tax		573,864.78	522,440.20
IX. Tax Expense :			
(1) Current Tax		156,324.59	144,114.89
(2) Deferred Tax		3,759.25	4,079.50
X. Profit/(Loss) for the Period from Continuing Operations		413,780.94	374,245.80
XI. Profit/(Loss) for the period		413,780.94	374,245.80
XII. Earning per Equity Share			
(1) Basic		413.78	374.25
(2) Diluted		413.78	374.25

The accompanying notes are integral part of the Financial Statements

AUDITORS REPORT

This is the Profit & Loss referred to in our report of even date

Place : Ludhiana

Date : 17/09/2023

For V.K.NAYYAR & Co.
Chartered Accountants
Reg.No: 006607N

(CA VEENUS ARORA)
Partner
M.No.535050
Pan No:BOGPA1635A



The Notes referred to above forms an integral part of the Profit & Loss Account For & on behalf of the Board For MOBISAFAR SERVICES Private Limited

(AJITESH PANDEY)
Director

7256717

(SHWETA PANDEY)
Director

7991700

(ABHISHEK KUMAR PANDEY)
Director

7256704

M/s MOBISAFAR SERVICES PRIVATE LIMITED

PARTICULARS	AS AT	AS AT	
	31.03.2023	31.03.2022	
SHARE CAPITAL			NOTE - 1
AUTHORISED 2100000/- (2100000/-) Equity of Rs.10/- each	21,000,000.00	21,000,000.00	
a) ISSUED SUBSCRIBED & PAID UP			IN HUNDREDS
Opening Balance of Shares (1000000 (P.Y 1000000) shares issued, subscribed and paid up of Rs.10/- each fully paid)	1,000,000.00	1,000,000.00	10,000.00
Closing Balance of Shares (1000000 (P.Y 1000000) shares issued, subscribed and paid up of Rs.10/- each fully paid)	1,000,000.00	1,000,000.00	10,000.00

b) Terms/right attached to equity Shars

The company has only one class of equity shares having par value of Rs.10/- per share. Each holder of equity share is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The equity shareholder is entitled for dividend as and when approved in the annual general meeting of the company.

c) Shareholders holding more than 5%

Following is the share holding pattern of share holders holding more than 5% of total shares as on reporting date:-

ABHISHEK KUMAR PANDEY (900000 (P.Y 900000) shares @ Rs.10/- per share)	900,000.00	900,000.00
AJITESH PANDEY (100000 (P.Y 100000) shares @ Rs.10/- per share)	100,000.00	100,000.00
Total	1,000,000.00	1,000,000.00

Shares held by promoters at the end of the year 31st March 2

Promoter Name	No. of Shares**	% of total shares**	change during the yec
AJITESH PANDEY	10000	10%	NO
ABHISHEK KUMAR PANDEY	90000	90%	NO
Total			

Shares held by promoters at the end of the year ending 31st

Promoter Name	No. of Shares**	% of total shares**	change during the yec
AJITESH PANDEY	10000	10%	NO
ABHISHEK KUMAR PANDEY	90000	90%	NO
Total			

M/s MOBISAFAR SERVICES PRIVATE LIMITED

PARTICULARS	AS AT	AS AT
	31.03.2023	31.03.2022
RESERVE & SURPLUS		
(b) Profit & Loss Account		
Profit & (Loss) Account Opening Balance	1,413,576.13	1,043,049.21
Add/(Less) Profit/(Loss) for the period	413,780.94	374,245.80
Less: Income Tax Adjustment	-	(147.76)
Less: income tax case	-	(2,987.00)
Less: TDS/Adjustment	(669.90)	(584.13)
Profit & (Loss) Account Closing Balance	1,826,687.17	1,413,576.13
Total Reserves & Surplus	1,826,687.17	1,413,576.13



Ajitesh

Chetan

Abhishek Kumar

III LONG TERM BORROWINGS		NOTE - 3	
Secured Borrowings A) ICICI BANK CAR LOAN BREZZA (AGAINST HYP OF MARUTI CAR BREZZA) B) ICICI BANK CAR LOAN TATA NEXON (SECURED AGAINST HYP.OF CAR TATA NEXON) C) ICICI BANK CAR TATA HARRIOR (AGAINST HYP OF TATA HARRIOR CAR)			4,942.84
DETAILS OF CURRENT AND NON CURRENT COMPONENT OF LONG TERM BORROWINGS			
PARTICULAR	CURRENT	NON CURRENT	
ICICI BANK CAR MARUTI BRAZZA			
ICICI BANK CAR LOAN TATA NEXON			
ICICI BANK CAR TATA HARRIOR		5,019.94	
Total		4,942.84	
(b) Unsecured Borrowings From Directors, their families & Shareholders	0.00	0.00	
Total Long Term Borrowings	0.00	4,942.84	
The above borrowings are due for repayment for more than 12 months from the reporting date			
III Other Long Term Liabilities		NOTE - 5	
DISTRIBUTOR SEQRITY	6,061.52	6,861.53	
Total Long Term Liabilities	6,061.52	6,861.53	
IV DEFERRED TAX LIABILITIES		NOTE - 4	
Balance	8,330.96	4,571.71	
The timing difference of Depreciation and unabsorbed depreciation have been recognised.			



Ajit Singh

Chetan

Abhishek Kumar

M/s MOBISAFAR SERVICES PRIVATE LIMITED

PARTICULARS	AS AT 31.03.2023	AS AT 31.03.2022
V <u>SHORT TERM BORROWINGS</u>		NOTE - 6
(a) Secured Borrowings		
ICICI BANK CREDIT CARD EMERALDE 4006	148.68	1,664.81
(LIEN AGAINST FDR OF RS.3 LACS)		-
ICICI CREDIT CARD 3005		30.72
(LIEN AGAINST FDR OF RS.3 LACS)		-
<u>Current maturity of Long term debt</u>		-
A) ICICI BANK CAR LOAN BRÉZZA (AGAINST HYP OF MARUTI CAR BREZZA)		-
B) ICICI BANK CAR LOAN TATA NEXON (SECURED AGAINST HYP.OF CAR TATA NEXON)		-
C) ICICI BANK CAR LOAN HARRIOR (AGAINST HYP OF TATA HARRIOR)	4,942.84	5,019.94
Total	5,091.52	6,715.48
<p>The above borrowings are due for repayment for less than 12 months from the reporting date. Further the Company does not have any unconditional right to defer settlement of liability of atleast twelve months from the reporting date.</p>		



Ajit Kumar

Shree

Abhishek

VIII SHORT TERM PROVISIONS		NOTE - 9
Provision for Income Tax	156324.59	144,114.89
Current tax is the amount of tax payable(net of Advance Tax & Tds Receivable for the year) on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.		
IX OTHER NON-CURRENT INVESTMENTS		NOTE - 11
FDR's AND SHARES	505,090.33	3,976.87
M/s MOBISAFAR SERVICES PRIVATE LIMITED		
PARTICULARS	AS AT 31.03.2023	AS AT 31.03.2022
X OTHER NON CURRENT ASSETS		NOTE - 12
Securities	75,634.00	13,188.00
Securities are expected not to be realised within twelve months from the reporting date.		
XI INVENTORIES		NOTE - 13
Raw Material		
Finished Goods	76,152.00	58,668.00
Semi Finished Goods		
Consumable Stores & Spares etc.		
Total	76,152.00	58,668.00



Ajit Singh

Arora

Abhishek Kumar

XII TRADE RECEIVABLES		NOTE - 14
Unsecured-Considered Good unless otherwise stated for a period less than six months from the date they are due for payment	605,302.94	534,995.76
Unsecured-Considered Good unless otherwise stated for a period Exceeding six months from the date they are due for payment	626.23	0.00
Total	605,929.17	534,995.76

The above receivables are expected to be realized in normal operating cycle of the Company.

Trade Receivables ageing schedule as at 31st March,2023

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables - considered good	605,302.94		626.23			605,929.17
(i) Undisputed Trade receivables - considered doubtful						
(iii) Disputed trade receivables considered good						
(iv) Disputed trade receivables considered doubtful						

Trade Receivables ageing schedule as at 31st March,2022

Particulars	Outstanding for following periods from due date of payment					Total
	less than 6 month	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables - considered good	534,995.76					534,995.76
(i) Undisputed Trade receivables - considered doubtful						
(iii) Disputed trade receivables considered good						
(iv) Disputed trade receivables considered doubtful						



Ajit Singh
Abhishek Kumar
Chitra

XIII CASH & CASH EQUIVALENTS		NOTE - 15
Cash in Hand	4,259.11	2,563.02
Bank Balances	4,515,371.24	3,661,339.66
Total	<u>4,519,630.35</u>	<u>3,663,902.68</u>
XIV SHORT TERM LOANS & ADVANCES		NOTE - 16
Balance With Govt. Deptt & Authorities	330,845.24	358,868.61
Other Advances & Receivables	9,901.32	60,632.06
Total	<u>340,746.56</u>	<u>419,500.67</u>
The above Loans & Advances are expected to be realised within twelve months from the reporting date.		



Ajit Kumar *Ajit Kumar*
Arjun *Abhishek*

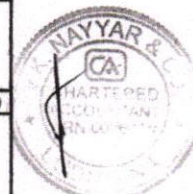
M/s MOBISAFAR SERVICES PRIVATE LIMITED

PARTICULARS	AS ON 31.03.2023	AS ON 31.03.2022
XV REVENUE FROM OPERATIONS		NOTE - 17
Sale (mfs100.me305.k206 devices,micro atm & Pan card)	382,489.67	398,402.98
AEPS BC COMMISSION	1,014,237.27	432,330.59
AIRTEL DMT COMMISSION	394,388.18	362,650.06
BBPS UTILITY CHARGES INCOME	-	2,488.26
COMMISSION FROM INFIBEAM	-	759.98
COMMISSION FROM YES BANK	218,400.77	61,720.86
COMMISSION FROM FINO PAYMENT BANK	792,213.91	666,154.11
COMMISSION FROM ONE MOBIKWIK	30,735.45	18,624.67
COMMISSION ON AIR TICKETS	31,239.56	27,133.82
COMMISSION ON BUS BOOKING	3,836.62	2,976.61
COMMISSION ON MOBILE RECHARGE	58,894.87	58,776.25
COMMISSION ON MOVE TO BANK	118,172.23	99,603.30
COMMISSION ON NEPAL MONEY TRANSFER	62,606.59	49,541.46
COMMISSION FROM IME FOREX (REVERSE CHARGE)	25,116.80	10,835.05
COMMISSION ON GOLD LOAN	224.30	3,570.81
COMMISSION FROM RED BUS	3,224.57	2,597.74
COMMISSION ON IFFCO E BAZAR SALES	-	44.86
INCOME COMMISSION FROM KOTAK INSURANCE	-	38.23
INCOME COMMISSION INSURANCE BAJAJ ALLIAZE	1,102.62	1,700.32
INCOME INSURANCE COMMISSION ADITYA BIRLA HEAL	7.24	118.17
INCOME INSURANCE COMMISSION GO DIGIT	586.25	572.69
INCOME INSURANCE COMMISSION HDFC ERGO	594.88	1,139.13
INCOME ON YBL CARD PAYMENTS	4,297.98	5,665.48
INCOME YES BANK PREPAID CARD INTERCHANGE	2,346.49	-
FINO DMT SERVICES INCOME	3,650,349.88	2,930,628.53
ICICI COMMISSION	82,324.29	999,328.59
MONTHLY AGENT /DISTRIBUTOR MMC	304,516.93	190,034.65
RETAILER ENROLMENT FEES	244,313.01	200,047.14
SERVICE CHARGER ON IRCTC	56,122.53	80,808.99
ACTIVATION CHARGES UCCS	15.00	164.50
COMM.ON YBL PREPAID CARD INTERCHANGE	-	7,217.33
COMMISSION FROM BAJAJ FINSERV	1,065.04	689.05
COMMISSION FROM FREECHARGE PAYMENT	-	1,701.50
INCOME BANNER CLICK	918.00	2,408.00
INCOME FROM MDR AADHAR PAY	45,657.49	13,619.15
INCOME ON UCCS GENERATION (RKS)	430.50	15,234.00
YES BANK MICRO ATM COMMISSION	219,900.13	24,030.16
COMMISSION FROM PAN CARD	34,249.40	20,449.35
COMMISSION FROM SURYODAY SMALL FIN.BANK	24,678.09	-
Adjustment a/c	622.32	471.25
Revenue from Operations	7,809,878.87	6,694,277.60
XVI OTHER INCOME		NOTE - 18
INTEREST ON FDR	219.81	190.70
DIVIDEND	1,069.68	-
PROFIT ON SALE OF SHARES	24,109.36	-
OTHER INCOME	216.13	-
INTEREST ON INCOME TAX REFUND	12,187.25	-
Total	37,802.23	190.70
XVII COST OF MATERIAL CONSUMED		NOTE - 19
Opening Stock of Raw Material		
Add : Purchases during the year (mfs100.me305.k206 devices,micro atm & Pan card)	378,202.67	425,971.40
Less : Closing Stock of Raw Material		
Cost of Raw Material Consumed	378,202.67	425,971.40
XVIII CHANGES IN INVENTORY OF FINISHED GOODS, WIP & STOCK IN TRADE		NOTE - 20
Opening Stock		
- Finished Goods	58,668.00	13,937.90
- Work in Process		
- Consumable Stores & Spares etc.		
Less Closing Stock		
- Finished Goods	76,152.00	58,668.00
- Work in Process		
- Consumable Stores & Spares etc.		
(Increase)/Decrease in Stock	(17,484.00)	(44,730.10)

Sweta

Ajit Kumar

Abhishek



M/s MOBISAFAR SERVICES PRIVATE LIMITED

PARTICULARS	AS ON	AS ON
	31.03.2023	31.03.2022
XIX EMPLOYEES BENEFITS EXPENSES		NOTE - 21
Salary, Wages & Bonus	1,110,156.04	882,668.60
Contribution to Provident & Other Funds	1,039.58	758.94
Director salary	36,000.00	35,500.00
Total	1,147,195.62	918,927.54
XX FINANCE COSTS		NOTE - 22
INTEREST ON CAR LOAN BREZZA , TATA NEXON AND TATA HAR	592.86	1,081.32
INTEREST ON UNSECURED LOAN	-	403.71
Bank Charges	270,298.99	220791.45
Total	270,891.85	222,276.48
XXI OTHER EXPENSES		NOTE - 23
Administrative Expenses		
ADVERTISEMENT	126,467.40	18,819.91
AUDIT FEES	600.00	600.00
AUDIT FEES SOFTWARE	700.00	3,415.50
BILLING CHARGE	1,671.24	2,180.26
CAR EXP.	2,306.73	965.78
COMMISSION PAID	4,767,917.42	4,232,751.76
COMMON AREA MAINTAINCE CHG	949.26	765.64
COMPUTER EXP.	2,312.95	294.69
CONFERENCE CHARGES	-	7,611.07
CONSUMABLES	328.95	20.63
To CORPORATE SOCIAL RESPONSIBILITY	11,235.39	11,085.66
COURIER CHARGES	15,273.53	6,685.81
ELECTRICITY REPAIR EXP.	924.90	1,224.63
To EVENT AND MOTIVATIONAL/CONFERENCE	48,177.32	18,432.21
FEE AND TAXES	24.20	46.20
FESTIVAL EXP.	-	6,408.67
IDENTITY CARD OF EMPLOYEES	-	12.25
INTEREST ON TDS	-	0.60
INSUARANCE	289.59	481.59
GARDENING EXP.	48.60	-
GENERATOR EXP.	335.14	-
LEGAL CHARGES	550.00	586.00
LICENSE FEES FOR MICROSOFT WINDOWS	12,114.00	-
LOSS ON CAR SALE	133.92	-
MEMBERSHIP FEES	1,408.00	1,461.69
OFFICE EXPENSES	756.75	44.77
OFFICE MAINTAINCE	296.91	33.50
PRINTING AND STATIONERY	1,355.68	682.88
PROFESSIONAL FEES	23,684.90	11,232.00
PURCHASE ONLINE RECHARGE	-	-
RENEWAL CHARGES OF IRDA	300.00	-
RENT	1,800.00	10,800.00
SECURITY GUARD EXP.	8,442.04	10,618.10
SALE PROMOTION EXP.	13,709.06	-
SERVER EXP.	99,823.35	59,111.29
SOFTWARE EXP. INTERGRATION EXP.	55.00	10,055.00
INTERNET AND TELEPHONE EXP.	54,353.10	37,992.90
TRAVELLING EXP. & TRAVELLING EXP.REIMBURESMENT	174,035.83	127,809.21
ELECTRICITY EXP.	7,204.63	3,534.09
ENTERTAINMENT	4,782.14	3,438.35
GIFT AND INCENTIVES TO EMPLOYEES	-	-
REBATE	151.42	8.23
PRIZES	217.94	-
EMPLOYEES INSUARANCE	-	2,066.98
PAN AUTHENTICATION CHARGES	243.98	1,391.96
IRCTC CHARGES	26,121.27	36,350.00
FIRE INSUARANCE	309.92	-
To PROFESSIONAL TAX OF EMPLOYEES	-	24.30
WATER AND SEWAGE BILLS	70.40	-
UNIFORM EXP.	4,650.60	-
GROUP INSUARANCE OF EMPLOYEES	7,703.90	-
DONATION	1,011.00	-
HOUSEKEEPING AND CLEANING EXP.	540.11	-
AMC OF CCTV CAMERA	167.00	167.00
Total	5,425,555.48	4,629,211.10

Arjun Singh

Abhishek Kumar



M/s MOBISAFAR SERVICES PRIVATE LIMITED

PARTICULARS	AS ON 31.03.2023	AS ON 31.03.2022
XXII EARNING PER SHARE		NOTE - 24
Basic		
Net profit / (loss) for the year from continuing operations	413,780.94	374,245.80
Weighted average number of equity shares	1,000.00	1,000.00
Earnings per share from continuing operations - Basic	413.78	374.25
Diluted		
Net profit / (loss) for the year from continuing operations	413,780.94	37,424,580.43
Weighted average number of equity shares	1,000.00	100,000.00
Earnings per share from continuing operations - Basic	413.78	374.25



Jitendra Singh
Surender

Abhishek

M/s MOBISAFAR SERVICES PRIVATE LIMITED

UNSECURED LOAN

LIST -A

PARTICULARS

AS ON
31.03.2023

From Directors

ABHISHEK PANDEY (DIRECTOR)

AJITESH PANDEY (DIRECTOR)

Total

LIST -B

SUNDRY CREDITORS

ADVANCE FROM RETAILER

4,651,256.16

CSP INSTA KIT SECURITY (REFUNDABLE)

41,535.00

UNCLAIMED ADV FROM RETAILER

33,295.53

Total

4,726,086.69

Statutory Dues Payable

LIST -C

EPF Payable

143.65

ESI Payable

20.68

TDS Payable

23,477.50

PROFESSIONAL TAX OF EMPLOYEES

5.20

TDS SALARY

2,747.50

GST PAYABLE

104,644.96

131,039.49

LIST OF OTHER PAYABLES

LIST -D

7 DEEP HOTEL,Ludhiana (TRAVELLING EXP.)

24.29

BLUE DART EXPRESS LIMITED,Ludhiana (COURIER CHARGES)

483.62

CHICAGO FLEX PRINTING,LUDHIANA (ADVERTISEMENT)

697.54

CRITERIONSCREENERS GLOBAL P LTD,Karnataka (PROFESSIONAL F

370.66

DTDC EXPRESS LIMITED (COURIER CHARGES)

159.47

V-CON INTELLIGENT SECURITY PVT. LTD. (LDH),Ludhiana

98.28

AUDIT FEES PAYABLE

1,080.00

EMERGES PROTECTIVE SYSTEMS PVT LTD,Ludhiana (SECURITY GUAR

382.80

EQUIFAX ANALYTICS PVT LTD,Karnataka

3.81

MICRON COMPUTERS,Ludhiana (COMPUTER EXP)

40.00

SALARY PAYABLE

106,609.86

TRAVELLING EXP. REIMBURSEMENT PAYABLE

13,109.97

MAXXIM PACIFIC SYSTEMS (SECURITY GUARD EXP.)

445.69

Total

123,505.99

LONG TERM INVESTMENTS

LIST -E

FIXED DEPOSIT WITH ICICI BANK LTD

4,196.68

SHARES IN HDFC BANK LTD

15,811.65

SHARES IN INFYSYS LIMITED

30,039.51

SHARES IN ITC

17,038.23

SHARES IN L&T

21,729.82

SHARES IN PUNJAB NATIONAL BANK

28,367.06

SHARES IN RELIANCE INDUSTRY

49,526.03

SHARES IN TCS

50,262.87

SHARES IN WIPRO

19,524.32

SHARES IN YES BANK LIMITED

268,594.17

Total

505,090.33



Ajitesh

Sweta

Abhishek

SECURITIES

LIST -F

ALANKIT SECURITY REFUNDABLE	500.00
UTIITSL SECURITY REFUNDABLE	100.00
SECURITY UNDER SURYODYA BANK (INSTANT KIT)	62,446.00
IRCTC REFUNDABLE SECURITIES	10,000.00
SECURITY FOR PLOT HAMTON	288.00
AIRTEL PAYMENT BANK SECURITY	100.00
RENT SECURITY	2,200.00
Total	75,634.00

BALANCES IN CURRENT ACCOUNTS

LIST -G

AIRTEL PAYMENT BANK	93,311.79
ANDHRA BANK	17,937.92
AXIS BANK	180,084.76
AXIS BANK NEW	62,562.70
BANK OF INDIA 0450	37,748.63
CENTRAL BANK OF INDIA	154,100.07
CITY UNION BANK	177,740.83
FINO PAYMENTS BANK LIMITED	330,415.35
HDFC BANK LTD	13,075.40
ICICI AEPS 957	1,227.95
ICICI BANK 1363	5,223.51
ICICI BANK NEW	2,577.90
ICICI BANK WEALTH	1,260,489.02
INDIAN BANK	7,453.12
NON OPERATIVE AXIS BANK	97,114.00
PUNJAB NATIONAL BANK	30,958.38
YES BANK 3565	96,399.64
YES BANK SOR (W)	70,055.65
YES MONEY IMPS	1,546,450.84
STATE BANK OF INDIA 5324	281,705.76
STATE BANK OF INDIA NEW	988.73
SURYODYA SMALL FINANCE BANK	47,749.30
Total	4,515,371.24

SUNDRY DEBTORS

LIST -H

PARTICULARS	LIST -H	
	LESS THAN SIX MONTHS	MORE THAN SIX MONTHS
ADITYA BIRLA HEALTH	-	80.07
ADITYA BIRLA HEALTH WALLET	-	284.26
AIRTEL PAYMENT BANK LTD.C	4,593.82	-
ICON ENTERPRISES	6,062.86	-
BAJAJ ALLIANZ GENERAL INSURANCE COMPAN'	27.13	-
BAJAJ GIC WALLET	1,060.40	-
BAJAJ FINANCE LIMITED.	94.71	-
GO DIGIT GENERAL INSURANCE LIMITED COMM	36.82	-
GO DIGIT WALLET	877.34	-
HDFC ERGO GENERAL INSURANCE COMPANY L	46.69	-
IBIBO GROUP PVT LTD	1,377.37	-
IME FOREX INDIA PVT LTD	45,979.26	-
IRCTC	58,406.44	-
KOTAK MAHINDRA LIFE INSURANCE COMPANY L	-	15.71
LE TRAVENUES TECHNOLOGY LIMITED	1,761.01	-
GLOBAL ASSURE WALLET	-	246.19
HDFC EDGO WALLET	2,260.69	-
MOBIKWIK BBPS	62,566.05	-
RECHARGE KIT PVT LTD WALLET	31.80	-
ONE MOBIKWIK SYSTEMS PVT.LTD	17,622.06	-
PRABHU MONEY TRANSFER PVT LTD	58,785.95	-
PROTEAN E - GOV TECHNOLOGIES LIMITED	6,149.01	-
SRI SAMARTH UTILITY SERVICES P LTD	13,424.85	-
SURYODAY SMALL FINANCE BANK LIMITED..	5,984.22	-
TEK TRAVELS PVT LTD	13,741.42	-
YES BANK LIMITED .	126,969.98	-
AADHAR PAY	66,024.10	-
FINO PAYMENTS BANK LIMITED C	79,454.24	-
YES PAY PREPAID WALLET	5,359.90	-
YES PAY CREDIT CARD WALLET	21,635.11	-
UTI ITSL	4,969.75	-
Total	605,302.94	626.23



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Balance With Govt. Deptt & Authorities		LIST -I
GST CLAIMED IN NEXT YEAR		3,038.12
TDS RECEIVABLE		326,898.62
TCS 2022-23 RECEIVABLE		908.50
Total		<u><u>330,845.24</u></u>
Other Advances & Receivables		LIST -J
PARTICULARS		AS ON 31/03/2023
MALHOTRA ELECTRICALS		70.44
SHIV INTERNATIONAL		507.77
RADISSON BLUE HOTEL AMRITSAR		2,000.00
LIBRA BUS SERVICES		250.00
SHWETA PANDEY		525.00
ICICI LOMBARD GENERAL INS CO.LTD		140.66
FIRE INSURANCE BUILDING PREPAID		39.22
PREPAID CAR INSURANCE		624.28
PREPAID INSURANCE		5,416.96
SUSHIL KUMAR		327.00
Total		<u><u>9,901.32</u></u>
Salary, Wages & Bonus		LIST -K
Salaries		1,110,156.04
DIRECTOR SALARY		36,000.00
Total		<u><u>1,146,156.04</u></u>
Contribution to Provident & Other Funds		LIST -H
EPF		839.64
ESI		181.54
labour welfare fund		18.40
Total		<u><u>1,039.58</u></u>



Ajit Singh

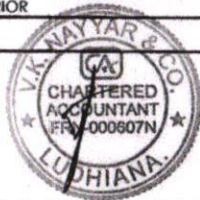
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Mobisafar Services Private Limited

DEPRECIATION CHART AS PER LTAX

PARTICULARS	W.D.V	ADDITION	LESS THAN 180 DAYS	SALE/	TOTAL	RATE	DEP. DURING THE YEAR	W.D.V.
	ON 31/03/2022	MORE THAN 180 DAYS		ADJUSTMENT				AS ON 31/03/2022
1 FURNITURE AND FIXTURES	56,047.61	44,577.09	10,842.50	-	111,467.20	10.00	10,604.60	100,862.61
2 CAR BREZZA	4,940.83	-	-	4,940.83	0.00	0.00	-	0.00
3 CCTV CAMERA	3,065.25	1,505.90	-	-	4,571.15	10.00	457.11	4,114.03
4 MOBILE	13,388.54	2,171.76	1,324.58	-	16,884.88	10.00	1,622.26	15,262.62
5 TEA MACHINE	90.38	-	-	-	90.38	10.00	9.04	81.34
6 STABILIZER	600.50	-	-	-	600.50	10.00	60.05	540.45
7 PROJECTOR SCREEN	38.53	-	-	-	38.53	10.00	3.85	34.67
8 PROJECTOR	147.90	-	-	-	147.90	10.00	14.79	133.11
9 PLOT	32,435.00	-	-	-	32,435.00	0.00	-	32,435.00
10 PLOT AT PALM ENCLAVE 41-A	48,682.00	-	-	-	48,682.00	0.00	-	48,682.00
11 PLOT NEW HAMPTON G-18	58,378.00	-	-	-	58,378.00	0.00	-	58,378.00
12 ATTENDANCE MACHINE	61.16	-	-	-	61.16	10.00	6.12	55.05
13 AIR CONDITIONER	51,267.97	797.40	-	-	52,065.37	10.00	5,206.54	46,858.83
14 BUILDING	861.83	-	31,845.42	-	32,707.25	10.00	1,678.45	31,028.80
15 INVERTOR	1,706.07	10,945.62	-	-	12,651.69	10.00	1,265.17	11,386.52
16 PRINTER	188.42	-	-	-	188.42	40.00	75.37	113.05
17 BUILDING AT G-18-19, HAMPTON, LUDHIANA	217,587.25	-	-	-	217,587.25	10.00	21,758.72	195,828.52
18 CAR NEXON PB10HS7606	12,607.76	-	-	-	12,607.76	15.00	1,891.16	10,716.60
19 COMPUTER	537.14	-	-	-	537.14	40.00	214.86	322.28
20 CONTROL PANEL	2,196.79	70.00	-	-	2,266.79	15.00	340.02	1,926.77
21 FANS	413.93	-	-	-	413.93	10.00	41.39	372.54
22 GARDENING MACHINE	276.25	43.80	-	-	320.05	15.00	48.01	272.04
23 GENERATOR	9,486.42	-	-	-	9,486.42	15.00	1,422.96	8,063.46
24 INTERNET AND ROUTER FITTINGS	12,175.92	-	-	-	12,175.92	10.00	1,217.59	10,958.33
25 PLOT AT G-15 HAMPTON	53,190.67	-	-	-	53,190.67	0.00	-	53,190.67
26 PLOT AT G-5 HAMPTON	48,904.50	-	-	-	48,904.50	0.00	-	48,904.50
27 STABILIZER	3,230.00	-	-	-	3,230.00	10.00	323.00	2,907.00
28 LIFT	9,618.75	1,125.00	-	-	10,743.75	10.00	1,074.38	9,669.38
29 TELEPHONE SET	2,205.90	-	-	-	2,205.90	10.00	220.59	1,985.31
30 WATER DISPENSER	805.09	800.85	-	-	1,605.93	10.00	160.59	1,445.34
31 WATER PUMP	38.16	-	-	-	38.16	10.00	3.82	34.35
32 WATCH	-	-	1,481.36	-	1,481.36	10.00	74.07	1,407.29
33 CAR VELLFIRE	-	104,947.65	-	-	104,947.65	15.00	15,742.15	89,205.50
34 SPEEKER	187.50	-	-	-	187.50	10.00	18.75	168.75
35 CAR TATA NEXON	6,649.05	-	-	-	6,649.05	15.00	997.36	5,651.69
36 ACTIVA	354.02	-	-	-	354.02	15.00	53.10	300.92
37 LAPTOP	9,790.60	23,689.73	915.25	-	34,395.58	40.00	13,575.18	20,820.40
38 FIRE EXTINGUISHER	32.81	544.50	-	-	577.31	10.00	57.73	519.57
39 CYCLE	124.24	-	-	-	124.24	15.00	18.64	105.60
40 LED TV	5,207.94	3,940.00	-	-	9,147.94	10.00	914.79	8,233.15
41 CAR HARRIOR	17,561.58	-	-	-	17,561.58	15.00	2,634.24	14,927.34
Total	685,082.24	195,159.29	46,409.11	4,940.83	921,709.81	485.00	83,806.44	837,903.38



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M/s MOBISAFAR SERVICES PRIVATE LIMITED

CALCULATION OF DEFERRED TAX

	for the Year 31.03.2023
WDV as per Company Act	869,945.51
WDV as per Income Tax Act	837,903.38
Difference	32,042.13
Unabsorbed Depreciation	
Total	32,042.13
Current Rate of Tax	26.00
Deferred Tax Liability (CLOSING LIABILITY)	8,330.95
REVERSAL OF DEFERRED TAX LIABILITY	3,759.25
OPENING DEFERRED TAX LIABILITY	4,571.71
	=====

JOURANL ENTRY

	DEBIT	CREDIT
DEFERRED TAX LIABILITY		3,759.25
PROFIT AND LOSS A/C	3,759.25	



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CASH FLOW STATEMENT

PARTICULARS			
			31/03/2023
1	Cash flows from operating activities		
	Add:	Net profit before taxation	570105.53
	Add:	Depreciation	69454.70
	Add:	Increase in current liabilities	1185113.39
	Less:	Decrease in current liabilities	0.00
	Less:	Increase in current Assets	9663.31
	Add:	Decrease in current Assets	0.00
	Cash generated from operations		1815010.31
	Less:	Income tax payable	156324.59
	Net cash from operations		1658685.72
2	Cash flows from investing activities		0.00
	Add:	Sale of fixed Assets	0.00
	Less:	Purchase of fixed Assets	236734.48
	Add:	Change in non current Assets	-563559.46
	Add:	Change in intangible Assets	0.00
	Cash from investing activities		-800293.94
3	Cash flows from financing activities		0.00
	Add:	Issue of capital	0.00
	Add:	(+)/(-) in term liabilities	-1983.59
	Less:	Dividend paid	0.00
	Cash from financing activities		-1983.59
4	Cash flows from other activities		0.00
5	Opening cash and cash equivalents		3663902.68
	Closing cash and cash equivalents (1 to 5)		4519630.35



Ajit Kumar

Gurpreet

Abhishek Kumar

M/s MOBISAFAR SERVICES PRIVATE LIMITED

1 Corporate Information

MOBISAFAR Services Private Ltd. (the Company) is a Private Limited Company domiciled in India and incorporated under the provisions of Companies Act, 1956. The company is engaged in Fintech business. Mobisafar's vision is to build a wide-spread public banking services infrastructure that makes quality banking services not just available, but more accessible to common citizens in urban and rural India. This is part of Mobisafar's mission to bridge the gap between availability and accessibility to simple banking services for common citizens. Today Mobisafar CSP's network of micro ATMs is spread across 24 states in the country.

2 Significant Accounting Policies

A Basis for preparation of financial statements

The financial statements are prepared on accrual basis under the historical cost convention in accordance with the applicable accounting standards referred to in Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. The accounting policies adopted in the preparation of financial statements are consistent with those of the previous year.

B Use of Estimates

The preparation of financial statements in conformity with the generally accepted accounting principles requires estimates and assumptions to be made that effect the reported amount of assets and liabilities as on the date of its financial statements and the reported amount of revenue and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results materialize.

C Revenue Recognition

- (i) The revenue in respect of sale of goods and services is recognized when :
 - a) All significant risks and rewards of ownership is transferred to the buyer and the company retains no effective control of the goods transferred to a degree usually associated with ownership ; and
 - b) No significant uncertainty exists regarding the amount of consideration that will be derived from the sale of goods.
- (ii) The revenue in respect of export benefits is recognized on post export basis at the rate at which the entitlement accrues.

D Fixed Assets

Fixed assets are stated at historical cost less accumulated depreciation. Cost of fixed assets comprises its purchase price and any attributable expenditure (both direct and indirect) for bringing an assets to the working condition for its intended use.

E Depreciation

The company has provided depreciation on written down value line basis specified in the schedule II of the companies Act, 2013.

F Inventories

Inventories are valued at cost or net realizable value whichever is lower. The cost formula adopted in respect of items of inventories is as under :-

Finished goods	AT COST AS PER THE STOCK REGISTER MAINTAINED BY THE COMPANY
----------------	---

G Borrowing Costs

Borrowing Costs that are directly attributable to the acquisition, construction or production of the qualifying assets are capitalized as part of the cost of the qualifying asset. Qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are recognized as expense in the period in which these are incurred.



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M/s MOBISAFAR SERVICES PRIVATE LIMITED

I Employee Benefits

(a) Short Term Employee Benefits :

Short Term Employee Benefits are recognized as an expense on an undiscounted basis in the statement of profit and loss of the year in which the related service is rendered.

(b) Post Employment Benefits :

ii) Provident Fund

The Company's contribution to Provident Fund is deposited in accordance with The Employees Provident Fund and Miscellaneous Provisions Act, 1952 & is charged to P & L Account.

J Accounting For Taxes On Income

Provision for taxation for the period comprises of current tax and deferred tax. Current tax is the amount of income tax determined to be payable in respect of taxable income for the period. Deferred tax is the tax effect of timing difference between taxable income and accounting income for the period that originate in one period and is capable of reversal in one or more subsequent periods and have been calculated as per Accounting standard-22 issued by the Institute of Chartered Accountants of India.

K Impairment of Assets

At each balance sheet date an assessment is made whether any indication exists that an assets has been impaired. If any such indication exists, an impairment loss i.e. the amount by which the carrying amount of an assets exceeds its recoverable amount is provided in the books of accounts.

L Provision and Contingent Liabilities

i) Provisions are recognized for liability that can be measured by using a substantial degree of estimation if -

a) there is a present obligation arising as a result of past event.

b) it is probable that an outflow of resources embodying economic benefits is expected to settle the obligation; and

c) a reliable estimate can be made of the amount of the obligation.



Ajit Kumar
Abhishek Kumar

M/s MOBISAFAR SERVICES PRIVATE LIMITED

- ii) Contingent liability is disclosed in the case of :
- a) a present obligation that arises from past-events
- (i) when it is not probable that an outflow of resources embodying economics benefits will be required to settle the obligation, or
- (ii) a reliable estimate of the amount of the obligation cannot be made.
- b) a possible obligation that arises from past events and existence of which will be confirmed only by the occurrence or non occurrence of one or more uncertain future events not wholly within the control of the enterprises.

3 Notes on Accounts

- A Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.
- B In the opinion of the Board of Directors and to the best of their knowledge and belief, the value on realisation of current assets, loans & advances in ordinary course of business will not be less than the amount at which they are stated in the Balance Sheet.
- C The Company has not received any information from any of the suppliers of their being Small Scale Industrial Unit Hence the amount due to Small Scale Industrial Units outstanding as on 31.03.2023 is not ascertainable.
- D The company has requested its suppliers to intimate whether they are registered under the provisions of MICRO, Small and Medium Entrepreneur Development Act 2006. In absence of intimation from the suppliers the requisite information under the above said Act could not be Compiled.

E Detail of managerial Remuneration

Director salary: 36,000.00 in hundreds

		ACTUAL	
		31/03/2022	31/03/2023
Liquidity Ratio			
(i)	Current Ratio	1.18	1.08
Turnover Ratio			
(i)	INVENTORY TURNOVER RATIO	184.4	115.86
(ii)	Debtor Turnover Ratio	12.51	13.69
(iii)	Creditors Turnover Ratio	0.24	0.09
Solvency Ratio			
(i)	Debt-Equity Ratio	0.01	0.01
(ii)	Discr ratio	27.85	87.4
Profitability Ratio			
(i)	Net Profit Ratio	5.59	5.3
(ii)	Return On Capital Employed	17.46	18.5
(iii)	Return On Net Worth	26.29	22.53
Funding of Current Assets			
(i)	Net Working Capital	15.4	7.22

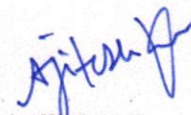
Place : Ludhiana
Date : 17/09/2023

For V.K. NAYAR & Co.
Chartered Accountants
Reg. No. 00007H




(CA VEENUS ARORA)
Partner
M.No 535050
Pan No:BOGPA1635A

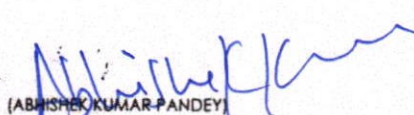
For MOBISAFAR SERVICES Private Limited



(AJITESH PANDEY)
Director



(SHWETA PANDEY)
Director



(ABHISHEK KUMAR PANDEY)
Director


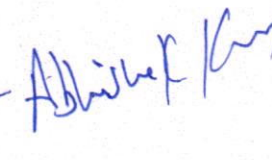
MOBISAFAR SERVICES PRIVATE LIMITED
G-18-19, PHASE - VIII, FOACL POINT, HAMPTON BUSINESS PARK, LUDHIANA,
PUNJAB-141010

Particulars of payments made to Related parties						
Sno	Name of Related Party	PAN No	Relation	Nature	Payment made(Amount) in hundreds	Aadhaar
1	SHWETA PANDEY	BBHPP7306M	DIRECTOR	SALARY	12000.00	0
2	ABHISHEK PANDEY	AKNPP5850A	DIRECTOR	SALARY	12000.00	0
3	ABHIJEET KUMAR	DQTPK5055B	DIRECTOR BROTHER	SALARY	12000.00	0
4	AJITESH PANDEY	BBDPP6533Q	DIRECTOR	SALARY	12000.00	0
5	NARAM DESWAR PANDEY	AKNPP5901C	DIRECTOR FATHER	COMMISSION	8.63	0
6	MEERA PANDEY	CYRPM6053J	DIRECTOR MOTHER	COMMISSION	5.48	0
7	ABHIJEET KUMAR	DQTPK5055B	DIRECTOR BROTHER	COMMISSION	170.05	0
8	MEHAKDEEP KAUR	IBWPK6933F	DIRECTOR BROTHER WIFE	SALARY	8750.00	0

As Per Audit Report of Even Date

FOR MOBISAFAR SERVICES PRIVATE
LIMITED


(Director)

Place : LUDHIANA
Date : 17/09/2023

FOR V.K. NAYYAR & CO.
(Chartered Accountants)
Reg No: 000607-N

CA VEENUS ARORA
Partner

Membership No 535050
BOGPA1635A