

**JSD COURIER SERVICES
PRIVATE LIMITED**

**AUDITED ANNUAL ACCOUNTS
AS AT 31st March 2020**

AUDITOR

M/S S C Mehra & Associates LLP

Chartered Accountants

Office No. 42, First Floor, Singh Industrial Estate No. 3, Near Movie Star Cinema,
Ram Mandir Road, Off. S. V. Road, Goregaon (West), Mumbai – 400104.

Off.: 26774240, Mobile: 9820060260 / 9869910844

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[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)

Assessment Year
2020-21

PAN	AADCJ0801E		
Name	JSD COURIER SERVICES PVT LTD		
Address	SANTOSH ANIL MISHRA HOUSE, MORGA PADA, MOGRA VILLAGE, OPP COLO PEN COMPANY, ANDHERI (EAST), MUMBAI, MAHARASHTRA, 400069		
Status	Pvt Company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	893657161251220

Taxable Income and Tax details	Current Year business loss, if any	1	4375752
	Total Income ⁺		0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	143123
	(+)Tax Payable /(-)Refundable (6-7)	8	-143120
Dividend Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
	Accreted Income & Tax Detail	Accreted Income as per section 115TD	14
Additional Tax payable u/s 115TD		15	0
Interest payable u/s 115TE		16	0
Additional Tax and interest payable		17	0
Tax and interest paid		18	0
(+)Tax Payable /(-)Refundable (17-18)		19	0

Income Tax Return submitted electronically on 25-12-2020 17:34:47 from IP address 1.22.52.22 and verified by
ARCHANA DAMANI

having PAN AAAPD8300J on 25-12-2020 17:34:47 from IP address 1.22.52.22 using

Digital Signature Certificate (DSC).

DSC details: 2603925224315706837CN=SafeScrypt sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

A.Y. 2020-2021

Name : JSD COURIER SERVICES PVT LTD

Previous Year : 2019-2020

Address : SANTOSH ANIL MISHRA HOUSE
MORGA PADA

PAN : AADCJ 0801 E

MOGRA VILLAGE, OPP COLO PEN COMPANY

Status : Domestic Company

ANDHERI (EAST), MUMBAI - 400 069

D. O. I. : 24-Apr-2013

Statement of Income

	Rs.	Rs.	Rs.
■ Profits and gains of Business or Profession			
<i>Business-1</i>			
Net Profit Before Tax as per P & L a/c		-43,77,392	
Add: Inadmissible expenses & Income not included			
Depreciation debited to P & L a/c		30,608	
<i>Adjusted Profit of Business-1</i>		<u>-43,46,784</u>	
Total income of Business and Profession		<u>-43,46,784</u>	
Less: Depreciation as per IT Act	4	<u>28,968</u>	
<i>Income chargeable under the head "Business and Profession"</i>			<u>-43,75,752</u>
Total			<u>-43,75,752</u>
Unabsorbed Losses - C/F	1		43,75,752
Less - Brought forward losses set off	5		<u>0</u>
■ Total Income			<u>0</u>
<i>Tax on total income</i>			<u>0</u>
Minimum Alternative Tax	2	0	
TDS	3	1,43,123	
Total prepaid taxes			<u>1,43,123</u>
■ Refund Due			<u>1,43,120</u>

Schedule 1

Description

Ordinary Business Loss

Depreciation unabsorbed

Total

Unabsorbed
Loss

43,46,784

28,968

43,75,752

Schedule 2

Financial statements are drawn as per Ind AS?

No

Minimum alternative tax

Net profit after tax (A)

-43,77,392

Book Profit (A + B - C)

-43,77,392

Mat on book profit

0

Mat with SC & Cess on book profit

0

Earning solely in Foreign Exchange in Intl. Financial Services Centre (MAT @ 9%)?

No

Depreciation debited to P & L a/c (For 29B only)

30,608

Policies, standards & depreciation methods used in accounts laid before AGM are followed in P & L a/c

Yes

Schedule 3*TDS as per Form 16A*Deductor, TAN

	TDS deducted	TDS claimed in current year	Gross receipt offered
Goregaon Sports Club, TAN- MUMG03951D	1,144	1,144	57,200
Hdfc Bank Limited, TAN- MUMH03189E	63,057	63,057	31,52,772
Kotak Mahindra Bank Limited, TAN- MUMK01323A	53,374	53,374	26,68,702
Matoshri Arts & Sports Trust, TAN- MUMM23349E	3,070	3,070	1,53,094
Otters Club, TAN- MUMO00946B	6,549	6,549	3,27,326
Rajasthan Transmat Private Limited, TAN- JPRR03028E	5,246	5,246	52,460
Sher-e-punjab Gymkhana & Health Club (association), TAN- MUMS44835A	311	311	15,556
The Tata Power Company Limited, TAN- MUMT07797G	3,907	3,907	1,95,451
Total	1,36,658	1,36,658	66,22,561

*Unclaimed TDS (Form 16A) B/F*Deductor, TAN & FY

	Unclaimed TDS deducted	TDS claimed in current year	Gross receipt offered
Hdfc Bank Limited, TAN- MUMH03189E, FY- 2018-19	6,465	6,465	3,23,242
Grand Total	1,43,123	1,43,123	

Bank A/c for Refund: HDFC BANK LTD 00862560006523 IFSC: HDFC0000086

Date : 25-Dec-2020

Place : MUMBAI

For JSD COURIER SERVICES PVT LTD

Authorised Signatory



INDEPENDENT AUDITORS REPORT

To,

The Members of JSD COURIER SERVICES PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of JSD COURIER SERVICES PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2020, and the statement of Profit and 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 standalone 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 March 31, 2020, for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards 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 Companies Act, 2013 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.

Responsibilities of Management for the Standalone Financial Statements

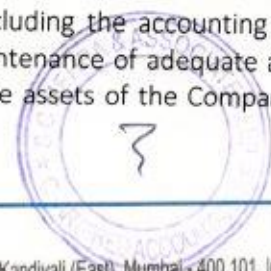
The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, changes in equity and 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 of the assets of the Company and for

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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, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

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:

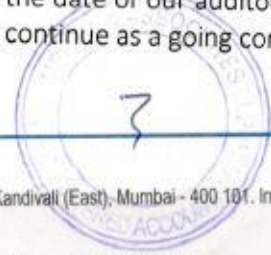
- Identify and assess the risk of material misstatement of the Standalone Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not 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.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether has adequate internal financial controls systems in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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 Standalone 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 auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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- Evaluate the overall presentation, structure and content of the standalone Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatement in the standalone Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatement in the Financial Statements.

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

We also provide those charged with governance with a statement that we may 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.

Limitation on Scope due to covid-19 : We wish to highlight that due to the COVID 19 induced restrictions on physical movement and strict timelines, the entire audit team could not visit the company's office for undertaking the required audit procedures as stated in SAP and therefore caused inherent limitation on audit procedures.

The opinion expressed in the present report is after considering information, facts and inputs made available to us through electronic means by the company's management. Thus the same has put a limitation on scope of our audit and we wish to bring to the attention of users towards the same.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, statement on the matters specified in paragraphs 3 and 4 of the Order, is not applicable.

As required by Section 143(3) of the Act, we report that:

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.

- (a) 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.
- (b) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- (c) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.



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- (d) On the basis of the written representations received from the directors as on 31st March, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2020 from being appointed as a director in terms of Section 164 (2) of the Act.
- (e) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, it is not applicable to the company.
- (f) 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:
- The Company does not have any pending litigation which would impact its financial position.
 - The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- (g) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For S C Mehra & Associates LLP
Chartered Accountants
Firm Registration No.: 106156W/W100305


CA Deepak Oza
Partner
Membership No: 045890
Place: Mumbai
Date: 03/12/2020
UDIN: -20045890AAAAHK4751



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JSD COURIER SERVICES PRIVATE LIMITED

CIN : U74900MH2013PTC242391

BALANCE SHEET AS AT 31ST MARCH, 2020

(Amount in Rupees)

Particulars	Notes No.	As at 31st March, 2020	As at 31st March, 2019
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	1,00,000	1,00,000
(b) Reserves & Surplus	2	(1,16,38,743)	(72,61,352)
(2) Current Liabilities			
(a) Short-Term Borrowings	3	2,18,66,789	1,34,83,254
(b) Trade Payables	4	15,32,023	13,75,417
(c) Other Current Liabilities	5	8,42,879	7,60,503
Total Equity & Liabilities		1,27,02,947	84,57,822
II. ASSETS			
(1) Non-Current Assets			
(a) Fixed Assets			
(i) Gross Block	6	4,52,659	4,52,659
(ii) Depreciation		3,86,982	3,56,374
(iii) Net Block		65,677	96,285
(b) Deferred Tax Assets (Net)		20,016	20,016
(2) Current Assets			
(a) Trade Receivables	7	7,19,022	6,79,462
(b) Cash and Cash Equivalents	8	26,92,795	22,24,100
(c) Short term loans and advances	9	90,08,033	50,24,000
(d) Other Current Assets	10	1,97,404	4,13,959
Total Assets		1,27,02,947	84,57,822

Notes To Accounts

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Notes attached there to form an integral part of Balance Sheet

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

For S C Mehra & Associates - LLP

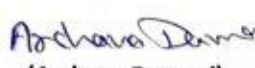
For JSD Courier Services Private Limited

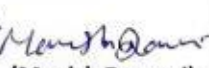
Chartered Accountants


(DEEPAK M. OZA)
Partner

Membership No. : 045890
Firm Reg. No.: 106156W/W100305
UDIN : 20045890AAA4751




(Archana Damani)
(Director)
(DIN: 06515704)


(Manish Damani)
(Director)
(DIN: 08058941)

Place: Mumbai
Dated: 03/12/2020

JSD COURIER SERVICES PRIVATE LIMITED

CIN : U74900MH2013PTC242391

PROFIT & LOSS STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2020

(Amount in Rupees)				
Sr. No	Particulars	Notes No.	For the Year ended 31st March 2020	For the Year ended 31st March 2019
I	Revenue from operations	11	87,92,835	63,29,043
II	Other Income	12	1,54,639	1,00,067
	Total Revenue (I)		89,47,474	64,29,110
III	Expenses:			
	Employee Benefit Expenses	13	7,35,256	9,23,943
	Financial Cost	14	1,75,107	1,13,477
	Depreciation and Amortization Expense	15	30,608	54,441
	Other Expenses	16	1,23,83,895	98,51,261
	Total Expenses (II)		1,33,24,866	1,09,43,122
IV	Profit/(Loss) before tax (I - II)		(43,77,392)	(45,14,012)
V	Tax expense:			
	(1) Current tax		-	-
	(2) Deferred Tax		-	-
VI	Profit/(Loss) for the period (IV + V)		(43,77,392)	(45,14,012)
VII	Earning per equity share:			
	(1) Basic		0	0
	(2) Diluted		0	0

Notes attached there to form an integral part of Profit & Loss Statement

This is the Profit & Loss Statement referred to in our Report of even date.

Notes attached there to form an integral part of Balance Sheet

For S C Mehra & Associates LLP

For JSD Courier Services Private Limited

Chartered Accountants



(DEEPAK M. OZA)

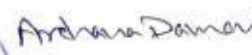

Partner

Membership No. : 045890

Firm Reg. No.: 106156W/W100305

UDIN : 20045890AAAAHK4751



(Archana Damani) (Manish Damani)

(Director) (Director)

(DIN: 06515704) (DIN: 08058941)

Place: Mumbai

Dated: 03/12/2020

JSD COURIER SERVICES PRIVATE LIMITED

CIN : U74900MH2013PTC242391

Cash Flow Statement for the year ended 31st March, 2020

(Amount in Rupees)

Particulars	As at 31st March, 2020	As at 31st March, 2019
A Cash Flow from Operating Activities:		
Net Profit / (Loss) before tax and before extraordinary items	(43,77,392)	(45,14,012)
Adjustments for :		
Depreciation	30,608	54,441
Operating Profit before working Capital changes	(43,46,784)	(44,59,571)
Adjustments for :		
Trade and Other Receivables	(39,560)	1,24,682
Trade Payables	1,56,606	5,99,400
Other Current Liabilities	82,376	(2,05,630)
Short Term Provision	0	0
Loans and Advances	46,16,058	39,97,490
Cash from Operating Activities	48,15,479	45,15,942
Direct Tax Paid	0	0
Net Cash Flow from Operating Activities	4,68,696	56,371
B Cash Flow from Investing Activities:		
Purchase / Sales of Fixed Assets	0	0
Sale of Investments	-	-
Deferred Tax Assets	0	0
Long Term Loans & Advances	0	0
Net Cash used in Investing Activities	0	0
C Cash Flow from Financing Activities:		
Net Cash used from Financing Activities	-	-
Net Increase in Cash and Cash Equivalents	4,68,696	56,371
Cash and Cash Equivalents (Opening)	22,24,099	21,67,728
Cash and Cash Equivalents (Closing)	26,92,794	22,24,099

Notes:

- 1 The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting Standard - 3 on Cash Flow Statement notified by Companies (Accounting Standard) Rule, 2006.

JSD COURIER SERVICES PRIVATE LIMITED**Cash Flow Statement for the year ended 31st March, 2020**

- 2 Cash and Cash Equivalents at the end of the period consist of Cash in hand and balances with bank are as under :

Particulars	As at 31st March, 2020	As at 31st March, 2019
Cash in Hand	22,80,305	20,36,229
Balances with Bank	4,12,489	1,87,870
	26,92,794	22,24,099

For S C Mehra & Associates LLP
Chartered Accountants

(DEEPAK M. OZA)
[Partner]
Membership No. : 045890
Firm Reg. No.: 106156W/W100305
Place: Mumbai
Dated: 03/12/2020
UDIN : 20045890AAAAHK4751

For JSD Courier Services Private Limited

(Archana Damani)
(Director)
(DIN: 06515704)

(Manish Damani)
(Director)
(DIN: 08058941)



JSD COURIER SERVICES PRIVATE LIMITED

CIN : U74900MH2013PTC242391

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2020

Note : 1 Share Capital

(Amount in Rupees)

Sr. No	Particulars	As at 31st March, 2020	As at 31st March, 2019
1	AUTHORIZED CAPITAL 10,000 Equity Shares of Rs. 10/- each.	1,00,000	1,00,000
		1,00,000	1,00,000
2	ISSUED, SUBSCRIBED & PAID UP CAPITAL 10,000 Equity Shares of Rs. 10/- each, Fully paid up	1,00,000	1,00,000
	Total	1,00,000	1,00,000

b) Details of shares held by shareholders more than 5% of the aggregate of shares in t

Sr. No	Particulars	2019-20 & 2018-19	
		Number of shares	% of Holding
1	Mrs. Archana Damani	5,000	50.00%
2	Mr. Litesh Shete	5,000	50.00%

Note : 2 Reserve & Surplus

Sr. No	Particulars	As at 31st March, 2020	As at 31st March, 2019
1	Profit & Loss Account		
	Opening balance	(72,61,352)	(27,47,340)
	Current year	(43,77,392)	(45,14,012)
	Total	(1,16,38,743)	(72,61,352)

Note : 3 Short Term Borrowings

Sr. No	Particulars	As at 31st March, 2020	As at 31st March, 2019
1	Loan from Related Parties	1,50,26,729	1,21,84,666
2	Loan from HDFC bank	8,40,060	12,98,588
3	Meena Thakkar	30,00,000	-
4	Jagdish Popatlal	30,00,000	-
	Total	2,18,66,789	1,34,83,254

Note : 4 Trade Payables

Sr. No	Particulars	As at 31st March, 2020	As at 31st March, 2019
1	Sundry Creditors for Services	15,32,023	13,75,417
	Total	15,32,023	13,75,417

Note : 5 Other Current Liabilities

Sr. No	Particulars	As at 31st March, 2020	As at 31st March, 2019
1	Duties & Taxes	2,21,573	1,40,258
2	Salary Payable	4,32,306	4,34,235
3	Audit Fees payable	1,89,000	1,86,010
	Total	8,42,879	7,60,503



Archana Damani

JSD COURIER SERVICES PRIVATE LIMITED

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2020

CIN : U74900MH2013PTC242391

Note : 6 Fixed Asset

(Amount in Rupees)

Sr. No	Particulars	Gross Block			Depreciation			Net Block		
		Balance as at 01.04.2019	Additions during the year	Deductions during the year	Balance as at 31-03-2020	Balance as at 31-03-2019	For the year	Balance as at 31-03-2020	Balance as at 31-03-2019	
	Tangible Assets									
1	Computer systems	2,38,859			2,38,859	2,23,620	9,625	2,33,245	5,614	15,239
2	Electricals & Installation	45,000			45,000	29,581	3,992	33,573	11,427	15,419
3	Furniture & Fixture	1,23,000			1,23,000	80,357	11,040	91,397	31,603	42,643
4	Vehicle	45,800			45,800	22,816	5,951	28,767	17,033	22,984
	TOTAL	4,52,659	0	0	4,52,659	3,56,374	30,608	3,86,982	65,677	96,285
	Previous Year	4,52,659	0	0	4,52,659	3,01,933	54,441	3,56,374	96,285	1,50,726



Archana Dameri

JSD COURIER SERVICES PRIVATE LIMITED

CIN : U74900MH2013PTC242391

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2020

Note : 7 Trade Recievables

(Amount in Rupees)

Sr. No	Particulars	As at 31st March, 2020	As at 31st March, 2019
	Debtors		
	Outstanding for more then six months	3,16,129	20,887
	Others	4,02,893	6,63,548
	Total	7,19,022	6,79,462

Note: 8 Cash & Cash Equivalent

Sr. No	Particulars	As at 31st March, 2020	As at 31st March, 2019
1	<u>Cash-in-Hand</u>		
	Cash Balance	22,80,306	20,36,230
	Sub Total (A)	22,80,306	20,36,230
2	<u>Bank Balance</u>		
	HDFC BANK	53,622	1,31,822
	KOTAK MAHINDRA BANK	3,58,867	56,048
	Sub Total (B)	4,12,489	1,87,870
	Total [A + B]	26,92,795	22,24,100

Note: 9 Short Term Loan & Advance

Sr. No	Particulars	As at 31st March, 2020	As at 31st March, 2019
1	Loan and Advances	90,08,033	50,24,000
	Total	90,08,033	50,24,000

Note: 10 Other Current Assets

Sr. No	Particulars	As at 31st March, 2020	As at 31st March, 2019
1	Deposits	59,214	1,22,000
2	TDS	1,38,190	2,91,959
	Total	1,97,404	4,13,959



Archana Daman

JSD COURIER SERVICES PRIVATE LIMITED

CIN : U74900MH2013PTC242391

Notes Forming Part of the Profit & Loss Accounts as at 31st March, 2020

Note : 11 Revenue from Operations

(Amount in Rupees)

Sr. No	Particulars	For the Year ended 31st March 2020	For the Year ended 31st March 2019
1	Service Charges	87,92,835	63,29,043
	Total	87,92,835	63,29,043

Note : 12 Other Income

Sr. No	Particulars	For the Year ended 31st March 2020	For the Year ended 31st March 2019
1	Interest on Income Tax Refund	52,460	-
2	Other	1,02,179	1,00,067
	Total	1,54,639	1,00,067

Note : 13 Employee Benefit Expenses

Sr. No	Particulars	For the Year ended 31st March 2020	For the Year ended 31st March 2019
1	Directors Remuneration	3,22,350	2,97,500
2	Salaries	3,60,000	5,71,951
3	Professional Tax	5,000	-
4	Staff Welfare Expense	47,906	54,492
	Total	7,35,256	9,23,943

Note : 14 Financial Cost

Sr. No	Particulars	For the Year ended 31st March 2020	For the Year ended 31st March 2019
1	Interest	1,75,107	1,13,477
	Total	1,75,107	1,13,477

Note : 15 Depreciation and Amortisation

Sr. No	Particulars	For the Year ended 31st March 2020	For the Year ended 31st March 2019
1	Depreciation	30,608	54,441
	Total	30,608	54,441

Note : 16 Other Expenses

Sr. No	Particulars	For the Year ended 31st March 2020	For the Year ended 31st March 2019
1	AMC Charges	24,000	-
2	Audit Fees	50,000	80,000
3	Bank Charges	4,253	-
4	Courier Charges	63,63,116	46,47,315
5	Contract Labour	31,08,813	35,45,177
6	Conveyance Expenses	1,51,800	1,35,959
7	Festival Expenses	8,000	-
8	General Expenses	2,01,630	-
9	Insurance Charges	1,091	-
10	Legal & Professional Charges	16,118	13,350
11	Office Expenses	-	4,15,091
12	Printing & Stationery	1,52,643	2,39,046
13	Petrol expenses	1,79,876	1,77,949
14	Repairs & Maintenance	55,871	-
15	Rent Paid	3,93,200	5,43,800
16	Service Charges	16,00,000	-
17	Telephone Expenses	12,478	18,462
18	Vehical Expenses	61,006	35,112
	Total	1,23,83,895	98,51,261



Archana Damani

JSD COURIER SERVICES PRIVATE LIMITED

CIN : U74900MH2013PTC242391

Break-up of Note Items appearing in Balance Sheet as at 31st March, 2020

Grouping of Short term Borrowing (Note - 3)

Sr. No	Particulars	2019-20	2018-19
1	Plada Infotech Services Pvt Ltd	-	1,21,84,666
2	Plada services & Management PVT LTD	1,50,26,729	-
	Total	1,50,26,729	1,21,84,666

Grouping of Sundry Creditors for Services (Note - 4)

Sr. No	Particulars	2019-20	2018-19
1	Vendors	5,47,363	3,56,826
2	Archana Printing & Packaging	52,268	2,86,716
3	Royal Air Cargo	-	4,970
4	Trackon Couriers Pvt Ltd	-	1,906
5	CS V M Mehra & Associates	16,118	7,200
6	Santosh Anil Mishra	2,79,000	72,000
7	Sun Data Processing	5,399	13,924
8	Rohit thakkar	6,31,875	6,31,875
	Total	15,32,023	13,75,417

Grouping of Duties & Taxes (Note - 5)

Sr. No	Particulars	2019-20	2018-19
1	TDS Payable	96,455	34,668
2	Professional Tax Payable	3,800	4,800
3	GST Payable	1,21,318	1,00,790
	Total	2,21,573	1,40,258

Grouping of Trade Receivables (Note - 7)

Sr. No	Particulars	2019-20	2018-19
1	Bikaner Seva Sangh	662	-
2	HDFC Bank Ltd	3,79,180	3,47,169
3	Kotak Mahindra Bank Ltd	-	11,981
4	Sher E Punjab Gymkhana and Health Club	4,452	9,865
5	Tata Power	19,109	84,814
6	Techprocess Payment Services	12,017	12,017
7	Inland World Logistics Pvt Ltd	-	351
8	Perfect Solution Mailroom Management	64,261	28,267
9	Roshan Gummalla	13,240	13,240
10	Trackon Courier Pvt Ltd	4,517	4,517
11	First Flight Courier Services	2,21,823	1,26,078
12	Matoshri Arts & Sports Trust	(238)	243
13	Ottors Club	-	40,920
	Total	7,19,022	6,79,462

Grouping of Cash and cash equivalents (Note - 8)

Sr. No	Particulars	2019-20	2018-19
1	<u>Bank Balance</u>		
	HDFC Bank	53,621	1,31,822
	Kotak Mahendra Bank Ltd	3,58,867	56,048
	Total	4,12,488	1,87,870

Grouping of Loans & Advances (Note - 9)

Sr. No	Particulars	2019-20	2018-19
1	Advance Against Salary	12,00,600	10,24,000
2	Vikash Damani	30,00,000	30,00,000
3	Arunima Acharya	3,00,000	3,00,000
4	Mansiha Arun Acharya	4,00,000	4,00,000
5	Archana Manish Acharya	3,00,000	3,00,000
6	Plada Infotech Services Pvt Ltd	38,07,433	-
	Total	90,08,033	50,24,000

Grouping of Other current assets (Note - 10)

Sr. No	Particulars	2019-20	2018-19
1	<u>Rent Deposit</u>		
	Mumbai Office	-	10,000
	Spoton Logistics Pvt Ltd	-	1,00,000
	Tackon Pvt Ltd	12,000	12,000
	Rajasthan Transmart Pvt Ltd.	47,214	-
	Total	59,214	1,22,000



Archana Damani