

**JSD COURIER SERVICES PRIVATE
LIMITED**

AUDITED ANNUAL ACCOUNTS

AS AT 31ST March 2022

AUDITOR

M/S S C Mehra & Associates LLP

Chartered Accountants

Office No. 42, First Floor, Singh Industrial Estate No. 3, Near Movie Star Cinema,
Off. S. V. Road, Ram Mandir (West), Mumbai – 400104.
Off.: 26774447 Mobile :9820060260

INDEPENDENT AUDITORS REPORT

To,

The Members of M/s. JSD Courier Services Private Limited

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of M/s. JSD Courier Services Private Limited ("the Company"), which comprise the balance sheet as at 31st March 2022, 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, 2022, 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 preventing and detecting frauds and other

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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.

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- 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.
- 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

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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.
- (d) On the basis of the written representations received from the directors as on March 31, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022 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:
 - i. The Company does not have any pending litigation which would impact its financial position.
 - ii. 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: 05-09-2022

UDIN: 22045890BBDTYR1901



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JSD COURIER SERVICES PRIVATE LIMITED

CIN : U74900MH2013PTC242391

PROFIT & LOSS STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2022

(Amount in Thousands)

Sr. No	Particulars	Notes No.	For the Year ended 31st March 2022	For the Year ended 31st March 2021
I	Revenue from operations	12	23301.87	4347.08
II	Other Income	13	25.09	48.67
	Total Revenue (I)		23326.96	4395.75
III	Expenses:			
	Employee Benefit Expenses	14	1088.21	56.53
	Financial Cost	15	79.52	77.55
	Depreciation and Amortization Expense	16	17.80	20.88
	Other Expenses	17	24889.41	5987.20
	Total Expenses (II)		26074.94	6142.16
IV	Profit/(Loss) before tax (I - II)		-2747.98	-1746.42
V	Tax expense:			
	(1) Current tax		0.00	0.00
	(2) Deferred Tax		0.48	0.82
VI	Profit/(Loss) for the period (IV + V)		-2747.50	-1747.24
VII	Earning per equity share:			
	(1) Basic		0.00	0.00
	(2) Diluted		0.00	0.00

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

Chartered Accountants

(DEEPAK M. OZA)

Partner

Membership No. : 045890

Firm Reg. No.: 106156W/W100305

UDIN : 22045890BBDTYR1901



For JSD Courier Services Private Limited

(Archana Damani) (Manish Damani)

(Director)

(Director)

(DIN: 06515704)

(DIN: 08058941)

Place: Mumbai

Dated: 05/09/2022

JSD COURIER SERVICES PRIVATE LIMITED

CIN : U74900MH2013PTC242391

Cash Flow Statement for the year ended 31st March, 2022

(Amount in Thousands)

Particulars	As at 31st March, 2022	As at 31st March, 2021
A Cash Flow from Operating Activities:		
Net Profit / (Loss) before tax and before extraordinary items	-2747.98	-1746.42
Adjustments for :		
Depreciation	17.80	20.88
Operating Profit before working Capital changes	-2730.18	-1725.54
Adjustments for :		
(Increase)/Decrease in Trade Receivables	384.19	-32.59
Increase/(Decrease) in Trade Payables	-314.30	361.69
Increase/(Decrease) in other Current Liabilities	1717.18	-175.71
Increase/(Decrease) Short Term Provision	0.00	0.00
(Increase)/Decrease Loans and Advances	655.08	1924.84
Cash from Operating Activities	2442.16	2078.23
Direct Tax Paid	0.00	0.00
Net Cash Flow from Operating Activities	-288.02	352.69
B Cash Flow from Investing Activities:		
Purchase / Sales of Fixed Assets	0.00	-8.47
Sale of Investments	0.00	0.00
Deferred Tax Assets	0.00	0.00
Long Term Loans & Advances	0.00	0.00
Net Cash used in Investing Activities	0.00	-8.47
C Cash Flow from Financing Activities:		
Net Cash used from Financing Activities	0.00	0.00
Net Increase in Cash and Cash Equivalents	-288.02	344.21
Cash and Cash Equivalents (Opening)	3037.01	2692.79
Cash and Cash Equivalents (Closing)	2748.99	3037.01

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, 2022**

- 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, 2022	As at 31st March, 2021
Cash in Hand	2647.71	2983.58
Balances with Bank	101.28	53.43
	2748.99	3037.01

For S C Mehra & Associates LLP
Chartered Accountants

For JSD Courier Services Private Limited

(DEEPAK M. OZA)

[Partner]

Membership No. : 045890

Firm Reg. No.: 106156W/W100305

Place: Mumbai

Dated: 05/09/2022

UDIN : 22045890BBDTYR1901



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

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



JSD COURIER SERVICES PRIVATE LIMITED

CIN : U74900MH2013PTC242391

BALANCE SHEET AS AT 31ST MARCH, 2022

(Amount in Thousands)

Particulars	Notes No.	As at 31st March, 2022	As at 31st March, 2021
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	100.00	100.00
(b) Reserves & Surplus	2	-16133.47	-13385.98
(2) Current Liabilities			
(a) Short-Term Borrowings	3	23543.80	21589.52
(b) Trade Payables	4	1768.41	2082.71
(c) Other Current Liabilities	5	2195.35	478.17
Total Equity & Liabilities		11474.08	10864.42
II. ASSETS			
(1) Non-Current Assets			
(a) Fixed Assets			
(i) Gross Block	6	461.13	461.13
(ii) Depreciation		425.66	407.86
(iii) Net Block		35.47	53.27
(b) Deferred Tax Assets (Net)	7	19.68	19.20
(2) Current Assets			
(a) Trade Receivables	8	367.42	751.61
(b) Cash and Cash Equivalents	9	2748.99	3037.01
(c) Short term loans and advances	10	7829.81	6796.22
(d) Other Current Assets	11	472.72	207.12
Total Assets		11474.08	10864.42

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

Chartered Accountants


(DEEPAK M. OZA)

Partner

Membership No. : 045890

Firm Reg. No.: 106156W/W100305

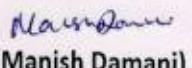
UDIN : 22045890BBDTYR1901



For JSD Courier Services Private Limited




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


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

Place: Mumbai

Dated: 05/09/2022

JSD COURIER SERVICES PRIVATE LIMITED

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2022

CIN : U74900MH2013PTC242391

Note : 6 Fixed Asset

Sr. No	Particulars	Depreciation Rate	Balance as at	Gross Block		Balance as at 31-03-2021	Depreciation For the year	Net Block	
				Balance as at	Additions during the			Deductions during the	Balance as at 31-03-2022
1	Tangible Assets								
2	Computer systems	63.16	247.33	0.00	0.00	238.57	5.60	244.17	3.16
3	Electricals & Installation	25.89	45.00	0.00	0.00	36.53	2.19	38.72	6.28
4	Furniture & Fixture	25.89	123.00	0.00	0.00	99.59	6.06	105.64	17.36
	Vehicle	31.23	45.80	0.00	0.00	33.18	3.94	37.12	8.68
	TOTAL		461.13	0.00	0.00	407.86	17.80	425.66	35.47
	Previous Year		452.66	8.47	0.00	386.98	20.88	407.86	53.27
									65.68

(Amount in Thousands)



JSD COURIER SERVICES PRIVATE LIMITED

CIN : U74900MH2013PTC242391

Notes Forming Part of the Profit & Loss Accounts as at 31st March, 2022

Note : 12 Revenue from Operations

(Amount in Thousands)			
Sr. No	Particulars	For the Year ended 31st March 2022	For the Year ended 31st March 2021
1	Service Charges	23301.87	4347.08
	Total	23301.87	4347.08

Note : 13 Other Income

Sr. No	Particulars	For the Year ended 31st March 2022	For the Year ended 31st March 2021
1	Interest on Income Tax Refund		
2	Other	25.09	48.67
	Total	25.09	48.67

Note : 14 Employee Benefit Expenses

Sr. No	Particulars	For the Year ended 31st March 2022	For the Year ended 31st March 2021
1	Directors Remuneration	840.00	0.00
2	Salaries	0.00	2.57
3	Professional Tax	5.00	0.00
4	Staff Welfare Expense	243.21	53.97
	Total	1088.21	56.53

Note : 15 Financial Cost

Sr. No	Particulars	For the Year ended 31st March 2022	For the Year ended 31st March 2021
1	Interest	79.52	77.55
	Total	79.52	77.55

Note : 16 Depreciation and Amortisation

Sr. No	Particulars	For the Year ended 31st March 2022	For the Year ended 31st March 2021
1	Depreciation	17.80	20.88
	Total	17.80	20.88

Note : 17 Other Expenses

Sr. No	Particulars	For the Year ended 31st March 2022	For the Year ended 31st March 2021
1	AMC Charges	24.00	24.00
2	Audit Fees	50.00	50.00
3	Bank Charges	2.68	2.79
4	Courier Charges	4084.06	3289.67
5	Contract Labour	19289.80	1929.52
6	Conveyance Expenses	117.85	59.19
7	Festival Expenses	9.00	8.00
8	General Expenses	239.87	102.63
9	Legal & Professional Charges	9.52	119.04
10	Printing & Stationery	136.76	131.76
11	Petrol expenses	187.74	117.72
12	Repair & Maintenance	29.00	25.00
13	Rent Paid	633.00	60.00
14	Service Charges	19.28	6.90
15	Telephone Expenses	23.92	6.81
16	Vehical Expenses	32.95	54.19
	Total	24889.41	5987.20



JSD COURIER SERVICES PRIVATE LIMITED

CIN : U74900MH2013PTC242391

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2022

Note : 1 Share Capital

Sr. No	Particulars	(Amount in Thousands)	
		2021-22	2020-21
1	AUTHORIZED CAPITAL 10,000 Equity Shares of Rs. 10/- each.	Rs. 100.00	Rs. 100.00
2	ISSUED, SUBSCRIBED & PAID UP CAPITAL 10,000 Equity Shares of Rs. 10/- each, Fully paid up	100.00	100.00
	Total	100.00	100.00

a) Terms /Rights attached to equity shares

The Company has only one class of shares referred to as equity shares having a par value of Rs.10/-. Each holder of equity shares is In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the

b) Reconciliation of number of shares

Particulars	As at March 31, 2022		As at March 31, 2021	
	Number of shares	Amount	Number of shares	Amount
1 Equity Shares of Rs. 10 each, Fully Paid up				
Opening Balance	10,000	1,100.00	10,000	1,100.00
Changes during the year	0.00	0.00	0.00	0.00
Closing Balances	10,000	1,100.00	10,000	1,100.00

Particulars	21-22		20-21	
	Number of shares	Amount	Number of shares	Amount
1 Shares held by Holding Company, ultimate holding company or by subsidiaries or associa				
Holding Company	-	-	-	-
Ultimate holding company	-	-	-	-
Subsidiaries or associates of holding company	-	-	-	-
Subsidiaries or associates of ultimate holding company	-	-	-	-
Shares reserved for issue under option and contracts/commitment				
Details of five preceeding years				
Aggregate number and class of shares allotted as fully paid-up pursuant to contracts	-	-	-	-
Aggregate number and class of shares allotted as fully-up by way of bonus shares	-	-	-	-
Aggregate number and class of shares bought back	-	-	-	-
Terms of any securities convertible into equity/preference shares issued along with the	-	-	-	-
Calls unpaid (showing aggregate value of calls unpaid by directors and officers)	-	-	-	-
Forfeited shares (amount originally paid up)	-	-	-	-
Shareholding of Promoters	-	-	-	-

d) Details of shares held by shareholders more than 5% of the aggregate of shares in the company

Sr. No	Particulars	2021-2022 & 2020-2021	
		Number of shares	% of Holding
1	Mrs. Archana Damani	5,000	50.00%
2	Mr. Litesh Shee	5,000	50.00%

Note : 2 Reserve & Surplus

Sr. No	Particulars	2021-22	2020-21
1	Profit & Loss Account		
	Opening balance	-13385.98	-11638.74
	Current year	-2747.50	-1747.24
	Total	-16133.47	-13385.98

Note : 3 Short Term Borrowings

Sr. No	Particulars	2021-22	2020-21
1	Loan from Related Parties	16430.78	15027.00
2	Loan from HDFC bank	145.27	562.52
3	Meena Thakkar	3000.00	3000.00
4	Jagdish Popatjal	3000.00	3000.00
5	Plada Infotech Services Private Limited	967.75	0.00
	Total	23543.80	21589.52

Note : 4 Trade Payables

Sr. No	Particulars	2021-22	2020-21
1	Sundry Creditors for Services	1768.41	2082.71
	Total	1768.41	2082.71

Note : 5 Other Current Liabilities

Sr. No	Particulars	2021-22	2020-21
	(a) Provision - for TAX		
1	Duties & Taxes	2142.07	47.79
	(b) Provision - Others		
2	Salary Payable	53.28	430.38
	Total	2195.35	478.17



JSD COURIER SERVICES PRIVATE LIMITED

CIN : U74900MH2013PTC242391

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2022

Note: 7 Deferred Tax Assets (Net)

Particulars	(Amount in Thousands)	
	2021-22	2020-21
a) Opening Balance	19.20	19.20
b) On account of Depreciation of Assets	0.48	0.00
Total	19.68	19.20

Note : 8 Trade Recievables

Sr. No	Particulars	2021-22	2020-21
	Debtors		
	Outstanding for more then six months	360.06	315.86
	Others	7.36	435.75
	Total	367.42	751.61

Note: 9 Cash & Cash Equivalent

Sr. No	Particulars	2021-22	2020-21
1	Cash-in-Hand		
	Cash Balance	2647.71	2983.58
	Sub Total (A)	2647.71	2983.58
2	Bank Balance		
	HDFC Bank	101.28	40.00
	Kotak Mahindra Bank	0.00	13.43
	Sub Total (B)	101.28	53.43
	Total [A + B]	2748.99	3037.01

Note: 10 Short Term Loan & Advance

Sr. No	Particulars	2021-22	2020-21
1	Loan and Advances	7829.81	6796.22
	Total	7829.81	6796.22

Note: 11 Other Current Assets

Sr. No	Particulars	2021-22	2020-21
1	TDS	472.72	207.12
	Total	472.72	207.12



JSD COURIER SERVICES PRIVATE LIMITED

Notes Forming Part of the Statement of Profit & Loss for the year ended 31st March 2022

Note No.	Particulars	(Amount in Thousands)	
		As at March 31,	
		2022	2021
19	Additional Information to the financial statements		
	Earning per share		
	Net Profit after tax	325.57	56.75
	Weighted average no. of Shares	10000	10000
	Basic and diluted Earnings per share	0.03	0.01
	Nominal Value Per Share	0.01	0.01

Note No.	Particulars	As at March	As at March
		31, 2022	31, 2021
20	Employee Benefits		
	a) Defined Contributions Plan	0.00	0.00
	Total	0.00	0.00

21	Corporate social responsibility (CSR)	As at March	As at March
		31, 2022	31, 2021
	Amount required to be spent	0	0
	Amount of expenditure incurred	0	0
	Shortfall at the end of the year*	0	0
	Total of previous years shortfall	0	0
	Reason for shortfall	NA	NA
	Nature of CSR activities	NA	NA
	*The unspent amount will be transferred to unspent CSR account within 30 days from the end of the financial year, in accordance with the Companies Act, 2013 read with the CSR Amendment Rules		
	Details of related party transactions, e.g., contribution to a trust controlled by the company in relation to CSR expenditure	0	0

22	Particulars of investments made as required by clause (4) of section 186 of the Companies Act, 2013	Name of Company	Nature	As at March	As at March
				31, 2022	31, 2021
				0	0

23	Loans or Advances		
	Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person		
	Repayable on demand without specifying any terms or period of repayment		

28	Type of Borrower	Amount of loan or advance in the nature of loan outstanding		Percentage to the total Loans and Advances in the nature of loans	
		Current period	Previous Period	Current period	Previous Period
		Related Parties	-	-	0%

29	Security of current assets against borrowings						
	(a) whether quarterly returns or statements of current assets filed by the company with banks or financial institutions are in agreement with the books of accounts.						
	(b) if not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed:						
	Quarter	Name of the Bank	Particular of security provided	Amount as per books of accounts	Amount as reported in the	Amount of difference	Reason for Difference
	-	-	-	-	-	-	-

30	Relationship with Struck off Companies				
	Name of the struck off company	Nature of transactions with struck off company	Relationship with the struck off company, if any, to be disclosed		
	-	Investment in securities	-	-	-
	-	Receivables	-	-	-
	-	Payables	-	-	-
	-	Shares held by struck off company	-	-	-
	-	Other outstanding balances (to be specified)	-	-	-



31 Analytical Ratios				
Particulars	Current Period	Previous Period	% Variance	Reason for variance
Current ratio	0.42	0.45	0.07	Increase in Cash & Cash Equivalent
Debt-equity ratio	-1.72	-1.82	5.62%	Increase in Debt-equity
Debt service coverage ratio				NA
Return on equity ratio	17.14	13.15	-30.30%	Decrease in Profit & Equity
Inventory turnover ratio				NA
Trade receivables turnover ratio	11.64	93.29	87.52%	Increase in Turnover
Trade payables turnover ratio	44.57	3296.51	98.65%	NA
Net capital turnover ratio	1670.54	1648.26	-1.35%	NA
Net profit ratio	-11.79	-40.19	70.66%	Increase in Net Profit
Return on capital employed	-47.89	-32.16	-48.89%	Decrease in Net Profit
Return on investment	-16.25	-10.15	-60.13%	Decrease in Net Profit

32 Service Company		
Particulars	Current Period	Previous Period
Services rendered		
Total	23,301.87	4,347.08
	23,301.87	4,347.08

33		
Particulars	Current Period	Previous Period
Earning in foreign currency		
Export of goods calculated on F.O.B. basis		
Royalty, know-how, professional and consultation fees	0.00	0.00
Interest and dividend	0.00	0.00
Other income	0.00	0.00
Expenditure in Foreign Currency	0.00	0.00
Royalty		
Know-how	0.00	0.00
Professional and Consultation fees	0.00	0.00
Interest	0.00	0.00
Other matters	0.00	0.00
Purchase Cloud Subscription	0.00	0.00
Purchase Imports-AMS	0.00	0.00
Purchase Imports-Goods	0.00	0.00
Purchase License/software	0.00	0.00
	0.00	0.00

- 34 In the opinion of the management, current assets, loans & advances have a value on realisation in the ordinary course of business, at least equal to the amount at which they
- 35 The figures of the previous year have been regrouped/ recast, where necessary, to confirm to the current year classification.

For S C Mehra & Associates LLP
Chartered Accountants
Deepak M. Oza
(CA Deepak M. Oza)
[Partner]
Membership No.: 045890
Firm Reg. No.: 106156W / W100305



For JSO Courier Services Private Limited

Archana Damani
(Archana Damani) (Manish Damani)
(Director) (Director)
(DIN: 06515704) (DIN: 08058941)



Place: Mumbai
Dated: 05/09/2022
UDIN : 2204589088DTYR1901

Note 4 Trade Payable

Particulars	Figures For 31st March 2022				
	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total					0

Particulars	Figures For 31st March 2021				
	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total					0

Note 8 Trade Receivable

Particulars	Figures For 31st March 2022					Total
	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months -1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered	-	-	-	-	-	0
Undisputed Trade Receivables- Considered	-	-	-	-	-	0
Disputed Trade Receivables- Considered G	-	-	-	-	-	0
Disputed Trade Receivables- Considered D	-	-	-	-	-	0
Others	-	-	-	-	-	0

Particulars	Figures For 31st March 2021					Total
	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months -1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered	-	-	-	-	-	0
Undisputed Trade Receivables- Considered	-	-	-	-	-	0
Disputed Trade Receivables- Considered G	-	-	-	-	-	0
Disputed Trade Receivables- Considered D	-	-	-	-	-	0
Others	-	-	-	-	-	0



JSD COURIER SERVICES PRIVATE LIMITED

CIN : U74900MH2013PTC242391

Break-up of Note Items appearing in Balance Sheet as at 31st March, 2022

Grouping of Short term Borrowing (Note - 3)

Sr. No	Particulars	2021-22	2020-21
1	Plada services & Management PVT LTD	16430.78	15027.00
	Total	16430.78	15027.00

Grouping of Sundry Creditors for Services (Note - 4)

Sr. No	Particulars	2021-22	2020-21
1	Vendors		
2	Archana Printing & Packaging	286.30	759.01
3	S C Mehra & Associates LLP	312.72	183.96
4	CS V M Mehra & Associates	196.42	151.42
5	Neotech IT Services	8.60	13.81
6	Santosh Anil Mishra	28.08	0.00
7	Sun Data Processing	874.50	334.50
8	Rohit thakkar	22.74	8.14
9	Credit card Expenses payable	0.00	631.87
		39.05	0.00
	Total (a+b)	1768.41	2082.71

Grouping of Duties & Taxes (Note - 5)

Sr. No	Particulars	2021-22	2020-21
1	TDS Payable	93.38	47.10
2	GST Payable	2048.69	0.69
	Total	2142.07	47.79

Grouping of Trade Receivables (Note - 8)

Sr. No	Particulars	2021-22	2020-21
1	Bikaner Seva Sangh	7.36	0.00
2	HDFC Bank Ltd	65.35	404.57
3	Sher E Punjab Gymkhana and Health Club	8.63	2.81
4	Tata Power	0.00	28.37
5	Techprocess Payment Services	0.00	12.02
6	Perfect Solution Mailroom Management	64.26	64.26
7	Roshan Gummalla	0.00	13.24
8	Trackon Courier Pvt Ltd	0.00	4.52
9	First Flight Courier Services	221.82	221.82
	Total	367.42	751.61

Grouping of Cash and cash equivalents (Note - 9)

Sr. No	Particulars	2021-22	2020-21
1	Bank Balance		
	HDFC Bank	101.28	40.00
	Kotak Mahendra Bank Ltd	0.00	13.43
	Total	101.28	53.43

Grouping of Loans & Advances (Note - 10)

Sr. No	Particulars	2021-22	2020-21
1	Advance Against Salary	1720.51	1395.51
2	Vikash Damani	3000.00	3000.00
3	Arunima Acharya	300.00	300.00
4	Manish Arun Acharya	400.00	400.00
5	Archana Manish Acharya	300.00	300.00
6	Plada Infotech Services Pvt Ltd	0.00	1400.71
7	Sanjay Satra	1500.00	0.00
8	Rohit Kakkar	609.30	0.00
	Total	7829.81	6796.22

