

**TRANSMART DITIGAL PVT.LTD**

**AUDITED ANNUAL ACCOUNTS**

**FOR THE FINANCIAL YEAR**

**2019-2020**

**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.

Phone No. 2677 4447



**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	AAGCT7338B		
Name	TRANSMART DIGITAL PRIVATE LIMITED		
Address	12, 3RD FLOOR, TARA NIWAS, SARAJINI ROA, NEAR MC DONALDS, VILE PARLE WEST, MUMBAI, MAHARASHTRA, 400056		
Status	Pvt Company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	937291981291220

Taxable Income and Tax details			
	Current Year business loss, if any	1	504347
	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	0
	(+)Tax Payable /(-)Refundable (6-7)	8	38498
			-38500
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	0
	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 29-12-2020 15:15:17 from IP address 113.193.44.147 and verified by AMBREESH MOHAN

having PAN AHTPM2633F on 29-12-2020 15:15:17 from IP address 113.193.44.147 using

Digital Signature Certificate (DSC).

DSC details: 2634727050430770574CN=SafeScript 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** : TRANSMART DIGITAL PRIVATE LIMITED

**Previous Year** : 2019-2020

**PAN** : AAGCT 7338 B

**Address** : 12, 3RD FLOOR  
TARA NIWAS, SAROJINI ROA  
NEAR MC DONALDS  
VILE PARLE WEST, MUMBAI - 400 056

**Status** : Domestic Company

**D. O. I.** : 19-Apr-2018

**Statement of Income**

		Rs.	Rs.	Rs.
<b>■ Profits and gains of Business or Profession</b>				
<u>Business-1</u>				
Net Profit Before Tax as per P & L a/c			-4,44,510	
Add: Inadmissible expenses & Income not included				
Depreciation debited to P & L a/c			46,53,614	
<i>Adjusted Profit of Business-1</i>			<u>42,09,104</u>	
Total income of Business and Profession			<u>42,09,104</u>	
Less: Depreciation as per IT Act	4		<u>47,13,451</u>	
<i>Income chargeable under the head "Business and Profession"</i>				-5,04,347
Total				<u>-5,04,347</u>
Unabsorbed Losses - C/F	1			5,04,347
Less - Brought forward losses set off	5			<u>0</u>
<b>■ Total Income</b>				<u>0</u>
<i>Tax on total income</i>				<u>0</u>
Minimum Alternative Tax	2		0	
Tax credit C/F u/s 115JAA	6	61,925	0	
TDS	3		<u>38,498</u>	
Total prepaid taxes				38,498
<b>■ Refund Due</b>				<u>38,500</u>
<b>Schedule 1</b>				
<i>Description</i>		Unabsorbed		
Depreciation unabsorbed		<u>Loss</u>		
		5,04,347		
<b>Schedule 2</b>				
Financial statements are drawn as per Ind AS?			No	
<b>Minimum alternative tax</b>				
Net profit after tax (A)				-4,44,510
Book Profit (A + B - C)				<u>-4,44,510</u>
Mat on book profit				<u>0</u>
Mat with SC & Cess on book profit				<u>0</u>

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

No

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

46,53,614

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
Fintree Finance Private Limited, TAN- MUMF08022A	16,368	16,368	8,18,400
Prayosha Food Services Private Limited, TAN- AHMP08015A	22,130	22,130	11,06,485
<i>Total</i>	38,498	38,498	19,24,885

*Bank A/c for Refund: HDFC BANK 50200031494192 IFSC: HDFC0000086*

For TRANSMART DIGITAL PRIVATE LIMITED

Date : 29-Dec-2020

Place : MUMBAI

Authorised Signatory





**INDEPENDENT AUDITORS REPORT**

To,

**The Members of TRANSMART DIGITAL PRIVATE LIMITED**

**Report on the Audit of the Standalone Financial Statements**

**Opinion**

We have audited the standalone financial statements of TRANSMART DIGITAL 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



**S C Mehra & Associates LLP**

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safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, 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



### **S C Mehra & Associates LLP**

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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 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.



#### S C Mehra & Associates LLP

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- (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 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/W00305

Deepak M. Oza

Partner

Membership No: 045890

Place: Mumbai

Date: 07<sup>th</sup> December, 2020

UDIN: 20045890AAAAHQ5081



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# Transmart Digital Private Limited

CIN : U74999MH2018PTC308276

## BALANCE SHEET AS AT 31ST MARCH, 2020

(Amount in Rupees)

Particulars	Note No.	AS AT 31ST MARCH 2020	AS AT 31ST MARCH 2019
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	1	1,00,000	1,00,000
(b) Reserves and Surplus	2	1,61,817	5,91,265
<b>(2) Non-Current Liabilities</b>			
(a) Long-Term Borrowings	3	1,68,04,889	54,62,261
<b>(3) Current Liabilities</b>			
(a) Trade Payables	4	1,90,314	80,24,891
(b) Other Current Liabilities	5	8,09,828	1,32,242
(c) Short Term Provision	6	-	67,792
<b>Total Equity &amp; Liabilities</b>		<b>1,80,66,848</b>	<b>1,43,78,451</b>
<b>II. ASSETS</b>			
<b>(1) Non-Current Assets</b>			
<b>(a) Fixed Assets</b>			
(i) Gross Block	7	1,49,15,000	1,16,35,424
(ii) Depreciation		61,03,172	14,49,558
(iii) Net Block		88,11,828	1,01,85,866
(b) Long Term Borrowing	8	1,99,800	-
(c) Deferred Tax		3,52,264	3,37,203
<b>(2) Current Assets</b>			
(a) Trade receivables	9	40,24,211	12,30,973
(b) Cash and cash equivalents	10	5,51,113	7,82,794
(d) Other Current Assets	11	41,27,632	18,41,615
<b>Total Assets</b>		<b>1,80,66,848</b>	<b>1,43,78,451</b>

### NOTES TO ACCOUNTS

18

Schedules referred to above and 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**

(CA DEEPAK M OZA)

Partner

Membership No. : 45890

Firm Reg. No.: 106156W/W100305

Date :07.12.2020

UDIN:20045890AAAAHQ5081

For Transmart Digital Private Limited



Dipti Goradia  
(Director)  
DIN:06630292

AMBREES  
H MOHAN

Ambreesh Mohan  
(Director)  
DIN:07944449

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AMBREESH MOHAN  
Date: 2020.12.21  
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# Transmart Digital Private Limited

CIN : U74999MH2018PTC308276

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

(Amount in Rupees)

Sr. No	Particulars	Note No.	AS AT 31ST MARCH 2020	AS AT 31ST MARCH 2019
I	Revenue from operations	12	2,15,70,050	90,97,410
	<b>Total Income (I)</b>		<b>2,15,70,050</b>	<b>90,97,410</b>
II	<b>Expenses:</b>			
	Cost Of Material Consumed	13	94,10,662	30,09,573
	Employed benefits	14	14,76,678	3,43,699
	Finance Cost	15	20,626	-
	Depreciation and Amortisation expenses	16	46,53,614	14,49,558
	Other Expenses	17	64,52,980	39,72,726
	<b>Total Expenses (II)</b>		<b>2,20,14,560</b>	<b>87,75,556</b>
III	Profit (Loss) before Tax	(I - II)	-4,44,510	3,21,854
V	Provision for Tax		-	67,792
VI	Deferred Tax		15,061	3,37,203
VII	Profit (Loss) after Tax		-4,29,449	5,91,265
VIII	Earning per equity share:			
	(1) Basic		0	59
	(2) Diluted		0	59

Schedules referred to above and 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.

FOR S C MEHRA & ASSOCIATES LLP  
CHARTERED ACCOUNTANTS

  
(CA DEEPAK M OZA)  
Partner  
Membership No. : 45890  
Firm Reg. No.: 106156W/W100305  
Date :07.12.2020  
UDIN:20045890AAAAHQ5081

For Transmart Digital Private Limited



  
Dipti Goradia  
(Director)  
DIN:06630292

Digitally signed  
by AMBRESH  
MOHAN  
Date: 2020.12.21  
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AMBRESH  
H MOHAN  
Ambresh Mohan  
(Director)  
DIN:07944449



# Transmart Digital Private Limited

CIN : U74999MH2018PTC308276

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

(Amount in Rupees)

	Particulars	Year ended 31/03/2020	Year ended 31/03/2019
<b>A</b>	<b>Cash Flow from Operating Activities:</b>		
	Net Profit / (Loss) before tax and before extraordinary items	-4,44,510	3,21,854
	Adjustments for :		
	Loss on sale of Fixed assets		
	Depreciation	46,53,614	14,49,558
	<b>Operating Profit before working Capital changes</b>	<b>42,09,104</b>	<b>17,71,412</b>
	Adjustments for :		
	Trade and Other Receivables	-27,93,237	-12,30,973
	Trade Payables	-78,34,577	80,24,891
	Other Current Liabilities	6,09,794	1,32,242
	Other Current Assets	-24,85,817	-18,41,615
	<b>Cash from Operating Activities</b>	<b>-1,25,03,838</b>	<b>50,84,545</b>
	Direct Tax Paid	0	-
	<b>Net Cash Flow from Operating Activities</b>	<b>-82,94,733</b>	<b>68,55,957</b>
<b>B</b>	<b>Cash Flow from Investing Activities:</b>		
	Purchase / Sales of Fixed Assets	-32,79,576	-1,16,35,424
	Sale of Investments	-	-
	Long Term Loans & Advances	-	-
	<b>Net Cash used in Investing Activities</b>	<b>-32,79,576</b>	<b>-1,16,35,424</b>
<b>C</b>	<b>Cash Flow from Financing Activities:</b>		
	Long Term Borrowings	1,13,42,628	54,62,261
	Share Capital	-	1,00,000
	<b>Net Cash used from Financing Activities</b>	<b>1,13,42,628</b>	<b>55,62,261</b>
	<b>Net Increase in Cash and Cash Equivalents</b>	<b>-2,31,681</b>	<b>7,82,794</b>
	Cash and Cash Equivalents (Opening)	7,82,793.94	-
	Cash and Cash Equivalents (Closing)	5,51,113	7,82,794

**Notes:**

- 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.

**Transmart Digital Private Limited**

Cash Flow Statement for the year ended 31st March, 2019

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

Particulars	Year ended 31/03/2020	Year ended 31/03/2019
Cash in Hand	1,17,960	10,879
Balances with Bank	4,33,153	7,71,915
	5,51,113	7,82,794

For S C Mehra & Associates LLP  
Chartered Accountants

(CA DEEPAK M OZA)  
[Partner]  
Membership No. : 045890  
Firm Reg. No.: 106156W/W100305  
Date :07.12.2020  
UDIN:20045890AAAAHQ5081

For Transmart Digital Private Limited

AMBREES H MOHAN  
Digitally signed by AMBRESH MOHAN  
Date: 2020.12.21  
17:43:09 +05'30'

Ambresh Mohan  
(Director)  
DIN:07944449

Dipti Goradia  
(Director)  
DIN :06630292



## Transmart Digital Private Limited

CIN : U74999MH2018PTC308276

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

Note : 7 Fixed Asset

Sr. No	Particulars	Gross Block			Depreciaton			Net Block		
		Depreciation Rate	Value at the beginning	Addition (Deletion)	Value at the end	Value at the beginning	Addition during the year	Value at the end	WDV as on 31.03.2020	WDV as on 31.03.2019
	<b>Tangible Assets</b>									
1	Computers	63.16%	25,424	24,576	50,000	5,147	15,267	20,414	29,586	20,277
2	Terminal	25.89%	1,16,10,000	32,55,000	1,48,65,000	14,44,411	46,38,347	60,82,758	87,82,742	1,01,65,589
	<b>TOTAL</b>		<b>1,16,35,424</b>	<b>32,79,576</b>	<b>1,49,15,000</b>	<b>14,49,558</b>	<b>46,53,614</b>	<b>61,03,172</b>	<b>88,11,828</b>	<b>1,01,85,866</b>
	Previous Year		-	1,16,35,424	1,16,35,424	-	14,49,558	14,49,558	1,01,85,866	-



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Aipti Karadia



## Transmart Digital Private Limited

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

**Note : 12 Revenue from Operations**

Sr. No	Particulars	31.03.2020	31.03.2019
1	Sales	2,15,70,050	90,97,410
	<b>Total</b>	<b>2,15,70,050</b>	<b>90,97,410</b>

**Note : 13 Cost of Material Purchased**

Sr. No	Particulars	31.03.2020	31.03.2019
1	MDR CHARGES	94,10,662	30,09,573
	<b>Total</b>	<b>94,10,662</b>	<b>30,09,573</b>

**Note : 14 Employee Benefits**

Sr. No	Particulars	31.03.2020	31.03.2019
1	Salary	8,69,284	3,38,599
2	Directors Remuneration	6,00,000	-
3	Staff Welfare	7,394	5,100
	<b>Total</b>	<b>14,76,678</b>	<b>3,43,699</b>

**Note : 15 Financial Cost**

Sr. No	Particulars	31.03.2020	31.03.2019
1	Interest On Bank Loan	20,626	-
	<b>Total</b>	<b>20,626</b>	<b>-</b>

**Note : 16 Depreciation and Amortization Expenses**

Sr. No	Particulars	31.03.2020	31.03.2019
1	Depreciation	46,53,614	14,49,558
	<b>Total</b>	<b>46,53,614</b>	<b>14,49,558</b>

**Note : 17 Other Expenses**

Sr. No	Particulars	31.03.2020	31.03.2019
1	Audit Fees	75,000	75,000
2	Bank Charges	1,298	3,085
3	Conveyance & Travelling	12,598	4,91,009
4	Contractual Charges	25,84,853	20,29,249
5	Computer Expense	23,109	-
6	Electricity Expenses	24,839	28,427
7	Legal & Professional Services	18,868	43,225
8	Late Fees (GST)	14,250	-
9	Loan Processing Fees	24,768	-
10	Networking Expenses	27,15,151	7,58,911
11	Office Expenses	39,938	1,98,150
12	Printing & Stationery Exp	17,703	18,150
13	Postage & Courier Expenses	1,23,445	2,25,720
14	Packing material charges	1,20,000	75,000
15	Rent	3,45,890	-
16	Software Expense	2,97,470	-
17	Stamp Duty Charges	5,700	-
	<b>Selling &amp; Distribution Expenses</b>		
1	Business Promotion Expenses	8,100	26,800
	<b>Total</b>	<b>64,52,980</b>	<b>39,72,726</b>





# Transmart Digital Private Limited

CIN : U74999MH2018PTC308276

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	<b>AUTHORISED CAPITAL</b> 10,000 Equity Shares of Rs. 10/- each.	1,00,000	1,00,000
		1,00,000	1,00,000
2	<b>ISSUED, SUBSCRIBED &amp; PAID UP CAPITAL</b> 10,000 Equity Shares of Rs. 10/- each fully paid up.	1,00,000	1,00,000
	<b>Total</b>	<b>1,00,000</b>	<b>1,00,000</b>

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

Sr. No	Particulars	AS AT 31ST MARCH 2020		AS AT 31ST MARCH 2019	
		Number of shares	% of Holding	Number of shares	% of Holding
1	Mr. Amresh Mohan	3,300	33.00%	3,300	33.00%
2	Plada Infotech Services Pvt Ltd	3,300	33.00%	3,300	33.00%
3	Mrs. Dipti Goradia	3,400	34.00%	3,400	34.00%

## Note : 2 Reserve & Surplus

Sr. No	Particulars	AS AT 31ST MARCH 2020	AS AT 31ST MARCH 2019
1	<b>Profit &amp; Loss Account</b> As per last Balance Sheet Addition during the year	5,91,265 (4,29,449)	- 5,91,265
	<b>Total</b>	<b>1,61,817</b>	<b>5,91,265</b>

## Note : 3 Long Term Borrowings

Sr. No	Particulars	AS AT 31ST MARCH 2020	AS AT 31ST MARCH 2019
1	Unsecured Business Loans against personal guarantee of Director	1,56,02,906	54,62,261
2	HDFC Bank Loan	12,01,984	-
	<b>Total</b>	<b>1,68,04,889</b>	<b>54,62,261</b>

## Note : 4 Trades Payable

Sr. No	Particulars	AS AT 31ST MARCH 2020	AS AT 31ST MARCH 2019
1	Sundry creditors for services & Expenses	1,90,314	80,24,891
	<b>Total</b>	<b>1,90,314</b>	<b>80,24,891</b>

## Note : 5 Other Current Liabilities

Sr. No	Particulars	AS AT 31ST MARCH 2020	AS AT 31ST MARCH 2019
1	Employees dues	6,16,400	61,900
2	TDS Payable	1,93,428	66,442
3	Professional Tax Payable	-	3,900
	<b>Total</b>	<b>8,09,828</b>	<b>1,32,242</b>

## Note : 6 Short Term Provision

Sr. No	Particulars	AS AT 31ST MARCH 2020	AS AT 31ST MARCH 2019
1	Provision for Income Tax	0	67,792
	<b>Total</b>	<b>0</b>	<b>67,792</b>





# Transmart Digital Private Limited

CIN : U74999MH2018PTC308276

## Note : 8 Long Term Borrowing

Sr. No	Particulars	AS AT 31ST MARCH 2020	AS AT 31ST MARCH 2019
1	Deposit	1,99,800	-
	<b>Total</b>	<b>1,99,800</b>	<b>-</b>

## Note : 9 Trade Receivable

Sr. No	Particulars	AS AT 31ST MARCH 2020	AS AT 31ST MARCH 2019
1	(Unsecured Considered Good) Outstanding for a period exceeding six months from the du	8,75,355	1,426
2	Others	31,48,856	12,29,547
	<b>Total</b>	<b>40,24,211</b>	<b>12,30,973</b>

## Note :10 Cash & Cash Equivalent

Sr. No	Particulars	AS AT 31ST MARCH 2020	AS AT 31ST MARCH 2019
1	Cash in hand	1,17,960	10,879
2	Bank Balance	4,33,153	7,71,915
	<b>Total</b>	<b>5,51,113</b>	<b>7,82,794</b>

## Note : 11 Other Current Assets

Sr. No	Particulars	AS AT 31ST MARCH 2020	AS AT 31ST MARCH 2019
1	Tds Deducted At Sources	38,498	3,300
2	GST Receivable	36,95,009	18,38,315
3	Advance to Supplier	3,94,125	-
	<b>Total</b>	<b>41,27,632</b>	<b>18,41,615</b>



Handwritten signature and stamp of Transmart Digital Private Limited, Mumbai. The stamp is circular and contains the text "TRANSMART DIGITAL PRIVATE LIMITED MUMBAI". The signature is written in blue ink and appears to be "C. S. Ph. Koradia".



**Transmart Digital Private Limited**

**Grouping of Note: 3 Unsecured Business Loans against personal guarantee of Directors**

Sr. No	Particulars	31.03.2020
1	Dipti Katariya	61,88,806
2	Plada Info Services Pvt Ltd	91,66,220
3	Shailesh Damani	2,47,880
	<b>Total</b>	<b>1,56,02,906</b>

**Grouping of Note : 4 Sundry Creditors for Services Or Expenses**

Sr. No	Particulars	31.03.2020
	<b>For Services</b>	
1	Branded System	29,791
2	Business Point Enterprises	12,009
3	Mehta Industrial Estate	41,472
4	MRL Posnet Pvt Ltd(TP)	2,969
5	Rental Recovery	1,778
6	S C Mehra & Associates LLP	67,495
7	Uphaar Cards Pvt Ltd	26,896
	<b>For Expenses</b>	
1	Dharmendra Tea Canteen	756
2	RBG Traders	112
3	Synergy Logistics	7,036
	<b>Total</b>	<b>1,90,314</b>

**Grouping of Note : 9 Trade Receivable**

Sr. No	Particulars	31.03.2020
1	Center Point	749
2	Gnaga Ratan Kendra	1,770
3	Goving Sewing Machine	3,203
4	Linda Tour And Travels Services	2,670
5	Matrionline Shopping PVT LTD	8,65,900
6	VIKALP	1,062
	<b>Total</b>	<b>8,75,355</b>



For Transmart Digital Pvt Ltd

*Dipti Goradia*

AMBREES  
H MOHAN

**Dipti Goradia** **Ambreesh Mohan**  
**(Director)** **(Director)**

DIN:06630292 DIN:07944449

Digitally signed by  
AMBREESH MOHAN  
Date: 2020.03.31  
17:47:06 +05'30'