

DHADDA & CO.
CHARTERED ACCOUNTANTS
Firm Regn. No. 005436C

14/33, MALVIYA NAGAR,
JAIPUR- 302017
Mobile No: 9829054827/9829186074
Phone- 0141-2724952
Email: email@dhaddaonline.com

INDEPENDENT AUDITOR'S REPORT

To the Members of Trekkingtons.Com Limited ("Previously - Trekkingtons.Com Private Limited"),

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of **Trekkingtons.Com Limited ("Previously - Trekkingtons.Com Private Limited")** ("the Company") which comprise the Balance Sheet as at 31st March, 2020, the Statement of Profit and Loss and statement of cash flows for the year then ended, notes to the financial statements and annexures 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 Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2020, its loss and its cash flows 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 thereunder, 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 and Those Charged with Governance 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 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 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.

Report on Other Legal and Regulatory Requirements

1. 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, we give in the Annexure-I a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, We report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid 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.
 - e) 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.
 - 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:
 - a. The Company does not have any pending litigations which would impact its financial position.
 - b. The company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

Place : Jaipur

Date : May 26, 2020

UDIN: 20425981AAAAFC9006



For DHADDA & CO.
Chartered Accountants

(Mudit Jain)
Partner

M. No. 425981

DHADDA & CO.
CHARTERED ACCOUNTANTS
Firm Regn. No.005436C

14/33, MALVIYA NAGAR,
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Annexure-I to the Independent Auditor's Report referred to in paragraph 1 under the heading "Report on Other Legal and Regulatory Requirements" of our report of even date to the members of Trekkingtonoes.Com Limited ("Previously - Trekkingtonoes.Com Private Limited") on the accounts of the company for the year ended 31st March, 2020.


- (i) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
- (b) The Company has physically verified these fixed assets as per its program of physical verification that covers every item of fixed assets over a period of three years. No material discrepancies were noticed on such verification.
- (c) According to the information and explanations given to us and on the basis of our examination of the records of the company, company doesn't own any immovable property.
- (ii) The company doesn't own any inventory. Therefore, reporting under this clause of the said order is not applicable on company.
- (iii) The Company has not granted loans, secured or unsecured, to companies, firms and limited liability partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Therefore sub - clauses (iii) (a), (iii) (b) & (iii) (c) of the said Order are not applicable.
- (iv) According to the information and explanation given to us, the company has complied with the provision of section 185 and 186 of Act, with respect to the loans, investments, guarantees, and security made.
- (v) According to the information and explanation given to us, since the company is a private company and provisions of Chapter V, clauses (a) to (e) of sub-section (2) of section 73 aren't applicable to it upto a limit prescribed notified by Notification No. G.S.R. 464(E) dated June 05, 2015 as amended by Notification No. G.S.R.. 583(E) dated June 13, 2017 and the Company has not accepted any deposits from the public within the meaning of Sections 73, 74, 75 and 76 of the Act and the rules framed thereunder to the extent notified in excess of those limits.
- (vi) According to the information and explanation given to us, the Central Government of India has not specified the maintenance of cost records under subsection (1) of Section 148 of the Act for any of the products of the Company.
- (vii) (a) The Company is generally regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. There are no arrears of outstanding statutory dues as at the last day of the financial year concerned for a period of more than six months from the date they became payable.
- (b) According to the information and explanation given to us, there were no dues of income tax or sales tax or service tax or duty of customs or duty of excise or value added tax which have not been deposited on account of any dispute.
- (viii) According to the information and explanation given to us, the Company has not defaulted in the repayment of loans or borrowings to financial institutions, banks and government. The Company has not issued any debentures.



- (ix) According to the information and explanation given to us, the company has not raised any money by way of initial public offer or further public offer (including debt instruments) and term loans were applied for the purposes for which they were raised, other than temporary deployment pending application of proceeds.
- (x) According to the information and explanation given to us, no fraud by the Company and no material fraud on the Company by its officers or employees has been noticed or reported during the year.
- (xi) According to the information and explanation given to us and based on our examination of the records of the Company, the Company has paid or provided for the managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.
- (xii) As the Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it, the provisions of Clause 3(xii) of the Order are not applicable to the Company.
- (xiii) The Company has entered into transactions with related parties in compliance with the provisions of Sections 177 and 188 of the Act. The details of such related party transactions have been disclosed in the financial statements as required under Accounting Standard (AS) 18, Related Party Disclosures specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (xiv) According to the information and explanations given to us and on an overall examination of the books of account, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year and hence reporting under clause 3(xiv) of the said order is not applicable to the Company. However, company issued shares through conversion of loan into equity shares in pursuance of section 62(3) of Companies Act, 2013.
- (xv) According to the information and explanation given to us, during the year the Company has not entered into any non-cash transactions with its directors or persons connected with them and hence provisions of section 192 of the Companies Act, 2013 are not applicable.
- (xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

Place: Jaipur
Date: May 26, 2020

For DHADDA & CO.
Chartered Accountants



(Mudit Jain)
Partner
M. No. 425981

Trekkingtoes.Com Limited ("Previously - Trekkingtoes.Com Private Limited")
CIN - U63010RJ2012PLCo40995
BALANCE SHEET
As at 31-03-2020

Particulars	Note No.	As at 31-03-2020		As at 31-03-2019	
		Amount Rs. P.	Amount Rs. P.	Amount Rs. P.	Amount Rs. P.
I. EQUITY AND LIABILITIES					
(1) Shareholders' Fund					
(a) Share Capital	2	11169120.00		11120.00	
(b) Reserves and Surplus	3	(16880653.31)		(11324727.59)	
(c) Money received against Share Warrants		0.00		0.00	
(2) Share Application Money Pending Allotment		0.00		0.00	
(3) Non-Current Liabilities					
(a) Long-Term Borrowings		0.00		0.00	
(b) Deferred Tax Liabilities (Net)		0.00		0.00	
(c) Other Long Term Liabilities	4	566734.00		467466.00	
(d) Long Term Provisions		0.00		0.00	
(4) Current Liabilities					
(a) Short-Term Borrowings	5	9750014.63		10142979.00	
(b) Trade Payables		0.00		0.00	
Due to Micro Enterprises and Small Enterprises	6	2340158.69		660666.49	
Other Enterprises					
(c) Other Current Liabilities	7	1490691.35		4744615.34	
(d) Short-Term Provisions		0.00		0.00	
Total		8436065.36		4802119.24	
II. Assets					
(1) Non-Current Assets					
(a) Fixed Assets					
(i) Tangible Assets	8	192167.97		274724.47	
(ii) Intangible Assets	9	3961471.00		4132080.00	
(iii) Capital Work-in-Progress		0.00		0.00	
(iv) Intangible Assets under Development		0.00		0.00	
(b) Non-Current Investments		0.00		0.00	
(c) Deferred Tax Assets (Net)		0.00		0.00	
(d) Long Term Loans and Advances	10	292500.00		0.00	
(e) Other Non-Current Assets	11	0.00		3002.00	
(2) Current Assets					
(a) Current Investments		0.00		0.00	
(b) Inventories		0.00		0.00	
(c) Trade Receivables	12	3297798.00		1158.00	
(d) Cash and Bank Balances	13	183947.11		225411.10	
(e) Short-Term Loans and Advances	14	504254.28		23593.67	
(f) Other Current Assets	15	3927.00		142150.00	
Total		8436065.36		4802119.24	

Summary of Significant Accounting Policies 1
Other Notes to Financial Statements 1 - 33
Annexures to Financial Statements A - B
Aforementioned Notes and Annexures form an Integral part of the Financial Statements

AUDITORS' REPORT

As per our report of even date.
For Dhadda & Co.
Chartered Accountants
Firm Reg. No. 005436C

(Mudit Jain)
Partner
M. No. 425981
Place: Jaipur
Date: May 26, 2020
UDIN: 20425981AAAAFC9006



Trekkingtoes.com Limited
Sahil Agarwal
Director
Sahil Agarwal
Director
DIN: 06433366

For and on behalf of the Board of Directors of
Trekkingtoes.Com Limited
("Previously - Trekkingtoes.Com Private Limited")

Trekkingtoes.com Limited
Sagar Agarwal
Director
Sagar Agarwal
Director
DIN: 07035839

Trekkingtoes.Com Limited ("Previously - Trekkingtoes.Com Private Limited")
CIN - U63010RJ2012PLC040995

STATEMENT OF PROFIT AND LOSS
For the year ended on 31-03-2020

	Note No	For the year ended on 31-03-2020		For the year ended on 31-03-2019	
		Amount		Amount	
		Rs.	P.	Rs.	P.
I. Revenue from Operations	16	26520486.20		48040209.70	
II. Other Non-Operating Income	17	459626.88		370373.30	
III. Total Revenue (I + II)		26980113.08		48410583.00	
IV. Expenses:					
Cost of Materials Consumed		0.00		0.00	
Purchase of Stock-in-Trade		0.00		0.00	
Changes in Inventories of Finished Goods, Work in Progress including Stock-in-Trade		0.00		0.00	
Employee Benefit Expense	18	4909249.22		5540980.92	
Financial Costs	19	600.00		863897.00	
Depreciation and Amortization Expense	20	1557830.00		841260.00	
Other Expenses	21	26068359.58		51855425.16	
Total Expenses		32536038.80		59101563.08	
V. Profit before Exceptional, Extraordinary Items and Tax	(III - IV)	(5555925.72)		(10690980.08)	
VI. Exceptional Items		0.00		0.00	
VII. Profit before Extraordinary items and Tax	(V - VI)	(5555925.72)		(10690980.08)	
VIII. Extraordinary Items		0.00		0.00	
IX. Profit before Tax	(VII - VIII)	(5555925.72)		(10690980.08)	
X. Tax Expense:					
(1) Current Tax (Net off MAT)		0.00		0.00	
(2) Deferred Tax		0.00		0.00	
(3) Tax for earlier years		0.00		0.00	
XI. Profit for the year from Continuing Operations	(IX - X)	(5555925.72)		(10690980.08)	
XII. Profit from Discontinuing Operations		0.00		0.00	
XIII. Tax expense of Discontinuing Operations		0.00		0.00	
XIV. Profit from Discontinuing Operations		0.00		0.00	
XV. Profit for the year	(XI + XIV)	(5555925.72)		(10690980.08)	
XVI. Earning per Equity Share:					
(1) Basic	22	(5.02)		(962.11)	
(1) Diluted	22	(5.02)		(962.11)	
Summary of Significant Accounting Policies	1				
Other Notes to Financial Statements	1 - 33				
Annexures to Financial Statements	A - B				
Aforementioned Notes and Annexures form an Integral part of the Financial Statements					

AUDITORS' REPORT

As per our report of even date.
For Dhadha & Co.
Chartered Accountants
Firm Reg. No. 005436C

(Mudit Jain)

Partner
M. No. 425981
Place : Jaipur
Date : May 26, 2020
UDIN: 20425981AAAA FG 9006



For and on behalf of the Board of Directors of
Trekkingtoes.Com Limited
("Previously - Trekkingtoes.Com Private Limited")

Trekkingtoes.com Limited

Sahil Agarwal
Director
DIN: 06433366

Trekkingtoes.com Limited

Sagar Agarwal
Director
DIN: 07035839

Trekkingtoes.Com Limited ("Previously - Trekkingtoes.Com Private Limited")

CIN - U63010RJ2012PLC040995

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

	31-03-2020	31-03-2019
A) Cash flows from Operating Activities:-		
Net Profit Before Tax	(5555925.72)	(10690980.08)
Add: Adjustments for		
Depreciation & Amortization	1557830.00	841260.00
Interest Income	0.00	0.00
Revaluation Reserve W/off	0.00	0.00
Balances Written Back	(37394.90)	(4327.14)
Balances Written off	0.00	0.00
(Profit)/Loss on sale of Fixed Assets	0.00	0.00
Financial Cost	600.00	863897.00
Operating profit before working capital changes	(4034890.62)	(8990150.22)
Movements in Working Capital:-		
Increase /(Decrease) In Trade Payable	1716887.10	580080.63
Increase /(Decrease) In Other Liabilities	(3154655.99)	2346409.68
Increase /(Decrease) In Provisions	0.00	0.00
(Increase) /Decrease In Inventories	0.00	0.00
(Increase) /Decrease In Trade Receivables	(3296640.00)	269642.24
(Increase) /Decrease In Short Term Loans & Advances	(480660.61)	96937.49
(Increase) /Decrease In Other Bank Balances	0.00	0.00
(Increase) /Decrease In Other Assets	141225.00	(132567.00)
Sub Total	(5073844.50)	3160503.04
Cash Generated From Operations	(A) (9108735.12)	(5829647.18)
Taxes Paid	0.00	0.00
Net Cash flow Operating Activities (A)	(9108735.12)	(5829647.18)
B) Cash flows from Investing Activities:-		
Purchase/Construction of Fixed Assets & WIP	(1304664.50)	(2629536.95)
Sale/ Refund of Fixed Assets	0.00	0.00
(Increase) /Decrease In Investments	0.00	0.00
(Increase) /Decrease In Long Term Loans & Advances	(292500.00)	0.00
Interest Received	0.00	0.00
Net cash used in investing activities (B)	(B) (1597164.50)	(2629536.95)
C) Cash flows from Financing Activities:-		
Proceeds from share capital - through conversion of loan	11058000.00	6000000.00
Increase/ (Decrease) In Borrowings - including shares issued against loan	(392964.37)	2417117.00
Dividend & DDT Paid	0.00	0.00
Financial Cost	(600.00)	(863897.00)
Net cash Generated/ (used) from financing activities (C)	(C) 10664435.63	7553220.00
Net increase / (Decrease) in cash and cash equivalent (A+B+C)	(41463.99)	(905964.13)
Cash and cash equivalents at beginning of the period	225411.10	1131375.23
Cash and cash equivalents at end of the period	183947.11	225411.10

Note:

1. Cash Flow Statement has been prepared under the Indirect method as set out in AS-3 under The Companies Act, 2013 read with Rule 7 of Companies (Accounts) Rules, 2014 and Companies (Accounting Standard) Rules, 2006.

For Dhadda & Co.
Chartered Accountants
Firm Reg. No. 005436C

(Mudit Jain)
Partner
M.No. 425981
Place : Jaipur
Date: May 26, 2020
UDIN: 20425981AAAAFC9006



For and on behalf of the Board of Directors of
Trekkingtoes.Com Limited
("Previously - Trekkingtoes.Com Private Limited")

Trekkingtoes.com Limited
Sahil Agarwal
Sahil Agarwal
Director
DIN: 06433366

Trekkingtoes.com Limited
Sagar Agarwal
Sagar Agarwal
Director
DIN: 07035839

Trekkingtoes.Com Limited ("Previously - Trekkingtoes.Com Private Limited")
CIN:- U63010RJ2012PLC040995
Notes forming part of Financial Statements as at and for the year ended on March 31, 2020

Note 1. Significant Accounting Policies

a. Basis of Preparation of Financial Statements

The financial statements of the company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the accounting standards notified under section 133 of the Companies Act, 2013 read together with Rule 7 of the Companies (Accounts) Rules, 2014. The financial statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year. The financial statements are presented in Indian rupees.

b. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles in India requires management to make judgements, estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates. Difference between the actual results and estimates are recognized in the period in which the results are known/materialised. Any revision to accounting estimate is recognized prospectively in and future periods.

c. Revenue Recognition

Revenue is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection. Refunds current and other claims where quantum of accruals can not be ascertained with reasonable certainty, are accounted on acceptance basis.

d. Fixed Assets :

Fixed assets are stated at original cost less accumulated depreciation. Original cost of fixed assets includes expenses incurred on installation and bringing the assets to the place of business.

e. Depreciation

Depreciation on fixed assets is provided to the extent of depreciable amount on the written down value (WDV) method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013. Depreciation on Additions/ Deletions during the year is provided on pro-rata for actual period of use.

f. Preliminary Expenses

The preliminary expenses are to be written off over a period five years from the year in which company starts manufacturing/ trading operations.

g. Provision for Current and Deferred Tax

Provision for Current tax is made on the basis of estimated taxable income for the current accounting year and in accordance with the provisions of Income Tax Act, 1961. Deferred Tax resulting from "timing difference" between book and taxable profit for the year is accounted for using the tax rates and laws that have enacted or substantially enacted as on the balance sheet date. The deferred tax assets are not recognized unless there is virtual certainty that sufficient future taxable income will be available against which such deferred tax can be realized.

h. Provisions, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognized but are disclosed in the notes. Contingent Assets are neither recognized nor disclosed in the Financial Statements.



Trekkingtoes.Com Limited ("Previously - Trekkingtoes.Com Private Limited")
CIN:- U63010RJ2012PLC040995
Notes forming part of Financial Statements as at and for the year ended on March 31, 2020

Note 2 - Share Capital	As at 31-03-2020		As at 31-03-2019	
	(Rs.)	P.)	(Rs.)	P.)
AUTHORISED 1150000 Equity Shares (PY- 100000) of Rs. 10/- each	1,15,00,000.00		10,00,000.00	
	1,15,00,000.00		10,00,000.00	
ISSUED, SUBSCRIBED AND PAID UP 1116912 Equity Shares (PY- 11112) of Rs. 10/- each fully paid up	1,11,69,120.00		1,11,120.00	
	1,11,69,120.00		1,11,120.00	

2.1 Reconciliation of the number and amount of shares capital outstanding:

	As at 31-03-2020		As at 31-03-2019	
	Numbers	(Rs. P.)	Numbers	(Rs. P.)
Share Capital at the Beginning of the year (face value of Rs. 10/- each)	11112	1,11,120.00	10000	1,00,000.00
Add/Less: Movement During the year				
Equity Shares Issued	1105800	1,10,58,000.00	1112	11,120.00
Share Capital at the End of the year	1116912	1,11,69,120.00	11112	1,11,120.00

1) Company in its meeting of shareholders through Extra Ordinary General Meeting dated April 1, 2019 resolved in pursuance of the provisions of Section 61 and 64 and other applicable provisions, if any, of the Companies Act, 2013 (including any amendment thereto or re-enactment thereof) and the rules framed there under, the consent of the shareholders was accorded to increase the Authorized Share Capital of the Company from existing Rs. 10,00,000 (Rupees Ten Lacs) divided into 1,00,000 (One Lac) Equity Shares of Rs. 10/- each to Rs. 1,15,00,000 (Rupees One Crore Fifteen Lacs) divided into 11,50,000 (Eleven Lacs Fifty Thousand) Equity Shares of Rs. 10/- each by creation of additional 10,50,000 (Ten Lac Fifty Thousand) Equity Shares of Rs. 10/- each ranking pari passu in all respect with the existing Equity Shares of the Company.

2) Company in its meeting of Board of Directors held on April 04, 2019 resolved in pursuance of the provisions of Section 42, 62(3) and other provisions, applicable, if any, of the Companies Act, 2013 read with Companies (Prospectus and allotment of Securities) Rules, 2014 and the Companies (Share Capital and Debentures) Rules, 2014 including any statutory enactment, modification etc. thereto, the consent of the Board of Directors of the Company was accorded for an allotment of 11,05,800 (Eleven Lakhs Five Thousand Eight Hundred) Equity Shares of Rs. 1,10,58,000 (Rupees One Crore Ten Lakhs Fifty Eight Thousand) each of the Company at par by converting Loan taken into Equity Shares by issue of New Equity Shares, distinctively numbered, to Dileep Baid from whom the Company has received loan money aggregating to Rs. 10,58,000/- (Rupees Ten Lakhs Fifty Eight Thousand), to Sagar Agrawal from whom the Company has received Loan money aggregating to Rs. 29,72,700/- (Rupees Twenty Nine Lakhs Seventy Two Thousand And Seven Hundred), to Sahil Agrawal from whom the Company has received Loan money aggregating to Rs. 32,05,070/- (Rupees Thirty Two Lakhs Five Thousand And Seventy), to Ashok Kumar Agrawal from whom the Company has received Loan money aggregating to Rs. 22,71,580/- (Rupees Twenty Two Lakhs Seventy One Thousand Five Hundred And Eighty) and to Saroj Gupta from whom the Company has received Loan money aggregating to Rs. 15,50,650/- (Rupees Fifteen Lakhs Fifty Thousand Six Hundred And Fifty) in a measure to reduce its debt. The said Equity Shares shall rank pari-passu with existing Equity Shares in all respects.

2.2 Term/rights attached to the Equity Share :-

The company has only one class of Equity Shares having a 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 share will be entitled to receive remaining Assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the Share holders.

2.3 Details of Shares held by each shareholder holding more than 5% shares of the aggregate shares in the Company

Name of Shareholders	As at 31-03-2020		As at 31-03-2019	
	Percentage of holding	No. of Share held	Percentage of holding	No. of Share held
Sagar Agarwal	27%	302270.00	45.00%	5000.00
Sahil Agarwal	29%	325507.00	45.00%	5000.00
Dileep Baid	10%	106912.00	10.01%	1112.00
Ashok Kumar Agarwal	20%	227158.00	0.00%	0.00
Saroj Gupta	14%	155065.00	0.00%	0.00

Note 3 - Reserves and Surplus	As at 31-03-2020		As at 31-03-2019	
	(Rs.)	P.)	(Rs.)	P.)
Securities Premium				
Opening Balance	59,88,880.00		-	
Add: Received during the year	-		59,88,880.00	
(Less): Utilised during the year	-		-	
Balance as at the end of the year		59,88,880.00		59,88,880.00
Surplus in the Statement of Profit & Loss				
Balance as at the beginning of the year	(1,73,13,607.59)		(66,22,627.51)	
Add: Profit/(Loss) for the year	(55,55,925.72)		(1,06,90,980.08)	
Balance as at the end of the year		(2,28,69,533.31)		(1,73,13,607.59)
		(1,68,80,653.31)		(1,13,24,727.59)



Trekkingtoes.Com Limited ("Previously - Trekkingtoes.Com Private Limited")
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Notes forming part of Financial Statements as at and for the year ended on March 31, 2020

Note 4 - Other Long Term Liabilities	As at 31-03-2020		As at 31-03-2019	
	(Rs.)	P.)	(Rs.)	P.)
Other Long Term Liabilities		5,66,734.00		4,67,466.00
		5,66,734.00		4,67,466.00

Refer Note 30 along with Annexure 'B' for details of Related Party Transactions

Note 5 - Short-Term Borrowings	As at 31-03-2020		As at 31-03-2019	
	(Rs.)	P.)	(Rs.)	P.)
Unsecured - Repayable on Demand Loan from Directors From Related Party/ Shareholders Inter-Corporate Loan		44,08,007.63		63,20,741.00
		38,42,007.00		38,22,238.00
		15,00,000.00		
		97,50,014.63		1,01,42,979.00

Refer Note 30 along with Annexure 'B' for details of Related Party Transactions

Note 6 - Trade Payables	As at 31-03-2020		As at 31-03-2019	
	(Rs.)	P.)	(Rs.)	P.)
Due to Micro Enterprises and Small Enterprises Other Payables		23,40,158.69		6,60,666.49
		23,40,158.69		6,60,666.49

Refer Note 30 along with Annexure 'B' for details of Related Party Transactions

Note 7 - Other Current Liabilities	As at 31-03-2020		As at 31-03-2019	
	(Rs.)	P.)	(Rs.)	P.)
Staff Salary Payable Expenses Payable Advance from Customers Statutory Dues		1,83,639.00		9,65,493.38
		2,60,440.44		55,401.00
		10,46,611.91		15,00,000.00
		14,90,691.35		22,23,720.96

Refer Note 30 along with Annexure 'B' for details of Related Party Transactions

Advance received from customer Mr. Dileep Baid against rent a cab services, amounting to Rs. 1500000/- was converted into loan on April 1, 2019.

Note 8 - Tangible Assets	As at 31-03-2020		As at 31-03-2019	
	(Rs.)	P.)	(Rs.)	P.)
(Refer Annexure 'A' forming part of this Financial Statements for Movement of Gross Block, Depreciation and Net Block for Current Year and Previous Comparative Year) Tangible Assets		1,92,167.97		2,74,724.47
		1,92,167.97		2,74,724.47



Trekkingtoes.Com Limited ("Previously - Trekkingtoes.Com Private Limited")
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Notes forming part of Financial Statements as at and for the year ended on March 31, 2020

Note 9 - Intangible Assets	As at 31-03-2020		As at 31-03-2019	
	(Rs.)	P.)	(Rs.)	P.)
(Refer Annexure 'A' forming part of this Financial Statements for Movement of Gross Block, Depreciation and Net Block for Current Year and Previous Comparative Year) Intangible Assets	39,61,471.00		41,32,080.00	
	39,61,471.00		41,32,080.00	

Note 10 - Long Term Loans & Advances	As at 31-03-2020		As at 31-03-2019	
	(Rs.)	P.)	(Rs.)	P.)
Unsecured, considered good Security Deposits	2,92,500.00		-	
	2,92,500.00		-	

Refer Note 30 along with Annexure 'B' for details of Related Party Transactions

Note 11 - Other Non-Current Assets	As at 31-03-2020		As at 31-03-2019	
	(Rs.)	P.)	(Rs.)	P.)
Preliminary Expenses	-		3,002.00	
	-		3,002.00	

Note 12 - Trade Receivables	As at 31-03-2020		As at 31-03-2019	
	(Rs.)	P.)	(Rs.)	P.)
Unsecured-considered good Debts outstanding for a period over six months from due date Other Debts	32,97,798.00		1,158.00	
	32,97,798.00		1,158.00	

Refer Note 30 along with Annexure 'B' for details of Related Party Transactions

Note 13 - Cash & Bank Balances	As at 31-03-2020		As at 31-03-2019	
	(Rs.)	P.)	(Rs.)	P.)
Cash on Hand	51,053.00		39,767.00	
Balance in E-Wallets	49,568.95		1,72,513.80	
Bank Balances Current Accounts	83,325.16		13,130.30	
	1,83,947.11		2,25,411.10	
Cash & Cash Equivalents	1,83,947.11		2,25,411.10	



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Notes forming part of Financial Statements as at and for the year ended on March 31, 2020

Note 14 - Short Term Loans & Advances		As at 31-03-2020		As at 31-03-2019	
		(Rs.)	P.)	(Rs.)	P.)
Unsecured, considered good			5,00,000.00		-
Advance Against Expenses					
Balance with Government Authorities					
Income Tax Receivable for current year				13,760.00	
TDS & TCS Receivable	2,028.00		2,028.00		13,760.00
Less: Provision for Income Tax			2,226.28		9,833.67
Other Balance with Statutory/Government Authorities					
			5,04,254.28		23,593.67

Refer Note 30 along with Annexure 'B' for details of Related Party Transactions

Note 15 - Other Current Assets		As at 31-03-2020		As at 31-03-2019	
		(Rs.)	P.)	(Rs.)	P.)
Prepaid Expenses			3,927.00		1,42,150.00
			3,927.00		1,42,150.00

Note 16 - Revenue from Operations		For the year ended on 31-03-2020		For the year ended on 31-03-2019	
		(Rs.)	P.)	(Rs.)	P.)
Sale of Services			2,65,20,486.20		4,80,40,209.70
Sale of Local Services					
			2,65,20,486.20		4,80,40,209.70

Note 17 - Other Non-Operating Income		For the year ended on 31-03-2020		For the year ended on 31-03-2019	
		(Rs.)	P.)	(Rs.)	P.)
Interest on IT Refund			500.00		110.00
Profit on Foreign Currency Transaction and Translation			68,729.28		2,84,947.24
Rent			2,88,000.00		-
Discount Received					2,765.00
Balances Written Back (Net)			37,394.90		4,327.14
Other Non-Operating Income			65,002.70		78,223.92
			4,59,626.88		3,70,373.30

Note 18 - Employee Benefit Expenses		For the year ended on 31-03-2020		For the year ended on 31-03-2019	
		(Rs.)	P.)	(Rs.)	P.)
Salaries			42,91,716.00		43,72,439.55
Directors Remuneration			2,28,344.00		8,64,000.00
Bonus & Incentives			1,05,805.00		1,28,074.00
Contribution to ESI			24,323.00		2,026.00
Contribution to PF			62,770.00		4,049.00
Leave Encashment			24,408.00		60,039.00
Staff Welfare Expenses			1,71,883.22		1,10,353.37
			49,09,249.22		55,40,980.92



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Notes forming part of Financial Statements as at and for the year ended on March 31, 2020

Note 19 - Financial Costs	For the year ended on 31-03-2020		For the year ended on 31-03-2019	
	(Rs.)	P.)	(Rs.)	P.)
Interest on Unsecured Loans	600.00		8,63,897.00	
	600.00		8,63,897.00	

Note 20 - Depreciation and Amortization	For the year ended on 31-03-2020		For the year ended on 31-03-2019	
	(Rs.)	P.)	(Rs.)	P.)
(Refer Annexure 'A' forming part of this Financial Statements for Movement of Gross Block, Depreciation and Net Block for Current Year and Previous Comparative Year)				
Depreciation on Tangible Fixed Assets	1,59,067.00		1,45,965.00	
Amortisation of Intangible Fixed Assets	13,98,763.00		6,95,295.00	
	15,57,830.00		8,41,260.00	

Note 21 - Other Expenses	For the year ended on 31-03-2020		For the year ended on 31-03-2019	
	(Rs.)	P.)	(Rs.)	P.)
Advertisement & Business Promotion Expenses	43,17,887.56		88,86,087.70	
Bad debts/Advances written off	30,121.00		21,905.00	
Bank Charges	842.79		3,731.68	
Commission	48,750.00		-	
Conveyance Expenses	1,09,362.20		-	
Donation	-		3,600.00	
Late Filing Fees	65,650.00		79,500.00	
Incentive Appraisal Expenses	3,64,949.00		9,80,619.00	
Insurance Expenses	3,597.00		1,082.00	
Interest on Statutory Dues	26,336.00		13,644.00	
Legal & Professional Expenses	28,500.00		40,150.00	
Membership Fee & Maintenance Charges	70,000.00		-	
Miscellaneous Expenses	2,641.22		750.00	
Office & General Expenses	42,326.00		1,450.00	
Equalisation Levy Expense	33,408.00		57,308.00	
Cancellation/Compensation- Customers	61,118.00		56,889.00	
Cancellation/Compensation Expenses- Vendors	59,908.00		81,554.00	
Repair & Maintenance - Computer	28,175.93		1,12,233.27	
Cab Hiring Charges	1,80,39,603.00		3,90,44,231.00	
Payment Gateway Charges	2,93,046.01		4,16,037.84	
Payment to Auditors:				
Statutory Audit Fees	18,000.00		18,000.00	
Tax Audit Fees	10,000.00		10,000.00	
Other Services	27,000.00		37,000.00	
Postage & Courier Charges	-		2,507.00	
Power & Fuel Expenses	1,09,055.00		-	
Preliminary Expenses Written off	3,002.00		3,002.00	
Printing & Stationery	5,706.00		5,208.28	
Rates & Taxes	-		65.00	
Rent	7,90,820.09		1,17,778.54	
Repair & Maintenance - Others	-		8,692.92	
ROC Filing Fees	2,09,650.00		3,600.00	
Round Off	1,164.97		-	
Technical Fees	5,43,844.59		12,38,381.46	
Telephone Expenses	6,97,647.85		4,58,989.11	
Travelling Expenses	9,574.43		14,148.00	
Water Expenses	-		16,890.00	
Website Development Expense	16,672.94		1,20,381.36	
	2,60,68,359.58		5,18,55,425.16	



Trekkingtoes.Com Limited ("Previously - Trekkingtoes.Com Private Limited")
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Notes forming part of Financial Statements as at and for the year ended on March 31, 2020

Note 22 - Earnings Per Share	For the year ended on 31-03-2020		For the year ended on 31-03-2019	
	(Rs.)	P.)	(Rs.)	P.)
Profit/(Loss)after tax (in Rs.)	(55,55,925.72)		(1,06,90,980.08)	
Weighted average no. of equity Share (in units)				
A. For Basic Earnings per Share	11,07,848		11,112	
B. For Diluted Earnings per Share	11,07,848		11,112	
C. For Restatement of Earnings per Share	11,07,848		11,07,848	
Nominal Value of an equity Share	10.00		10.00	
Earnings/(Loss)Per Share (Basic)	(5.02)		(962.11)	
Earnings/(Loss)Per Share (Diluted)	(5.02)		(962.11)	
Restated Earnings/(Loss)Per Share	(5.02)		(9.65)	

Note 23 - Payment to Auditors	For the year ended on 31-03-2020		For the year ended on 31-03-2019	
	(Rs.)	P.)	(Rs.)	P.)
Statutory Audit Fees	18,000.00		18,000.00	
Tax Audit Fees	10,000.00		10,000.00	
Other Services	27,000.00		37,000.00	
	55,000.00		65,000.00	

Note 24 - Breakup of Revenue from Operations	For the year ended on 31-03-2020		For the year ended on 31-03-2019	
	(Rs.)	P.)	(Rs.)	P.)
Sale of Services				
Domestic Services				
Rent a Cab	1,79,85,710.00		3,90,12,906.69	
Cancellation Fees	2,89,610.09		3,69,389.98	
Convenience Fees	44,97,387.00		84,06,242.00	
Software Consulting	9,04,000.00		-	
Penalty on Vendors	2,43,779.11		2,51,671.03	
Sale of Database	26,00,000.00		-	
	26520486.20		48040209.70	

Note 25 - Going Concern Assumption

The Company has accumulated losses of Rs. -22869533.31 (excluding securities premium account) as at the close of the year and its net worth is negative. The company has incurred a loss of Rs. -17313607.59 in previous years and incurred a loss of Rs. -555925.72 during the current year. The company's current liabilities of Rs. 13580864.67 are more than current assets of Rs. 3989926.39 as at the Balance Sheet date. However, the financial statements of the Company have been prepared on a going concern basis.



Trekkingtoes.Com Limited ("Previously - Trekkingtoes.Com Private Limited")
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Note 26 - Expenditure in Foreign Currency	For the year ended on 31-03-2020		For the year ended on 31-03-2019	
	(Rs.)	(P.)	(Rs.)	(P.)
Advertisement Expense	5,56,787.73		9,55,116.32	
	556787.73		955116.32	

Note 27 - Internal Financial Controls

Internal Financial Controls have been established by the company considering the components of internal control. Those components includes Control Environment, Control Activities, Risk Assessment, Information & Communication and Monitoring. The responsibilities of management includes the design, implementation and maintenance of internal financial controls and operating effectiveness thereof for ensuring the orderly and efficient conduct of company's business including adherence to the policies formulated by the company, safeguarding of assets, the prevention and detection of fraud and errors, the accuracy and completeness of the accounting records and the timely preparation of reliable financial information.

Note 28 - Other Disclosures

- i) The Company does not have any pending litigations and contingent liabilities which may 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.
- iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv) In the absence of any information from suppliers regarding the status under micro, Small and Medium Enterprises development Act, 2006 amount due to Micro, Small and Medium Enterprises could not be shown separately and necessary disclosure pursuant to the said act could not also be given.
- v) The deferred tax assets are not recognized unless there is virtual certainty that sufficient future taxable income will be available against which such deferred tax can be realized.

Note 29 - Segment Reporting

- a. Business Segment – The company is exclusively engaged in the business of Aggregator of Cab Services. This is in context of AS-17 "Segment Reporting", required under The Companies Act, 2013 read with Rule 7 of Companies (Accounts) Rules, 2014 and Companies (Accounting Standard) Rules, 2006 constitute one single primary segment.
- b. Geographical Segment – The company is exclusively engaged into Domestic activities.

Note 30 - Related Party Disclosure

Details regarding transaction with related party as required under The Companies Act, 2013 read with Rule 7 of Companies (Accounts) Rules, 2014 and Companies (Accounting Standard) Rules, 2006 has been reported in Annexure 'B' to these Financial Statements.

Note 31 - Employee Benefit disclosures	For the year ended on 31-03-2020		For the year ended on 31-03-2019	
	(Rs.)	(P.)	(Rs.)	(P.)
Contribution to ESI	24,323.00		2,026.00	
Contribution to PF	62,770.00		4,049.00	
Leave Encashment	24,408.00		60,039.00	
	111501.00		66114.00	

Note 32 - Change in Name of Company

In its Extra-ordinary General Meeting held on May 06, 2020 the consent of the shareholders of the company was accorded to convert the company from "Private Limited" to "Public Limited" and consequently the name of the company changed from "Trekkingtoes.com Private Limited" to "Trekkingtoes.com Limited" by deleting the word (PRIVATE) before (LIMITED), wherever appears in the Articles of Association of the company. This has been also approved by the Registrar of Companies and revised Certificate of Incorporation was issued on May 11, 2020.



Trekkingtoes.Com Limited ("Previously - Trekkingtoes.Com Private Limited")
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Notes forming part of Financial Statements as at and for the year ended on March 31, 2020

Note 33 - Re-grouping of Comparatives

The figures of previous year have been re-grouped, reworked, re-classified wherever considered necessary to make them comparable with the figures of current year.

AUDITORS' REPORT

As per our report of even date.
For Dhadda & Co.
Chartered Accountants
Firm Reg. No. 005436C

(Mudit Jain)
Partner
M. No. 425981
Place : Jaipur

Date: May 26, 2020

UDIN: 20425081AAAAFC19006



For and on behalf of the Board of Directors of
Trekkingtoes.Com Limited
("Previously - Trekkingtoes.Com Private Limited")

Trekkingtoes.com Limited
Sahil Agarwal
Director
Sahil Agarwal
Director
DIN: 06433366

Trekkingtoes.com Limited

Sagar Agarwal
Director
Sagar Agarwal
Director
DIN: 07035839

(Rs. P.)

(A): Tangible Assets

Description	Gross Block			Depreciation			Net Block		
	As at 31-03-2019	Additions	Deductions	As at 31-03-2020	For the Year	Deductions	As at 31-03-2020	As at 31-03-2019	
Furniture & Fixtures	73603.00	0.00	0.00	73603.00	9287.00	0.00	47115.00	26488.00	35775.00
Office Equipments	25611.46	3830.00	0.00	25994.46	48197.00	0.00	193325.63	66615.83	110982.83
Computers	267019.67	72680.50	0.00	339700.17	93116.00	0.00	264786.00	74914.17	95349.67
Electrical Installations	47913.97	0.00	0.00	47913.97	8467.00	0.00	23764.00	24149.97	32616.97
Total	644648.10	76510.50	0.00	721158.60	159067.00	0.00	528990.63	192167.97	274724.47
Previous Year Total	424333.15	220314.95	0.00	644648.10	145965.00	0.00	369923.63	274724.47	200374.52

(B) : Intangible Assets

(Rs. P.)

Description	Gross Block			Depreciation			Net Block		
	As at 31-03-2019	Additions	Deductions	As at 31-03-2020	For the Year	Deductions	As at 31-03-2020	As at 31-03-2019	
Software	5265138.00	1228154.00	0.00	6493292.00	1398763.00	0.00	2531821.00	3961471.00	4132080.00
Total	5265138.00	1228154.00	0.00	6493292.00	1398763.00	0.00	2531821.00	3961471.00	4132080.00
Previous Year Total	2855916.00	2409222.00	0.00	5265138.00	695295.00	0.00	1133058.00	4132080.00	2418153.00
Grand Total	5909786.10	1304664.50	0.00	721450.60	1557830.00	0.00	3060811.63	4153638.97	4406804.47
Grand Total Previous Year	3280249.15	2629536.95	0.00	5909786.10	841260.00	0.00	1502981.63	4406804.47	2618527.52



Trekkingtoes.Com Limited ("Previously - Trekkingtoes.Com Private Limited")

U63010RJ2012PLC040995

Annexure 'B' to Notes forming part of Financial Statements as at and for the year ended on March 31, 2020

Disclosure of transaction and balances with/ of Related Parties

a) Name of Related Party & Description of Relationship-

1	Individuals having control/significant influence through voting power	Dileep Baid
2	Director/Key Management Personnel ("KMP")	Sagar Agarwal
		Sahil Agrawal
		Ashok Kumar Agarwal
3	Relatives of KMP/ Shareholders	Saroj Gupta
		Gajendra Gupta
4	Enterprise in which Key Management Personnel or Shareholders and their relatives have influences	Sagar Enterprises
		360 Financial Consultants LLP

b) Transaction with the above parties during the year-

S.No.	Nature of Transactions	Related Party	31-03-2020	31-03-2019
1	Loan taken	Sagar Agarwal	10,44,000.00	27,99,833.00
2	Loan repaid *	Sagar Agarwal	40,16,700.00	-
3	Loan taken	Sahil Agrawal	37,34,000.00	26,49,500.00
4	Loan repaid *	Sahil Agrawal	33,74,027.37	-
5	Director's Remuneration	Sagar Agarwal	1,86,663.00	7,20,000.00
6	Director's Remuneration	Sahil Agrawal	1,79,500.00	7,20,000.00
7	Sale of Co-working space sale service	Sahil Agrawal	2,88,000.00	-
8	Sale of Software Consulting & Marketing services	Sahil Agrawal	9,04,000.00	-
9	Office Rent	Saroj Gupta	-	1,08,000.00
10	Loan taken	Saroj Gupta	4,00,000.00	2,00,000.00
11	Loan repaid *	Saroj Gupta	15,50,650.00	-
12	Loan taken	Ashok Kumar Agarwal	13,00,000.00	-
13	Loan repaid *	Ashok Kumar Agarwal	28,71,580.00	-
14	Loan taken	Dileep Baid	45,00,000.00	-
15	Loan repaid *	Dileep Baid	10,58,000.00	-
16	Interest Paid	Ashok Kumar Agarwal	-	221580
17	Interest Paid	Sagar Agarwal	-	226737
18	Interest Paid	Sahil Agrawal	-	178534
19	Interest Paid	Saroj Gupta	-	150656
20	Collection of Database	Sahil Agrawal	6,00,000.00	-
21	Sale of Database	360 Financial Consultants LLP	20,00,000.00	-
22	Rent a Cab - Outstation	360 Financial Consultants LLP	4,773.00	-
23	Convenience Fee	360 Financial Consultants LLP	1,193.00	-

* Loan repaid includes amount of loan which was re-paid through issuance of share capital as mentioned in Note 2 forming part of these Financial Statements.

c). Balances of the above parties as at end of the year:

S.No.	Classification	Related Party	31-03-2020	31-03-2019
1	Short Term Borrowings	Dileep Baid	34,42,000.00	-
2	Short Term Borrowings	Sagar Agarwal	-	29,72,707.00
3	Short Term Borrowings	Sahil Agrawal	37,08,006.63	33,48,034.00
4	Short Term Borrowings	Ashok Kumar Agarwal	7,00,001.00	22,71,581.00
5	Other Current Liabilities	Sagar Agarwal	-	45,910.00
6	Other Current Liabilities	Sahil Agrawal	-	1,19,140.38
7	Short Term Borrowings	Saroj Gupta	4,00,007.00	15,50,657.00
8	Trade Payables	Saroj Gupta	26,134.00	26,134.00
9	Trade Receivables	Sahil Agrawal	7,18,000.00	-
10	Trade Receivables	360 Financial Consultants LLP	23,60,000.00	-

