

KHURANA SHARMA & COMPANY

CHARTERED ACCOUNTANTS

H.No. 1299, SECTOR 15-B, CHANDIGARH

PHONE : 9988070254, 9878029920

LIMITED REVIEW REPORT

Independent Auditor's Review report on Interim Un-Audited Standalone Financial Results for the half year ended on 30th September, 2025 pursuant to Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 (as amended)

To,
The Board of Directors of
M/s Cash Ur Drive Marketing Limited
SCO 0032, Sector-17C,
Chandigarh - 160017

We have reviewed the accompanying statement of unaudited standalone financial results of **M/s Cash Ur Drive Marketing Limited ("the company")** for the half year ended **30th September, 2025 ("the statement")** attached herewith being submitted by the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended, including relevant circulars issued by the SEBI from time to time.

This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurements principles laid down in the Accounting Standard (AS) 25, "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015. Our responsibility is to issue a report on this statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For KHURANA SHARMA & CO.
Chartered Accountants


(CA RAJIV KHURANA)
Partner
M. NO. :- 089478

Place: Chandigarh
Date: 12.11.2025
UDIN:- 25089478BMKREP1791

**CASH UR DRIVE MARKETING LTD.
STATEMENT OF PROFIT AND LOSS.**

(Rs. In lakhs)

S.No.	Particulars	Note No	Figures for the Period			Figures as at the end of previous reporting period 31.03.2025
			01.04.2025 to 30.09.2025	01.10.2024 to 31.03.2025	01.04.2024 to 30.09.2024	
			Unaudited	Unaudited	Audited	Audited
I.	Revenue from operations	19	7787.78	7569.66	6362.73	13932.39
II.	Other Income	20	108.76	204.30	100.63	304.93
III.	Total Revenue (I + II)		7896.54	7773.96	6463.36	14237.32
IV.	Expenses:					
	Cost of Services	21	5702.88	5518.95	4666.99	10185.94
	Purchase of Stock-in-Trade		0.00	0.00	0.00	0.00
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		0.00	35.24	2.67	37.91
	Employee benefit expense	22	500.32	478.07	436.87	914.93
	Financial costs	23	3.14	11.56	1.67	13.23
	Depreciation and amortization expense	9	7.66	10.28	9.13	19.42
	Other expenses	24	229.23	461.62	223.64	685.26
	Total Expenses		6443.23	6515.71	5340.97	11856.68
V.	Profit before exceptional and extraordinary items and tax (III - IV)		1453.32	1258.25	1122.38	2380.63
VI.	Prior Period Items	25	0.00	0.00	0.00	0.00
VII.	Exceptional Items		0.00	0.00	0.00	0.00
VIII.	Profit before extraordinary items and tax (V - VI-VII)		1453.32	1258.25	1122.38	2380.63
IX.	Extraordinary Items		0.00	0.00	0.00	0.00
X.	Profit before tax (VIII - IX)		1453.32	1258.25	1122.38	2380.63
XI.	Tax expense:					
	(1) Current tax	8	365.12	290.50	309.76	600.26
	(2) Deferred tax	11	0.35	15.55	-17.65	-2.09
XII.	Profit/(Loss) from the period from continuing operations (X-XI)		1087.84	952.19	830.27	1782.46
XIII.	Profit/(Loss) from discontinuing operations		0.00	0.00	0.00	0.00
XIV.	Tax expense of discounting operations		0.00	0.00	0.00	0.00
XV.	Profit/(Loss) from Discontinuing operations (XIII - XIV)		0.00	0.00	0.00	0.00
XVI.	Profit/(Loss) for the period (XII + XV)		1087.84	952.19	830.27	1782.46
XVII.	Earning per equity share:					
	(1) Basic	26	7.86	7.63	9.82	14.28
	(2) Diluted	26	7.86	7.63	9.82	14.28

As per our report of even date annexed

For Khurana Sharma and Co.
Chartered Accountants



Place: Chandigarh
UDIN: 25089478 BMK REP1791
Dated: 12.11.2025

For and on behalf of board
Cash ur Drive Marketing Limited

(Signature)
Rajat Khanna
(Managing Director)
DIN: 01496328

(Signature)
Parveen K Khanna
(Whole Time Director)
DIN: 02630636

(Signature)
Rajat Singhal
(Chief Financial Officer)
PAN: BGGPS5160L

(Signature)
Gagan Mahajan
(Company Secretary)
M.NO A34028

Notes to the Financial results:

1. The above unaudited standalone financial results of Cashurdrive Marketing Limited (the 'company') have been prepared in accordance with the recognition and measurement principles laid down in the financial accounting standards ('AS') as prescribed under section 133 of the companies act, 2013, as amend, read with the relevant rules thereunder and in terms of the regulation 33 of the Securities Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) regulation 2015, as amended. These standalone Financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on November 12, 2025.

2. The Utilisation of IPO proceeds from fresh issue is as summarised below

Progress in the object(s)

(Amount in INR Lakh)		
Sr. No	Item Head	Utilisation upto September 30, 2025
1	Investment in Technology	531.00
2	Capital Expenditure	597.49
3	Funding the Working Capital requirement	3,300.00
4	General Corporate Purposes	858.41
5	IPO Expenses	522.80
	Total	5,809.70
		3,970.11

3. As the company has only one primary business segment of dealing in business of advertising & publicity and also has only one geographical segment i.e. India, segment Information as per AS 17 is not required to be disclosed.

4. Certain figures for the previous year and current year have been regrouped, reclassified, or rearranged wherever necessary to conform to the classification and presentation, as required by the Schedule III format.



For and on behalf of board
Cash ur Drive Marketing Limited

Parveen K Khanna
Parveen K Khanna
(Whole Time Director)
DIN: 02630636

Rajaf Singh
Rajaf Singh
(Chief Financial Officer)
PAN: BGGFSP6160L

Gagan Mahajan
Gagan Mahajan
(Company Secretary)
M.NO A34028

**CASH UR DRIVE MARKETING LTD.
BALANCE SHEET AS AT 30th Sep, 2025**

(Rs. In lakhs)

Particulars	Note No	Figures as at the end of current reporting period 30.09.2025	Figures as at the end of previous reporting period 31.03.2025
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	1	1764.58	1317.68
(b) Reserves and Surplus	2	10174.49	4146.14
(2) Non-Current Liabilities			
(a) Long-term borrowings	3	0.00	0.00
(b) Long-term provisions	4	51.61	47.48
(3) Current Liabilities			
(a) Short-term borrowings	5	8.58	18.33
(b) Trade payables	6		
- total outstanding dues of micro enterprises and small enterprises; and		44.13	109.75
- total outstanding dues of creditors other than micro enterprises and small enterprises		2846.40	2708.60
(c) Other current liabilities	7	1121.71	927.04
(d) Short-term provisions	8	228.79	180.04
Total		16240.29	9455.07
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment	9		
(i) Tangible assets		82.97	87.90
(ii) Intangible assets		0.00	0.00
(iii) Capital work-in-progress		155.66	137.52
(b) Non-current investments	10	2392.24	2332.24
(c) Deferred tax asset	11	22.47	22.82
(d) Long term loans and advances	12	0.00	0.00
(e) Other non-current assets	13	2779.63	851.23
(2) Current assets			
(a) Inventories	14	0.00	0.00
(b) Trade receivables	15	5631.18	3706.07
(c) Cash and cash equivalents	16	2669.13	810.65
(d) Short-term loans and advances	17	1160.56	577.35
(e) Other current assets	18	1346.44	929.29
Total		16240.29	9455.07

As per our report of even date annexed

For and on behalf of board
Cash ur Drive Marketing Limited

For Khurana Sharma and Co.
Chartered Accountants



Rajiv Khurana
M.No. 089478

Place: Chandigarh
UDIN: 25089478 B M K R E P 1791
Dated: 12-11-2025

Raghu Khanna
(Managing Director)
DIN: 02496328

Parveen K Khanna
(Whole Time Director)
DIN: 02630636

Rajat Singhal
(Chief Financial Officer)
PAN: BGGPS6160L

Gagan Mahajan
(Company Secretary)
M.NO A34028

CASH UR DRIVE MARKETING LIMITED		
Statement of Cash Flows as at 30th Sep. 2025		
	(Rs. In lakhs)	
PARTICULARS	Figures as at the end of current reporting period 30.09.2025	Figures as at the end of previous reporting period 31.03.2025
Cash Flows From Operating Activities		
Profit Before Taxation	1453.32	2300.63
Adjustments For Non-operating and Non-cash Transactions:		
Depreciation	7.66	19.42
Finance Cost	3.14	13.23
Advance to Suppliers Written Back	2.71	83.90
Advance from Customers Written Back	0.00	-9.30
Bad Debts	0.00	81.17
Creditors Written Back	0.00	-5.42
Discount Received	0.00	-7.37
GST Penalty	0.00	0.00
Income from Rental & Leasing Services	-21.90	-30.87
Interest Income	-35.35	-63.75
Fixed Asset Written Off	1.43	42.11
Loan and Advances Written Back	0.00	-135.44
Net Gain/Loss on Sale of Investments and Fixed assets	-1.39	20.96
Provision for Gratuity	4.62	0.00
GST Input Adjustments	0.00	19.33
Working capital changes:		
Increase/(Decrease) in Trade Payables	72.18	-3355.74
Increase/(Decrease) in Other Current Liabilities and Provisions	180.39	-1255.60
Increase/(Decrease) in Trade Receivables	-1925.11	-73.19
Increase/(Decrease) in Inventories	0.00	37.91
Increase/(Decrease) in Loans and Advances	-585.92	339.93
Increase/(Decrease) in Other Current Assets	-417.15	-128.43
Increase/(Decrease) in Advance Tax/TDS/TCS, Net Off from Provision of Income Tax	-147.59	-93.37
Cash generated from Operations	-1408.77	-2120.89
Less: Net Income Tax Paid	0.00	-370.85
Net Cash from/(used in) Operating Activities	-1408.77	-2491.73
Cash Flows from Investing Activities		
Additions in Tangible & Intangible Assets	-7.02	-12.00
Net Additions to Capital Work in Progress	-18.14	-87.62
Purchase of Non-Current Investments	-60.00	-569.38
Purchase of Other Non-Current Assets	-1928.40	-534.51
Proceeds from Sale of Tangible Asset	4.25	2.25
Proceeds from Sale of Non-Current Investments	0.00	0.00
Net Gain/Loss on Sale of Investments	0.00	134.84
Interest Income	35.35	63.75
Rental & Leasing Service	21.90	30.87
Net Cash From/(used in) Investing Activities	-1952.07	-971.80
Cash Flows from Financing Activities		
Repayment of Long-term Borrowings	-9.75	-27.12
Proceeds of Short Term Borrowings	0.00	0.00
Finance Cost	-3.14	-13.23
Proceeds from Issue of Shares, net issuance expenses	5232.20	1471.00
Net Cash From/(used in) Financing Activities	5219.31	1430.65
Net Increase in Cash and Cash Equivalents	1858.48	-2032.88
Cash and Cash Equivalents at Beginning of Period	810.65	2843.54
Cash and Cash Equivalents at End of Period	2669.13	810.65
<p>Notes: 1. The cash flow statement had been prepared under the "Indirect Method" as set out in AS-3.</p> <p>2. Cash and Cash Equivalents represent balances with banks, cheques in hand, cash in hand, imprest and bank deposits.</p> <p>3. GST Input Adjustments, being operating items, have been reduced during previous year as effect to them has been taken under Reserves and Surplus.</p>		
As per our report of even date annexed		
<p>For KHURANA SHARMA & CO. Chartered Accountants FRN: 610920N</p> <p>CA RAJIV KHURANA M.NO. 089478</p> <p>Place : Chandigarh UDIN: 25089478BMKREP1791 Dated: 12-11-2025</p>		
<p>For and on behalf of board Cash Ur drive Marketing Limited</p> <p>Director (Parveen K Khanna) DIN: 0260636</p> <p>Director (Rajet Singh) DIN: 02495328</p> <p>Company Secretary (Gagran Maheja) M.NO A34028</p>		

KHURANA SHARMA & COMPANY

CHARTERED ACCOUNTANTS

H.No. 1299, SECTOR 15-B, CHANDIGARH

PHONE : 9988070254, 9878029920

Independent Auditor's Certificate on Statement of Utilization of Funds raised through Initial Public Offering (IPO)

To,

The Board of Directors

Cash Ur Drive Marketing Limited

SCO 0032, 4th Floor, Sector-17C, Chandigarh - 160017

Dear Sir/ Ma'am,

1. This certificate is issued in accordance with the terms of our engagement letter dated June 30, 2025.
2. The Statement of Utilization of Funds (the Statement) received from management contains the details as required pursuant to compliance with the Regulation 162A of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 wherein the Company is required to appoint a SEBI registered credit rating agency as the monitoring agency to monitor the use of the proceeds of the Initial Public Offering (IPO).

Management's Responsibility for the Statement

3. The preparation of the details of utilization of the proceeds raised from Initial Public Offering (IPO), their bank account details etc., and information contained therein is the responsibility of the Management of Cash Ur Drive Marketing Limited including the preparation and maintenance of all accounting and other records supporting its contents. This responsibility includes design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

Auditor's Responsibility

4. We have not performed an audit, the objective of which would be the expression of an opinion on the financial statements, specified elements, accounts or items thereof, for the purpose of this Report. Accordingly, we do not express such an opinion.
5. Pursuant to the requirement of the management, it is our responsibility to provide the limited assurance whether the amount in the Statement of Utilization of Funds received from management as on November 11, 2025 have been accurately extracted from the relevant records like bank statements etc., maintained by the Company, and whether the computation is arithmetically correct.
6. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.
7. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.



Conclusion

8. Based on our examination as stated above, and the information and explanations given to us, we report that as of the quarter ended September 30, 2025, annexure attached has the details of utilization of the proceeds raised from Initial Public Offering (IPO). We also conclude that amount in the Statement of Utilization of Funds received from management as on November 11, 2025 have been accurately extracted from the relevant records like bank statements etc., maintained by the Company, and the computation is arithmetically correct.

Restriction on Use

9. This certificate is addressed and provided to management for further submission to SEBI Registered Credit Rating Agency as the Monitoring Agency and should not be used by any other person. We do not accept or assume any liability or duty of care for any other purpose or to any other person to whom this certificate is provided.

For **KHURANA SHARMA & CO.**

Chartered Accountants

FRN No.: 010920N



CA RAJIV KHURANA

(Partner)

M.NO. 089478

DATED: 12.11.2025

PLACE: CHANDIGARH

UDIN: 25089478BMKREO9715