



E: info@cashurdrive.com
W: www.cashurdrive.com

Dated: 28th May 2026

To,
The Manager- Listing Compliance
National Stock Exchange of India Limited
Listing Department Exchange Plaza,
Plot no. C-1, G Block, Bandra –Kurla Complex,
Bandra (East), Mumbai – 400051

NSE Symbol: CUDML

ISIN: INE0WL201014

Sub: Outcome of Board Meeting of the Company held today i.e. on 28th May 2026 pursuant to Regulation 30 and 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulations 2015

Dear Sir,

With regard to the above captioned subject, we are pleased to inform you that the Board of Directors of the Company at their meeting held today i.e., 28th May 2026 commenced at 08:00 P.M. and concluded at 10:00 P.M. at the registered office of the Company, has inter alia approved as follows:

1. Approved and taken on records the Audited Financial Results (Consolidated and Standalone) of the Company for the half year and financial year ending on March 31, 2026, enclosed herewith.

Pursuant to Regulation 33 and other applicable provisions of the Listing Regulations, we attach the following:

- i. Audited Financial Results (Consolidated and Standalone) for the Half year and financial year ended March 31, 2026; and
- ii. Auditors' Reports with unmodified opinions on the aforesaid Audited Financial Results (Consolidated and Standalone).
- iii. Declaration Pursuant to Regulation 33(3)(D) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- iv. Statement of Details Showing IPO Proceeds for Cash Ur Drive Marketing Limited for the period from 01-04-2025 to 31-03-2026.

Kindly take the same on record and oblige.

Thanking you,

Yours Faithfully

For Cash Ur Drive Marketing Limited

Gagan Mahajan

Company Secretary and Compliance Officer

Membership No: A34028

CASHurDRIVE MARKETING LIMITED

(formerly known as CASHurDRIVE Marketing Private Limited)

Registered Office : 4th Floor, SCO 0032, Sector 17C, Chandigarh G.P.O., Chandigarh, India - 160017

CORPORATE OFFICE : 1103-1104, 11th Floor, World Trade Tower, Noida, U.P. - 201301

CIN : L74999CH2009PLC031677 | Email ID : account@cashurdrive.com | Contact : 0172 - 4667699

KHURANA SHARMA & COMPANY

CHARTERED ACCOUNTANTS

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

PHONE : 9988070254, 9878029920

Independent Auditor's Report

To the Members of
CASH UR DRIVE MARKETING LIMITED

Opinion

We have audited the accompanying financial statements of **CASH UR DRIVE MARKETING LIMITED** (the "Company"), which comprise the balance sheet as at 31st March, 2026, the Statement of Profit and Loss and the Statement of Cash Flows for the year ended on that date and notes to the financial statements, including a summary of material accounting policies and other explanatory information.

In our opinion and to the best of our information and knowledge and in accordance with the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Generally Accepted Accounting Principles in India (Indian GAAP), of the state of affairs of the Company as at 31st March, 2026, its profit 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 audit opinion on the Financial Statements.

Emphasis of Matter:

As per Standard on Auditing (SA) 706 (Revised)- "Emphasis of Matter (EOM) Paragraphs and Other Matter (OM) Paragraphs in the Independent Auditor's Report", an EOM paragraph is included in the auditor's report when:
The auditor wants to draw attention to a matter that is appropriately disclosed in the financial statements, and fundamental to users' understanding of the financial statements.

Accordingly, we draw attention to the following point:

1. **GST Input Reversal:**

We draw attention to Note VII to the financial statements, which indicates that purchases were made from various parties, however, payments are not made on timely basis which attracts Input Tax Credit (ITC) reversal liability under Section 16(2) of the Central Goods and Services Tax (CGST) Act, 2017 amounting to **Rs. 224.55 lakhs.**

The same has been incorporated under "Statutory Dues Payable" as reversal item. However, the liability remains unreversed on GST Portal as of the date of signing of the financial statements.

Our opinion is not modified in respect of this matter.

2. According to the information and explanations given to us, there are following undisputed dues of Income Tax, GST and Provident Fund with appropriate authorities:

Nature of Statute	Nature of Dues	Period for which amount payable	Amount (in lakhs)
Goods and Service Act, 2017	Goods and Service Tax	Financial Year: 2018-19	6.55
	Penalty u/s 125	Nov-21	0.5
	Penalty u/s 127	Sep-21	0.5
	Penalty u/s 127	Dec-20	0.5
	Clarification regarding discrepancies in returns filed	Financial Year: 2020-21	0.28
	Clarification regarding discrepancies in returns filed	Financial Year: 2021-22	23.5
	Goods and Service Tax	Financial Year: 2019-20	21.9
Income Tax Act, 1961	Income Tax	Assessment Year: 2018-19	0.32

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

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 financial statements that give a true and fair view of the financial position, financial performance 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, management 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 management 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 risks of material misstatement of the 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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 financial statements, including the disclosures, and whether the financial statements

represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication. No such key audit matter, in our opinion, is to be reported. However, some significant matters requiring attention have been reported under emphasis of matter paragraph.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, the report is attached as an "Annexure A".
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 dealt with by this Report are in agreement with the books of account.

- d) In our opinion, the aforesaid 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) None of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, the report is attached as an **"Annexure B"**.
- g) With respect to the matter to be included in the Auditor's Report under section 197(16), In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current period is in accordance with the provisions of section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under section 197(16) which are required to be commented upon by us.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. There are ongoing proceedings against Company by an employee for illegal termination and gratuity recovery. Due to ongoing case, company has Contingent liability of Rs. 0.91 lakhs and same has been disclosed as Contingent Liability in the financial statements in Para XVI.-
- ii. There are ongoing legal proceedings against the Company initiated by Diamond Publicity Co. for the recovery of amounts owed for services rendered. As a result of the ongoing case, the Company has a contingent liability amounting to Rs. 4.04 lakhs, which has been disclosed as a contingent liability in the financial statements under Paragraph XVI.
- iii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iv. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- v. a) The Management has represented that, to the best of its knowledge and belief, no funds have been advanced or lend or invested (either from borrowed funds or any other sources) by the Company to/in any

person or entity ("Intermediary"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest, in any person or entity, identified in any manner whatsoever ("Ultimate Beneficiaries"), by or on behalf of the Company or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

- b) The management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any person or entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in any person or entity identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- c) Based on the audit procedures adopted by us, nothing has come to our attention that has caused us to believe that the representations made by the management under sub clause (a) & (b) above, contain any material misstatement.

vi. The Company has not declared or paid any dividend, during the period.

vii. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2026, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

For KHURANA SHARMA & CO
Chartered Accountants

FRN: 010920N



(RAJIV KHURANA)
PARTNER

Membership No. - 089478

UDIN: 26089478DBUEJZ9358

Date: 28/05/2026

Place: Chandigarh

"ANNEXURE A" TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 5 of our report of even date on accounts of CASH UR DRIVE MARKETING LIMITED for the period ended 31st March, 2026).

- i. a) The Company has maintained details of Property, Plant and Equipment in Excel format, however, no formal fixed asset register is maintained by the Company.
b) The Company does not have any regular program of physical verification of its fixed assets by which all fixed assets are verified in a phased manner. Our opinion is not modified in respect of this matter.
c) According to the information and explanations given by the management & on the basis of examination of the records of the Company, the title deeds of immovable properties are held in the name of the Company.
d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets during the period. Accordingly, the reporting under Clause (i)(d) of the Order is not applicable to the Company.
e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under.
- ii. a) As explained to us and on the basis of the records examined by us, the Company belongs to the service industry engaged in providing advertising and publicity services. Further, there was no inventory held by the Company as at 31st March 2026. Accordingly, the provisions of clause 3(ii)(a) of the Companies (Auditor's Report) Order, 2020 relating to physical verification of inventory are not applicable to the Company.
b) No working capital limit has been sanctioned to the Company from banks or financial institutions during the year. Accordingly, the provisions of clause 3(ii)(b) of the Companies (Auditor's Report) Order, 2020 are not applicable to the Company.
- iii. a) During the period, the Company has not stood any guarantee or provided security to companies, firms, limited liability partnerships, or any other parties. The Company has provided loans, advances in the nature of loans to companies and other parties.
(A) The Company has not granted any loans or advances in the nature of loans, or provided guarantees or securities to subsidiaries, joint

ventures and associates during the year. However, loans granted in earlier years and outstanding as at the balance sheet date to an associate company amount to Rs. 130.14 Lakhs

(B) During the year, the Company has not provided any guarantees or securities to parties other than subsidiaries, joint ventures and associates. However, the Company has granted loans and advances in the nature of loans amounting to Rs. 936.00 Lakhs to other parties during the year, and the aggregate balance outstanding as at the balance sheet date amounts to Rs. 1,009.81 Lakhs.

b) Loans and advances granted in the nature of loans to companies and other parties are not prejudicial to the Company's interest.

c) In respect of loans and advances in the nature of loans, as per agreements, loan and interest thereon is repayable on demand or expiry of tenure of loan.

d) No amounts of loans and advances in the nature of loans granted to companies are overdue for more than ninety days as no amount became due during the year.

e) There were no loans or advance in the nature of loan granted to companies fallen due during the year, that have been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties.

f) During the period, the Company has granted loans or advances to companies in the nature of loans, repayable on demand or expiry of tenure of loan. Aggregate amount of such loans and advances is Rs. 936.00 lakhs and outstanding as at balance sheet date amount to Rs. 1,139.95 lakhs.

Register is maintained as required to be maintained under Section 189 of the Companies Act, 2013 giving separately the particulars of all contracts or arrangements to which sub-section (2) of section 184 or section 188 applies.

iv. According to the information and explanations given to us, the Company has granted loans to the parties covered under Section 185(2) of the Companies Act, 2013.

v. According to the information and explanations given to us, the Company has not accepted deposits from the public in terms of provisions of sections 73 to 76 of the Companies Act, 2013 therefore reporting under this clause is not applicable.

vi. According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Companies Act, 2013. Accordingly, paragraph 3(vi) of the Order is not applicable.

vii. a) According to the information & explanations given to us and on the basis of our examination of the records of the Company, amounts due/accrued

in the books of account in respect of undisputed statutory dues including Employees State Insurance, Provident Fund, Income Tax, Goods and Services Tax, Custom Duty, Value Added Tax, Cess and other material statutory dues, have been mostly regularly deposited, during the period, by the Company with the appropriate authorities, & further there is no undisputed amounts payable. in respect of Employees' State Insurance, Provident Fund, Income Tax, GST, Duty of Customs and other material statutory dues were in arrears, as on 31st March, 2026, for a period of more than six months from the date they became payable, except, as specified in Emphasis of Matter paragraph .

- b) According to the information and explanations given to us, there are following disputed dues of Income Tax, GST and Provident Fund with appropriate authorities:

Nature of Statute	Nature of Dues	Period for which amount payable	Amount (in lakhs)
Income Tax Act, 1961	Income Tax	Assessment Year: 2021-22	88.28
	Income Tax	Assessment Year: 2023-24	69.67
	Income Tax	Assessment Year: 2024-25	339.28
Goods and Service Act, 2017	Goods and Service Tax	Financial Year: 2017-18	3.35
	Goods and Service Tax	Financial Year: 2018-19	582.69
	Goods and Service Tax	Financial Year: 2018-19	17.89
	Goods and Service Tax	Financial Year: 2019-20	43.36
	Clarification regarding discrepancies in returns filed	Financial Year: 2019-20	9.88
	Goods and Service Tax	Financial Year: 2019-20	25.95
	Goods and Service Tax	Financial Year: 2018-19	153.55
	Goods and Service Tax	Financial Year: 2018-19	8.31

- viii. According to the information and explanations given by the management, no unrecorded transactions in the books of account have been surrendered or disclosed as income during the period in the tax assessments under the Income Tax Act, 1961.
- ix. a) According to the information & explanations given to us and on the basis of verification of records, the Company has not defaulted in repayment of loans or borrowings to Banks/Financial Institutions, during the period. The Company, during the period, has not borrowed/raised Loans from Government and has not issued any debentures.
- b) According to the information and explanations given by the management, the company has not been declared willful defaulter by any bank or financial institution or other lender;
- c) In our opinion and according to the information and explanations given by the management, the Company has utilized the money obtained by way of term loans during the period for the purposes for which they were obtained.
- d) In our opinion and according to the information and explanations given by the management, funds raised on short term basis have not been utilized for long term purposes.
- e) In our opinion and according to the information and explanations given by the management, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures,
- f) In our opinion and according to the information and explanations given by the management, the company has not raised loans during the period on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- x. a) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has raised funds by way of Initial Public Offer (IPO) during the year by issuing 44.69 Lakhs equity shares at an issue price of Rs. 130 per share aggregating to Rs. 5,809.70 Lakhs.

During the year, the Company had made payment of Rs. 2 Crore to Abhirich Enterprises LLP from the monitoring account towards working capital requirements and business operations during Quarter 2, against which a fund utilisation certificate was also issued by the Company. However, during the course of our audit, it was observed that the aforesaid amount was

subsequently returned by the party to the Company's HDFC Bank account bearing no. 06012320000049.

As explained by the management, due to commercial and operational considerations between the Company and the vendor, the underlying transaction was revised/deferred and accordingly the vendor remitted back the amount of Rs. 2 Crore to the Company. The management further represented that the return of funds was a business transaction adjustment and does not represent diversion or utilisation of funds for any purpose other than the stated objects of the IPO.

Accordingly, the aforesaid amount of Rs. 2 Crore remained unutilised out of the IPO proceeds as at the balance sheet date.

Further, except for the above matter, the loans availed by the Company during the period were prima facie applied for the purposes for which such loans were obtained.

- b) The Company has complied with provisions of sections 42 and 62 of the Companies Act, 2013 in respect of the private placement of shares during the year. On an overall examination of the balance sheet, amount raised, have been used for the purposes for which the funds were raised.
- xi. a) According to the information and explanations given by the management, no fraud by the company or any fraud on the company has been noticed or reported during the period;
- b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-1 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company.
- xii. According to the information & explanations given to us, the Company is not a Nidhi Company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- xiii. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with related parties are in compliance with Section 188 of the Companies Act, 2013, wherever applicable, and the details of such transactions have been disclosed in the financial statements in Note/Para XVI, as required by the applicable accounting standards. Further, the Company has constituted an Audit Committee during the year and accordingly the provisions of Section 177 of the Act have been complied with from the date of such constitution.

- xiv. The Company is required to appoint an internal auditor under the provisions of Section 138 of the Companies Act, 2013 and has appointed an internal auditor during the year. We have considered the internal audit reports issued for the period under audit while determining the nature, timing and extent of our audit procedures.
- xv. According to the information and explanations given to us, during the period, the Company has not entered into any non-cash transactions with its Directors or persons connected to its Directors and hence provisions of Section 192 of the Companies Act, 2013 are not applicable. Accordingly, paragraph 3(xv) of the Order is not applicable.
- xvi. a) In our opinion and according to the information and explanations given to us, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.
b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.
c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.
d) According to the information and explanations given to us and based on our audit procedures, the Group does not have any Core Investment Company (CIC) as defined under the RBI regulations. Accordingly, reporting under this clause is not applicable.
- xvii. Based on our examination, the company has not incurred cash losses during the period and in the immediately preceding financial year.
- xviii. There has been no resignation of the statutory auditors during the period.
- xix. On the information obtained from the management and audit procedures performed, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.
- xx. The provisions of Section 135 of the Companies Act, 2013 are applicable to the Company. The CSR obligation for the year amounts to Rs. 34.84 Lakhs, which has been fully spent by the Company during the financial year. Accordingly, there is no unspent amount relating to CSR activities as at 31st March, 2026 requiring transfer to a fund specified in Schedule VII of the Companies Act,

2013 or to a special account in compliance with the provisions of Section 135 of the Act.

xxi. The Company has an associate and prepares consolidated financial statements in accordance with Section 129(3) of the Companies Act, 2013. However, the accompanying report relates to the standalone financial statements of the Company. Accordingly, reporting under Clause (xxi) of paragraph 3 of the Companies (Auditor's Report) Order, 2020 is not applicable.

For KHURANA SHARMA & CO
Chartered Accountants
FRN: 010920N



(RAJIV KHURANA)
PARTNER

Membership No. - 089478

UDIN: 26089478DBUEJZ9358

Date: 28/05/2026

Place: Chandigarh

"ANNEXURE B" TO THE INDEPENDENT AUDITORS' REPORT:

Report on the Internal Financial Controls under Clause (i) of Sub Section 3 of Section 143 of the Companies Act, 2013.

Opinion

We have audited the internal financial controls over financial reporting of **CASH UR DRIVE MARKETING LIMITED** for period ended 31.03.2026 in conjunction with our audit of the financial statements of the Company for the period ended on that date.

In our opinion, except as specified in below paragraph, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31.03.2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Without qualifying our opinion, we draw attention to certain areas where weak internal controls regarding invoicing and raising credit notes were noticed and could be further strengthened. These observations, however, were not considered material weaknesses either individually or in aggregate, and did not impact our overall conclusion on the effectiveness of the Company's internal financial controls over financial reporting.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting and the Standards on Auditing, issued by ICAI and deemed to be prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles; and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and Directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition,

use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future years are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

**For KHURANA SHARMA & CO
Chartered Accountants
FRN: 010920N**



(RAJIV KHURANA)

PARTNER

Membership No. - 089478

UDIN: 26089478DBUEJZ9358

Date: 28/05/2026

Place: Chandigarh

CASH UR DRIVE MARKETING LIMITED
STANDALONE STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st March, 2026

(Rs. In lakhs)

S No.	Particulars	Note No	For the half-year ended			For the year ended	
			31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
			Unaudited	Unaudited	Unaudited	Audited	Audited
I.	Revenue from operations	19	19879.11	7787.78	7569.66	18666.90	13932.39
II.	Other Income	20	462.29	108.76	204.30	571.05	304.93
III.	Total Revenue (I + II)		11341.40	7896.54	7773.96	19237.94	14237.32
IV.	Expenses:						
	Cost of Services	21	7854.16	5702.88	5518.95	13557.03	10185.94
	Purchase of Stock-in-Trade		0.00	0.00	0.00	0.00	0.00
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		0.00	0.00	35.24	0.00	37.91
	Employee benefit expense	22	557.90	500.32	478.07	1058.12	914.93
	Financial costs	23	0.61	3.14	11.56	11.25	13.23
	Depreciation and amortization expense	9	13.75	7.66	10.28	21.41	19.42
	Other expenses	24	464.71	229.23	461.62	683.94	685.26
	Total Expenses		8890.02	6443.23	6515.71	15342.25	11856.68
V.	Profit before exceptional and extraordinary items and tax (III - IV)		2442.38	1453.32	1258.25	3895.70	2380.63
VI.	Prior Period Items	25	0.00	0.00	0.00	0.00	0.00
VII.	Exceptional Items		0.00	0.00	0.00	0.00	0.00
VIII.	Profit before extraordinary items and tax (V - VI-VII)		2442.38	1453.32	1258.25	3895.70	2380.63
IX.	Extraordinary Items		0.00	0.00	0.00	0.00	0.00
X.	Profit before tax (VIII - IX)		2442.38	1453.32	1258.25	3895.70	2380.63
XI.	Tax expense:						
	(1) Current tax	8	599.54	365.12	290.50	954.65	600.26
	(2) Deferred tax	11	0.86	0.35	15.55	1.21	-2.09
XII.	Profit/(Loss) from the period from continuing operations (X-XI)		1851.98	1087.84	952.19	2939.83	1782.46
XIII.	Profit/(Loss) from discontinuing operations		0.00	0.00	0.00	0.00	0.00
XIV.	Tax expense of discontinuing operations		0.00	0.00	0.00	0.00	0.00
XV.	Profit/(Loss) from Discontinuing operations (XIII - XIV)		0.00	0.00	0.00	0.00	0.00
XVI.	Profit/(Loss) for the period (XII + XV)		1851.98	1087.84	952.19	2939.83	1782.46
XVII.	Earning per equity share:						
	(1) Basic	26	13.38	7.86	7.63	21.24	14.28
	(2) Diluted	26	13.18	7.86	7.63	21.24	14.28

As per our report of even date annexed


For Khurana Sharma and Co.
Chartered Accountants




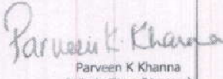
Rajiv Khurana
M.No. 089478


Place: Chandigarh
UDIN: 26089478DBUEJ29358
Dated: 28-05-2026

For and on behalf of board
Cash ur Drive Marketing Limited


Rajat Khanna
(Managing Director)
DIN: 02496328


Rajat Singh
(Chief Financial Officer)
PAN: BGGPS6160L


Parveen K Khanna
(Whole Time Director)
DIN: 02630635


Ganjan Mahajan
(Company Secretary)
M.NO A34028

CASH UR DRIVE MARKETING LTD.
BALANCE SHEET AS AT 31st March, 2026

(Rs. In lakhs)

Particulars	Note No	Figures as at the end of current reporting period 31.03.2026	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	11871.27	4146.14
(2) Non-Current Liabilities			
(a) Long-term borrowings	3	117.06	0.00
(b) Long-term provisions	4	52.52	47.48
(3) Current Liabilities			
(a) Short-term borrowings	5	16.62	18.33
(b) Trade payables	6		
- total outstanding dues of micro enterprises and small enterprises; and		11.70	109.75
- total outstanding dues of creditors other than micro enterprises and small enterprises		5839.95	2708.60
(c) Other current liabilities	7	533.93	927.04
(d) Short-term provisions	8	81.43	180.04
Total		20289.04	9455.07
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment	9		
(i) Tangible assets		214.04	87.90
(ii) Intangible assets		0.00	0.00
(iii) Capital work-in-progress		605.66	137.52
(b) Non-current investments	10	3208.47	2332.24
(c) Deferred tax asset	11	21.62	22.82
(d) Long term loans and advances	12	0.00	0.00
(e) Other non-current assets	13	726.33	851.23
(2) Current assets			
(a) Inventories	14	0.00	0.00
(b) Trade receivables	15	7481.67	3706.07
(c) Cash and cash equivalents	16	3325.39	810.65
(d) Short-term loans and advances	17	3663.40	577.35
(e) Other current assets	18	1042.47	929.29
Total		20289.04	9455.07

As per our report of even date annexed

For Khurana Sharma and Co.
Chartered Accountants



Rajiv Khurana
M.No. 089478

Place: Chandigarh
UDIN: 26089478DBUEJZ935E
Dated: 28-05-2026

For and on behalf of board
Cash ur Drive Marketing Limited

Rajat 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 LTD.
STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31st March, 2026
(Rs. In lakhs)

	Particulars	Note No	Figures as at the end of current reporting period 31.03.2026	Figures as at the end of previous reporting period 31.03.2025
I.	Revenue from operations	19	18666.90	13932.39
II.	Other Income	20	571.05	304.93
III.	Total Revenue (I +II)		19237.94	14237.32
IV.	<u>Expenses:</u>			
	Cost of Services	21	13557.03	10185.94
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		0.00	37.91
	Employee benefit expense	22	1058.12	914.93
	Financial costs	23	11.75	13.23
	Depreciation and amortization expense	9	21.41	19.42
	Other expenses	24	693.94	685.26
	Total Expenses		15342.25	11856.68
V.	Profit before exceptional and extraordinary items and tax (III - IV)		3895.70	2380.63
VI.	Prior Period Items	25	0.00	0.00
VII.	Exceptional Items		0.00	0.00
VIII.	Profit before extraordinary items and tax (V - VI-VII)		3895.70	2380.63
IX.	Extraordinary Items		0.00	0.00
X.	Profit before tax (VIII - IX)		3895.70	2380.63
XI.	Tax expense:			
	(1) Current tax	8	954.66	600.26
	(2) Deferred tax	11	1.21	-2.09
XII.	Profit/(Loss) from the period from continuing operations (X-XI)		2939.83	1782.46
XIII.	Profit/(Loss) from discontinuing operations		0.00	0.00
XIV.	Tax expense of discounting operations		0.00	0.00
XV.	Profit/(Loss) from Discontinuing operations (XIII - XIV)		0.00	0.00
XVI.	Profit/(Loss) for the period (XII + XV)		2939.83	1782.46
XVII.	Earning per equity share:			
	(1) Basic	26	21.24	14.28
	(2) Diluted	26	21.24	14.28

As per our report of even date annexed

For Khurana Sharma and Co.
Chartered Accountants

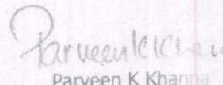


Rajiv Khurana
M.No. 989478

Place: Chandigarh
UDIN: 26089478 DBUETZ 9358
Dated: 28-05-2026






For and on behalf of board
Cash ur Drive Marketing Limited


Rajiv 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 31st March 2026		
PARTICULARS	(Rs. In lakhs)	
	Figures as at the end of current reporting period 31.03.2026	Figures as at the end of previous reporting period 31.03.2025
Cash Flows From Operating Activities		
Profit Before Taxation	3895.70	2380.63
Adjustments For Non-operating and Non-cash Transactions:		
Depreciation	21.41	19.42
Finance Cost	11.75	13.23
Advance to Suppliers Written Back	18.11	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	-43.26	-30.87
Interest Income	-164.22	-63.75
Fixed Asset Written Off	0.35	42.11
Loan and Advances Written Back	0.00	-136.44
Net Gain/Loss on Sale of Investments and Fixed assets	-294.46	20.96
Provision for Gratuity	5.91	0.00
GST Input Adjustments	0.00	19.33
Working capital changes:		
Increase/(Decrease) in Trade Payables	3033.29	-3355.74
Increase/(Decrease) in Other Current Liabilities and Provisions	-399.38	-1255.60
(Increase)/Decrease in Trade Receivables	-3775.61	-73.19
(Increase)/Decrease in Inventories	0.00	-17.11
(Increase)/Decrease in Loans and Advances	-3104.16	335.12
(Increase)/Decrease in Other Current Assets	-113.16	-128.43
(Increase)/Decrease in Advance Tax/TDS/TCS, Net Off from Provision of Income Tax		-93.37
Cash generated from Operations	-907.74	-2120.59
Less: Net Income Tax Paid	-1047.88	-370.85
Net Cash from/(used in) Operating Activities	-1955.62	-2491.73
Cash Flows from Investing Activities		
Additions in Tangible & Intangible Assets	-150.76	-12.00
Net Additions to Capital Work in Progress	-468.14	-87.62
Purchase of Non-Current Investments	-876.23	-569.38
Purchase of Other Non-Current Assets	124.90	-534.51
Proceeds from Sale of Tangible Asset	4.04	2.25
Proceeds from Sale of Non-Current Investments	0.00	0.00
Net Gain/Loss on Sale of Investments	293.28	134.84
Interest Income	164.22	63.75
Rental & Leasing Service	43.26	30.87
Net Cash From/(used in) Investing Activities	-865.44	-971.80
Cash Flows from Financing Activities		
Repayment of Long-term Borrowings	115.35	-27.12
Proceeds of Short Term Borrowings	0.00	0.00
Finance Cost	-11.75	-13.23
Proceeds from Issue of Shares, net issuance expenses	5232.20	1471.00
Net Cash From/(used in) Financing Activities	5335.80	1430.65
Net Increase in Cash and Cash Equivalents	2514.74	-2027.88
Cash and Cash Equivalents at Beginning of Period	810.65	2842.54
Cash and Cash Equivalents at End of Period	3325.39	810.65
<p>Notes: 1. The cash flow statement had been prepared under the "Indirect Method" as set out in AS-3. 2. Cash and Cash Equivalents represent balances with banks, cheques in hand, cash in hand, imprest and bank deposits. 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: 010920N</p> <p style="text-align: center;"> M. N. 089478 CA RAJIV KHURANA M. NO. 089478</p> <p style="text-align: center;"></p>		
<p>Place : Chandigarh UDIN: 26089478DBUEJ29358 Dated: 28-05-2026</p>		
<p style="text-align: right;">For and on behalf of board Cash Ur drive Marketing Limited</p> <p style="text-align: right;"> Director (Parveen K Khanna) DIN: 02496338</p> <p style="text-align: right;"> Gagan Mahajan (Company Secretary) M. NO A34026</p> <p style="text-align: right;"> Rajat Singhal (Chief Financial Officer) PAN: BGGPS6160L</p>		

KHURANA SHARMA & COMPANY

CHARTERED ACCOUNTANTS

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

PHONE : 9988070254, 9878029920

INDEPENDENT AUDITOR'S REPORT

To the Members of
CASH UR DRIVE MARKETING LIMITED

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of **Cash Ur Drive Marketing Limited (hereinafter referred to as the "Investing Company")** and its associate (Investing Company and its associates together referred to as "the Group") which comprise the Consolidated Balance Sheet as at 31st March, 2026, the Consolidated Statement of Profit & Loss and the Consolidated Cash Flow Statement for the year ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information prepared based on the relevant records (hereinafter referred to as "the Consolidated Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standard prescribed under Section 133 of the Act read with the Companies (Accounting Standards) Rules, 2021, and other principles generally accepted in India, of the consolidated state of affairs of the Company as at 31st March, 2026 and its consolidated profit and its consolidated cash flows for the year ended.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those (SAs) are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* Section of our report. We are independent of the Group 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 consolidated financial statements under the provisions of the Act 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.

Emphasis of Matter:

As per Standard on Auditing (SA) 706 (Revised)- "Emphasis of Matter (EOM) Paragraphs and Other Matter (OM) Paragraphs in the Independent Auditor's Report", an EOM paragraph is included in the auditor's report when:

The auditor wants to draw attention to a matter that is appropriately disclosed in the financial statements, and fundamental to users' understanding of the financial statements.

Accordingly, we draw attention to the following point:

1) GST Input Reversal:

We draw attention to Note VII to the financial statements of investing company, which indicates that purchases were made from various parties, however, payments are not made on timely basis which attracts

Input Tax Credit (ITC) reversal liability under Section 16(2) of the Central Goods and Services Tax (CGST) Act, 2017 amounting to **Rs. 224.55 lakhs**.

The same has been incorporated under "Statutory Dues Payable" as reversal item. However, the liability remains unreversed on GST Portal as of the date of signing of the financial statements.

Our opinion is not modified in respect of this matter

2) According to the information and explanations given to us, there are following undisputed dues of Income Tax, GST and Provident Fund with appropriate authorities:

Nature of Statute	Nature of Dues	Period for which amount payable	Amount (in lakhs)
Goods and Service Act, 2017	Goods and Service Tax	Financial Year: 2018-19	6.55
	Penalty u/s 125	Nov-21	0.5
	Penalty u/s 127	Sep-21	0.5
	Penalty u/s 127	Dec-20	0.5
	Clarification regarding discrepancies in returns filed	Financial Year: 2020-21	0.28
	Clarification regarding discrepancies in returns filed	Financial Year: 2021-22	23.5
	Goods and Service Tax	Financial Year: 2019-20	21.9
Income Tax Act, 1961	Income Tax	Assessment Year: 2018-19	0.32

Information Other than the Consolidated Financial Statements and Auditor's Report Thereon (Other information)

The Investing Company's board of directors is responsible for the other information. The other information comprises the information included in the Director's Report including Annexures to Board's Report but does not include the consolidated financial statements and our auditor's report thereon. Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for Consolidated Financial Statements

The Investing Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 with respect to the preparation and presentation of these consolidated financial statements in term of the requirements of the Act that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Group 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 the assets of the group 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, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Investing Company, as aforesaid.

In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group is responsible for assessing the group'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 management either intends to liquidate the group or to cease operations, or has no realistic alternative but to do so.

Board of Directors is also responsible for overseeing the Group's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 risks of material misstatement of the consolidated 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Companies Act, 2013 we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls systems in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated 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 auditors' 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 consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are independent auditors

We communicate with those charged with governance of the Investing Company and such other entities included in the consolidated Financial Statements of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we 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 where applicable, related safeguards.

Other Matters

The consolidated financial statements also include the Group's share of net profit of Rs.24.47 Lakhs for the year ended 31 March 2026 in respect of two associate companies namely All White Communications LLP (Rs.21.44) lakhs profit share of investing company) and Charjkaro Greentech Mobility Private Limited (Formerly Cash Ur Drive Electric Vehicles private Limited) (Rs. 3.02 lakhs profit share of investing company). The financial statements of these Associate companies have been audited by other auditors whose reports have been furnished to us by the management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these associates, and our report in terms of sub-section (3) of section 143 of the Act in so far as it relates to the aforesaid associates, are based solely on the reports of the other auditors.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, the report is attached as an "Annexure A".
2. As required by Section 143(3) of the Act, we report, to the extent applicable, 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 of the aforesaid consolidated financial statements.
 - (b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept by the Company so far as it appears from our examination of those books.
 - (c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss, and the Consolidated Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.
 - (d) In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act.
 - (e) On the basis of the written representations received from the directors of the Investing Company and its subsidiaries as on 31 March 2026 taken on record by the Board of Directors of the Investing Company and its subsidiaries respectively and the reports of the statutory auditors of its associate covered under the Act, none of the directors of the Group companies are disqualified as on 31 March 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

(f) With respect to the adequacy of internal financial controls with reference to financial statements of the Group covered under the Act (wherever applicable) and the operating effectiveness of such controls, refer to our separate report in "Annexure B".

(g) With respect to the matter to be included in the Auditor's Report under section 197(16), In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current period is in accordance with the provisions of section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under section 197(16) which are required to be commented upon by us.

(h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditor's) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the report of the other auditors on separate financial statements and other financial information of the associate incorporated in India whose financial statements have been audited under the Act:

(i) The Group have pending litigations, the details of which are provided below, which may have an impact on their financial position. The Investing Company, **Cash Ur Drive Marketing Limited**, has the following litigations outstanding as at the reporting date:

i. There are ongoing proceedings against Company by an employee for illegal termination and gratuity recovery. Due to ongoing case, company has Contingent liability of Rs. 0.91 lakhs and same has been disclosed as Contingent Liability in the financial statements.

ii. There are ongoing legal proceedings against the Company initiated by Diamond Publicity Co. for the recovery of amounts owed for services rendered. As a result of the ongoing case, the Company has a contingent liability amounting to Rs. 4.04 lakhs, which has been disclosed as a contingent liability in the financial statements.

(ii) The Investing Company and its associate did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses as at 31 March 2026;

(iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Investing Company and its associate incorporated in India.

(iv)(a). The respective Managements of the Investing Company and its associate which are companies incorporated in India, whose financial statements have been audited under the Act, have represented to us and other auditors of the associate that, to the best of their knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Investing Company or any of such associate to or in any other person or entity, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Investing Company or any such associate ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b). The respective Managements of the Investing Company and its associate which are companies incorporated in India, whose financial statements have been audited under the Act, have represented to us other auditors of such subsidiaries and associate respectively that, to the best of their knowledge and belief no funds (which are material either individually or in the aggregate) have been received by the Investing Company or its associate from any person or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Investing Company or any such associate shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(c). Based on the audit procedures performed by us and that performed by the auditors of the associate that have been considered reasonable and appropriate in the circumstances nothing has come to our or other auditors notice that has caused us or other auditors to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) contain any material misstatement.

(v) The Investing Company and its associate did not declare or pay dividend during the year ended 31st March 2026.

(vi) Based on our examination which included test checks and that performed by the respective auditor of associates which are companies incorporated in India and audited under the Act, the Investing Company and its associate have

used accounting software for maintaining its books of account for the year ended 31 March 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit, we and respective auditor of above referred associate did not come across any instance of the audit trail feature being tampered with.

For KHURANA SHARMA & CO
Chartered Accountants
FRN: 010920N



(RAJIV KHURANA)
PARTNER

Membership No. - 089478

UDIN: 260894781210UQ5390

Date: 28.05.2026

Annexure A

Referred to in Paragraph 1 under the heading "Report on Other Legal and Regulatory Requirements" of our report of even date

With respect to the matters specified in clause (xxi) of paragraph 3 and paragraph 4 of the Companies (Auditor's Report) Order, 2020 ("CARO") issued by the Central Government in terms of Section 143(11) of the Act, according to the information and explanations given to us, and based on the CARO reports issued by us and the auditors of respective companies included in the Consolidated Financial Statements, to which reporting under CARO is applicable, as provided to us by the Management of the Parent, we report that:

(xxi) In respect of those companies where audits have been completed under Section 143 of the Act, there are no qualifications or adverse remarks by the respective auditors in the CARO reports of the said companies included in the Consolidated Financial Statements.

For KHURANA SHARMA & CO
Chartered Accountants
FRN: 010920N



(RAJIV KHURANA)
PARTNER

Membership No. - 089478
UDIN: 26089478/210UQS390
Date: 28.05.2026
Place: Chandigarh

"Annexure B"

To the Independent Auditor's Report to the members of **Cash Ur Drive Marketing Limited**, on the consolidated financial statements for the year ended 31st March, 2026

Independent Auditor's report on the Internal Financial Controls with reference to the consolidated financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

In conjunction with our audit of the consolidated financial statements of Cash Ur Drive Marketing Limited ('the Investing Company') and (the Investing Company and its associate together referred to as 'the Group'), its associate as at the year ended 31st March 2026, we have audited the internal financial controls with reference to consolidated financial statements of the Investing Company, its subsidiary companies and its associate company, which are companies covered under the Act, as at that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting and the Standards on Auditing, issued by ICAI and deemed to be prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over

financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and Directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future years are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

For KHURANA SHARMA & CO
Chartered Accountants
FRN: 010920N



(RAJIV KHURANA)
PARTNER

Membership No. - 089478

UDIN: 260894781210005390

Date: 28.05.2026

Place: Chandigarh

CASH UR DRIVE MARKETING LIMITED
CONSOLIDATED STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st March, 2026

S.No.	Particulars	Note No	For the half-year ended		For the year ended
			31.03.2026	30.09.2025	31.03.2026
			Unaudited	Unaudited	Audited
I.	Revenue from operations	19	10879.11	7787.78	18666.90
II.	Other Income	20	462.29	108.76	571.05
III.	Total Revenue (I + II)		11341.40	7896.54	19237.94
IV.	Expenses:				
	Cost of Services	21	7854.16	5702.88	13557.03
	Purchase of Stock-in-Trade		0.00	0.00	0.00
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		0.00	0.00	0.00
	Employee benefit expense	22	557.80	500.32	1058.12
	Financial costs	23	8.61	3.14	11.75
	Depreciation and amortization expense	9	13.75	7.66	21.41
	Other expenses	24	464.71	229.23	693.94
	Total Expenses		8899.02	6443.23	15342.25
V.	Profit before exceptional and extraordinary items and tax (III - IV)		2442.38	1453.32	3895.70
VI.	Prior Period Items	25	0.00	0.00	0.00
VII.	Exceptional Items		0.00	0.00	0.00
VIII.	Profit before extraordinary items and tax (V - VI-VII)		2442.38	1453.32	3895.70
IX.	Extraordinary Items		0.00	0.00	0.00
X.	Profit before tax (VIII - IX)		2442.38	1453.32	3895.70
XI.	Tax expense:				
	(1) Current tax	8	589.54	365.12	954.66
	(2) Deferred tax	11	0.86	0.35	1.21
XII.	Profit/(Loss) from the period from continuing operations (X-XI)		1851.98	1087.84	2939.83
XIII.	Share of Profit from Associate Accounted using Equity Method				
	1. Charikaro Greentech Mobility Pvt Ltd (50%)		3.02	0.00	3.02
	2. All White Communications LLP (49%)		21.44	0.00	21.44
			24.47	0.00	24.47
XIV.	Profit/(Loss) from discontinuing operations		0.00	0.00	0.00
XV.	Tax expense of discontinuing operations		0.00	0.00	0.00
XVI.	Profit/(Loss) from discontinuing operations (XIII - XIV)		0.00	0.00	0.00
XVII.	Profit/(Loss) for the period (XII + XV)		1,876.45	1087.84	2,964.29
XVIII.	Earning per equity share:				
	(1) Basic	25	13.56	7.86	21.42
	(2) Diluted	25	13.56	7.85	21.42

Note: The acquisition was made in the second half of the financial year; accordingly, the profit arising from the acquisition was not included in the first half-year financial results.

As per our report of even date annexed



For and on behalf of board
Cash Ur drive Marketing Limited

(Signature)
Rajet Singh
(Chief Financial Officer)
PAN: BGGPS6160L

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

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

**CASH UR DRIVE MARKETING LTD.
CONSOLIDATED BALANCE SHEET AS AT 31st March, 2026**

(Rs. In lakhs)

Particulars	Note No	Figures as at the end of current reporting period 31.03.2026	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	0.00
(b) Reserves and Surplus	2	11947.38	0.00
(2) Non-Current Liabilities			
(a) Long-term borrowings	3	117.06	0.00
(b) Long-term provisions	4	52.52	0.00
(3) Current Liabilities			
(a) Short-term borrowings	5	16.62	0.00
(b) Trade payables	6		
- total outstanding dues of micro enterprises and small enterprises; and		11.70	0.00
- total outstanding dues of creditors other than micro enterprises and small enterprises		5839.95	0.00
(c) Other current liabilities	7	533.93	0.00
(d) Short-term provisions	8	81.43	0.00
Total		20365.16	0.00
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment	9		
(i) Tangible assets		214.04	0.00
(ii) Intangible assets		0.00	0.00
(iii) Capital work-in-progress		605.66	0.00
(b) Non-current investments	10	3284.58	0.00
(c) Deferred tax asset	11	21.62	0.00
(d) Long term loans and advances	12	0.00	0.00
(e) Other non-current assets	13	726.33	0.00
(2) Current assets			
(a) Inventories	14	0.00	0.00
(b) Trade receivables	15	7481.67	0.00
(c) Cash and cash equivalents	16	3325.39	0.00
(d) Short-term loans and advances	17	3663.40	0.00
(e) Other current assets	18	1042.47	0.00
Total		20365.16	0.00

Note:- Since these are the first consolidated financial statements of the Company, corresponding figures for the previous year are not available and accordingly, have not been presented.

As per our report of even date annexed

For Khurana Sharma and Co.
Chartered Accountants



Ravi Khurana
M.No. 069478

Place: Chandigarh
UDIN: 260894781210025390
Dated: 28-05-2026

For and on behalf of board
Cash ur Drive Marketing Limited

Rajat Khanna
Rajat Khanna
(Managing Director)
DIN: 02496328

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

Rajat Singhal
Rajat Singhal
(Chief Financial Officer)
PAN: BGGPS6160L

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

CASH UR DRIVE MARKETING LTD.
CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31st March, 2026

(Rs. In lakhs)

	Particulars	Note No	Figures as at the end of current reporting period 31.03.2026	Figures as at the end of previous reporting period 31.03.2025
I.	Revenue from operations	19	18666.90	0.00
II.	Other Income	20	571.05	0.00
III.	Total Revenue (I +II)		19237.94	0.00
IV.	<u>Expenses:</u>			
	Cost of Services	21	13557.03	0.00
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		0.00	0.00
	Employee benefit expense	22	1058.12	0.00
	Financial costs	23	11.75	0.00
	Depreciation and amortization expense	9	21.41	0.00
	Other expenses	24	693.94	0.00
	Total Expenses		15342.25	0.00
V.	Profit before exceptional and extraordinary items and tax (III - IV)		3895.70	0.00
VI.	Prior Period Items	25	0.00	0.00
VII.	Exceptional Items		0.00	0.00
VIII.	Profit before extraordinary items and tax (V - VI-VII)		3895.70	0.00
IX.	Extraordinary Items		0.00	0.00
X.	Profit before tax (VIII - IX)		3895.70	0.00
XI.	Tax expense:			
	(1) Current tax	8	954.66	0.00
	(2) Deferred tax	11	1.21	0.00
XII.	Profit/(Loss) from the period from continuing operations (X-XI)		2939.83	0.00
XIII.	Share of profit(loss) From associate accounted using equity method			
	1. Charjko Greentech Mobility Pvt. Ltd.(50%)		3.02	-
	2. All white Communications LLP(49%)		21.44	-
			24.47	-
XIV.	Profit/(Loss) from discontinuing operations		0.00	0.00
XV.	Tax expense of discounting operations		0.00	0.00
XVI.	Profit/(Loss) from Discontinuing operations (XIV - XV)		0.00	0.00
XVII.	Profit/(Loss) for the period (XII+XIII + XVI)		2964.29	0.00
XVIII.	Earning per equity share:			
	(1) Basic	26	21.42	-
	(2) Diluted	26	21.42	-

Note:- Since these are the first consolidated financial statements of the Company, corresponding figures for the previous year are not available and accordingly, have not been presented.

As per our report of even date annexed

For Khurana, Sharma and Co.
Chartered Accountants



Rajiv Khurana
M.No. 089478

Place: Chandigarh
UDIN: 26089478121005390
Dated: 28-05-2026

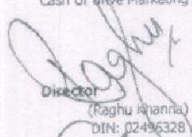
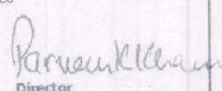


For and on behalf of board
Cash ur Drive Marketing Limited


Rajiv 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		
Consolidated Statement of Cash Flows as at 31st March 2026		
(Rs. In lakhs)		
PARTICULARS	Figures as at the end of current reporting period 31.03.2026	Figures as at the end of previous reporting period 31.03.2025
Cash Flows From Operating Activities		
Profit Before Taxation	3920.16	0.00
Adjustments For Non-operating and Non-cash Transactions:		
Depreciation	21.41	0.00
Finance Cost	11.75	0.00
Advance to Suppliers Written Back	18.11	0.00
Advance from Customers Written Back	0.00	0.00
Bad Debts	0.00	0.00
Creditors Written Back	0.00	0.00
Discount Received	0.00	0.00
GST Penalty	0.00	0.00
Income from Rental & Leasing Services	-43.26	0.00
Interest Income	-164.22	0.00
Fixed Asset Written Off	0.35	0.00
Loan and Advances Written Back	0.00	0.00
Net Gain/Loss on Sale of Investments and Fixed assets	-294.46	0.00
Provision for Gratuity	5.91	0.00
GST Input Adjustments	0.00	0.00
Profit from investment in associates	-24.47	0.00
Working capital changes:		
Increase/(Decrease) in Trade Payables	3033.29	0.00
Increase/(Decrease) in Other Current Liabilities and Provisions	-399.38	0.00
Increase/Decrease in Trade Receivables	-3775.61	0.00
Increase/Decrease in Inventories	0.00	0.00
Increase/Decrease in Loans and Advances	-3104.16	0.00
Increase/Decrease in Other Current Assets	-113.18	0.00
Increase/Decrease in Advance Tax/TDS/TCS, Net Off from Provision of In	0.00	0.00
Cash generated from Operations	-907.74	0.00
Less: Net Income Tax Paid	-1047.88	0.00
Net Cash from/(used in) Operating Activities	-1955.62	0.00
Cash Flows from Investing Activities		
Additions in Tangible & Intangible Assets	-150.76	0.00
Net Additions to Capital Work in Progress	-468.14	0.00
Purchase of Non-Current Investments	-676.23	0.00
Purchase of Current Investments	0.00	0.00
Proceeds from Sale of Tangible Asset	4.04	0.00
Proceeds from Sale of Non-Current Investments	0.00	0.00
Proceeds from Sale of Current Investments	0.00	0.00
Interest Income	164.22	0.00
Rental & Leasing Service	43.26	0.00
Net Cash From/(used in) Investing Activities	-865.44	0.00
Cash Flows from Financing Activities		
Repayment of Long-term Borrowings	115.35	0.00
Proceeds of Short Term Borrowings	0.00	0.00
Finance Cost	-11.75	0.00
Proceeds from Issue of Shares, net issuance expenses	5232.20	0.00
Net Cash From/(used in) Financing Activities	5335.80	0.00
Net Increase in Cash and Cash Equivalents	2514.74	0.00
Cash and Cash Equivalents at Beginning of Period	810.65	0.00
Cash and Cash Equivalents at End of Period	3325.39	0.00
<p>Notes: 1. The cash flow statement had been prepared under the "Indirect Method" as set out in AS-3. 2. Cash and Cash Equivalents represent balances with banks, cheques in hand, cash in hand, imprest and bank deposits. 3. GST Input Adjustments, being operating items, have been netted during previous year as effect to them has been taken under Reserves and Surplus. 4. Since these are the first consolidated financial statements of the Company, corresponding figures for the previous year are not available and accordingly, have not been presented.</p>		
As per our report of even date annexed		
For KHURANA SHARMA & CO.		
Chartered Accountants FRN: 010920N		
M. No. 089478		
RAJIV KHURANA M.No. 089478		
Place : Chandigarh UDIN: 260894781310025390 Dated: 28/05/2026		
For and on behalf of board Cash Ur Drive Marketing Limited		
<div style="display: flex; justify-content: space-around;"> <div style="text-align: center;">  Director (Rajat Khanna) DIN: 02496328 </div> <div style="text-align: center;">  Director (Parveen K Khanna) DIN: 02630636 </div> </div> <div style="display: flex; justify-content: space-around; margin-top: 10px;"> <div style="text-align: center;">  Rajat Singhai (Chief Financial Officer) PAN: BGGPS6160L </div> <div style="text-align: center;">  Gagan Mehaajan (Company Secretary) M.NO A34028 </div> </div>		



E: info@cashurdrive.com
W: www.cashurdrive.com

**Statement of Deviation / Variation in utilization of funds raised through
public issue For the Half Year ended 31st March, 2026 -ISIN No. INE0WL201014**

Particulars	Details
Name of Listed Entity	Cash Ur Drive Marketing Limited
Mode of Fund Raising	Public Issue – SME IPO
Type of Instrument	Equity Instruments
Date of Raising Funds	Amount raised pursuant to SME IPO on 7 th August 2026
Amount Raised	INR 5,809.70 Lacs
Report filed for Half Year ended	31st March, 2026
Is there a Deviation / Variation in use of funds raised?	No
Whether any approval is required to vary the objects of the issue stated in the prospectus / offer documents?	Not Applicable
If yes, details of the approval so required?	Not Applicable
Date of approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	The proceeds from IPO have been utilized for the objects for which the funds were raised.
Comments of the Auditors, if any	No comments

For Cash Ur Drive Marketing Limited
(Earlier known as Cash Ur Drive Marketing Private Limited)

Gagan Mahajan
Company Secretary and Compliance Officer
Membership No: A34028



CASHurDRIVE MARKETING LIMITED

(formerly known as CASHurDRIVE Marketing Private Limited)

Registered Office : 4th Floor, SCO 0032, Sector 17C, Chandigarh G.P.O., Chandigarh, India - 160017
CORPORATE OFFICE : 1103-1104, 11th Floor, World Trade Tower, Noida, U.P. - 201301
CIN : L74999CH2009PLC031677 | Email ID : account@cashurdrive.com | Contact : 0172 - 4667699



E: info@cashurdrive.com
W: www.cashurdrive.com

Statement of Details Showing IPO Proceeds for Cash Ur Drive Marketing Limited
For the period from 01-04-2025 to 31-03-2026

Sr. No	Item Head	Amount as proposed in the Offer Document	Amount utilized in INR Lakhs		
			As at beginning of the quarter	During the quarter	At the end of the quarter
1	Investment in Technology	531.00	98.16	424.00	522.16
2	Capital Expenditure	597.49	-	-	-
3	Funding the Working Capital requirement	3,300.00	3,294.81	3.61	3,291.20
4	General Corporate Purposes	858.41	841.26	-	841.26
5	IPO Expenses	522.80	471.76	-	471.76
	Total	5,809.70	4,705.99	420.39	5,126.38

For Cash Ur Drive Marketing Limited
(Earlier known as Cash Ur Drive Marketing Private Limited)

Gagan Mahajan
Company Secretary and Compliance Officer
Membership No: A34028



CASHurDRIVE MARKETING LIMITED

(formerly known as CASHurDRIVE Marketing Private Limited)

Registered Office : 4th Floor, SCO 0032, Sector 17C, Chandigarh G.P.O., Chandigarh, India - 160017
CORPORATE OFFICE : 1103-1104, 11th Floor, World Trade Tower, Noida, U.P. - 201301
CIN : L74999CH2009PLC031677 | Email ID : account@cashurdrive.com | Contact : 0172 - 4667699



E: info@cashurdrive.com
W: www.cashurdrive.com

Dated: 28th May 2026

National Stock Exchange of India Limited
Listing Department Exchange Plaza,
Plot no. C-1, G Block, Bandra –Kurla Complex,
Bandra (East), Mumbai – 400051

NSE Symbol: CUDML

Sub: DECLARATION PURSUANT TO REGULATION 33(3)(d) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Dear Sir,

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, we hereby declare and confirm that the Statutory Auditors of the Company, M/s Khurana Sharma & Co., Chartered Accountants (Firm Registration No. 010920N), have issued an Audit Report with an **Unmodified Opinion** on the Audited Standalone and Consolidated Financial Results of the Company for the financial year ended **31st March, 2026**.

This declaration is issued for the purpose of compliance with the aforesaid SEBI Regulations.

**For Cash Ur Drive Marketing Limited
(Earlier known as Cash Ur Drive Marketing Private Limited)**

**Rajat Singhal
Chief Financial Officer**

Place: Noida

Date: 28.05.2026



CASHurDRIVE MARKETING LIMITED

(formerly known as CASHurDRIVE Marketing Private Limited)

Registered Office : 4th Floor, SCO 0032, Sector 17C, Chandigarh G.P.O., Chandigarh, India - 160017

CORPORATE OFFICE : 1103-1104, 11th Floor, World Trade Tower, Noida, U.P. - 201301

CIN : 1174999CH2009PLC031677 | Email ID : account@cashurdrive.com | Contact : 0172 - 4667699

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 April 28, 2026 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 March 31, 2026, annexure attached has the details of utilization of

of Utilization of Funds received from management as on April 28, 2026 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.

Remarks

During the year, the Company had made payment of Rs. 2 Crore to Abhirich Enterprises LLP from the monitoring account towards working capital requirements and business operations during Quarter 2, against which a fund utilisation certificate was also issued by the Company. However, during the course of our audit, it was observed that the aforesaid amount was subsequently returned by the party to the Company's HDFC Bank account bearing no. 06012320000049.

As explained by the management, due to commercial and operational considerations between the Company and the vendor, the underlying transaction was revised/deferred and accordingly the vendor remitted back the amount of Rs. 2 Crore to the Company. The management further represented that the return of funds was a business transaction adjustment and does not represent diversion or utilisation of funds for any purpose other than the stated objects of the IPO.

Accordingly, the aforesaid amount of Rs. 2 Crore remained unutilised out of the IPO proceeds as at the balance sheet date

For **KHURANA SHARMA & CO.**

Chartered Accountants

FRN No.: 010920N



CA RAJIV KHURANA

(Partner)

M. No.: 089478

Dated: 28.05.2026

Place: Chandigarh

UDIN: 26089478CCPSMS7052