



# Vivek Sanjay & Co.

## Chartered Accountants

### INDEPENDENT AUDITOR'S REPORT

To the members of Routes 2 Roots, S-43, Panchsheel Park, New Delhi-110017

#### Opinion

We have audited the financial statement of Routes 2 Roots, New Delhi, ("The Society") which comprise the balance sheet as at March 31<sup>st</sup> 2023, and the statement of income and expenditure and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanation given to us, the accompanying financial statements give the information required by the Societies Registration Act 1860 ( "The Act") in the manner so required and give a true and fair view of the financial position of the entity as on March 31, 2023 and of its financial performance and its profit and its cash flows for the year then ended in accordance with the accounting standards issued by the Institute of Chartered Accountant of India (ICAI).

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. our responsibilities under those standard are further described in the Auditor's Responsibilities for the audit of Financial Statement section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statement under the provision of Societies Registration Act 1860 and the rules there under in India, 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 on the financial statement.



## **Responsibilities of management and Those Charge with Governance for the financial statements**

The Governing Body of the Society is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting standards, and for such internal control as The Governing Body determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, The Governing Body is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable matters related to going concern and using going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charge with governance are responsible for overseeing the entity's financial reporting process.

## **Auditor's responsibilities for the Audit of Financial Statements**

Our objective are to obtain reasonable assurance about whether the financial statement 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, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Governing Body of the Society.
- Conclude on the appropriateness of Governing Body'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 entity'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 entity 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.

Materiality is the magnitude of misstatement in the financial statement that individually or in aggregate make it probable that the economic decision of a reasonably knowledgeable user of the financial statement may be influenced. We consider quantitative materiality and qualitative factor in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statement.

**For Vivek Sanjay & Co.**  
Chartered Accountants  
(Firm Registration No : 014189N)



**(CA Vivek Gupta)**

Partner

M. No. : 092554

UDIN : **23092554B9Y6SA7635**

Place of Signature : New Delhi

Date : 23/09/2023

Routes 2 Roots

Regd off: S-43, Panchsheel Park, New Delhi-110017

Email: info@routes2roots.com, Contact: +91-011-41745198

Balance Sheet as at 31st March, 2023

( Amount in ₹ )

Particulars		Note No.	Figures as at the end of 31st March 2023	Figures as at the end of 31st March 2022
<b>I. SOURCES OF FUNDS</b>				
1	(a) Capital Fund	2.01	17,001	17,001
	(b) General Fund	2.02	48,84,833	15,95,100
			49,01,834	16,12,101
2	(a) Unsecured Loan	2.03	55,54,196	76,86,056
			55,54,196	76,86,056
<b>3 Current liabilities and Provision</b>				
	(a) Trade Payables	2.04	5,54,888	12,60,514
	(b) Other Current Liabilities	2.05	11,52,570	8,28,608
			17,07,459	20,89,122
<b>TOTAL ( 1+2+3)</b>			<b>1,21,63,489</b>	<b>1,13,87,279</b>
<b>II. APPLICATION OF FUNDS</b>				
<b>1 Fixed Assets</b>				
	(a) Property, Plant & Equipment and Tangible Assets	2.06	25,82,248	22,20,861
<b>2 Current assets , Loans &amp; Advances - Others</b>				
	(a) Cash and Bank Balance	2.07	55,05,601	22,14,153
	(b) Receivables and Loans & Advances	2.08	10,53,000	76,000
	(c) Other Current Assets	2.09	30,22,640	68,76,264
			95,81,241	91,66,418
<b>TOTAL(1+2)</b>			<b>1,21,63,489</b>	<b>1,13,87,279</b>
Notes to Financial statements		1& 2		

AS PER OUR SEPARATE REPORT OF EVEN DATE ATTACHED  
FOR Vivek Sanjay & Co.  
CHARTERED ACCOUNTANTS  
(Registration No. 014189N)

(CA Vivek Gupta)  
Partner  
M.NO.092554  
Place: New Delhi  
Date: 23 SEP 2023



For & On Behalf of Management

For Routes 2 Roots For Routes 2 Roots

*Anita Singh*  
President  
(President)

*Pradeep*  
Gen. Secretary  
(General Secretary)

Routes 2 Roots

Regd off: S-43, Panchsheel Park, New Delhi-110017

Email: info@routes2roots.com, Contact: +91-011-41745198

Statement of Income and expenditure for the year ended 31st March 2023

( Amount in ₹)

Particulars	Note No.	Figures as at the end of 31st March 2023	Figures as at the end of 31st March 2022
Income			
I. Voluntary Contribution And Grant	2.10	2,79,24,160	1,76,03,162
II. Other income	2.11	5,99,383	1,50,328
III. Total Income (I + II)		2,85,23,543	1,77,53,490
IV. Expenses:			
Application towards object of the Institution	2.12	2,52,33,810	1,77,37,734
Total expenses		2,52,33,810	1,77,37,734
V. Surplus of Income over Expenditure		32,89,733	15,756
Balance Carried to General Fund		32,89,733	15,756
Notes to financial statements	1&2		

As per our separate report of even date attached  
FOR Vivek Sanjay & Co.  
Chartered Accountants  
(Registration No. 014189N)

(CA Vivek Gupta)  
Partner  
M.NO.092554  
Place : New Delhi  
Date: 23 SEP 2023



For & On Behalf of Management  
For Routes 2 Roots For Routes 2 Roots

*(Signature)*  
President  
(President)

*(Signature)*  
Gen Secretary  
(General Secretary)

Routes 2 Roots  
 Regd off: S-43, Panchsheel Park, New Delhi-110017  
 Email: info@routes2roots.com, Contact: +91-011-41745198  
 Cash Flow Statement for the Year Ended 31st March 2023

( Amount in ₹ )

Particular	Note No.	Year ended 31.03.2023	Year ended 31.03.2022
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>			
Surplus of Income over Expenditure		32,89,733	15,756
Adjusted for:			
Interest on IT Refund		(1,851)	-
<b>Operating profit before working capital changes</b>		<b>32,87,882</b>	<b>15,756</b>
Adjusted for:			
Increase / (Decrease) in other current liabilities		3,23,963	(10,83,128)
Increase/ (Decrease) in Trade Payable		(7,05,626)	(8,54,704)
(Increase)/ Decrease in Receivables and Loans & Advances		(9,77,000)	(64,000)
(Increase)/ Decrease in Other Current assets		38,28,026	24,64,694
<b>Cash generated from Operations</b>		<b>57,57,245</b>	<b>4,78,618</b>
Income Tax Refund Received		27,450	28,789
<b>NET CASH FROM OPERATING ACTIVITIES</b>		<b>57,84,695</b>	<b>5,07,407</b>
<b>B. CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of Fixed Assets		(3,61,387)	-
<b>NET CASH USED IN INVESTING ACTIVITIES</b>		<b>(3,61,387)</b>	<b>-</b>
<b>C. CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Proceeds/ (Repayment) of Long Term Loans		-	-
Proceeds/ (Repayment) From Short Term Borrowing		(21,31,860)	15,58,385
<b>NET CASH FROM/(USED IN) FINANCING ACTIVITIES</b>		<b>(21,31,860)</b>	<b>15,58,385</b>
<b>Net (Decrease) Increase in Cash &amp; Cash Equivalents (A+B+C)</b>		<b>32,91,448</b>	<b>20,65,792</b>
Cash and Cash Equivalents at the beginning of the year		22,14,153	1,48,361
Cash and Cash Equivalents at the end of the year	2.10	55,05,601	22,14,153
Notes to Financial statements	1&2		

This Cash Flow Statement has been prepared as per "Indirect Method" as prescribed by Accounting Standard -3 (revised) "Cash Flow Statements"

As per our separate report of even date attached  
 For Vivek Sanjay & Co.  
 Chartered Accountants  
 Firm ICAI Reg No: 014189N

For & On Behalf of Management

(CA Vivek Gupta)  
 Partner  
 M.NO.092554  
 Place: New Delhi  
 Date: 23 SEP 2023



For Routes 2 Roots

*Anil Gupta*  
 President

(President)

For Routes 2 Roots

*Deep*  
 Gen. Secretary

(General Secretary)

dc

**Routes 2 Roots**

S-43, Panchsheel Park, New Delhi-110017 (India)

Phone No. 011-41745198 Email: info@routes2roots.com

**SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2023**

**1. STATUS AND PRINCIPAL ACTIVITIES**

The Routes 2 Roots (the Society), has been registered as a Society under the Societies Registration Act, 1860 .

The primary objects of the Governing Body as per its Rules and Regulations are promoting and developing education through cultural program.

**2. SIGNIFICANT ACCOUNTING POLICIES**

**a) Background & Accounting Convention**

The financial statements are prepared in accordance with the stipulations of the Rules and Regulations of the Society.

The financial statements are prepared under the historical cost convention, following the accrual concept of accounting in accordance with the accounting principles generally accepted in India (Indian GAAP), including the applicable Accounting Standards, and on the basis of the decisions taken by the General Body, Governing Body and other related committees.

The accounting policies adopted in the preparation of the accounts are consistent with those followed in the previous year.

**b) Use of Estimates**

The presentation of financial statements in conformity with the generally accepted accounting principles requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the year in which the results are known/ materialized.

**c) Income and Expenditure Account**

The Society has considered the incomes earned in the nature of Donation Received ,Revenue for Virsa Programme and Other Income etc. and the expenditure incurred for Virsa Programme, other Programme and Other Expenses etc. directly in the Income and Expenditure Account.

**d) Property Plant & Equipments**

The fixed assets are recognized in financial statements in accordance with AS-10 (amended). The cost of an item of property, plant & Equipment is recognized as an assets if and only if it is probable that future economic benefits associated with the item will flow to the association . Tangible Fixed assets



For Routes 2 Roots

*[Signature]*  
Gen. Secretary

For Routes 2 Roots

*[Signature]*  
President



**Routes 2 Roots**

S-43, Panchsheel Park, New Delhi-110017 (India)

Phone No. 011-41745198 Email: info@routes2roots.com

**SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2023**

are stated at its purchase price including import duties, non refundable purchase taxes after deducting trade discount and rebate, duties, freight, insurance and other incidental expenses incurred for bringing the assets to the working condition required for their intended use, less depreciation and impairment. In case of import of capital assets, the effect of foreign exchange fluctuation has been adjusted to assets in accordance with AS-11.

**e) Revenue Recognition**

Revenue from Virsa Program, Grant & Other Income is recognized on accrual basis .

**f) Expenses recognition**

All Expenses are accounted for on accrual basis.

**g) Foreign Currency Transactions**

Foreign Currency Transactions are accounted at the exchange rates prevailing on the date of the transaction or at the rates which approximate the rates that prevailing on the date of the transaction. Year-end monetary items denominated in foreign currencies are restated at the exchange rates prevailing on the last day of the accounting year. The gain / loss arising on account of such translation / restatement is recognized in the Income and Expenditure Account.

**h) Provisions, Contingent Liabilities and Contingent Assets**

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of obligation can be made. Contingent liabilities is disclosed for (1) Possible obligation which will be confirmed only by future events not wholly within the control of the society or (2) Present obligations arising from past events where it is not possible that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of obligation cannot be made. Contingent Assets are not recognized in the financial statements since this may result in the recognition of income that may never be realized.



For Routes 2 Roots

*Jai P*  
Gen Secretary

For Routes 2 Roots

*Amite Kulkarni*  
President

Routes 2 Roots

Regd off: S-43, Panchsheel Park, New Delhi-110017

Email: info@routes2roots.com, Contact: +91-011-41745198

Notes to the financial statements for the year ended 31st March 2023

( Amount in ₹ )

**2.01 CORPUS FUND**

Particulars	March 31,2023	March 31,2022
<b>Corpus Fund</b>		
- Opening Balance	17,001	17,001
Add: During the year		
Closing Balance	17,001	17,001

**2.02 GENERAL FUND**

Particulars	March 31,2023	March 31,2022
<b>General Fund</b>		
- Opening Balance	15,95,100	15,79,344
Add: During the year	32,89,733	15,756
Closing Balance	48,84,833	15,95,100

**2.03 UNSECURED LOAN**

Particulars	As at March 31,2023	As at March 31,2022
Loan received from Trustee	54,48,510	73,48,510
Loan received from Corporates	1,05,686	3,37,546
<b>Total</b>	<b>55,54,196</b>	<b>76,86,056</b>

**2.04 TRADE PAYABLES**

Particulars	As at March 31,2023	As at March 31,2022
Trades Payables	5,54,888	12,60,514
	<b>5,54,888</b>	<b>12,60,514</b>

Disclosures under the Micro, Small and Medium Enterprises Development Act, 2006

(a) An amount of Rs. NIL was due and outstanding to suppliers as at the end of the accounting year on account of principle and interest respectively

(b) No interest was paid during the year in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 and no amount was paid to the supplier beyond the appointed date.

(c) No interest is payable at the end of the year other than interest under the Micro, Small and Medium Enterprises Development Act, 2006 .

(d) No amount of interest was accrued and unpaid at the end of the accounting year.



For Routes 2 Roots

*Anil Kumar*  
President

For Routes 2 Roots

*[Signature]*  
Gen. Secretary

**Routes 2 Roots**  
 Regd off: S-43, Panchsheel Park, New Delhi-110017  
 Email: info@routes2roots.com, Contact: +91-011-41745198  
 Notes to The Financial Statements For the Year ended 31st March 2023

S.No		Gross Carrying Amount		Accumulated Depreciation / Amortization		Net Carrying Amount	
		Balance as at 1 April 2022	Balance as at 31 March 2023	Balance as at 1 April 2022	Charge for the year	Balance as at 31 March 2022	Balance as at 31 March 2023
<b>Property Plant &amp; Equipment and Intangible Assets</b>							
Tangible Assets							
1	Air Conditioner	2,17,720	2,17,720	-	-	2,17,720	2,17,720
2	Computers and its accessories	2,83,739	6,20,126	-	-	2,83,739	6,20,126
3	Laptops/Computers EFC	2,46,263	2,46,263	-	-	2,46,263	2,46,263
4	Furniture & Fittings	7,22,398	7,22,398	-	-	7,22,398	7,22,398
5	IT Equipment	6,48,196	6,48,196	-	-	6,48,196	6,48,196
6	Printer	34,545	59,545	-	-	34,545	59,545
7	Yamaha MGP Mixer	68,000	68,000	-	-	68,000	68,000
<b>Total (a)</b>		22,20,861	25,82,248	-	-	22,20,861	25,82,248
Previous Year		22,20,861	22,20,861	-	-	-	22,20,861



For Routes 2 Roots  
*Anil Kumar*  
 President

For Routes 2 Roots  
*Prasad*  
 Gen. Secretary

Routes 2 Roots

Regd off: S-43, Panchsheel Park, New Delhi-110017

Email: info@routes2roots.com, Contact: +91-011-41745198

Notes to the financial statements for the year ended 31st March 2023

( Amount in ₹ )

2.05 OTHER CURRENT LIABILITIES

Particulars	As at March 31, 2023	As at March 31, 2022
Others		
- Expenses Payable	11,52,570	8,28,608
<b>Total</b>	<b>11,52,570</b>	<b>8,28,608</b>

2.07 CASH AND BANK BALANCE

Particulars	As at March 31, 2023	As at March 31, 2022
Cash and Bank Balance		
Cash on hand	26,263	81,681
Balance with banks		
- In-Current and deposit account	54,79,338	21,32,472
- Fixed Deposit with Bank		
	55,05,601	22,14,153
<b>Total</b>	<b>55,05,601</b>	<b>22,14,153</b>

Details of Balances in Current Account

- HDFC Bank -16651450000104	13,90,437	21,22,472
- HDFC Bank -50200048626356	40,88,901	10,000
	54,79,338	21,32,472

2.08 RECEIVABLES & LOANS AND ADVANCES

Particulars	As at March 31, 2023	As at March 31, 2022
Advance to staff	4,53,000	76,000
Advance to Supplier	6,00,000	-
<b>Total</b>	<b>10,53,000</b>	<b>76,000</b>

2.09 OTHER CURRENT ASSETS

Particulars	As at March 31, 2023	As at March 31, 2022
Receivable from Ministry of Culture, Govt. of India	18,75,000	-
Receivable from Kendriya Vidyalaya Sangathan	-	55,35,000
Income Tax Refund Due	23,731	46,131
TDS Receivable	-	3,199
Other Current Assets	11,23,909	12,91,934
<b>Total</b>	<b>30,22,640</b>	<b>68,76,264</b>



For Routes 2 Roots

*Anita Gupta*  
President

For Routes 2 Roots

*[Signature]*  
Gen. Secretary

Routes 2 Roots

Regd off: S-43, Panchsheel Park, New Delhi-110017

Email: info@routes2roots.com, Contact: +91-011-41745198

Notes to the financial statements for the year ended 31st March 2023

( Amount in ₹ )

2.10 VOLUNTARY CONTRIBUTION AND GRANT

Particulars	For the Year Ended 31st March 2023	For the Year Ended 31st March 2022
Voluntary Contributions	1,08,99,160	1,52,48,162
Grant from Ministry of Culture, Govt. of India	1,10,00,000	-
Reimbursement from Kendriya Vidyalaya Sangathan	60,25,000	23,55,000
<b>Total</b>	<b>2,79,24,160</b>	<b>1,76,03,162</b>

2.11 OTHER INCOME

Particulars	For the Year Ended 31st March 2023	For the Year Ended 31st March 2022
Bank Interest	32,657	12,187
Interest on Income Tax Refund	1,851	-
Sale of Veda's CD	-	31,988
Balance Write Off	5,64,875	95,710
Revenue from social media	-	10,443
<b>Total</b>	<b>5,99,383</b>	<b>1,50,328</b>

2.12 APPLICATION TOWARDS OBJECT OF THE INSTITUTION

Particulars	For the Year Ended 31st March 2023	For the Year Ended 31st March 2022
Auditor Remuneration	45,000	45,000
Salary Expenses	55,79,889	49,09,273
Honorarium	5,25,000	-
Staff Welfare Expense	1,25,893	1,68,553
Bad Debts	-	7,500
Bank Charges & Credit Card Expenses	18,106	2,794
Conveyance and Travelling Expenses	6,90,030	1,12,091
Electricity & Water Expenses	4,05,643	3,98,475
Web Hosting and Virtual Expenses	1,59,519	1,92,258
Professional Charges	30,99,750	6,38,040
Membership and subscription	2,46,805	5,45,600
Studio Maintenance	5,62,344	5,62,344
Office & Studio Rent	17,50,464	18,90,864
Short & Excess	106	211
Printing and Stationary	1,86,732	1,47,566
Repairs and Maintenance	15,48,180	70,675
Telephone & Internet Expenses	2,41,211	1,90,130
Workshop Expense	35,63,955	20,89,835
Installation and Training Expense	3,36,419	2,54,189
Business Promotion	70,851	76,966
Courier Expenses	1,03,566	38,519
Festival Expense	3,24,504	1,38,255
Miscellaneous Expense	3,52,406	24,891
Musical Instruments	3,43,245	3,88,391
Office Expense	58,879	2,41,505



For Routes 2 Roots

*Anil Kumar*  
President

For Routes 2 Roots

*Praveen*  
Gen. Secretary

**Routes 2 Roots**

Regd off: S-43, Panchsheel Park, New Delhi-110017

Email: info@routes2roots.com, Contact: +91-011-41745198

Notes to the financial statements for the year ended 31st March 2023

( Amount in ₹ )

Operating System	4,32,810	27,27,116
Prize and Gifts	13,81,618	5,28,218
Rates and Taxes	4,74,484	5,16,289
Social Media Expenses	-	34,139
Server and software	2,00,275	4,56,367
Tour and travel	9,01,081	74,230
Uniform Expense	15,000	92,657
Boarding And Lodging expenses	13,36,451	1,74,792
Charity Expenses	60,000	-
Interest Paid	23,092	-
Loss on Sales of Fixed Assets	70,500	-
<b>Total</b>	<b>2,52,33,810</b>	<b>1,77,37,734</b>

**PAYMENT MADE TO AUDITORS**

Particulars	For the Year Ended 31st March 2023	For the Year Ended 31st March 2022
For Statutory Audit fees	45,000	45,000
<b>Total</b>	<b>45,000</b>	<b>45,000</b>

2.13 Previous year figures have been regrouped and / or reclassified

2.14 Amount in Financial Statements are rounded off to the nearest rupee value.

**2.15 Related Party Transactions :**

As per Accounting standard 18, notified in the companies (Accounting Standards) Rules 2006, the disclosures regarding related parties are given below

Trustee

Rakesh Gupta  
Tina Vachani  
Amita Gupta  
Ravi Vachani  
Disha Sawhney  
Anushree Maheshwari  
Dinesh Gupta



For Routes 2 Roots

*Amita Gupta*  
President

For Routes 2 Roots

*[Signature]*  
Gen. Secretary

Routes 2 Roots

Regd off: S-43, Panchsheel Park, New Delhi-110017

Email: info@routes2roots.com, Contact: +91-011-41745198

Notes to the financial statements for the year ended 31st March 2023

( Amount in ₹ )

Loan Taken and Repayment thereof

	Year Ended	Loan Taken	Repayment	Amount owed to Related Parties
Trustee				
Tina Vachani	31-03-2023	-	14,00,000	54,48,510
	31-03-2022	12,70,000	-	68,48,510
Rakesh Gupta	31-03-2023	1,00,000	6,00,000	-
	31-03-2022	5,00,000	-	5,00,000

Honorarium Paid

	Year Ended	Honorarium Paid	Amount owed to Related Parties
Trustee			
Rakesh Gupta	31-03-2023	4,50,000	75,000

As per our separate report of even date attached

For Vivek Sanjay & Co.

Chartered Accountants

Firm ICAI Reg No: 014189N

(CA Vivek Gupta)

Partner

M.NO.092554

Place : New Delhi

Date: 23 SEP 2023



For & On Behalf of Management  
For Routes 2 Roots For Routes 2 Roots  
Anita Gupta  
President  
(President)  
Gen. Secretary  
(General Secretary).

## Routes 2 Roots

Regd off: S-43, Panchsheel Park, New Delhi-110017

Email: info@routes2roots.com, Contact: +91-011-41745198

### List of Unsecured Loans

S.No. Particulars	As at	As at
	March 31, 2023	March 31, 2022
1 Teena Vachani	54,48,510	68,48,510
2 Max Tower Pvt Ltd	1,05,686	3,37,546
3 Rakesh Gupta	-	5,00,000
<b>Total</b>	<b>55,54,196</b>	<b>76,86,056</b>

### List of Expenses Payable

S.No. Particulars	As at	As at
	March 31, 2023	March 31, 2022
1 Auditors Remuneration	48,600	48,600
2 Electricity Expense Payable	4,814	135
3 TDS Payable	59,059	48,257
4 Water Expenses Payable	-	-
5 Salary Payable	7,74,137	5,05,830
6 Telephone expenses	13,213	14,221
7 Expenses payable	18,000	18,000
8 Axis Bank Credit Card -0981	2,34,747	1,93,565
<b>Total</b>	<b>11,52,570</b>	<b>8,28,608</b>

### List of Advances Given

S.No. Particulars	As at	As at
	March 31, 2023	March 31, 2022
1 Advance paid to Avi Digital Pvt Ltd	6,00,000	-
<b>Total</b>	<b>6,00,000</b>	<b>-</b>



For Routes 2 Roots

*Anita Kumar*  
President

For Routes 2 Roots

*[Signature]*  
Gen. Secretary



## Routes 2 Roots

Regd off: S-43, Panchsheel Park, New Delhi-110017

Email: info@routes2roots.com, Contact: +91-011-41745198

### List of Trade Payable

S.No. Particulars	As at	As at
	March 31,2023	March 31,2022
1 Max Asset Service Limited	1,48,698	50,663
2 Max tower Private limited	2,19,487	1,78,609
3 Westway Electronics Ltd.	-	5,08,625
4 Parkash Sales corporation	-	4,32,377
5 Raj Kumar	-	56,250
6 SGNA & Co.	5,900	6,990
7 Sonakshi Verma	-	27,000
8 Ambey Enterprises	2,764	-
9 Excellent Advertising	26,098	-
10 Harsh Srivastava	99,000	-
11 Nishant Print - O - Graphics	14,436	-
12 NRV Cab	7,716	-
13 Prime India Network	25,677	-
14 Santek Peripherals Pvt Ltd	5,112	-
<b>Total</b>	<b>5,54,888</b>	<b>12,60,514</b>

### List of Other Current Assets

S.No. Particulars	As at	As at
	March 31,2023	March 31,2022
1 Water Expenses of building	-	-
2 Equipments in hand for Virsa Programme		
-LED TV 43	2,28,402	-
-Mobile	-	1,71,606
-Tablet	2,41,062	4,57,250
-Web Cam	32,844	41,477
3 Electricity Security	70,400	70,400
4 Studio Security	5,51,201	5,51,201
<b>Total</b>	<b>11,23,909</b>	<b>12,91,934</b>

### List of Trade Receivable

S.No. Particulars	As at	As at
	March 31,2023	March 31,2022
1 Workshop Reimburshment ( KVS)	-	55,35,000
2 MOC	18,75,000	-
<b>Total</b>	<b>18,75,000</b>	<b>55,35,000</b>



For Routes 2 Roots

*Anita Gupta*  
President

For Routes 2 Roots

*[Signature]*  
Gen. Secretary