

Routes 2 Roots

Balance Sheet as on 31st March 2021

Liabilities		Amount (₹)	Assets		Amount (₹)
Corpus Fund Account :			Fixed Assets :		2,220,861
Opening Balance	17,001		(As per annexure attached)		
Add : Received during the year	-	17,001			
Income & Expenditure A/c :			Current Assets, Loans & Advances :		
Balance b/f	3,836,296		Cash & Bank balances:-		
Add : Surplus/(Deficit) during the year	(2,256,951)	1,579,345	-Cash in hand		5,519
			-HDFC Bank		137,842
			-HDFC Bank		5,000
			-SBI Bank -FCRA (Utilisation A/C)		-
			-SBI Bank-FCRA C/A		-
					148,361
Unsecured Loan:			Sundry Debtors		8,104,760
(As per annexure attached)		6,127,671	(As per annexure attached)		
Current Liabilities & Provisions :			Other Current Assets		1,264,988
Expenses Payable	591,735		(As per annexure attached)		
(As per annexure attached)			Loans & Advances		12,000
Sundry Creditors	2,115,218		(As per annexure attached)		
(As per annexure attached)					9,381,748
Advances against programme	1,320,000				
(As per annexure attached)		4,026,954			
Total		11,750,970	Total		11,750,970

As per our separate report of even date attached

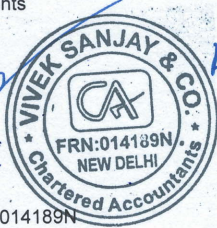
For Vivek Sanjay & Co.
Chartered Accountants

For Routes 2 Roots

For & On Behalf of Management

For Routes 2 Roots

(Vivek Gupta)
M. No 092554
Firm ICAI Regn No 014189N
Place: New Delhi
Date: 4 OCT 2021



Anita Gupta
President

(President)

Gen. Secretary
Gen. Secretary

(General Secretary)

Routes 2 Roots

Income & Expenditure Account For The Year Ended 31st March 2021

Expenditure		Amount (₹)	Income		Amount (₹)
To Expenses - Virsa Program		13,344,783	By Revenue - Virsa Programme		11,150,236
Web Hosting and Virtual Expenses	68,774		Receipt under CSR Activity	6,120,000	
Electricity & Water Expenses	556,593		Donation	5,030,236	
Professional Charges	775,807				
Salary Expenses	4,192,437		By Bank Interest		17,793
Studio Maintanace	227,901		By Interest On Income Tax Refund		1,400
Telephone Expenses	84,925		By Sale of Veda's CD		47,902
Workshop Expenses	718,284		By Miscellaneous Receipt		99
Installation and Training Expenses	550,000		By Balance Write Off		26,639
Conveyance	172,626				
Business Pramotion	117,029				
Courier Expenses	48,100		By Excess of Expenditure Over Income		2,256,951
Festival Expenses	98,576				
Miscellaneous Expenses	61,952				
Musical Instruments	868,972				
Office Expenses	209,378				
Operating System	2,276,490				
Printing and Stationary	92,488				
Registration and Stamp Duty	336,000				
Prize and Gifts	427,890				
Rates and Taxes	98,371				
Repair and Maintenance	156,683				
Social Media Expenses	249,770				
Staff Welfare	348,635				
Studio Rent	213,598				
Server & Software Expenses	170,264				
Tour and Travel Visa	67,125				
Uniform Expenses	16,000				
Repair & Maintenance -Computer	140,117				
To Auditors Remuneration		53,100			
To Bank and Credit Card Charges		18			
To Interest on TDS		98			
To Office Expenses		44,421			
To Membership and Subscription		11,800			
To Professional Charges		46,800			
Total		13,501,020	Total		13,501,020

As per our separate report of even date attached

For Vivek Sanjay & Co.
Chartered Accountants

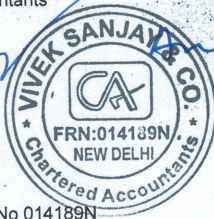
For Routes 2 Roots

For & On Behalf of Management

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(Vivek Gupta)

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Routes 2 Roots

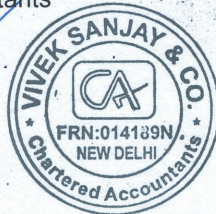
Cash Flow Statement for the year ended 31st March 2021

PARTICULAR	Note No.	Year ended
		31.03.2021
		Rs.
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Income before tax and extraordinary items		(2,256,951)
Operating profit before working capital changes		(2,256,951)
Adjusted for:		
Change in Trade and other Receivable		(1,025,146)
Change in Trade and other Payable		1,659,632
Cash generated from Operations		(1,622,466)
NET CASH FROM OPERATING ACTIVITIES		(1,622,466)
B. CASH FLOWS FROM INVESTING ACTIVITIES		
(Increase)/ Decrease in Fixed Assets		(831,666)
NET CASH USED IN INVESTING ACTIVITIES		(831,666)
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Short Term Borrowing		1,714,161
NET CASH FROM/(USED IN) FINANCING ACTIVITIES		1,714,161
Net (Decrease) Increase in Cash & Cash Equivalents (A+B+C)		(739,971)
Cash and Cash Equivalents at the beginning of the year		888,332
Cash and Cash Equivalents at the end of the year		148,361

As per our separate report of even date attached

For Vivek Sanjay & Co.
Chartered Accountants

Vivek



(Vivek Gupta)

M. No 092554

Firm ICAI Regn No 014189N

Place: New Delhi

Date: - 4 OCT 2021

For & On Behalf of Management
For Routes 2 Roots For Routes 2 Roots
Anand Gupta *Gupta*
President Gen. Secretary

(President)

(General Secretary)

Routes 2 Roots Annexures

List of Unsecured Loans

S.No.	Particulars	As at March 31,2021
1	Teena Vachani	5,578,510
2	MAX TOWER PRIVATE LTD	549,161
Total		6,127,671

List of Expenses Payable

S.No.	Particulars	As at March 31,2021
1	Auditors Remuneration	48,600
2	Electricity Expense Payable	25,304
3	TDS Payable	16,629
4	Water Expenses Payable	1,438
5	Salary Payable	432,067
6	Telephone expenses	6,856
7	Expenses payable	17,500
8	Axis Bank Credit Card -0981	43,342
Total		591,735

List of Sundry Creditors

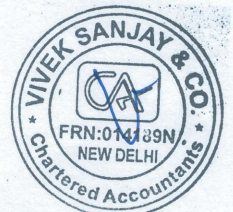
S.No.	Particulars	As at March 31,2021
1	Max Asset Service Limited	56,680
2	Max tower Private limited	181,676
3	Nishant Print -O- Graphics	3,707
4	Om Sai Cabletronics	4,554
5	Raj Musicals	109,200
6	Singh Mukesh & Associated	6,000
7	Sona Musical	85,150
8	Sonic Tech Solution	4,000
9	SOS Solution	49,210
10	Time Vending Pvt. Ltd	4,541
11	Westway Electronics Ltd.	1,610,500
Total		2,115,218

For Routes 2 Roots

Anita Singh
President

For Routes 2 Roots

Praveen
Gen. Secretary



Routes 2 Roots

List of Advances received

S.No.	Particulars	As at March 31,2021
1	Advance received for Virsa programme	1,320,000
Total		1,320,000

List of Fixed Assets

S.No.	Particulars	As at March 31,2021
1	Air Conditioner	217,720
2	Computers and its accessories	283,739
3	Laptops/Computers EFC	246,263
4	Furniture & Fittings	722,398
5	IT Equipment	648,196
6	Printer	34,545
7	Yamaha MGP Mixer	68,000
Total		2,220,861

List of Loans and Advances

S.No.	Particulars	As at March 31,2021
1	Advance to staff	8,000
2	Advance to Supplier	4,000
Total		12,000

List of Sundry Debtors

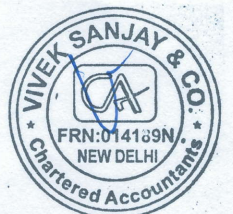
S.No.	Particulars	As at March 31,2021
1	Workshop Reimburshment (KVS)	7,995,000
2	Airport Authority of india	109,760
Total		8,104,760

For Routes 2 Roots

Anita Kaur
President

For Routes 2 Roots

Hina
Gen. Secretary



Routes 2 Roots

List of Other Current Assets

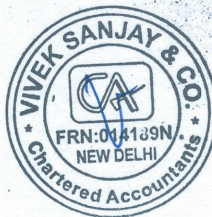
S.No.	Particulars	As at
		March 31, 2021
1	Electricity Security	70,400
2	Income Tax Refund Due	23,731
3	TDS Receivable	56,158
4	Studio Security	551,201
5	Water Expenses of building	10,502
6	Equipments in hand for Virsa Programme	
	-LED TV 43	261,500
	-Mobile	117,233
	-Tablet	174,263
Total		1,264,988

For Routes 2 Roots

Anita Rupa
President

For Routes 2 Roots

Pr...
Gen. Secretary





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, which comprise the balance sheet as at March 31st 2021, 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.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as on March 31, 2021 and of its financial performance and its loss 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 in India, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Responsibilities of management and Those 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)

Vivek



(CA Vivek Gupta)

Partner

M. No. : 092554

UDIN : 21092554AAAA BH6313

Place of Signature : New Delhi

Date : 04/10/2021