

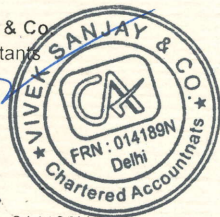
Routes 2 Roots

Balance Sheet as on 31st March 2020

Liabilities		Amount (₹)	Assets		Amount (₹)
Corpus Fund Account : Opening Balance Add : Received during the year	17,001	17,001	Fixed Assets : (As per annexure attached)	1,389,195	
Income & Expenditure A/c : Balance b/f Add : Surplus/(Deficit) during the year	4,698,755 (862,458)		3,836,296	Current Assets, Loans & Advances : Cash & Bank balances:- -Cash in hand -HDFC Bank -HDFC Bank (FCRA A/C)	5,550 822,782
Unsecured Loan: (As per annexure attached)		4,413,510	Sundry Debtors (As per annexure attached)	8,175,000	
Current Liabilities & Provisions,: Expenses Payable (As per annexure attached) Sundry Creditors (As per annexure attached) Advances against programme (As per annexure attached)	772,127 320,195 1,275,000	2,367,322	Other Current Assets (As per annexure attached)	118,738	
Loans & Advances (As per annexure attached)			Loans & Advances (As per annexure attached)	62,865	
Total		10,634,129	Total		10,634,129

As per our separate report of even date attached

For Vivek Sanjay & Co
Chartered Accountants



(Vivek Gupta)
M. No 092554
Firm ICAI Regn No 014189N
UDIN: 20092554AAAAAY9941
Place: New Delhi
Date:

8 SEP 2020

For Routes 2 Roots For & On Behalf of Management

Anita Rusei
President
(President)

For Routes 2 Roots

Gen. Secretary
Gen. Secretary
(General Secretary)

Routes 2 Roots

Income & Expenditure Account For The Year Ended 31st March 2020

Expenditure	Amount (₹)	Income	Amount (₹)
To Expenses - Virsa Program	16,492,902	By Revenue - Virsa Programme	15,876,020
Web Hosting and virtual expenses	699,671	Installation & Workshop Receipt	15,405,000
Electricity & Water expenses	397,733	Donation	471,020
Professional Charges	2,714,933		
Salary expenses	8,231,963	By Bank Interest	40,727
Studio renovation	69,660	By Interest On Income Tax Refund	486
Telephone expenses	109,969		
Workshop expenses	2,826,048	By Excess of Expenditure Over Income	862,458
Business promotion	1,091		
Conveyance	109,878		
Courier expenses	44,934		
Festival expenses	175,789		
Miscellaneous expenses	4,756		
Musical instruments	20,500		
Office Expenses	195,353		
Printing and stationery	131,285		
Prize and gifts	186,338		
Rates and Taxes	75,328		
Repair and maintenance	65,868		
Social media expenses	169,238		
Staff welfare	80,445		
Licence Fee	31,416		
Tour and travel visa	43,030		
Trademarks and Patents	41,000		
Uniform expenses	21,677		
Bad Debts	45,000		
To Auditors Remuneration	45,000		
To Bank and Credit Card Charges	28,033		
To Interest on TDS	258		
To Office Expenses	34,410		
To Membership & Subscription	10,619		
To Consultancy Charges	35,000		
To Trade Mark Expenses	10,000		
To balance write off	123,470		
Total	16,779,691	Total	16,779,691

As per our separate report of even date attached

For Vivek Sanjay & Co.
Chartered Accountants

(Vivek Gupta)

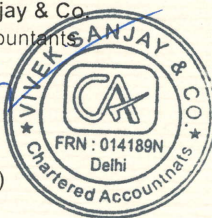
M. No 092554

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UDIN: 20092554AAAAAY9941

Place: New Delhi

Date:



For Routes 2 Roots

Anita Rani
President

(President)

For & On Behalf of Management

For Routes 2 Roots

Gen. Secretary

(General Secretary)

20 SEP 2020

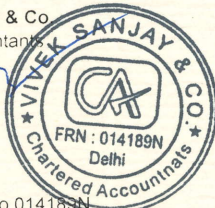
Routes 2 Roots

Receipt & Payment Account For The Year Ended 31st March 2020

Receipt	Amount (₹)	Payment	Amount (₹)
Opening Balance :		To Expenses - Virsa Program	16,492,902
HDFC Bank	4,850,909	Web Hosting and virtual expense	699,671.14
Cash in Hand	25,362	Electricity & Water expenses	397,732.94
HDFC Bank (FCRA A/c)	-	Professional Charges	2,714,933.00
		Salary	8,231,963.17
		Studio renovation	69,660.00
		Telephone expenses	109,969.30
By Revenue - Virsa Programme	15,876,020	Workshop expenses	2,826,048.11
Installation & Workshop Receipt	15,405,000	Business promotion	1,090.65
Donation	471,020	Conveyance	109,877.92
		Courier expenses	44,934.00
By Bank Interest	40,727	Festival expenses	175,788.54
By Interest On Income Tax Refund	486	Miscellaneous expenses	4,755.95
		Musical instruments	20,500.00
By Unsecured Loan	1,600,000	Office Expenses	195,353.07
By Sundry Creditors	43,342	Printing and stationery	131,285.00
By Fixed Assets	38,201	Prize and gifts	186,338.00
By Loans & Advances	448,503	Rates and Taxes	75,328.49
		Repair and mainiencance	65,867.50
		Social media expenses	169,237.50
		Staff welfare	80,445.00
		Lience Fee	31,416.00
		Tour and travel visa	43,029.58
		Trademarks and Patents	41,000.00
		Uniform expenses	21,677.01
		Bad Debts	45,000.00
		To Auditors Remuneration	45,000
		To Bank and Credit Card Charges	28,033
		To Interest on TDS	258
		To Office Expenses	34,410
		To Membership & Subscription	10,619
		To Consultancy Charges	35,000
		To Trade Mark Expenses	10,000
		To Balance write off	123,470
		To Expenses Payable	37,781
		To Advance to Customer	135,000
		To Sundry Debtors	5,040,000
		To Other Current Assets	42,746
		Closing Balance :	
		HDFC Bank	882,781.88
		Cash in Hand	5,550
		HDFC Bank (FCRA A/c)	
Total	22,923,550	Total	22,923,550

As per our separate report of even date attached

For Vivek Sanjay & Co
Chartered Accountants



(Vivek Gupta)
M. No 092554

Firm ICAI Regn No 014189N

UDIN: 20092554 AAAAY9941

Place: New Delhi

Date: 08 SEP 2020

For Routes 2 Roots

For & On Behalf of Management

For Routes 2 Roots

Anita Gupta
President

Deep
Gen. Secretary

(President)

(General Secretary)

Routes 2 Roots

Annexures

List of Unsecured Loans

S.No.	Particulars	As at March 31, 2020
1	Teena Vachani	4,413,510
Total		4,413,510

List of Expenses Payable

S.No.	Particulars	As at March 31, 2020
1	Auditors Remuneration	48,600
2	Telephone Expense Payable	7,704
3	Electricity Expense Payable	13,195
4	TDS Payable	25,685
5	Water Expenses Payable	2,493
6	Salary Payable	661,854
7	Conveyance Payable	3,596
8	Professional /Artist fee payable	9,000
Total		772,127

List of Sundry Creditors

S.No.	Particulars	As at March 31, 2020
1	Aaryavartt	5,000
2	Digital PR Medios Pvt. Ltd.	17,820
3	Vegatech Infosolutions Pvt. Ltd.	7,375
4	Westway Electronics Ltd.	290,000
Total		320,195

For Routes 2 Roots

Anita Gupta
President

For Routes 2 Roots

Swati
Gen. Secretary



Routes 2 Roots

List of Advances received

S.No.	Particulars	As at March 31, 2020
1	Advance received for programme	1,275,000
Total		1,275,000

List of Fixed Assets

S.No.	Particulars	As at March 31, 2020
1	Air Conditioner	102,250
2	Computers and its accessories	245,739
3	Laptops/Computers EFC	284,263
4	Furniture & Fittings	722,398
5	Printer	34,545
Total		1,389,195

List of Loans and Advances

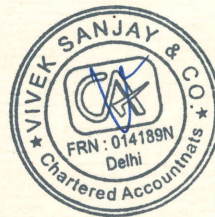
S.No.	Particulars	As at March 31, 2020
1	Advance Salary	58,319
2	Axis Bank Credit Card -0931	4,545
Total		62,865

For Routes 2 Roots

Anita Singh
President

For Routes 2 Roots

Pooja
Gen. Secretary



Routes 2 Roots

List of Sundry Debtors

S.No.	Particulars	As at
		March 31, 2020
1	Workshop Reimburshment (KVS)	8,175,000
Total		8,175,000

List of Other Current Assets

S.No.	Particulars	As at
		March 31, 2020
1	Electricity Security	70,400
2	Income Tax Refund Due	43,731
3	Prepaid Expenses	4,607
Total		118,738

For Routes 2 Roots

Anita Rupa
President

For Routes 2 Roots

Jeet
Gen. Secretary





Vivek Sanjay & Co.

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To the members of Routes 2 Roots, R-19 LGF, Hauz Khas, New Delhi-110016

Opinion

We have audited the financial statement of Routes 2 Roots, New Delhi, which comprise the Balance Sheet as at March 31st 2020, and the Income and Expenditure Account and Receipt and Payment Account 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, 2020 and of its financial performance and its Receipt and Payment 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 standards 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)



(CA Vivek Gupta)
Partner
M. No. : 092554
UDIN : 20092554AAAAAY9941

Place of Signature : New Delhi

Date :
- 8 SEP 2020