

TREKKINGTOES.COM LIMITED
Regd Office: 236, Mahaveer Nagar 1st, Durgapura, Tonk
Road, Jaipur – 302018 (Raj) CIN No.:
L63010RH2012PLC040995
Email id: sagar240791@gmail.com website –
www.hippocabs.com

10.09.2023

To,

Department of Corporate Services
Bombay Stock Exchange Limited
25th Floor, P. J. Tower, Dalal Street,
Fort, Mumbai- 400 001.

Dear Sir/Madam,

Re. Outcome of Board Meeting held on 10.09.2023
Regulation 29 of SEBI (LODR) Regulations, 2015
Ref: Scrip Code: 543222 (Trekkingtoes.com Limited)

Pursuant to Regulation 29 read of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, the meeting of the Board of Directors of the Company is held on 10.09.2023 at 5:00 P.M. at its registered office at 236 Mahaveer Nagar 1st Durgapura, Tonk road Jaipur, Rajasthan -302018 and concluded on 8:00 P.M. to consider various agenda items which inter-alia includes-

1. To consider, approve and take on record the revised Audited financial results of the Company for the year ended 31.03.2023 alongwith the Auditor's report issued by the Statutory Auditors of the Company thereon;
2. To approve the notice of the 11th annual general meeting of the Company for the F.Y 2022-23

We hereby submitting the revised audited financial results if the company alongwith the auditor's report and the notice of the 11th annual general meeting of the company.

This is for your kind information and record.

Thanking you,

Yours Faithfully,

For **Trekkingtoes.com Limited**



Sagar Agrawal
Director



INDEPENDENT AUDITOR'S REPORT

To,
The Members,
TREKKINGTOES.COM LIMITED

Report on the Audit of the Standalone Financial Statements

We have audited the accompanying standalone financial statements of TREKKINGTOES.COM LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2023, the statement of Profit and Loss(including other comprehensive income), statement of Changes in Equity and the statement of Cash Flows for the year ended on that date and notes to the financial statements including a summary of significant accounting policies and other explanatory information (herein after referred to as the "Standalone Financial Statement").

Opinion

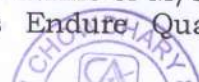
In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the Basis for Opinion Section of our report, the aforesaid standalone financial statements give the information required by the Companies Act 2013 in the manner so required and give a true and fair view in conformity with the Indian Accounting Standard prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) rules, 2015 as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023 and its profit, total comprehensive income, changes in equity 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 opinion.

Emphasis of Matter Paragraph

1. Included in investments in convertible debentures of Rs.300.00 Lakhs of M/s 13 Ways Media Technology Pvt Ltd. Rs. 200.00 Lakhs & M/s Endure Quality





Consultants Private Limited Rs. 100.00 Lakhs, are in such companies where the management is doubtful about the complete recovery of said investments. The investments in these debentures were made out of the proceeds of the public issue which was **76.91%** of the Total Shareholders Fund.

2. Loans & Advances included sum of Rs.98.68 Lakhs given on Interest rate of 9% to M/s Ojjal Commosales Pvt Ltd. Rs.48.68 Lakhs & M/s Swarnsiddhi Traders Private Limited Rs. 50.00 Lakhs, are in such companies where the management is doubtful about the complete recovery of said advance. These advances were also made out of the proceeds of the public issue which is **25.30%** of the Total Shareholders Fund.

3. In our opinion **these funds are non-recoverable and most likely will result into erosion of shareholders fund.** Further after the assessment and evaluation, the necessary provision for impairment of financial assets were made by the company.

4. Going Concern - In forming our opinion on the financial statements, which is qualified based on the para Basis for Qualified Opinion, we have considered the adequacy of the financial statements concerning the company's ability to continue as a going concern. Further, the conditions indicate the existence of a material uncertainty which may cast significant doubt about the company's ability to continue as a going concern.

Our opinion is **not modified** in respect of these matters.

Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Director's report and Corporate Governance Compliances but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone 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 standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements, or our knowledge obtained in the 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 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 standalone financial statements that give a true and fair view of the financial

Jain Chowdhary & Co
Chartered Accountants



Phone: Off.- 2370820

Mobile: 98870-32637

O-05, IIIrd Floor, Amber Tower
S. C.Road, Jaipur, 302001

position, financial performance and cash flows of the company in accordance with the accounting principles generally accepted in India including the Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgement 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 and 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 Act, we are also responsible for expressing our opinion on whether the Bank has internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.



Jain Chowdhary & Co
Chartered Accountants



Phone: Off.:- 2370820

Mobile: 98870-32637

O-05, IIIrd Floor, Amber Tower
S. C.Road, Jaipur, 302001

*Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management of the Bank.

*Conclude on the appropriateness of the 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 Bank'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 Bank to cease to continue as a going concern.

*Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and the 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 company to express an opinion on the standalone financial statements.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors 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 statements.

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 standalone financial statements for the financial year ended March 31, 2023 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.





Report on the Legal and Regulatory requirements

The Companies (Auditor's Report) Order, 2020 issued by the Central Government of India in terms of section of 143(11) of the Act, 2013 we give in the "Annexure A" a statement on the matters specified in the Para 3 and 4 of the order, to the extent applicable.

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 purpose of our audit.
- b. In our opinion, proper books of account as required by law have been kept by the company so far as appears from our examination of those books.
- c. The Balance Sheet and Statement of Profit & Loss A/c and Cash Flow Statement dealt with by this report are in agreement with the books of account.
- d. In our opinion, the Balance Sheet and Statement of Profit and Loss & Cash Flow Statement comply with the Indian accounting standards (Ind AS) notified under Section 133 of the Act.
- e. On the basis of the written representations received from the directors as on **31st March, 2023**, taken on record by the Board of Directors, none of the directors is disqualified as on **31st March, 2023**, 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 with reference to financial statements of the Bank and the operating effectiveness of such controls, refer to our separate Report in "Annexure B";
- g. With respect to 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:
 - a. The company has disclosed the pending litigations initiated by it during the year however, the impact of the same has not been calculated yet by the company impacting its financial position as at **31st, March, 2023**.
 - b. The Company has made provisions as required under the applicable law or accounting standards, for material foreseeable losses if any, on long-term contracts including derivative contracts.
 - c. The company was not required to transfer any amount during the year to investor education and protection fund in accordance with the relevant provision of the Companies Act and rules made there under.
 - d. (i) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner

Jain Chowdhary & Co
Chartered Accountants



Phone: Off.:- 2370820

Mobile: 98870-32637

O-05, IIIrd Floor, Amber Tower
S. C.Road, Jaipur, 302001

whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(ii) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, 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; and

(iii) Based on such audit procedures that the auditor has considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

- e. The dividend declared and paid during the year by the Company is in compliance with Section 123 of the Act.
- f. The Company has used accounting software 'Tally Prime System' for maintaining its books of account which has a feature of recording audit trail facility. However, as per the notification dated 31.03.2022 the applicability of proviso to sub-rule (1) of rule 3 of the Companies (Accounts) Rule, 2014 was deferred to 01.04.2023.

For, Jain Chowdhary & Co
Chartered Accountants
FRN No. 0113267W



CA Yogendra Kumar Lokanda
(Partner)

M. No. 416484

Date: - 14.07.2023

Place: - Jaipur

UDIN: - 23416484BGTNZR2598



"Annexure A" to the Independent Auditors' Report

Referred to in para 7(I)(a) under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date to the financial statements of the Company for the yearended March 31, 2023:

- i. In respect of the Company's Property, Plant and Equipment and Intangible assets
 - a) (A) The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(B) The Company has maintained proper records showing full particulars of intangible assets.
 - b) The fixed assets have been physically verified by the management at the year ended 31st March, 2023 and as per the information and explanation provided by the management, the discrepancies noticed on such verification has been properly dealt with in the books of accounts as on the year end.
 - c) According to the information and explanations given to us and on the basis of records furnished to us, the title deeds of all the immovable properties disclosed in the financial statement are held in the name of the company.
 - d) The Company has not revalued its property, plant and equipment (including right-of use assets) and intangible assets during the year.
 - e) There are no proceedings initiated or are pending against the Company as at March 31, 2023 for holding any Benami property



Jain Chowdhary & Co
Chartered Accountants



Phone: Off.:- 2370820

Mobile: 98870-32637
O-05, IIIrd Floor, Amber Tower
S.C.Road, Jaipur, 302001

under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under.

- ii. (a) The Company does not hold any inventory as on the year end, therefore clause (ii) (a) of the Order is not applicable.

(b) The Company has not been sanctioned any working capital limits in excess of five crores rupees, in aggregate, at any point of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause (ii)(b) of the Order is not applicable.
- iii. The company has granted unsecured advance of Rs.98.68 Lakhs @ 9% interest to other corporate entities based on the agreements entered into at the time of raising IPO. However, as per management's report they were introduced to the companies by the underwriters who were later found to be other shell companies;
- iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security given. Further, the company has made investments in convertible debentures which as per management are non-recoverable as the companies were later found to be other shell and non-operative companies.
- v. The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
- vi. The maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, 2013 for the





business activities carried out by the Company. Hence, reporting under clause (vi) of the Order is not applicable to the company.

- vii. (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing **undisputed statutory dues** including Provident Fund, Employees State Insurance, Income-Tax, Sales tax, Service Tax, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities.
- (b) According to the information and explanations given to us, there were no outstanding statutory dues as on March 31, 2023 for a period of more than six months from the date they became payable
- (c) According to information and explanations given to us, there are no disputed statutory dues including Provident Fund, Employee State Insurance, Income Tax, GST and other statutory dues which have not been deposited on account of dispute
- viii. According to the information and explanations given to us, there are no transactions which are not recorded in the books of accounts which have been surrendered or disclosed as income during the year in the tax assessment under the Income Tax Act, 1961 (43 of 1961)
- ix. According to the information and explanations given to us and as per the books of accounts and other records examined by us, the Company does not have any loan or other borrowing outstanding as on the Balance sheet and hence reporting under clause 3(ix) of the Order is not applicable.
- x. (a) The company had raised Rs.454.86 Lakhs by way of Initial Public Offer in the previous financial year 2020-21 or Further Public Offer including Debt Instruments and Term Loans. Further, the proceeds were utilized against as Rs.300.00 Lakhs as strategic investments and Rs. 98.68



Lakhs against the advance to other corporate entities. Further, the Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year.

(b) The Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and hence reporting under clause 3(x)(b) of the Order is not applicable.

- xi. (a) According to the information and explanations given to us, no fraud by the company has been noticed or reported during the year. However, during the financial year 2020-21 the investments made by the company on Convertible Debentures of Rs.300.00 Lakhs and investment by mode of inter corporate loans of Rs.98.68 Lakhs were reported to be unrecoverable and as per the managements report, fraud on the company by the underwriters & intermediaries & Other corporate entities involved in the raising of funds through IPO has been noticed & reported during the year. The company has also filed complaint to the SEBI authorities against the said fraud the same was the result of the fraud made on the company.
- (b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government during the year and upto the date of this report.
- (c) According to the information and explanation given to us, no whistleblower complaints, received during the year by the company.
- xii. In our opinion and according to the information and explanation given to us, the Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.
- xiii. All transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been





disclosed in the Financial Statements as required by the applicable accounting standards.

- xiv. Though the Company has an internal audit system which according to them is commensurate with the size and the nature of its business.
- xv. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with its directors, and hence provisions of section 192 of Companies Act, 2013 are not applicable to the Company.
- xvi. (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934. Hence, reporting under clause 3(xvi) (a), (b) and (c) of the Order is not applicable.
- (b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi) (d) of the Order is not applicable.
- xvii. The Company has not incurred cash losses during the current financial year and however during the financial year 2020-21 severe cash loss on account of the investments made by the company was accounted and reported.
- xviii. There has been no resignation of the statutory auditors of the Company during the year.
- xix. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has



Jain Chowdhary & Co
Chartered Accountants



Phone: Off.: - 2370820


Mobile: 98870-32637
O-05, IIIrd Floor, Amber Tower
S.C.Road, Jaipur, 302001

come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of the balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

- xx. (a) The provisions of Section 135 of the Companies Act, 2013 on Corporate Social Responsibility (CSR) were not applicable on the company.
(b) There is no amount remaining unspent under sub-section (5) of section 135 of the companies Act, pursuant to any ongoing projects and hence clause 3 (xx) (b) of the order is not applicable for the year.
- xxi. The reporting under clause 3(xxi) of the Order is not applicable in respect of the audit of standalone financial statements. Accordingly, no comment in respect of the said clause has been included in this report.

For Jain Chowdhary & Co.
Chartered Accountants

FR No. 113267W


CA Yogendra Kumar Lokanda
Partner

M. No. 416484

UDIN:- 23416484BGTNZR5298

Date: - 14.07.2023

Place: - Jaipur



Annexure – B to the Independent Auditor's Report
Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of
Section 143 of the Companies Act, 2013 ("the Act").

We have audited the internal financial controls over financial reporting of **Trekkingtoes.Com Limited** - ("the Company"), as of **31 March 2023** in conjunction with our audit of the financial statements of the Company for the year ended on 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 (the "Guidance Note") 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 control 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 authorization 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



Jain Chowdhary & Co
Chartered Accountants



Phone: Off.:- 2370820

Mobile: 98870-32637

O-05, IIIrd Floor, Amber Tower
S.C.Road, Jaipur, 302001

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 periods 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.

Opinion

In our opinion, 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 March, 2023**, 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.

FOR, JAIN CHOWDHARY & CO.
CHARTERED ACCOUNTANT,
FRN 0113267W



CA YOGENDRA KUMAR LOKANDA
M. NO. 416484
UDIN: - 23416484BGTNZR2598

DATE:- 14.07.2023

PLACE:- JAIPUR

TREKKINGTOES.COM LIMITED
L63010RH2012PLC040995
236, Mahaveer Nagar 1st, Durgapura, Tonk Road, Jaipur
BALANCE SHEET AS AT 31st MARCH, 2023

₹ in 000's

PARTICULARS	Note No.	Figures as at the end of 31.03.2023	Figures as at the end of 31.03.2022
ASSETS			
1 Non-current assets			
a Property, plant and equipment	Note - 8	109	136
b Capital Work in Progress			
c Investment Property			
d Goodwill			
e Other Intangible assets	Note - 9	325	538
f Intangibel Assets under Development			
g Biological Assets Other than bearer plants			
h Financial Assets			
(i) Investments	Note - 10	-	30,000
(ii) Loans	Note - 11	477	10,345
i Deferred tax assets	Note-24	361	452
j Other non-current assets			
2 Current Assets			
a Inventories			
b Financial Assets			
(i) Trade receivables	Note - 12	50	128
(ii) Cash and cash equivalents	Note - 13	217	401
(iii) Bank Balances other than (iii) above			
(iv) Loans	Note - 11	78	4
c Current Tax Assets (Net)			
d Other current assets	Note - 15	-	-
Total		1,616	42,004
EQUITY AND LIABILITIES			
1 Equity			
a Equity Share Capital	Note-2	16,023	16,023
b Other Equity	Note - 3	(17,843)	22,656
2 Non-Current Liabilities			
a Financial Liabilities			
(i) Borrowings	Note - 4	2,586	2,092
(ii) Lease Liabilities			
(iii) Other Other Financial Liabilities			
b Provisions			
c Deferred Tax Liabilities (Net)			
d Other Non- current liabilities	Note - 5	502	520
3 Current Liabilities			
a Financial Liabilities			
(i) Borrowings			
(ii) Lease liabilities	Note - 6	301	322
(iii) Trade payables	Note - 7	47	391
b Other current liabilities			
c Provisions			
d Current Tax Liabilities			
Total		1,616	42,004

The accompanying notes form integral part of these financial statements

For, Jain Chowdhary & Co.

Chartered Accountants

ICAI Firm Registration Number 0113267W

Yogendra Lokanda
Partner

Membership Number 416484

UDIN: 23416484BGTNZR2598

Place: Jaipur

Date: 14 July 2023

For and on Behalf of Board of Directors of
TREKKINGTOES.COM Limited

Sahil Agrawal
Director
DIN: 06433366

Sagar Agrawal
Director
DIN: 07035839

Sumit Kumar Gupta
Company Secretary

TREKKINGTOES.COM LIMITED
L63010RH2012PLC040995
236, Mahaveer Nagar 1st, Durgapura, Tonk Road, Jaipur
Statement of Profit and Loss for the year ended 31 March 2023

₹ in 000's

PARTICULARS	Notes	For the year ended 31 March 2023	For the year ended 31 March 2022
Revenue			
I Revenue from operations	Note - 16	3,956.89	5,181.68
II Other income	Note - 17	12.41	1,205.72
III Total Income		3,969.30	6,387.40
IV Expenses			
Cost of Material Consumed			
Purchases of stock in trade			
Changes in inventories of finished goods, stock in trade & work in progress			
Employee Benefit Expenses	Note - 18	262.90	751.87
Financial costs	Note - 19	-	-
Depreciation and Amortization Expenses	Note - 20	240.60	994.57
Other expenses	Note - 21	43,873.50	5,023.66
Total Expenses (IV)		44,376.99	6,770.10
V Profit / (Loss) before exceptional items and tax (I-IV)		(40,407.69)	(382.70)
VI Exceptional Items			
VII Profit / (Loss) before tax (V-VI)		(40,407.69)	(382.70)
VIII Tax expenses:			
(a) Current tax		-	-
(b) Deferred tax	Note-24	(90.74)	53.09
IX Profit / (Loss) before for the period from continuing operations (V-VI)		(40,498.43)	(329.61)
X Profit / (Loss) from discontinued Operations			
XI Tax Expenses from discontinued operations		-	-
XII Profit / (Loss) from discontinued operations after tax (X-XI)			
XIII Profit / (Loss) for the period (IX+XII)		(40,498.43)	(329.61)
XIV Other comprehensive income		-	-
XV Total comprehensive income for the period (XIII+XIV)		(40,498.43)	(329.61)
XVI Earning per equity share (for continuing operations):			
(1) Basic		(0.03)	(0.00)
(2) Diluted		(0.03)	(0.00)

See accompanying notes forming an integral part of the Profit & Loss Account.

For, Jain Chowdhary & Co.
Chartered Accountants
ICAI Firm Registration Number 0113267W

Yogendra Lokanda
Partner
Membership Number 416484
UDIN: 23416484BGTNZR2598

For and on Behalf of Board of Directors of
TREKKINGTOES.COM Limited

Sahil Agrawal
Director
DIN: 06433366

Sagar Agrawal
Director
DIN: 07035839

Sumit Kumar Gupta

Place: Jaipur

Date: 14 July 2023

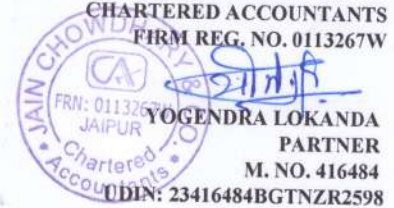
TREKKINGTOES.COM LIMITED

L63010RH2012PLC040995

236, Mahaveer Nagar 1st, Durgapura, Tonk Road, Jaipur

CASH FLOW STATEMENT FOR THE YEAR ENDED 31/03/2023

Particulars		Amount (Rs.) 2023	Amount (Rs.) 2022
A	Cash Flow from Operating activities :		
	Net profit before tax from continuing operation	(40,408)	(383)
	Adjustments for:		
	Depreciation	241	995
	Finance Costs	-	-
	Interest Income	-	-
	Loss on assets discarded	-	-
	Sundry Balances Written off	-	-
	Operating profit before Working Capital Changes	(40,167)	612
	Adjustment for Changes in Working Capital:		
	(Increase)/Decrease in Trade Receivables	78	2,004
	(Increase)/Decrease in Other Current Assets	-	-
	(Increase)/Decrease in Short Term Loans & Advances	(74)	192
	Increase/(Decrease) in Trade Payables	(21)	(2,162)
	Increase/(Decrease) in Other current liabilities	(344)	(684)
	Increase in Long term provisions	-	-
	Increase in Short term provisions	-	-
	Net Cash from operating activities (A)	(40,529)	(37)
B	Cash Flow from investing activities :		
	Purchase of Fixed Assets	-	-
	Capital Work in Progress	-	-
	Interest Received	-	-
	Net Cash (Used in) investing activities (B)	-	-
C	Cash flow from financing activities :		
	Proceeds from share application	-	-
	Security Premium	-	-
	Long Term Loans & Advances	9,868	85
	Investment in Convertible Debantures	30,000	-
	Payment of Short-Term Liabilities	(18)	-
	Receipts of Short-Term Borrowings	494	310
	Payments to Long Term Borrowings	-	-
	Finance costs paid	-	-
	Net Cash (Used in) financing activities (C)	40,344	395
	Net Increase in cash and equivalents (A+B+C)	(185)	358
	Cash & Cash equivalents (opening balance)	402	44
	Cash & Cash equivalents at the end of the year	217	402

FOR & ON BEHALF OF
FOR TREKKINGTOES.COM LIMITEDSAHIL AGRAWAL
DIRECTOR
DIN: 06433366SAGAR AGRAWAL
DIRECTOR
DIN: 07035839IN TERMS OF OUR AUDIT REPORT OF EVEN DATE
FOR, JAIN CHOWDHARY & CO.
CHARTERED ACCOUNTANTS
FIRM REG. NO. 0113267WSumit Kumar Gupta
Company SecretaryPLACE : JAIPUR
Date: 14 July 2023

TREKKINGTOES.COM LIMITED

CIN – L63010RH2012PLC040995

Reg. Office: 236, Mahaveer Nagar First, Durgapura, Jaipur

Mobile : - +91 9829511771 Email Id: - sagar@hippocabs.com

Note No. – 1

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS:

(Annexed to and forming part of Balance Sheet as on 31st March, 2023 and the Statement of Profit & Loss for the year ended 31st March, 2023)

- a) **Accounting Convention:** - The financial statements are prepared under the historical cost convention on mercantile method of accounting and in accordance with generally accepted accounting principles and applicable accounting standards in India. The financial statements adhere to the relevant laws as well as guidelines prescribed by the Department of Company Affairs, Ministry of Law, Justice and Company Affairs and the Institute of Chartered Accountants of India.
- b) **Use of Estimates:** - The preparation of financial statements in conformity with generally accepted accounting principles require management of the Company to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure thereof at the date of the financial statements and the reported amounts of revenue and expenses during the accounting period under consideration. Actual results could differ from these estimates. Difference between the actual results and estimates are recognized in the period in which results materialize.
- c) **Revenue Recognition:** - Revenue is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection. Refunds current and other claims where quantum of accruals cannot be ascertained with reasonable certainty are accounted on acceptance basis.
- d) **System of Accounting and stock valuation:-** Not applicable
- e) **Fixed Assets:** - Fixed Assets are shown at capitalized cost less depreciation. The cost includes any cost attributable to bringing the assets to its working condition for its intended use.
- f) **Depreciation:** - Depreciation on capitalized cost of assets is provided as per rates prescribed in Schedule II to the Companies Act 2013.
- g) **Investments:** - As per policy long term investments will be carried at cost less depreciation, if any, for diminutions in the value of such investments.
- h) **Current tax and Deferred tax**
Current Income Tax will be provided, if liability to pay tax, based on the computation of tax in accordance with the income tax laws applicable, is determined. Deferred tax charge or credit (reflecting the tax effects of timing differences between accounting income and taxable income for the accounting period) as per AS-22 of the ICAI will be determined as far as practicable. The deferred tax charge or credit and the corresponding deferred tax

TREKKINGTOES.COM LIMITED

CIN – L63010RH2012PLC040995

Reg.Office: 236, Mahaveer Nagar First, Durgapura, Jaipur

Mobile : - +91 9829511771 Email Id: - sagar@hippocabs.com

liabilities or assets are recognized using the tax rates that have been enacted by the Balance Sheet date. However, deferred tax asset will be created only when the business of the company become fully operational and giving reasonable assurance to realize the asset so created in shortest possible time with some sort of certainty.

i) Impairment of assets

At each balance sheet date, the Company reviews the carrying amounts of its fixed assets to determine whether there is any indication that those assets suffered an impairment loss. In affirmative instances, if any, the recoverable amounts will be estimated and impairment loss will be determined. Recoverable amount will be the higher of assets net selling prices and value in use.

j) Provisions, Contingent Liabilities and Assets: - Provisions are made if on the basis of past events it is probable that an outflow of resources will be required to settle the obligation and reliable estimate of the amount of the obligation can be made as per management estimate as on the Balance Sheet date. Contingent assets are not recognized.

k) Prior period / Prepaid adjustments: - Prior period expenses and incomes will be shown under prior period head of revenue account. Prepaid items of revenue nature not pertaining to current accounting period will be kept in current assets for future charges to relevant accounting period.

l) Employee benefits: - Employee benefits are recognized as an expense in the profit & loss account of the year in which the related services are rendered. Post-employment and long term employee benefits payable by the Company have been recognized and charged to revenue of the year.

m) Transaction in foreign currency: - Foreign currency transactions are recorded at the exchange rate prevailing on the date of transaction. Resultant exchange fluctuation gain or loss is capitalized or reduced from the capital cost of asset concerned, if related to capital asset and charged to natural head to profit & Loss account, if related to revenue transactions.

n) Contingent Liabilities not provided for:

	2022-23	2021-22
--	---------	---------

	Rs. Nil	Rs. Nil
--	---------	---------

o) Directors' Remuneration :

Following payments made to and for the Directors of the Company during the year:

	<u>2022-23</u>	<u>2021-22</u>
Sahil Agrawal	0.00	0.00
Sagar Agrawal	0.00	0.00

TREKKINGTOES.COM LIMITED

CIN – L63010RH2012PLC040995

Reg.Office: 236, Mahaveer Nagar First, Durgapura, Jaipur

Mobile : - +91 9829511771 Email Id: - sagar@hippocabs.com

p) **Auditors' Remuneration :**

Auditor's remuneration includes the following:

As Audit Fees	(Rs.)	<u>2022-23</u>	<u>2021-22</u>
		30,000.00	30,000.00

In the opinion of the management, the current assets, loans and advances appearing in the balance sheet have a value equivalent to the amount stated therein if realized during the ordinary course of business and all known liabilities have been provided.

q) **Fixed Assets:**

- Depreciation has been charged on capitalized cost as per method prescribed in Schedule II to the Companies Act, 2013. In cases of additions made during the accounting period, depreciation has been charged on pro-rata basis.
- No assets have been revalued during the year. All assets are useful and physically existing as at the balance sheet date.

r) **Unsecured interest free deposits/loans:** - Written declarations from all the depositors against the unsecured interest free loan has been received and considered by the company. Hence, no interest liability was required to be provided.

s) **Deferred Tax:** - On account of WDV of assets, timing difference was computed as on the Balance sheet date as per companies Act,2013 and as per the Income Tax Act,1961 as per the applicable accounting standards AS -22 and the same was accounted for in the books of accounts.

t) **Previous year figures** are regrouped and rearranged wherever considered necessary.

u) **Related party Disclosures:**

i. **Name of Related Party and Description of Relationship**

1	Individuals having control/ Significant Influence through voting powers	Dileep Baid
2	Directors / Key Management Personnel "KMP"	Sahil Agrawal Sagar Agrawal Vaibhav Totuka
3	Relatives of "KMP"/ Shareholders	Ashok Kumar Agrawal Saroj Gupta Kshitiz Agrawal
4	Enterprise In which "KMP" or shareholders or their relative have influences	360 Financial Consultants LLP

ii. **Transactions with the Related Parties during the year**

SLNO.	NATURE OF TRANSACTIONS	RELATED PARTY	31.03.2023	31.03.2022
1	Loan Taken	Sagar Agrawal	8676.85	-
2	Loan Taken	Sahil Agrawal	721516.00	2877534.99
3	Loan Repaid	Sahil Agrawal	236000.00	2567279.00
4	Payment of old dues	Sahil Agarwal	164308.00	-

TREKKINGTOES.COM LIMITED

CIN – L63010RH2012PLC040995

Reg.Office: 236, Mahaveer Nagar First, Durgapura, Jaipur

Mobile : - +91 9829511771 Email Id: - sagar@hippocabs.com

iii. Closing Balance of the Related Parties during the year

SL NO.	CLASSIFICATION	RELATED PARTY	31.03.2023	31.03.2022
1	Short Term Borrowings	Sagar Agarwal	8676.85	-
2	Short Term Borrowings	Sahil Agrawal	1077348.99	591832.99
3	Remuneration Payable	Sahil Agrawal	-	164308.00

11. Consequent to the notification of Schedule III under the Companies Act, 2013, the financial statements for the year ended 31st March, 2023 have been prepared as per Schedule III. Accordingly, corresponding figures of the previous year have also been regrouped/ re-classified/ re-considered and re-arranged to make them comparable with the current year figures to the extent possible.

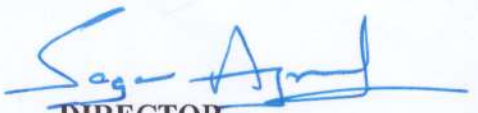
Signed for identification only

For Jain Chowdhary & Co.
Chartered Accountant


FRN: 0113267W
JAIPUR
CA Yogendra Lokanda
Partner
M.No. 416484

For Trekkingtoes.Com Limited


DIRECTOR
DIN -06433366


DIRECTOR
DIN - 07035839

Place: Jaipur

Date : 14.07.2023

TREKKINGTOES.COM LIMITED
Notes forming Integral Part of Balance Sheets & Profit & Loss Account
(All amounts are in rupees, unless otherwise stated)

Note-2	₹ in 000's	
	As at 31 March 2023	As at 31 March 2022
Equity Share Capital		
Authorised		
16,50,000 Equity Shares of Rs. 10/- each	16,500.00	16,500.00
Issued, subscribed and fully paid up		
16,02,312 Equity Shares of Rs. 10/- each fully paid up	16,023.12	16,023.12
	16,023.12	16,023.12

2.1 Reconciliation of the number and amount of shares capital outstanding:

Particulars	As at 31 March 2023		As at 31 March 2022	
	Numbers	Amount	Numbers	Amount
Balance at the beginning of the current reporting Period	16,02,312.00	16.02	11,16,912.00	11,169.12
Changes in Equity Share Capital due to prior period errors	-	-	-	-
Restated balance at the beginning of the current reporting period	-	-	-	-
Changes in Equity Share Capital during the current year	-	-	4,85,400.00	4,854.00
Balance at the end of the current reporting period	16,02,312.00	16.02	16,02,312.00	16,023.12

2.2 Term/rights attached to the Equity Share :-

The company has only one class of Equity Shares having a par value of Rs 10/- per share. Each holder of Equity share is entitled to one vote per share.

In the event of liquidation of the Company, the holders of equity share will be entitled to receive remaining Assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the Share holders.

2.3 Details of Shares held by each shareholder holding more than 5% shares of the aggregate shares - Equity Shares (Class)

Name of Shareholders	As at 31 March 2023		As at 31 March 2022		% change during the year
	Percentage of holding	No. of Share held	Percentage of holding	No. of Share held	
ASHOK KUMAR AGRAWAL	14.18%	2,27,158.00	14.18%	2,27,158.00	0.00%
DILEEP BAID	9.19%	1,47,294.00	9.19%	1,47,294.00	0.00%
SAGAR AGARWAL	18.86%	3,02,270.00	18.86%	3,02,270.00	0.00%
SAHIL AGARWAL	21.05%	3,37,305.00	21.05%	3,37,305.00	0.00%
SAROJ GUPTA	9.68%	1,55,065.00	9.68%	1,55,065.00	0.00%
		11,69,092.00		11,69,092.00	-

Note - 3

	As at 31 March 2023	As at 31 March 2022
Other Equity		
Surplus/ (Deficit) in the Statement of Profit & Loss		
Balance as at the beginning of the year	(29,707.30)	(29,377.69)
Add: Profit for the year	(40,498.43)	(329.61)
Balance as at the end of the year	(70,205.73)	(29,707.30)
Security Premium Account		
Balance as at the beginning of the year	52,362.88	5,988.88
Add: Profit for the year	-	46,374.00
Balance as at the end of the year	52,362.88	52,362.88
Total of Other Equity	(17,842.85)	22,655.58

Note - 4

	As at 31 March 2023	As at 31 March 2022
Borrowings		
Unsecured		
Loan from Directors	1,086.03	591.83
Inter-Corporate Loan	1,500.00	1,500.00
TOTAL	2,586.03	2,091.83

Note - 5

	As at 31 March 2023	As at 31 March 2022
Other Non- Current Liabilities		
Security Deposits From Vendors	501.69	520.15
	501.69	520.15

Note - 6

Trade Payables	As at 31 March 2023	As at 31 March 2022
Dues Against Micro & Small Enterprises	-	-
Other Trade Payable	300.86	321.91
TOTAL	300.86	321.91

Note:

(i) The amount due to Micro and Small Enterprises as defined in the "The Micro, Small and Medium Enterprises Development Act, 2006" has been determined to the extent such parties have been identified on the basis of information collected by the Management.

(ii) The disclosures relating to Micro and Small Enterprises are as under:

Particulars	As at 31 March 2023 ₹ in 000's	As at 31 March 2022 ₹ in 000's
(a) The principal amount remaining unpaid to supplier as at the end of the accounting year	-	-
(b) The interest due thereon remaining unpaid to supplier as at the end of the accounting year	-	-
(c) The amount of interest paid in terms of Section 16, along with the amount of payment made to the supplier beyond the appointed day during the year	-	-
(d) The amount of interest due and payable for the year	-	-
(e) The amount of interest accrued and remaining unpaid at the end of the accounting year	-	-
(f) The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid	-	-

Note - 7

Other Current Liabilities	As at 31 March 2023	As at 31 March 2022
Staff Salary Payable	12.00	347.91
Audit Fee Payable	30.00	30.00
TDS Payable	4.96	13.51
TOTAL	46.96	391.42

Note - 8

Property, plant and equipments	As at 31 March 2023	As at 31 March 2022
(Refer Annexure "A" forming part of this Financial Statements for Movement of Gross Block, Depreciation and Net Block for Current Year and Previous Comparative Year)		
Tangible Assets	108.73	136.35
TOTAL	108.73	136.35

Note - 9

Intangible Assets	As at 31 March 2023	As at 31 March 2022
(Refer Annexure "A" forming part of this)		
Other Intangible Assets	324.66	537.65
TOTAL	324.66	537.65

Note - 10

Investments	As at 31 March 2023	As at 31 March 2022
13 Ways Media Tech. Pvt Ltd (Debentures)	20,000.00	20,000
Endure Quality Consultants Pvt Ltd (Debentures)	10,000.00	10,000
Less: - Expected Credit Loss due to Impairment	(30,000.00)	-
TOTAL	-	30,000.00

* The company had invested in the debentures of the above mentioned companies as per the terms and condition of the RHP and agreements entered into between the Underwriters, Merchant bankers, company and others involved in the procedure of IPO. However, as on date the investments made in above companies which seems to be in the nature of shell companies are doubtful that it would be recovered and against the same complaint has been made to proper authorities and the matter is under litigation.

* The Company has recognized in profit & loss account an impairment loss of Rs. 39868.00 thousands based on the assessment and evaluation of probable outcomes of the above mentioned financial assets. The impairment loss includes Rs.30000.00 thousands as expected credit loss of above.

Note - 11

Loans	As at 31 March 2023	As at 31 March 2022
Forming part of Non Current Assets		
Security Deposits	476.86	476.86
Ojja Composites Pvt Ltd*	4,868.00	4,868.00
Swamsiddhi Traders Pvt Ltd*	5,000.00	5,000.00
Less: - Expected Credit Loss due to Impairment	(9,868.00)	
TOTAL	476.86	10,344.86
Forming part of Current Assets		
TDS Receivable	-	2.03
Tax on Advance (GST)	4.09	
GST Credit	73.88	191.48
Other Balance with Statutory/Government Authorities	-	3.21
TOTAL	77.98	196.73

* The company had paid loans and advances to the above mentioned companies as per the agreements entered into between the Underwriters, Merchant bankers, company and others involved in the procedure of IPO.

However, as on date the investments made in above companies which seems to be in the nature of shell companies are doubtful that it would be recovered and against the same complaint has been made to proper authorities and the matter is under litigation.

* The Company has recognized in profit & loss account an impairment loss of Rs. 39868.00 thousands based on the assessment and evaluation of probable outcomes of the above mentioned financial assets. The impairment loss includes Rs.9868.00 thousands as expected credit loss of above.

Note - 12

Trade Receivables	As at 31 March 2023	As at 31 March 2022
Unsecured-considered good	50.30	128.05
Unsecured-considered doubtful	50.30	128.05
Less: - Allowance for Expected Credit Loss	-	-
TOTAL	50.30	128.05

The movement in allowance for expected credit loss is as follows:

Balance as at beginning of the year

Add: Provision made during the year

Less: Amount collected/reversal of provision

Balance as at the end of the year

Note - 13

Cash & cash equivalents	As at 31 March 2023	As at 31 March 2022
Cash in Hand	164.19	160.68
Bank Balances		
Current Accounts	52.32	240.01
TOTAL	216.51	401.30

* The bank balances of the company as on 31.03.2023 are subject to reconciliation.

Note - 15

Other Current Assets	As at 31 March 2023	As at 31 March 2022
Other Prepaid Expenses	-	-
TOTAL	-	-

Note - 16

	As at 31 March 2023	As at 31 March 2022
Revenue from Operations		
Sale of Services		
Local Sale of Services		
Sale of Services	3,956.89	5,181.68
TOTAL	3,956.89	5,181.68

	As at 31 March 2023	As at 31 March 2022
Breakup of Revenue from Operations		
Rent a cab	3,938.06	5,114.26
Cancellation Fees	18.83	24.45
Convenience Fees	-	42.97
TOTAL	3,956.89	5,181.68

Note - 17

	As at 31 March 2023	As at 31 March 2022
Other Income		
Web Development Services	-	1,188.00
Interest on IT Refund	-	0.55
Misc Income	0.00	3.57
Balance Written Back (Net)	7.49	5.38
Penalty Charged from Vendors	4.92	8.22
TOTAL	12.41	1,205.72

Note - 18

	As at 31 March 2023	As at 31 March 2022
Employee Benefit Expenses		
Internet Compensation	0.50	9.50
Directors Remuneration	-	-
Employer PF Contribution	-	1.65
Leave Encashment	-	10.34
Staff & Labour Welfare Charges	-	0.01
Incentive	5.40	-
Salaries	257.00	730.37
TOTAL	262.90	751.87

Note - 19

	As at 31 March 2023	As at 31 March 2022
Financial Costs		
Interest on Unsecured Loan	-	-
TOTAL	-	-

Note - 20

	As at 31 March 2023	As at 31 March 2022
Depreciation and Amortization		
(Refer Annexure "A" forming part of this Financial Statements for Movement of Gross Block, Depreciation and Net Block for Current Year and Previous Comparative Year)		
Depreciation on Tangible Fixed Assets	27.62	72.81
Amortisation of Intangible Fixed Assets	212.98	921.70
TOTAL	240.60	994.57

Note - 21

Other Expenses	As at 31 March 2023	As at 31 March 2022
Advertisement & Business Promotion Expenses	110.58	15.03
Bank Charges	2.80	12.90
Cab Hiring Charges	3,367.40	4,577.64
Cab Vendor Exp	-	0.37
Listed Company Admin Charges	68.26	113.26
Discount Allowed	-	0.29
E-Voting Platform	24.57	-
Interest on GST	197.86	-
Insurance Expenses	50.00	50.00
Impairment Loss of Financial Assets	39,868.00	-
Legal & Professional Expenses	112.40	45.70
Miscellaneous Expenses	3.82	0.90
Office & General Expenses	16.68	39.50
Payment Gateway Charges	30.61	24.42
Rent	-	84.89
Repair & Maintenance - Computer	2.00	2.00
Telephone Expenses	16.61	48.79
Travelling Expenses	-	7.97
Website Development Expense	1.90	-
TOTAL	43,873.50	5,023.66

Note - 22

Earnings Per Share	As at 31 March 2023	As at 31 March 2022
Profit/(Loss)after tax (in Rs.)	(40,498.43)	(329.61)
Weighted average no. of equity Share (in units)		
A. For Basic Earnings per Share	16,02,312.00	16,02,312.00
B. For Diluted Earnings per Share	16,02,312.00	16,02,312.00
Nominal Value of an equity Share	10.00	10.00
Earnings/(Loss)Per Share (Basic)	0.00	(0.00)
Earnings/(Loss)Per Share (Diluted)	0.00	(0.00)
Restated Earnings/(Loss) per Share	-	-

Note - 23

Payment to Auditors	As at 31 March 2023	As at 31 March 2022
Statutory Audit Fees	30.00	30.00
Tax Audit Fees	-	-
TOTAL	30.00	30.00

Note - 25

Disclosure in relation to Micro and Small enterprises 'Suppliers' as defined in the Micro, Small and Medium Enterprises Development Act, 2006.

Particulars	As at 31 March 2023	As at 31 March 2022
(a) The principal amount remaining unpaid to any supplier as at the end of the year	-	-
(b) The interest due on principal amount remaining unpaid to any supplier as at the end of the year	-	-
(c) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act 2006 alongwith the amounts of the payments made to the supplier beyond the appointed day during each accounting year	-	-
- Interest paid	-	-
- payment to suppliers	-	-
(d) Amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.	-	-
(e) Amount of Interest accrued and remaining unpaid at the end of the year	-	-
(f) Amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under the MSMED Act.	-	-

Trade payables ageing schedule for the year ended as on March 31, 2023 (As derived manually billwise and partywise by the management)

Particulars	Outstanding for following periods from due date of payment				Total
	Not Due	Less than 1 year	1-2 years	2-3 years	
MSME	-	-	-	-	-
Others	-	9.89	-	-	9.89
i) Disputed dues- MSME	-	-	-	290.97	290.97
ii) Disputed dues- Others	-	-	-	290.97	290.97
Total trade payables	-	9.89	-	-	9.89

Trade payables ageing schedule for the year ended as on March 31, 2022 (As derived manually billwise and partywise by the management)

Particulars	Outstanding for following periods from due date of payment				Total
	Not Due	Less than 1 year	1-2 years	2-3 years	
MSME	-	-	-	-	-
Others	-	25.31	-	-	25.31
i) Disputed dues- MSME	-	-	296.60	-	296.60
ii) Disputed dues- Others	-	-	296.60	-	296.60
Total trade payables	-	25.31	296.60	-	321.91

Trade Receivables ageing schedule for the year ended as on March 31, 2023 (As derived manually billwise and partywise by the management)

Particulars	Outstanding for following periods from due date of payment					Total
	Not due	Less than 6 months	6 months to 1 year	1-2 years	2-3 years	
Disputed Trade Receivables- considered good	-	-	-	-	-	-
Disputed Trade Receivables- which have significant increase in credit risk	-	-	-	-	-	-
Disputed Trade Receivables- credit impaired	-	-	-	-	-	-
Disputed Trade Receivables- considered good	-	-	50.30	-	-	50.30
Disputed Trade Receivables- which have significant increase in credit risk	-	-	-	-	-	-
Disputed Trade Receivables- credit impaired	-	-	-	-	-	-
Total	-	-	50.30	-	-	50.30
Less: Allowance for expected credit loss	-	-	-	-	-	-
Total Trade Receivables	-	-	50.30	-	-	50.30

Trade Receivables ageing schedule for the year ended as on March 31, 2022 (As derived manually billwise and partywise by the management) (₹ in 000's)

Particulars	Outstanding for following periods from due date of payment					Total
	Not due	Less than 6 months	6 months to 1 year	1-2 years	2-3 years	
Disputed Trade Receivables- considered good			128.05			128.05
Disputed Trade Receivables- which have significant increase in credit risk						-
Disputed Trade Receivables- credit impaired						-
Disputed Trade Receivables- considered good						-
Disputed Trade Receivables- which have significant increase in credit risk						-
Disputed Trade Receivables- credit impaired						-
Total	-	-	128.05	-	-	128.05
Provision for expected credit loss	-	-	-	-	-	-
Total Trade Receivables	-	-	128.05	-	-	128.05

Movement in allowance for expected credit loss is as follows:

Balance as at beginning of the year	-	-
Provision made during the year	-	-
Amount collected/reversal of provision	-	-
Balance as at the end of the year	-	-

TREKINGTOES.COM LIMITED**Notes forming Integral Part of Balance Sheets & Profit & Loss Account
(All amounts are in rupees, unless otherwise stated)**

Note - 26

Financial instruments - Fair values and risk management

Set out below, is a comparison by class of the carrying amounts and fair value of the Company's financial instruments, other than those with carrying amounts that are reasonable approximations of fair values:

Financial assets	Carrying amount			Fair value measurement using			
	FVTPL	FVOCI	Amortised cost	Total	Level 1	Level 2	Level 3
As on 31 March 2023							
Non Current							
(i) Investments	-	-	-	-	-	-	-
(ii) Loans	-	-	477	477	-	-	-
Current							
(i) Trade receivables	-	-	50	50	-	-	-
(ii) Cash and cash equivalents	-	-	217	217	-	-	-
(iv) Loans	-	-	78	78	-	-	-
Total	-	-	822	822	-	-	-
As on 31 March 2022							
Non current							
(i) Investments	-	-	30,000	30,000	-	-	-
(ii) Loans	-	-	10,345	10,345	-	-	-
Current							
(i) Trade receivables	-	-	128	128	-	-	-
(ii) Cash and cash equivalents	-	-	401	401	-	-	-
(iv) Loans	-	-	4	4	-	-	-
Total	-	-	40,878	40,878	-	-	-

Financial liabilities	Carrying amount				Fair value measurement using		
	FVTPL	FVOCI	Amortised cost	Total	Level 1	Level 2	Level 3
As on 31 March 2023							
Current							
(i) Borrowings	-	-	2,586	2,586	-	-	-
(iii) Trade payables	-	-	301	301	-	-	-
Total	-	-	2,887	2,887	-	-	-
As on 31 March 2022							
Current							
(i) Borrowings	-	-	2,092	2,092	-	-	-
(iii) Trade payables	-	-	322	322	-	-	-
Total	-	-	2,414	2,414	-	-	-

The management assessed that the fair values of short term financial assets and liabilities significantly approximate their carrying amounts largely due to the short-term maturities of these instruments. Accordingly, management has not disclosed fair values for financial instruments such as trade receivables, trade payables, cash and cash equivalents, other current assets, interest accrued on fixed deposits, other current liabilities etc

The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

There have been no transfers between Level 1, Level 2 and Level 3 for the year ended March 31, 2023 and March 31, 2023.

Valuation techniques used to determine fair value

Specific valuation techniques used to value non current financial assets and liabilities for whom the fair value have been determined based on present values and approximate discount rates of the company at each balance sheet date. The discount rate is based on the weighted average cost of borrowing of the company at each balance sheet date.

Valuation process

The company has an established control framework with respect to the measurements of the fair values. This includes a team that has overall responsibility for overseeing all significant fair value measurements and reports to Senior Management. The team regularly review significant unobservable inputs and valuation adjustments.

Risk management framework

Note: The risk-related information outlined in this section may not be exhaustive. The discussion may contain statements that are forward-looking in nature. Our business is subject to uncertainties that could cause actual results to differ materially from those reflected in the forward-looking statements. If any of the risks materializes, our business, financial conditions or prospects could be materially and adversely affected. Our business, operating results, financial performance, or prospects could also be harmed by risks and uncertainties not currently known to us or that we currently do not believe are material. Readers are advised to refer to the detailed discussion of risk factors and related disclosures in our regulatory filings and exercise their own judgment in assessing risks associated with the Company.

1. Our Enterprise Risk Management (ERM) function enables the achievement of the Company's strategic objectives by identifying, analyzing, assessing, mitigating, monitoring and governing any risk or potential threat to these objectives. While this is the key driver, our values, culture and commitment to stakeholders – employees, customers, investors, regulatory bodies, partners and the community around us – are the foundation for our ERM framework.
2. Our ERM framework encompasses all of the Company's risks, such as strategic, operational, and legal & compliance risks. Any of these categories can have internal or external dimensions. Hence, appropriate risk indicators are used to identify these risks proactively. We take cognizance of risks faced by our key stakeholders and their cumulative impact while framing our risk responses.
3. Our ERM program adopts unique methods to identify risks, evaluate potential impact and promote risk awareness across the organization
4. During financial year 2022-23, we extended the adoption of the integrated ERM framework across the organization, strengthening our risk management program with a technology platform and enhancing the risk culture. The risk office played a key role, even as the Company navigated the health and economic crisis, in identifying, assessing and managing primary and secondary risks – so as to ensure the smooth delivery of services to our customers, transparent communication with all the stakeholders, fulfilling our social responsibility while ensuring employee safety and health. Key risks assessed included
 - *Progress of execution of strategic programs, specifically progress on localization in the US, increased offshoring effort, large deal engagements, partnering with in-house client organizations, the growth of digital services, demand fulfillment and forecasting, performance of subsidiary businesses.
 - *Client response to the pandemic and consequential impact on our performance
 - *Client creditworthiness and recovery of receivables
 - *Employee engagement and retention
 - *Operational risk areas, including client service, delivery physical security, capital expenditures on infrastructure, and business continuity management
5. The Company is primarily exposed to risks resulting from fluctuation in market risk, credit risk and liquidity risk, which may adversely impact the fair value of its financial instruments.

Market risk :

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in the market prices. The Group is exposed in the ordinary course of its business to risks related to changes in foreign currency exchange rates, commodity prices and interest rates.

credit risk management :

credit risk refers to the risk that counterparty will default on its contractual obligations resulting in financial loss to the Group. Credit risk encompasses of both, the direct risk of default and the risk of deterioration of creditworthiness as well as concentration risks.

Company's credit risk arises principally from the loans, investments in debt securities, cash & cash equivalents.

Customer credit risk is managed centrally by the Group and subject to established policy, procedures and control relating to customer credit risk management. Credit quality of a customer is assessed based on an extensive credit rating scorecard.

Information and Cyber Security Risks:

The following risk mentioned hereunder are the areas of concern which are mentioned herewith as System incapability, Hardware vulnerability, Network security risks, Endpoint security risks, Data Integrity risks, Business disruption Coordinating and interfacing risks

The Company has a strong governance framework and well-defined norms to minimize the impact of such risks. The Company conducts periodical risk analysis for timely identification of potential threats and adopts suitable measures to mitigate risks.

INGTOES.COM LIMITED
 LIST OF FIXED ASSETS FOR THE YEAR 2022-23
 Companies Act, 2013

STATEMENT OF DEPRECIATION FOR THE YEAR ENDED 31 MARCH 2023

Annexure - A

Date of put to use	GROSS BLOCK AS ON 01.04.2022	Depreciation up to 31.03.2022	WDV AS ON 01.04.2022	DATE OF ADDITION	NO. OF DAYS USED	AMOUNT	SALVAGED VALUE	RATE OF DEPRECIATION	DEPRECIATION FOR THE YEAR 2022-23	ACCUMULATED DEPRECIATION UP TO 31.03.2023	WDV AS ON 31.3.2023	GROSS BLOCK AS ON 31.03.2023
BLE ASSETS												
re & Fixtures	73,603.00	59,051.09	14,551.91			-	3,680.15	25.88%	3,766.03	62,817.12	10,785.88	73,603.00
Equipments	3,11,915.19	2,29,573.82	82,341.37			-	15,595.76	18.10%	14,903.79	2,44,477.61	67,437.58	3,11,915.19
ters	4,13,419.66	3,87,230.88	26,188.78			-	20,670.98	63.16%	5,517.80	3,92,748.68	20,670.98	4,13,419.66
al Installations	47,913.97	34,646.52	13,267.45			-	2,395.70	25.88%	3,433.62	38,080.14	9,833.83	47,913.97
GIBLES ASSETS												
e	64,93,292.00	59,55,646.86	5,37,645.14			-	3,24,664.60	63.16%	2,12,980.54	61,68,627.40	3,24,664.60	64,93,292.00
	73,40,143.82	-66,66,149.17	6,73,994.65			-	3,67,007.19		2,40,601.78	69,06,750.95	4,33,392.87	73,40,143.82

INGTOES.COM LIMITED
 LIST OF FIXED ASSETS FOR THE YEAR 2022-23
 Income Tax Act, 1961)

NAME OF ASSETS	RATE	OPENING WDV	PURCHASE MORE THAN 180 DAYS	PURCHASE LESS THAN 180 DAYS	DELETION DURING THE PERIOD	TOTAL DEPRECIATION	CLOSING WDV
ditioner	40%	48,014.45	-	-	-	48,014.45	28,808.67
Application	15%	53,905.73	-	-	-	53,905.73	45,819.87
re and Fittings	25%	9,08,474.63	-	-	-	9,08,474.63	6,81,355.97
	10%	40,922.01	-	-	-	40,922.01	36,829.81
	40%	272.52	-	-	-	272.52	163.51
Booster	15%	4,525.74	-	-	-	4,525.74	3,846.88
ic Attendance Device	15%	1,353.97	-	-	-	1,353.97	1,150.87
	15%	47,662.60	-	-	-	47,662.60	40,513.21
	15%	23,084.60	-	-	-	23,084.60	19,621.91
	40%	21,004.20	-	-	-	21,004.20	12,602.52
	15%	1,014.39	-	-	-	1,014.39	862.23
	15%	1,643.69	-	-	-	1,643.69	1,397.13
s	25%	6,97,478.06	-	-	-	6,97,478.06	5,23,108.55
le Assets	25%	5,21,319.38	-	-	-	5,21,319.38	3,90,989.53
quipment	15%	37,551.02	-	-	-	37,551.02	31,918.37
	15%	2,351.74	-	-	-	2,351.74	1,998.98
TOTAL		24,10,578.71	-	-	-	24,10,578.71	18,20,988.01

Note-24

DTL/DTA FOR THE YEAR 2022-23

<u>PARTICULARS</u>	<u>AMOUNT (RS.)</u>
<u>CLOSING BALANCE OF FIXED ASSETS</u>	
AS PER COMPANIES ACT, 2013	4,33,392.87
AS PER INCOME TAX ACT, 1961	18,20,988.01
<u>NET TIMING DIFFERENCE RESULTING INTO DTA</u>	<u>(13,87,595.13)</u>
CLOSING BALANCE OF DEFERRED TAX	3,60,774.73
OPENING BALANCE OF DEFERRED TAX	4,51,511.86
<u>CURRENT YEAR DTA FOR PROFIT AND LOSS A/C</u>	<u>(90,737.13)</u>

FOR & ON BEHALF OF
FOR TREKKINGTOES.COM LIMITED


SAGAR AGRAWAL
DIRECTOR
DIN: 07035839

SAGAR AGRAWAL
DIRECTOR
DIN: 06433366

Date: 14 July 2023
PLACE: - JAIPUR

IN TERMS OF OUR AUDIT REPORT OF EVEN DATE
FOR, JAIN CHOWDHARY & CO.

CHARTERED ACCOUNTANTS
FIRM REG. NO. 0113267W



NOTICE

Notice is hereby given that 11th Annual General Meeting of the shareholders of Trekkingtons.com Limited will be held on Saturday, 30th September, 2023 at 04:00 P.M. at 236 Mahaveer Nagar, 1st Durgapur, Tonkroad, Jaipur, 302018, Rajasthan through video conferencing or Other Audio Visual Means ('OAVM') facility, to transact the following Businesses:

ORDINARY BUSINESS:

1. To receive, consider and adopt the audited Balance sheet as at 31st March, 2023 and the statement of profit & loss account for the period ended 31st March 2023 and the report of directors and auditors thereon;
2. To appoint Mr. Sahil Agrawal (DIN: [06433366](#)) who retires by rotation pursuant to the provision of Article of Association of the company as a director and being eligible, offer herself for re-appointment.

“RESOLVED THAT pursuant to the provisions of Section 152 of the Companies Act, 2013, Mr.Sahil Agrawal (DIN: [06433366](#)), who retires by rotation at this meeting be and is hereby appointed as a Director of the Company, liable to retire by rotation.”

SPECIAL BUSINESS:

3. To regularize the appointment of Mr. Vaibhav Totuka (DIN: 07294247) as director of the Company:

To consider and if thought fit, to pass with or without modification(s), the following resolution as an Ordinary Resolution:

“RESOLVED THAT Mr. Vaibhav Totuka (DIN: 07294247), who was appointed as an Additional Director with effect from 28th December 2020 on the Board of Directors of the Company in terms of provisions of Section 161 of the Companies Act, 2013 and Article of Association of the Company and who holds office up to the date of this Annual General Meeting, be and is hereby appointed as Director of the company.

RESOLVED FURTHER THAT any of the directors of the company be and is hereby authorized to take all such steps as may be necessary, proper and expedient to give complete effect to this resolution.”

4. To Appoint, Mr. Ankit Gupta as independent director of the company

To consider and if thought fit, to pass with or without modification(s), the following resolution as an Special Resolution:

RESOLVED THAT pursuant to the provisions of Sections 149, 152, 160, 161 read with Schedule IV and other applicable provisions, if any, of the Companies Act, 2013 (“the Act”) and the Companies (Appointment and Qualification of Directors) Rules, 2014 and the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) or re- enactment(s) thereof, for the time being in force) and Articles of Association of the Company, based on the recommendation of Nomination & Remuneration Committee and Board of Directors of the Company, consent of the members of the Company be and is hereby accorded to appoint Mr. Ankit Gupta as Non-Executive Independent Director of the Company, not liable to retire by rotation, who was appointed as an Additional Director (Independent Director) of the Company with effect from June 1, 2023 to hold office up to the date of forthcoming Annual General Meeting and in respect of whom the Company has received a notice in writing under Section 160 of the Act, proposing his candidature for the office of Director, to hold office for a term of 5 (five) consecutive years commencing from June 1, 2023 to May 31, 2028.

RESOLVED FURTHER THAT the Board of Directors of the Company (including any Committee thereof), be and are hereby severally authorized to do all acts, deeds and things and take all such steps as may be necessary, proper or expedient to give effect to the aforesaid resolution.

For Trekkingtonoes.com Limited

**Sd/-
Sagar Agrawal
DIN: 07035839
Director**

**Place: Jaipur
Date: 10.09.2023**

Notes:

1. In view of the continuing Covid-19 pandemic, the Ministry of Corporate Affairs (“MCA”) has vide its circular dated 14.12.2021 /”read with circulars dated 08.12.2021, 13.01.2021 and 05.05.2020 (collectively referred to as “MCA Circulars”) permitted the holding of the Annual General Meeting (“AGM”) through VC / OAVM, without the physical presence of the Members at a common venue In compliance with the provisions of the Companies Act, 2013 (“Act”), SEBI Listing Regulations, 2015 (“SEBI Listing Regulations”) and MCA Circulars, the 9th AGM of the Company is being held through VC / OAVM venue.
2. The relevant details, pursuant to Regulations 26(4) and 36(3) of the SEBI Listing Regulations and Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India, in respect of Director seeking appointment/re-appointment at this AGM is annexed.
3. Pursuant to the provisions of the Act, a Member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his/her behalf and the proxy need not be a Member of the Company. Since this AGM is being held pursuant to the MCA Circulars through VC / OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be available for the AGM and hence the Proxy Form and Attendance Slip are not annexed to this Notice.
4. Institutional / Corporate Shareholders (i.e. other than individuals/ HUF, NRI, etc.) are required to send a scanned copy (PDF/JPG Format) of its Board or governing body Resolution/Authorization etc., authorizing its representative to attend the AGM through VC/OAVM on its behalf and to vote through remote e-voting at <https://evoting.kfintech.com/>. The Register of Members and Share Transfer Books of the Company will remain closed from 24.09.2023 to 30.09.2023 for the purposes of the Annual General Meeting.
5. Board of Directors has not recommended Final Dividend for the Financial Year 2022-23, hence details related to the dividend are not furnished herewith.
6. Members holding shares in demat mode may kindly note that any request for change of address or change of E-mail ID or change in bank particulars/mandates or registration of nomination are to be instructed to their Depository Participant only, as the Company or its Registrar & Share Transfer Agent cannot act on any such request received directly from the Members holding shares in Demat mode.
7. However, Members holding shares in physical mode are requested to notify the Registrar & Share Transfer Agent of the Company of any change in their address and e-mail id as soon as possible.
8. Members are requested to contact the Company’s Registrar & Share Transfer Agent KFin Technologies Private Limited. Selenium Tower-B” plot No31 & 32, Gachibowli, Financial District, Nanak Ramguda, Serilingampally, Hyderabad-500032, Telengana. Tel.:+91-4067162222 Email id:umesh.pandey@kfintech.com for reply to their queries/redressal of complaints, if any.
9. To support the “Green Initiative” Members who have not yet registered their email addresses are requested to register the same with their DPs in case the shares are held by them in electronic form and with KFin Technologies, in case the shares are held by them in physical form. In compliance with the aforesaid MCA Circulars and SEBI Circular dated May 12, 2020, Notice of the AGM along with the Annual Report 2022-2023 is being sent only through electronic mode to those Members whose email addresses are registered with the Company/ Depositories. Members may note that the Notice and Annual Report 2022-2023 will also be available on the Company’s website www.trekkingtonoes.com, website of the Stock Exchanges i.e.

www.bseindia.com.

10. Members are requested to intimate changes, if any, pertaining to their name, postal address, email address, telephone/mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney etc., to their DPs in case the shares are held by them in electronic form and to KFin Technologies Private Limited, in case the shares are held by them in physical form
11. Members attending the AGM through VC / OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Act.
12. The Cut-off date for determining the names of shareholders eligible to get Notice of Annual General Meeting is Friday, 01.09.2023
13. Members may avail the facility of nomination by nominating a person to whom their shares in the Company shall vest in the event of their death. The prescribed form can be obtained from the Company's Registrar & Share Transfer Agent.
14. Members who hold shares in physical form in multiple folios in identical names or joint names in the same order of names are requested to send the share certificates to the Company's Registrar & Share Transfer Agent for consolidation into single folio.
15. Since, the securities of the Company are traded compulsorily in dematerialized form as per SEBI mandate, Members holding shares in physical form are requested to get their shares dematerialized at the earliest.
16. The Shareholders, seeking any information with regard to the accounts or any matter to be placed at the AGM, are requested to write to the Company on or before 23.09.2023 through Email on compliance@hippocabs.com. The same will be replied by/ on behalf of the Company suitably.
17. The Company has appointed M/s Vauna Mittal & Associates, Practicing Company Secretaries as the Scrutinizer to scrutinize the voting and process for the Annual General Meeting and remote e voting process in a fair and transparent manner.
18. The Chairman shall, at the AGM, at the end of discussion on the Resolutions on which the voting is to be held, allow voting with the assistance of the scrutinizer, by use of e-voting for all those Members who are present at the AGM through Video Conferencing.
19. The Scrutinizer shall after the conclusion of voting at the Meeting, will first count the votes cast at the Meeting in the presence of at least two witnesses not in the employment of the Company and shall make and submit, within 48 hours of the conclusion of the AGM, a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairman or a person authorized by him in writing, who shall countersign the same and declare the result of the voting within 48 hours of conclusion of the AGM.
20. The Notice of the AGM shall be placed on the website of the Company till the date of AGM. The Results declared, along with the Scrutinizer's Report shall be placed on the Company's website www.hippocabs.com in immediately after the declaration of result by the Chairman or a person authorized by him in writing. The Results shall also be immediately forwarded to the Stock Exchange(s) where the shares of the Company are listed.
21. Further, the results shall be displayed on the Notice Board of the Company at its Registered Office as well as Head Office.
22. Pursuant to Section 108 of Companies Act, 2013 read with rules made there under and Regulation 44 of the SEBI (LODR) Regulations, 2015, the Company is providing e-voting facility to its Members to exercise their votes electronically on the item of business given in the Notice through the electronic voting service facility provided by RTA.
23. Since the AGM will be held through VC / OAVM, the Route Map is not annexed in this Notice

THE INSTRUCTIONS FOR SHAREHOLDERS VOTING ELECTRONICALLY ARE AS UNDER:

- i. The voting period begins on Wednesday, 27th September 2023 at 9.00 A.M. to Friday, 29th September, 2023 at 5.00 P.M. During this period, shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date 23.09.2023 may cast their vote electronically and that a person who is not a member as on the cut-off date should treat this notice for information purposes only. The e-voting module shall be disabled by CDSL for voting thereafter. Those Members, who will be present in the AGM through VC / OAVM facility and have not cast their vote on the Resolutions through remote e-voting and are otherwise not barred from doing so, shall be eligible to vote through e-voting system during the AGM.
- ii. The Board of Directors has appointed **M/s Varuna Mittal & Associates, Practicing Company Secretaries** as the Scrutinizer to

scrutinize the voting during the AGM and remote e-voting process in a fair and transparent manner.

iii. The Members who have cast their vote by remote e-voting prior to the AGM may also attend/ participate in the AGM through VC / OAVM but shall not be entitled to cast their vote again.

iv. The details of the process and manner for remote e-voting are explained herein below:

- The shareholders should log on to the e-voting website
 - Click on “Shareholders” module.
 - Now Enter your User ID
 - For CDSL: 16 digits beneficiary ID
 - For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
 - Members holding shares in Physical Form should enter Folio Number registered with the Company.
 - Next enter the Image Verification as displayed and Click on Login.
-
- If you are holding shares in Demat form and had logged on to www.evotingindia.com and voted on an earlier voting of any company, then your existing password is to be used.
 - If you are a first time user follow the steps given below:

	For Members holding shares in Demat Form and Physical Form
PAN	<p>Enter your 10 digit alpha-numeric PAN issued by Income Tax Department (Applicable for both Demat shareholders as well as physical shareholders)</p> <ul style="list-style-type: none"> • Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number which is printed on Postal Ballot / Attendance Slip indicated in the PAN field.

- After entering these details appropriately, click on
- “SUBMIT” tab.
- Members holding shares in physical form will then directly reach the Company selection screen. However, members holding shares in Demat form will now reach ‘Password Creation’ menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the Demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- For Members holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- Click on the EVSN for Trekkingtoes.com Limited.
- On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO” for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
- Click on the “RESOLUTIONS FILE LINK” if you wish to view the entire Resolution details.
- After selecting the resolution you have decided to vote on, click on “SUBMIT”. A confirmation box will be displayed. If you wish to confirm your vote, click on “OK”, else to change your vote, click on “CANCEL” and accordingly modify your vote.
- Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.
- You can also take a print of the votes cast by clicking on
- “Click here to print” option on the Voting page.
- If a Demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- Note for Non – Individual Shareholders and Custodians:
- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodian are required to log on to www.evotingindia.com and register themselves as Corporate.

- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
 - A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
 - In case you have any queries or issues regarding e-voting, you may refer the Frequently Asked Questions (“FAQs”) and e-voting manual available at www.evotingindia.com, under help section or write an email to evoting@nsdl.co.in or to the Company.
 - INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC / OAVM ARE AS UNDER:
 - Shareholder will be provided with a facility to attend the AGM through VC/OAVM through the e-Voting system. Shareholders may access the same at under shareholders/members login by using the remote e- voting credentials. The link for VC/OAVM will be available in shareholder/members login where the EVSN of Company will be displayed.
 - Facility of joining the AGM through VC / OAVM shall open 15 minutes before the time scheduled for the AGM and will be available for Members on first come first served basis.
 - Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.
 - Further, shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
 - Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
- Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their requisition advance at least 2 days prior to meeting mentioning their name, Demat account number/folio number, email id, mobile number at compliance@hippocabs.com. The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance 2 days prior to meeting mentioning their name, Demat account number/folio number, email id, mobile number at compliance@hippocabs.com. These queries will be replied to by the company suitably by email.
- Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.
 - PROPOSED IN THIS NOTICE:
 - For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self- attested scanned copy of PAN card), AADHAR (self- attested scanned copy of Aadhar Card) by email to Company/RTA email id.

The company/RTA shall co-ordinate with CDSL and provide the login credentials to the above mentioned shareholders.

For Trekkingtonoes.com Limited

Sd/-

Sagar Agrawal

DIN: 07035839

Director

Place: Jaipur

Date: 10.09.2023

**EXPLANATORY STATEMENT
(Pursuant to Section 102 of the Companies Act, 2013)**

**DETAILS OF DIRECTOR SEEKING RE-APPOINTMENT AT THE FORTHCOMING ANNUAL GENERAL MEETING
(Annexure- A1)**

Name of the Director	Mr. Vaibhav Totuka
DIN	
Date of Birth and Age	
Date of the FIRST appointment on the Board	
Qualifications	
Experience and Expertise	
Number of Meetings of the Board attended during the year (2022-23)	
DIRECTORSHIPS IN other LISTED/UNLISTED COMPANIES	None
Membership / Chairmanship of Committees of THE COMPANY	None
Membership / Chairmanship of Committees of other Board	None
Details of Listed Companies from which the Director resigned during FY 2019-20, FY 2020-21 and FY 2022-23	None
Shareholding in Company	Equity Shares
Relationship with other directors, managerS and other Key Managerial Personnel of the Company	
Terms and Conditions of appointment or re-appointment along with details of remuneration sought to be paid and remuneration last drawn	As per the Nomination, Remuneration & Board Diversity Policy of the Company as displayed on the Company's website Remuneration remain unchanged
Justification for choosing the appointees for appointment as Independent Directors	NA

**DETAILS OF DIRECTOR SEEKING RE-APPOINTMENT AT THE FORTHCOMING ANNUAL GENERAL MEETING
(ANNEXURE- A2)**

Name of the Director	Mr. Sahil Agrawal
DIN	
Date of Birth and Age	
Date of the FIRST appointment on the Board	
Qualifications	
Experience and Expertise	
Number of Meetings of the Board attended during the year (2022-23)	
DIRECTORSHIPS IN other LISTED/UNLISTED COMPANIES	
Membership / Chairmanship of Committees of THE COMPANY	
Membership / Chairmanship of Committees of other Board	
Details of Listed Companies from which the Director resigned during FY 2019-20, FY 2020-21 and FY 2022-23	
Shareholding in GLOBE INTERNATIONAL CARRIERS LIMITED	
Relationship with other directors, managers and other Key Managerial Personnel of the Company	
Terms and Conditions of appointment or re-appointment along with details of remuneration sought to be paid and remuneration last drawn	

For ease of participation by Members, provided below are key details regarding the AGM for reference:

Sr. No.	Particulars	Details of access
1.	Link for live webcast of the AGM and for participation through VC/OAVM	https://www.evotingindia.com/ by using e-voting credentials and clicking on video conference
2.	AGM queries and speaker registration	By email to compliance@hippocabs.com
3.	Link for remote e-voting	https://www.evotingindia.com
4.	Username and password for VC	Members may attend the AGM through VC by accessing the link https://www.evotingindia.com by using the remote e-voting credentials. Please refer the instructions provided in the Notice.
5.	Helpline number for VC participation and e-voting	Contact CDSL at 022-23058738 and 022-23058542/43 or write them on helpdesk.evoting@cdslindia.com or visit website: www.evotingindia.com
6.	Cut-off date for e-voting	Saturday, 23rd September, 2023
7.	Time period for remote e-voting	From 27 th September, 2023 – 09.00 A.M. to 29 th September, 2023 – 05.00 P.M.
8.	Book closure dates	Sunday, 24 th September, 2023 to Saturday, 30 th September, 2023 (both days inclusive)
9.	Registrar and Transfer Agent – contact details	KFin Technologies Private Limited. Selenium Tower-B' plot No31 & 32, Gachibowli, Financial District, NanakRanguda, Serilingampally, Hyderabad-500032, Telangana. Tel.:+91-4067162222 Email id: umesh.pandey@kfintech.com
10.	Trekkingtoes.com Limited Contact details	Registered Office Address- 236 Mahaveer Nagar 1st Durgapura, Tonkroad Jaipur RJ 302018 Email- www.trekkingtoes.com Tel No. - 0141-2361794/2368794/4083700 : Website- www.gicl.co