

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2024-25

PAN	AAHCT0189M		
Name	TRUCKIT INDIA PRIVATE LIMITED		
Address	4 COMMUNITY CENTER, INDUSTRIAL AREA NEW, LAWRENCE ROAD, DELHI, DELHI, NEW DELHI, 09-Delhi, 91-INDIA, 110035		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	508979811260924

Taxable Income and Tax Details Accrued Income and Tax Detail	Current Year business loss, if any	1	0
	Total Income	2	75,88,790
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	19,09,946
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	19,09,946
	Taxes Paid	8	99,94,469
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 80,84,520
	Accrued Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

Income Tax Return electronically transmitted on 26-Sep-2024 18:49:18 from IP address 122.176.117.174 and verified by DEEPAK KHANNA having PAN AGTPK2756N on 26-Sep-2024 using paper ITR-Verification Form /Electronic Verification Code generated through mode Barcode/QR Code

System Generated



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DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

For TRUCKIT INDIA PVT. LTD

N. Chaitanya

Director

Name of Assessee	TRUCKIT INDIA PRIVATE LIMITED		
Address	4 COMMUNITY CENTER, INDUSTRIAL AREA NEW, LAWRENCE ROAD, DELHI, NEW DELHI, DELHI, 110035		
E-Mail	canisha0705@gmail.com		
Status	Company(Domestic)	Assessment Year	2024-2025
Ward	WARD 25(3), DELHI	Year Ended	31.3.2024
PAN	AAHCT0189M	Incorporation Date	01/11/2018
Residential Status	Resident		
Nature of Business	TRANSPORT and LOGISTICS SERVICES-Other Transport and Logistics services n.e.c(11015), Trade Name: TRUCKIT INDIA PRIVATE LIMITED		
A.O. Code	DEL-W-46-3		
GSTIN No.	07AAHCT0189M1ZV		
Filing Status	Original		
Last Year Return Filed On	20/10/2023	Acknowledgement No.:	426726261201023
Last Year Return Filed u/s	115BAA		
Bank Name	HDFC BANK, HDFC BANK, B-6 VISHAL ENCLAVE, NEAR RAJA GARDEN NEW DELHI, A/C NO: 50200036521781, Type: Current, IFSC: hdfc0000933, Prevalidated : Yes, Nominate for refund : Yes		
Tele:			

Computation of Total Income [As per Section 115BAA (Tax @22%)]

Income from Business or Profession (Chapter IV D)	75,88,789
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Truckit India Private Limited

Profit as per Profit and Loss a/c	75,75,595
<u>Add:</u>	
Depreciation Debited in P&L A/c	25,840
INTEREST ON TDS	8,325
TDS LATE FEE	200
<u>Total</u>	<u>76,09,960</u>
<u>Less:</u>	
Depreciation as per Chart u/s 32	21,171
	21,171
	<u>75,88,789</u>

Gross Total Income	75,88,789
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Total Income	75,88,789
Round off u/s 288 A	75,88,790
MAT Provisions not apply on company due to applicability of section 115BAA	

Tax Due @ 22% (Company applicable for Sec 115BAA)	16,69,534
Surcharge @10%	1,66,953
	<u>18,36,487</u>
Health & Education Cess (HEC) @ 4.00%	73,459
	<u>19,09,946</u>
T.D.S./T.C.S	99,94,469
	<u>-80,84,523</u>

For TRUCKIT INDIA PVT. LTD
 W. Chav *W. Chav*
 Director

Refundable (Round off u/s 288B) 80,84,520

T.D.S./ T.C.S. From

Non-Salary(as per Annexure) 99,94,469
Due Date for filing of Return October 31, 2024

Comparision of Income if Company does not Opt for Section 115BAA/115BAB (Tax @25%)

1. Total income as per Section 115BAA/115BAB	7588789
2. Adjustments according to section 115BAA/115BAB	
(i) Deduction under Ch VIA as per Provisions of Section 115BAA/115BAB	
	0
Gross Total Income as per Section 115BAA/115BAB	7588789
(ii) Allowed Deductions (which were disallowed under section 115BAA / 115BAB)	
No Deduction exists	
(iii) Allowed Brought Forward Loss (which were disallowed under section 115BAA / 115BAB)	
NA	0
3. Gross Total Income (1-2)	7588789
Deduction under Chapter VIA	0
Total Income after Adjustments under section 115BAA/115BAB	7588789

Details of Depreciation Truckit India Private Limited

Particulars	Rate	Opening+ Adjusted for 115BAA/B AC/BAD	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
PLANT AND MACHINERY	15%	82602	0	0	82602	0	0	82602	12390	70212
PLANT AND MACHINERY	40%	10709	0	0	10709	0	0	10709	4284	6425
Furniture	10%	44965	0	0	44965	0	0	44965	4497	40468
Total		138276	0	0	138276	0	0	138276	21171	117105

Bank Account Detail

S.N	Bank	Address	Account No	IFSC Code	Type	Prevalidated	Nominate for refund
1	HDFC BANK	HDFC BANK,B-6 VISHAL ENCLAVE,NEAR RAJA GARDENNEW DELHI	50200036521781	hdfc0000933	Current(Primary)	Yes	Yes

GST Turnover Detail

S.NO.	GSTIN	Turnover
1	07AAHCT0189M1ZV	516146125
	TOTAL	516146125

Details of T.D.S. on Non-Salary(26 AS Import Date:06 Aug 2024)

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Amount Paid/credited	Total Tax deducted	Amount out of (5) claimed for this year
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1	AKASH VINTRADE PRIVATE LIMITED	PTNA02157B	90000	1800	1800
2	COMPASS INDIA FOOD SERVICES PRIVATE LIMITED	CHEC08374C	1271213	25427	25427
3	FRIENDS FOOD VENTURES	SHLF00752D	361000	7220	7220
4	INDICOLD PRIVATE LIMITED	DELI14828C	511261	10226	10226
5	JUBILANT FOODWORKS LIMITED	DELD03279D	471832343	9469351	9436534
6	LALITA	MRTL02423B	133200	2665	2665
7	MOTHER DAIRY FRUIT & VEGETABLE PRIVATE LIMITED	DELM06025F	7402725	148085	148085
8	RN VENTURES	JBPR07996C	55000	1100	1100
9	THE URBAN PANTRY	PTLT14688C	125000	2500	2500
10	THEA KITCHEN PRIVATE LIMITED	RTKT03715F	651960	13040	13040
11	TIPPING MR PINK PRIVATE LIMITED	DELT11400E	11882005	237646	237646
12	WOW MOMO FOODS PRIVATE LIMITED	CALW03730G	5411315	108226	108226
TOTAL			499727022	10027286	9994469

Head wise Summary on Income and TDS thereon

Head	Section	Amount Paid/Credited As per 26AS	As per Computation	Location of Income for Comparison	TDS
Business	194C	499727022	516419648	(Total of Sales/ Gross receipts of business and Gross receipts from Profession in Trading Account + Total of other income) in profit & Loss A/c :516419648	9994469
Total		499727022	516419648		9994469

Details of Taxpayer Information Summary (TIS)

S.NO	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference
1	Business receipts	501971102	Trading Account->Sales/ Gross receipts of business Trading Account->Gross receipts from Profession Profit and Loss Account->Other income No account case gross receipts business /profession	516146125 273523 516419648 -14448546
2	GST purchases	506331	For TRUCKIT INDIA PVT. LTD	
3	GST turnover	516146125	<i>W. Chahal</i> Director	

Signature
(DEEPAK KHANNA)
For TRUCKIT INDIA PRIVATE LIMITED
Date-18.09.2024

TRUCKIT INDIA PRIVATE LIMITED
 4 COMMUNITY CENTER LAWRENCE ROAD INDUSTRIAL AREA NEW,
 LAWRENCE ROAD, INDUSTRIAL AREA NEW, DELHI, DELHI, North
 West-110035
 CIN : U60300DL2018PTC341484
 GSTIN : 07AAHCT0189M1ZV

(F.Y. 2023-2024)

Balance Sheet as at 31st March 2024

₹ in thousand

Particulars	Note No.	As at 31st March 2024	As at 31st March 2023
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	500.00	500.00
Reserves and surplus	2	19,100.89	13,434.07
Money received against share warrants		19,600.89	13,934.07
Share application money pending allotment			
Non-current liabilities			
Long-term borrowings			
Deferred tax liabilities (Net)	3		
Other long term liabilities			
Long-term provisions	4		
Current liabilities			
Short-term borrowings			
Trade payables	5		
(A) Micro enterprises and small enterprises		45,366.29	44,513.64
(B) Others		477.74	3,642.03
Other current liabilities	6	740.38	1,222.92
Short-term provisions	4	46,584.41	49,378.58
TOTAL		66,185.30	63,312.65
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets	7		
Property, Plant and Equipment		48.72	74.56
Intangible assets			
Capital work-in-Progress			
Intangible assets under development			
Non-current investments			
Deferred tax assets (net)	3	17.21	16.04
Long-term loans and advances			
Other non-current assets		65.93	90.60
Current assets			
Current investments			
Inventories			
Trade receivables	8	54,932.51	52,483.30
Cash and cash equivalents	9	2,893.06	4,444.30
Short-term loans and advances			
Other current assets	10	8,293.80	6,294.45
TOTAL		66,119.37	63,222.05
		66,185.30	63,312.65

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For PAWAN TC AGGARWAL AND

ASSOCIATES

Chartered Accountant

(FRN: 0022442N)

FRN: 0022442N

New Delhi

110034

GOVIND GAUR

PARTNER

Membership No.: 543809

UDIN : 24543809BKATG67426

Place: NEW DELHI

Date: 19/08/2024

For and on behalf of the Board of Directors

For TRUCKIT INDIA PVT LTD

For TRUCKIT INDIA PVT LTD

Vijay Kumar Khanna

Director

VIJAY KHANNA

Director

DIN: 05130659

DEEPAK KHANNA

Director

DIN: 05130667

TRUCKIT INDIA PRIVATE LIMITED
 4 COMMUNITY CENTER LAWRENCE ROAD INDUSTRIAL AREA NEW,
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(F.Y. 2023-2024)

Statement of Profit and loss for the year ended 31st March 2024

Particulars	Note No.	31st March 2024	₹ in thousand 31st March 2023
Revenue			
Revenue from operations	11	5,16,146.13	3,75,477.19
Less: Excise duty			
Net Sales		5,16,146.13	3,75,477.19
Other income	12	273.52	158.99
Total Income		5,16,419.65	3,75,636.18
Expenses			
Cost of material Consumed			
Purchase of stock-in-trade		5,02,055.41	3,64,417.17
Changes in inventories			
Employee benefit expenses	13	5,174.62	1,086.90
Finance costs			
Depreciation and amortization expenses	14	25.84	39.36
		5,07,255.87	3,65,543.42
Other expenses	15	1,588.19	4,703.35
Total expenses		5,08,844.05	3,70,246.78
Profit before exceptional, extraordinary and prior period items and tax		7,575.60	5,389.41
Exceptional items			
Profit before extraordinary and prior period items and tax		7,575.60	5,389.41
Extraordinary items			
Prior period item			
Profit before tax		7,575.60	5,389.41
Tax expenses			
Current tax	16	1,909.95	1,396.91
Deferred tax		(1.18)	(3.18)
Excess/short provision relating earlier year tax			
Profit(Loss) for the period		5,666.82	3,995.68
Earning per share-in ₹			
Basic	17		
Before extraordinary Items		113.34	79.91
After extraordinary Adjustment		113.34	79.91
Diluted			
Before extraordinary Items			
After extraordinary Adjustment			

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For PAWAN TC AGGARWAL AND

ASSOCIATES

Chartered Accountant
(FRN: 0022442N)

GOVIND GAUR
PARTNER

Membership No.: 543809

UDIN : 24543809BKATGG7426

Place: NEW DELHI

Date: 19/08/2024



For and on behalf of the Board of Directors

VIJAY KHANNA
Director
DIN: 05130659

DEEPAK KHANNA
Director
DIN: 05130667

Director

TRUCKIT INDIA PRIVATE LIMITED
 4 COMMUNITY CENTER LAWRENCE ROAD INDUSTRIAL AREA NEW,
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(F.Y. 2023-2024)

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2024

	PARTICULARS	31st March 2024	₹ in thousand 31st March 2023
A.	Cash Flow From Operating Activities		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	7,575.60	5,389.41
	Adjustments for non Cash/ Non trade items:		
	Depreciation & Amortization Expenses	25.84	39.36
	Interest received	(273.52)	(158.99)
	Operating profits before Working Capital Changes	7,327.91	5,269.77
	Adjusted For:		
	(Increase) / Decrease in trade receivables	(2,449.21)	(30,537.77)
	Increase / (Decrease) in trade payables	852.65	33,366.52
	Increase / (Decrease) in other current liabilities	(3,646.83)	1,078.58
	(Increase) / Decrease in other current assets	(1,999.35)	(3,549.02)
	Cash generated from Operations	85.18	5,628.08
	Net Cash flow from Operating Activities(A)	85.18	5,628.08
B.	Cash Flow From Investing Activities		
	Interest Received	273.52	158.99
	Net Cash used in Investing Activities(B)	273.52	158.99
C.	Cash Flow From Financing Activities		
	Other Inflows / (Outflows) of cash	(1,909.95)	(1,396.91)
	Net Cash used in Financing Activities(C)	(1,909.95)	(1,396.91)
D.	Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	(1,551.25)	4,390.17
E.	Cash & Cash Equivalents at Beginning of period	4,444.30	54.13
F.	Cash & Cash Equivalents at End of period	2,893.06	4,444.30
G.	Net Increase / (Decrease) in Cash & Cash Equivalents(F-E)	(1,551.25)	4,390.17

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For PAWAN TC AGGARWAL AND

ASSOCIATES

Chartered Accountant
 (FRN: 0022442N)

GOVIND GAUR
 PARTNER

Membership No.: 543809

UDIN : 24543809BKATGG7426
 Place: NEW DELHI
 Date: 19/08/2024

Note:

1. The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI.
2. Figures of previous year have been rearranged/regrouped wherever necessary
3. Figures in brackets are outflow/deductions

For and on behalf of the Board of Directors

VIJAY KHANNA
 Director
 DIN: 05130659

DEEPAK KHANNA
 Director
 DIN: 05130667

TRUCKIT INDIA PRIVATE LIMITED
 4 COMMUNITY CENTER LAWRENCE ROAD INDUSTRIAL AREA NEW,
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(F.Y. 2023-2024)

Notes to Financial statements for the year ended 31st March 2024
 The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 1 Share Capital

Particulars	₹ in thousand	
	As at 31st March 2024	As at 31st March 2023
Authorised :		
50000 (31/03/2023:50000) Equity shares of Rs. 10.00/- par value	500.00	500.00
Issued :		
50000 (31/03/2023:50000) Equity shares of Rs. 10.00/- par value	500.00	500.00
Subscribed and paid-up :		
50000 (31/03/2023:50000) Equity shares of Rs. 10.00/- par value	500.00	500.00
Total	500.00	500.00

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

	₹ in thousand		No. of Shares	Amount
	No. of Shares	Amount		
At the beginning of the period				
Issued during the Period	50,000	500.00	50,000	500.00
Redeemed or bought back during the period				
Outstanding at end of the period	50,000	500.00	50,000	500.00

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Shares held by Holding/Ultimate holding company and/or their subsidiaries/associates

Type of Share	Name of Company	Relation	As at 31st	As at 31st
			March 2024	March 2023
Equity	Pooja Logistics Private Limited	Holding Company	49,998	
		Aggregate No. of Shares :	49,998	

Note: During the F.Y 2023-24 Pooja Logistics Private Limited acquired 49998 shares from existing shareholders and became the Holding company of Truckit India Private Limited.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2024		As at 31st March 2023	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity	DEEPAK KHANNA			25,000	50.00
Equity	VIJAY KHANNA			25,000	50.00
	Total :			50,000	100.00

Details of shares held by Promoters

	Current Year	Previous Year



For TRUCKIT INDIA PVT. LTD
 Jitendra Kumar

For TRUCKIT INDIA PVT. LTD
 Nitin

Director

Director

TRUCKIT INDIA PRIVATE LIMITED
 4 COMMUNITY CENTER LAWRENCE ROAD INDUSTRIAL AREA NEW,
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(F.Y. 2023-2024)

		Shares at beginning		Shares at end		% Change	Shares at beginning		Shares at end		% Change
Promoter name	Particulars	Number	%	Number	%		Number	%	Number	%	
VIJAY KHANNA	Equity [NV: 10.00]	25000	50.00	1	0.00	-50.00	25000	50.00	25000	50.00	0.00
DEEPAK KHANNA	Equity [NV: 10.00]	25000	50.00	1	0.00	-50.00	25000	50.00	25000	50.00	0.00
Total		50000		2			50000		50000		

Note No. 2 Reserves and surplus

Particulars	₹ in thousand
Surplus	
Opening Balance	
Add: Profit for the year	13,434.07
Less : Deletion during the year	5,666.82
Closing Balance	19,100.89
Balance carried to balance sheet	19,100.89
	13,434.07
	13,434.07

Note No. 3 Deferred Tax

Particulars	₹ in thousand
Deferred tax assets	
DEFERRED TAX	
	17.21
	16.04
Gross deferred tax asset	17.21
Net deferred tax assets	16.04
	16.04

Note No. 4 Provisions

Particulars	As at 31st March 2024			As at 31st March 2023		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
Audit Fee Payable		28.00	28.00			
TDS Payable		712.38	712.38			
Total	740.38	740.38	740.38	1,222.92	1,222.92	1,222.92

Note No. 5 Trade payables

Particulars	₹ in thousand
(B) Others	
Pooja Logistics Private Limited (Relative Party)	31,406.18
Other Trade Payable	13,960.11
Total	45,366.29
	44,513.64
	44,513.64

Note No. 6 Other current liabilities

Particulars	₹ in thousand
Others payables	
Advance From Customers	5.74
Expenses Payable	472.00
Total	477.74
	3,642.03
	3,642.03



For TRUCKIT INDIA PVT. LTD

1/19 Kumar Kanta

Director

W Ch

Director

TRUCKIT INDIA PRIVATE LIMITED
 4 COMMUNITY CENTER LAWRENCE ROAD INDUSTRIAL AREA NEW,
 DELHI, DELHI, North West-110035
 CIN : U60300DL2018PTC341484
 GSTIN : 07AAHCT0189M1ZV

(F.Y. 2023-2024)

TRUCKIT INDIA PRIVATE LIMITED
 4 COMMUNITY CENTER LAWRENCE ROAD INDUSTRIAL AREA NEW,
 DELHI, DELHI, North West-110035
 CIN : U60300DL2018PTC341484
 GSTIN : 07AAHCT0189M1ZV

Note No. 7 Property, Plant and Equipment and Intangible assets as at 31st March 2024

Assets		Gross Block			Accumulated Depreciation/ Amortisation			Net Block	
	Assets	Useful Life (In Years)	Balance as at 1st April 2023	Additions during the year	Addition on account of business acquisition	Balance as at 1st April 2023	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2024
A	Tangible assets								
	Own Assets								
	FURNITURE and FIXTURE	10.00	72.14		72.14	30.27	6.87		37.14
	AIR CONDITION	5.00	105.64		105.64	88.64	11.71		100.36
	MOBILE	5.00	65.43		65.43	54.90	7.25		62.16
	COMPUTER	3.00	103.29		103.29	98.13			98.13
	Total (A)		346.50		346.50	271.94	25.84		297.78
	P.Y Total		346.50		346.50	232.58	39.36		271.94
									74.56
									113.92

General Notes :

1. No depreciation if remaining useful life is negative or zero.
2. Depreciation is calculated on pro-rata basis in case assets is purchased/sold during current F.Y.
3. If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.
4. In case of leap year, depreciation is calculated on the basis of 366 days in a year.

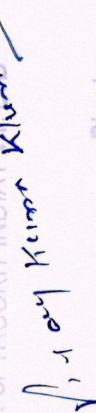
For TRUCKIT INDIA LTD

 Director

For TRUCKIT INDIA LTD

 Director

Director

For TRUCKIT INDIA LTD

 Director

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (S.L.M. Method)

Name of Asset		FURNITURE and FIXTURE					10.00 Single				
Group of asset		Furniture and fittings					Useful Life (In Years)				
Particulars		Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2023)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (Col5 - col4 / Col9 * col10)
1	2	3	4	5	6	7	8	9	10	11	12
F and F	01/11/2018	72.14	3.61	41.87	3650.00		1612.00	2038.00	366.00		
Total		72.14	3.61	41.87							

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (S.L.M. Method)

Name of Asset Group of asset	AIR CONDITIONER Plant and Machinery	5.00 Single Shift Type				Dep Rate* (Col5 - col4 / Col9 * col10)				
		Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2023)	Remaining useful life as on 31.3.2023 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	
1	2	3	4	5	6	7	8	9	10	12
AIR CONDITIONER	01/11/2018	105.64	5.28	17.00		1825.00	1612.00	213.00	11.09	11.71
Total		105.64	5.28	17.00						11.71

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (S.L.M. Method)

Name of Asset Group of asset	MOBILE Office equipment	Useful Life (In Years)					Dep Rate*	Dep Rate (Col15 - col4 / Col9 * col10)
		1	2	3	4	5		
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2023)	Assets used during current F.Y. (In Days)

TRUCKIT INDIA PRIVATE LIMITED
 4 COMMUNITY CENTER LAWRENCE ROAD INDUSTRIAL AREA NEW,
 DELHI, DELHI, North West-110035
 CIN : U60300DL2018PTC341484
 GSTIN : 07AAHCT0189M1ZV

MOBILE	01/11/2018	65.43	3.27	10.53	1825.00	1612.00	213.00	213.00	11.09	7.25
Total		65.43	3.27	10.53						

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (S.L.M. Method)

Name of Asset Group of asset	COMPUTER			3.00			Single			Depreciation (Col5 - col4 / Col9 * col10)
	Original cost of asset	Date of purchase of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2023)	Remaining useful life as on 31.3.2023 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	
Particulars										
1	2	3	4	5	6	7	8	9	10	11
COMPUTER	01/11/2018	103.29	5.16	5.16	5.16	1095.00	1612.00	-517.00	0.00	18.48
Total		103.29	5.16	5.16						

* Depreciation rate = ((Depreciation / Amount of purchase) * 100) / Shift

For TRUCKIT INDIA PVT. LTD
 Director
 Director



TRUCKIT INDIA PRIVATE LIMITED
4 COMMUNITY CENTERLAWRENCE ROAD INDUSTRIAL AREANEW, LAWRENCE ROAD, INDUSTRIAL AREA NEW
DELHI, DELHI, North West-110035
CIN : U60300DL2018PTC341484
GSTIN : 07AAHCT0189M1ZV

Note No. 8 Trade receivables

Particulars	As at 31st March 2024	As at 31st March 2023
Secured, Considered good		
Unsecured, Considered Good	54,932.51	52,483.30
Doubtful		
Allowance for doubtful receivables		
Total	54,932.51	52,483.30

(Current Year)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	53,856.79	35.00	1,040.72			54,932.51
(ii) Undisputed Trade Receivables (considered doubtful)						
(iii) Disputed Trade Receivables considered good						
(iv) Disputed Trade Receivables considered doubtful						
(v) Provision for doubtful receivables						

(Previous Year)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	52,483.30					52,483.30
(ii) Undisputed Trade Receivables (considered doubtful)						
(iii) Disputed Trade Receivables considered good						
(iv) Disputed Trade Receivables considered doubtful						
(v) Provision for doubtful receivables						

Note No. 9 Cash and cash equivalents

Particulars	As at 31st March 2024	As at 31st March 2023
Balance with banks		
HDFC BANK	2,227.78	4,435.07
Total	2,227.78	4,435.07
Cash in hand		
Cash in hand	665.28	9.23
Total	665.28	9.23
Total	2,893.06	4,444.30

Note No. 10 Other current assets

Particulars	As at 31st March 2024	As at 31st March 2023
Other Assets		
Income Tax Refund	8,084.52	6,078.23
TDS Receivable	198.17	216.23
Advance paid to Employees	5.00	
Advance paid to Vendors	6.10	
Total	8,293.80	6,294.45

For TRUCKIT INDIA PVT. LTD. 14/4/2006

KIT INDIA PVT. LTD. KUMAR KUMAR

FOR TONIGHT INDIA PVT. LTD
Hello?

TRUCKIT INDIA PRIVATE LIMITED
 4 COMMUNITY CENTER LAWRENCE ROAD INDUSTRIAL AREA NEW, LAWRENCE ROAD, INDUSTRIAL AREA NEW
 DELHI, DELHI, North West-110035
 CIN : U60300DL2018PTC341484
 GSTIN : 07AAHCT0189M1ZV

Note No. 11 Revenue from operations

Particulars	31st March 2024	31st March 2023
Sale of services		
Goods Transport Agency Services	5,16,146.13	3,75,477.19
Net revenue from operations	5,16,146.13	3,75,477.19

Note No. 12 Other income

Particulars	31st March 2024	31st March 2023
Interest Income		
Interest on IT Refund	273.52	158.99
Total	273.52	158.99

Note No. 13 Employee benefit expenses

Particulars	31st March 2024	31st March 2023
Salaries and Wages		
Salary and wages	3,374.62	636.90
Director Remuneration	1,800.00	450.00
Total	5,174.62	1,086.90

Note No. 14 Depreciation and amortization expenses

Particulars	31st March 2024	31st March 2023
Depreciation on tangible assets	25.84	39.36
Total	25.84	39.36

Note No. 15 Other expenses

Particulars	31st March 2024	31st March 2023
Shortage and Damages	514.98	626.04
Bank charges	4.61	0.28
TDS Late Fees	0.20	4.98
Late filling Fees	0.04	0.34
Legal consultancy fees	233.00	25.00
Office Maintenance	35.40	16.45
Printing and stationery	37.42	24.30
ROC Fee	3.80	1.20
Discount		68.25
Loading And Unloading Charges	2.00	3,618.60
Server Portal Charger		1.32
Audit fees	28.00	28.00
Interest on TDS and Other Fees	8.33	147.94
Miscellaneous Expenses	8.70	9.46
Staff Conveyance Exps.		0.20
Telephone Exp.	7.20	0.60
Server Portal Charger		2.30
Miscellaneous Expenses		120.00
GST Expenses (unclaimed Input)		8.10
TDS Writeoff	18.05	
Water Expense	1.80	
FSSAI Charges	15.00	
Rent Paid	366.00	
Bad Debt	245.00	
Conveyance expenses	38.35	
R&M (Repair)	2.80	
Round Off	0.01	

FRN 022442N
 New Delhi
 110034



For TRUCKIT INDIA PVT. LTD

W.C.

Director

Paray Kumar Kumar

Director

TRUCKIT INDIA PRIVATE LIMITED

4 COMMUNITY CENTER LAWRENCE ROAD INDUSTRIAL AREA NEW LAWRENCE ROAD, INDUSTRIAL AREA NEW DELHI, DELHI, North West-110035
CIN : U60300DL2018PTC341484
GSTIN : 07AAHCT0189M1ZV

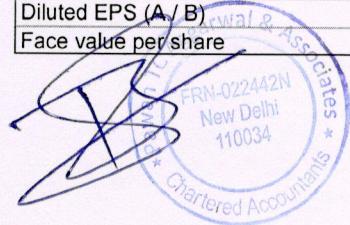
Travelling Expenses	17.50	
Total	1,588.19	4,703.35

Note No. 16 Current tax

Particulars	₹ in thousand	
	31st March 2024	31st March 2023
Income Tax	1,909.95	1,396.91
Total	1,909.95	1,396.91

Note No. 17 Earning Per Share

Particulars	Before Extraordinary items		After Extraordinary items	
	31st March 2024	31st March 2023	31st March 2024	31st March 2023
Basic				
Profit after tax (A)	5,666.82	3,995.68	5,666.82	3,995.68
Weighted average number of shares outstanding (B)	50,000	50,000	50,000	50,000
Basic EPS (A / B)	113.34	79.91	113.34	79.91
Diluted				
Profit after tax (A)	5,666.82	3,995.68	5,666.82	3,995.68
Weighted average number of shares outstanding (B)	50,000	50,000	50,000	50,000
Diluted EPS (A / B)	113.34	79.91	113.34	79.91
Face value per share		10.00		10.00



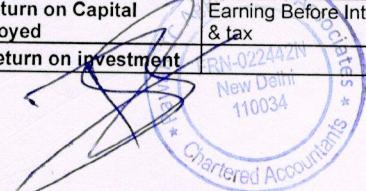
For TRUCKIT INDIA PVT. LTD
N. K. Kumar Reddy
Director
WCh?

Director

TRUCKIT INDIA PRIVATE LIMITED
4 COMMUNITY CENTER LAWRENCE ROAD INDUSTRIAL AREA NEW
DELHI, DELHI, North West-110035
CIN : U60300DL2018PTC341484
GSTIN : 07AAHCT0189M1ZV

Note number: Additional Regulatory Information
(1) Ratios:

Ratio	Numerator	Denominator	C.Y. Ratio	P.Y. Ratio	% Change	Reason for variance
(a) Current Ratio	Current Assets	Current Liabilities	1.42	1.28	10.94	
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	0.00	0.00	0.00	
(c) Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings	0.00	0.00	0.00	
(d) Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholder's Equity	0.34	0.33	3.03	
(e) Inventory turnover ratio	Turnover	Average Inventory	0.00	0.00	0.00	
(f) Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	9.61	10.09	-4.76	
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	11.17	13.09	-14.67	
(h) Net capital turnover ratio	Total Sales	Average Working Capital	26.42	27.12	-2.58	
(i) Net profit ratio	Net Profit	Net Sales	0.01	0.01	0.00	
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	0.39	0.39	0.00	
(k) Return on investment	RN-02244ZV New Delhi 110034		0.00	0.00	0.00	



For TRUCKIT INDIA PVT. LTD

Director

For TRUCKIT INDIA PVT. LTD

Director

Mr. Ch. A. K. Khan
Director

TRUCKIT INDIA PRIVATE LIMITED
SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

A. Significant Accounting Policies

Note No. :1

1. Basis of Accounting:-

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on accrual basis.

2. Use of Estimates:-

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

3. Revenue Recognition:-

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

4. Property, Plant & Equipment:-

Property, Plant & Equipment including intangible assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

Company has adopted cost model for all class of items of Property Plant and Equipment.

5. Depreciation:-

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method / SLM Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

6. Investments:-

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as non-current investments.



For TRUCKIT INDIA PVT. LTD

Prayag Kumar Khanna

Director

For TRUCKIT INDIA PVT. LTD

W. Chaw

Director

7. Borrowing cost:-

Borrowing costs that are attributable to the acquisition or construction of the qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended uses or sale. All other borrowing costs are charged to revenue in the year of incurrence. The amount of borrowing cost capitalized during the year is NIL.

8. Retirement Benefits:-

The retirement benefits are accounted for as and when liability becomes due for payment.

9. Taxes on Income:-

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted by the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is virtual certainty with convincing evidence that these would be realized in future. At each Balance Sheet date, the carrying amount of deferred tax is reviewed to reassess realization.

10. Provisions, Contingent Liabilities and Contingent Assets:- (AS-29)

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made.

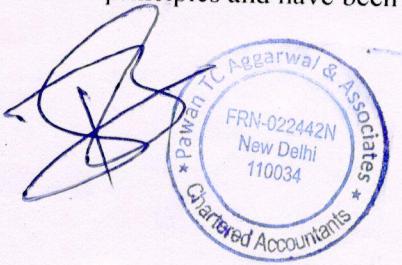
Contingent Liabilities is disclosed in Notes to the account for -

- (i) Possible obligations which will be confirmed only by future events not wholly within the control of the company or
- (ii) Present Obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.

General:

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.



For TRUCKIT INDIA PVT. LTD
Vijay Kumar Chandra

Director

For TRUCKIT INDIA PVT. LTD
W. Chai?

Director

(B) Notes on Financial Statements

18. The MSME status of the creditors is not known to the Company; hence the information is not given.
19. Salaries includes director's remuneration on account of salary Rs.18,00,000/-
20. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.
21. Payments to Auditors:

Auditors Remuneration	2023-2024	2022-2023
Audit Fees	28,000.00	28,000.00
Total	28,000.00	28,000.00

22. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.
23. No provision for retirement benefits has been made, in view of accounting policy No. 8. The impact of the same on Profit & Loss is not determined.
24. Related Party disclosure as identified by the company and relied upon by the auditors:

(A) Related Parties and their Relationship

(I) Key Management Personnel

1. Deepak Khanna
2. Vijay Kumar Khanna

(II) Related Parties

1. Pooja Logistics Private Limited
2. Kailash Khanna

Transactions with Related parties

Particulars	Current Year	Previous Year
1. Pooja Logistics Private Limited (having common Directors)		
Transport Vendor Services Received	41,77,93,511	32,41,81,224
2. Vijay Khanna (Director)		
Remuneration	18,00,000	4,50,000
3. Kailash Khanna (Wife of Director)		
Rent	2,40,000	1,20,000



For TRUCKIT INDIA PVT. LTD
Vijay Kumar Khanna
Director

For TRUCKIT INDIA PVT. LTD
H. Chauhan
Director

Outstanding Balances as on 31/03/2024

Particulars	Current Year		Previous year	
	Key Management Personnel	Relative of Key Management Personnel	Key Management Personnel	Relative of Key Management Personnel
Pooja Logistics Private Limited (Sundry Creditor)	-	3,14,06,183.76	-	2,69,05,418.74
Kailash Khanna (Rent)	-	80,000	-	1,20,000
Vijay Khanna (Remuneration)	80,000	-	4,05,375	-

25. Expenditure in Foreign Currency Nil Nil

26. Earning in Foreign Exchange Nil Nil

27. Previous year figures have been regrouped/rearranged wherever necessary.

Signature to notes 1 to 27

In terms of Our Separate Audit Report of Even Date Attached.

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For PAWAN TC AGGARWAL

AND ASSOCIATES

Chartered Accountant

**(ERN: 0022442N) 022442N
New Delhi
110034**

GOVIND GAUR

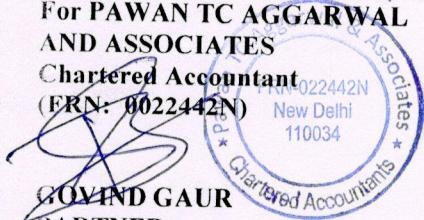
PARTNER

Membership No.: 543809

Place: NEW DELHI

Date: 19/08/2024

UDIN: 24543809 BKATG67426



For TRUCKIT INDIA PVT. LTD

Vijay Khanna

Director

VIJAY KHANNA

Director

DIN: 05130659

For and on behalf of the Board of

Directors

For TRUCKIT INDIA PVT. LTD

Deepak Khanna

Director

DEEPAK KHANNA

Director

DIN: 05130667



PAWAN TC AGGARWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

FORM NO. 3CA

[See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

1. I report that the statutory audit of
M / s. TRUCKIT INDIA PRIVATE LIMITED
4 COMMUNITY CENTER LAWRENCE ROAD INDUSTRIAL AREA NEW, INDUSTRIAL AREA NEW, LAWRENCE
ROAD, DELHI, DELHI, North West
PAN AAHCT0189M

was conducted by me PAWAN TC AGGARWAL AND ASSOCIATES in pursuance of the provisions of the Companies Act, 2013 Act, and I annex hereto a copy of my audit report dated 19-Aug-2024 along with a copy each of -

- (a) the audited Profit and Loss Account for the period beginning from 1-APR-2023 to ending on 31-Mar-2024
 - (b) the audited Balance Sheet as at 31-Mar-2024; and
 - (c) documents declared by the said Act to be part of, or annexed to, the Profit and Loss Account and Balance Sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In my opinion and to the best of my information and according to examination of books of account including other relevant documents and explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
1	Others	Nil

For PAWAN TC AGGARWAL AND ASSOCIATES
Chartered Accountant
(Firm Regn No.: 0022442N)



(GOVIND GAUR)
PARTNER
Membership No: 543809

Place : NEW DELHI
Date : 26/09/2024
UDIN : 24543809BKATGF6417

Branch Office: 303, 3rd Floor Gopal Heights, Netaji Subhash Place, Pitampura, New Delhi-110034
Ph No.: # 8882811567, 9312221147
E-Mail: ptcdelhi01@gmail.com

Head Office: Main Road, Near Hanuman Mandir, Julana Mandi-126101 Distt. Jind (Haryana)
Ph No.: 9312221147, 8882811567

FORM NO. 3CD

[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

Part A

01	Name of the assessee			TRUCKIT INDIA PRIVATE LIMITED	
02	Address			4 COMMUNITY CENTERLAWRENCE ROAD INDUSTRIAL AREA NEW, INDUSTRIAL AREA NEW, LAWRENCE ROAD, DELHI, DELHI, North West	
03	Permanent Account Number (PAN)			AAHCT0189M	
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same			Yes	
	Name of Act	State	Other	Registration No.	Description (optional)
	Goods and service tax	DELHI		07AAHCT0189M1ZV	
05	Status			Company	
06	Previous year			from 1-APR-2023 to 31-Mar-2024	
07	Assessment year			2024-25	
08	Indicate the relevant clause of section 44AB under which the audit has been conducted			Relevant clause of section 44AB under which the audit has been conducted	
				Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits	
				Third Proviso to sec 44AB : Audited under any other law	
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD/115BAE ?			Yes (section : 115BAA)	

Part B

09	a) If firm or association of persons, indicate names of partners/members and their profit sharing ratios.			Name		Profit sharing ratio (%)
				NA		
	b) If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change			No		
Name of Partner/Member				Date of change	Type of change	Old profit sharing ratio
10	a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)					
	Sector		Sub Sector		Code	
	TRANSPORT & LOGISTICS SERVICES			Freight transport by road		11008
b)	If there is any change in the nature of business or profession, the particulars of such change.			No		
	Business	Sector	Sub Sector	Code	Remarks if any:	
11	a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.			Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register, Stock Register		
b)	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)			4 COMMUNITY CENTERLAWRENCE ROAD INDUSTRIAL AREA NEW, INDUSTRIAL AREA NEW, LAWRENCE ROAD, DELHI, North West, DELHI, DELHI, 110035, INDIA	Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register, Stock Register (Computerized)	



	c) List of books of account and nature of relevant documents examined.	Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register, Stock Register		
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No		
	Section	Amount	Remarks if any:	
13	a) Method of accounting employed in the previous year	Mercantile system		
	b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No		
	c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.			
	Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Remarks if any:
	d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)	No		
	e) If answer to (d) above is in the affirmative, give details of such adjustments			
	Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Net Effect(Rs.)
	f) Disclosure as per ICDS	Disclosure		
	ICDS			
	ICDS I - Accounting Policies	As per accounting policies & notes to financial statements		
	ICDS II - Valuation of Inventories	NA		
	ICDS III - Construction Contracts	NA		
	ICDS IV - Revenue Recognition	As per accounting policies & notes to financial statements		
	ICDS V - Tangible Fixed Assets	As per Fixed Assets and Depreciation Chart annexed in FORM 3CD		
	ICDS VII - Governments Grants	NA		
	ICDS IX - Borrowing Costs	As per accounting policies & notes to financial statements		
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets Total	Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.		
14	a) Method of valuation of closing stock employed in the previous year.			
	b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	No		
	Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Remarks if any:
15	Give the following particulars of the capital asset converted into stock-in-trade:-	NA		
	Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock
				Remarks if any:
16	Amounts not credited to the profit and loss account, being, -			
	a) the items falling within the scope of section 28;	Nil		
	Description	Amount	Remarks if any:	
	b) the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	Nil		
	Description	Amount	Remarks if any:	
	c) escalation claims accepted during the previous year;	Nil		
	Description	Amount	Remarks if any:	



d)	any other item of income;					Nil								
	Description			Amount		Remarks if any:								
e)	capital receipt, if any.					Nil								
	Description			Amount		Remarks if any:								
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:					No								
	Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x) ?	
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-					As Per Annexure "A"								
	a)	Description of asset/block of assets.												
	b)	Rate of depreciation.												
	c)	Actual cost or written down value, as the case may be.												
	ca)	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)												
	cb)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession												
	cc)	Adjusted written down value												
	d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-												
	i)	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.												
	ii)	change in rate of exchange of currency, and												
	iii)	Subsidy or grant or reimbursement, by whatever name called.												
	e)	Depreciation allowable.												
	f)	Written down value at the end of the year.												
19	Amounts admissible under sections													
	Section	Others		Amount debited to P&L		Amount admissible as per the provisions of the Income-tax Act, 1961		Remarks if any:						
20	a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]					Nil							
		Description			Amount		Remarks if any:							
	b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):					Nil							
		Name of fund			Month	Amount	Actual Date	Due Date	The actual amount paid					
21	a)	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc												
	1	expenditure of capital nature;			Nil									
		Particulars			Amount in Rs.		Remarks if any:							



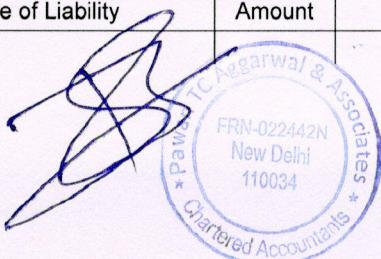
2	expenditure of personal nature;	Nil														Remarks if any:																																			
	Particulars	Amount in Rs.																																																	
3	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	Nil														Remarks if any:																																			
	Particulars	Amount in Rs.																																																	
4	Expenditure incurred at clubs being entrance fees and subscriptions	Nil														Remarks if any:																																			
	Particulars	Amount in Rs.																																																	
5	Expenditure incurred at clubs being cost for club services and facilities used.	Nil														Remarks if any:																																			
	Particulars	Amount in Rs.																																																	
6	Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)																																																		
	Particulars	Amount in Rs.																																																	
	Interest on TDS	8325																																																	
	TDS Late Fees	200																																																	
7	Expenditure by way of any other penalty or fine not covered above	Nil														Remarks if any:																																			
	Particulars	Amount in Rs.																																																	
8	Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India	Nil														Remarks if any:																																			
	Particulars	Amount in Rs.																																																	
9	Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person	Nil														Remarks if any:																																			
	Particulars	Amount in Rs.																																																	
b) Amounts inadmissible under section 40(a):-																																																			
i as payment to non-resident referred to in sub-clause (i)																																																			
A Details of payment on which tax is not deducted: Nil																																																			
<table border="1"> <thead> <tr> <th>Date of payment</th><th>Amount of payment</th><th>Nature of payment</th><th>Name of the payee</th><th>PAN of the payee</th><th>Aadhar no</th><th>Country</th><th>Address Line 1</th><th>Address Line 2</th><th>Pincode</th><th>City or Town or District</th><th>Locality or Area</th><th>Post Office</th><th>State</th><th>Remarks if any:</th><th></th><th></th></tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>																		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:																			
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:																																					
B Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1) Nil																																																			
<table border="1"> <thead> <tr> <th>Date of payment</th><th>Amount of payment</th><th>Nature of payment</th><th>Name of the payee</th><th>PAN of the payee</th><th>Aadhar no</th><th>Country</th><th>Address Line 1</th><th>Address Line 2</th><th>Pincode</th><th>City or Town or District</th><th>Locality or Area</th><th>Post Office</th><th>State</th><th>Amount of tax deducted</th><th>Remarks if any:</th><th></th></tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>																		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Remarks if any:																		
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Remarks if any:																																				
ii as payment to resident referred to in sub-clause (ia)																																																			
A Details of payment on which tax is not deducted: Nil																																																			



	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:												
B	Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139. Nil																										
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the Payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any											
iii	as payment referred to in sub-clause (ib)															Remarks if any:											
A	Details of payment on which levy is not deducted: Nil															Remarks if any:											
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State													
B	Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139. Nil															Remarks if any:											
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the Payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any											
iv	Fringe benefit tax under sub-clause (ic)															Remarks if any:											
v	Wealth tax under sub-clause (iia)															Remarks if any:											
vi	Royalty, license fee, service fee etc. under sub-clause (iib)															Remarks if any:											
vii	Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii) Nil															Remarks if any:											
	Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State														
vii	Payment to PF/other fund etc. under sub-clause (iv)															Remarks if any:											
ix	Tax paid by employer for perquisites under sub-clause (v)															Remarks if any:											
c)	Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof; NA															Remarks if any:											
	Particulars	Section		Amount debited to P/L A/C		Description			Amount admissible		Amount inadmissible		Remarks			Remarks if any:											
d)	Disallowance/deemed income under section 40A(3):															Remarks if any:											
A	On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:							Yes								Remarks if any:											
	Date of payment	Nature of payment			Amount		Name of the payee		PAN of the payee	Aadhaar no						Remarks if any:											



B	On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);					Yes		
	Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:	
e)	provision for payment of gratuity not allowable under section 40A(7);					Nil		
f)	any sum paid by the assessee as an employer not allowable under section 40A(9);					Nil		
g)	particulars of any liability of a contingent nature;					Nil		
	Nature of Liability		Amount	Remarks if any:				
h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;					Nil		
	Particulars		Amount	Remarks if any:				
i)	amount inadmissible under the proviso to section 36(1)(iii).					Nil		
22	(i)	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006					Nil	
	(ii)	any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961					Nil	
23	Particulars of payments made to persons specified under section 40A(2)(b).							
	Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no	
	VIJAY KHANNA	DIRECTOR		1800000	Salary Paid			
	POOJA LOGISTICS PRIVATE LIMITED	COMMON DIRECTOR		417793511	Purchase amount paid			
	KAILASH KHANNA	WIFE OF VIJAY KHANNA		240000	Rent Paid			
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.					Nil		
	Section	Description	Amount	Remarks if any:				
25	Any amount of profit chargeable to tax under section 41 and computation thereof.					Nil		
	Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:		
26	i	In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-						
	A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was						
	a)	paid during the previous year;			Nil			
		Nature of Liability	Amount	Remarks if any:			Section	
	b)	not paid during the previous year;			Nil			
		Nature of Liability	Amount	Remarks if any:			Section	
	B	was incurred in the previous year and was						
	a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);			Nil			
		Nature of Liability	Amount	Remarks if any:			Section	
	b)	not paid on or before the aforesaid date.			Nil			
		Nature of Liability	Amount	Remarks if any:			Section	



	ii State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profits and loss account.		No															
27	a) Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.		No															
	b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.		NA															
28	Type		Particulars		Amount		Prior period to which it relates (Year in yyyy-yy format)		Remarks if any:									
28	Name of the person from which shares received		PAN of the person		Aadhaar no		Name of the company whose shares are received		CIN of the company		No. of Shares Received		Amount of consideration paid		Fair Market value of the shares		Remarks if any:	
29	Name of the person from whom consideration received for issue of shares		PAN of the person		Aadhaar no		No. of Shares issued		Amount of consideration received		Fair Market value of the shares		Remarks if any:					
29	A Whether any amount is to be included as Income Chargeable under the head income from other sources as referred to in clause (ix) of sub section 2 of section 56		NA															
	Nature of Income		Amount		Remarks if any:													
29	B Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub section 2 of section 56		NA															
	Nature of Income		Amount		Remarks if any:													
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]		No															
	Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment	
30	A Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?		NA															
	Clause under which of Sub section(1) of 92CE primary adjustments is made		Amount in Rs of primary adjustment		Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE		Whether the Excess money has been repatriated within the prescribed time		Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time		Expected Date		Remarks if any:					



30	B	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub section (1) of section 94B	NA				
	Amount(in Rs) of interest or similar nature incurred	Earnings before interest, tax, depreciation and amortization(EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward as per sub section (4) of section 94-B
30	C	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March,2022)	No				
	Nature of the impermissible avoidance arrangement			Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement		Remarks if any:	
31	a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year				Nil	
		Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Aadhaar no	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year
	b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-				Nil	
		Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received	Aadhaar no	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account
	b) a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person , during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account				Nil	
		Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt
							Date of receipt



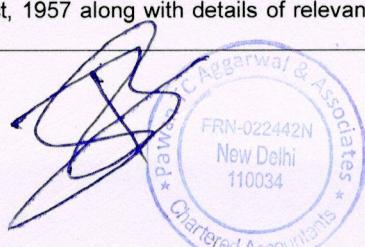
b	b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year				Nil							
		Name of the payer		Address of the payer		PAN of the payer		Aadhaar no					
b	c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year				Nil							
		Name of the Payee		Address of the Payee		PAN of the Payee		Aadhaar no	Nature of transaction				
									Amount of payment				
b	d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year				Nil							
		Name of the Payee		Address of the Payee		PAN of the Payee		Aadhaar no	Amount of payment				
c)	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:				Nil								
					Name of the payee	Address of the payee	PAN of the payee	Aadhaar no	Amount of the repayment				
d)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year				Nil								
					Name of the payer	Address of the payer		PAN of the payer	Aadhaar no				
									Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year				
e)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year				Nil								
					Name of the payer	Address of the payer		PAN of the payer	Aadhaar no				
									Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year				



32	a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :					Nil				
		Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA/115BAC/115BAD/115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE	Amount as assessed (give reference to relevant order)		Remarks	
								Amount	Order U/S	date	
33	b)	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.					No				
	c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.					No				
	d)	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.					No				
	e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.					No				
		Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).					Nil				
34	Section	Amount			Remarks if any:						
34	a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:					Yes				
		Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
		1	2	3	4	5	6	7	8	9	10
		DELT16124D	194C	Payments to contractors	494524419	494524419	494524419	4616814	0	0	0
		DELT16124D	192	Salary	2199160	2199160	2199160	600000	0	0	0
		DELT16124D	194J	Fees for professional or technical services	255000	255000	255000	25500	0	0	0
		b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details					Yes			
		Tax deduction and collection Account Number (TAN)		Type of Form		Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported		
		DELT16124D		24Q		31-Jul-2023	31-Jul-2023	Yes			
		DELT16124D		24Q		31-Oct-2023	26-Oct-2023	Yes			
DELT16124D		24Q		31-Jan-2024	31-Jan-2024	Yes					
DELT16124D		24Q		31-May-2024	31-May-2024	Yes					
DELT16124D		26Q		30-Sep-2023	02-Oct-2023	Yes					



	DELT16124D	26Q	31-Oct-2023	31-Oct-2023	Yes		
	DELT16124D	26Q	31-Jan-2024	31-Jan-2024	Yes		
	DELT16124D	26Q	31-May-2024	31-May-2024	Yes		
c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:			Yes			
	Tax deduction and collection Account Number (TAN)		Amount of interest under section 201(1A)/206C(7) is payable		Amount paid out of column (2)	date of payment.	
	DELT16124D		375		375	31-May-2023	
	DELT16124D		450		450	31-Jul-2023	
	DELT16124D		7500		7500	31-Mar-2024	
35	a)	In the case of a trading concern, give quantitative details of principal items of goods traded :					
	Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any
	NA						
	b)	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :					
	A	Raw Materials :					
	Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock
	NA						
	B	Finished products :					
	Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock
	NA						
	C	By products :					
	Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock
	NA						
36	A	Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2			NA		
	Amount Received(in Rs)	Date of receipt			Remarks if any:		
37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.				No		
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.				No		
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor				No		
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:						
	Particulars	Previous Year		%	Preceding previous Year		%
	Total turnover of the assessee		516146125			375477188	
	Gross profit/turnover	14090720	516146125	2.73	11060022	375477188	2.95
	Net profit/turnover	5666824	516146125	1.10	3995681	375477188	1.06
	Stock-in-trade/turnover	0	516146125	0	0	375477188	0
	Material consumed/finished goods produced	0	0	0	0	0	0
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.				Nil		



	Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund issued)	Date of demand raised/refund issued	Amount	Remarks

42	a	Whether the assessee is required to furnish statement in Form No.61 or Form 61A or Form No 61B			NA			
		Income tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the form contains information about all details/transactions which are required to be reported	if not, please furnish the list of details/transaction which are not reported	Remarks if any:
43	a	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub section 2 of section 286			NA			
		Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)		Date of Furnishing the Report	Expected Date	Remarks if any:
44	Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2022)				Yes			
	Total Amount of expenditure incurred during the year	Expenditure in respect of entities registered under the GST				Expenditure relating to entities not registered under GST		
		Relating to the goods or services exempt from GST	Relating to the entities falling under composition scheme	Relating to the other registered entities	Total Payment to Registered entities			
	6271673	6271673	0	0	6271673	6271673		

For PAWAN TC AGGARWAL AND ASSOCIATES
 Chartered Accountant
 (Firm Regn No.: 0022442N)



(GOVIND GAUR)
 PARTNER

Membership No: 543809

Place : NEW DELHI

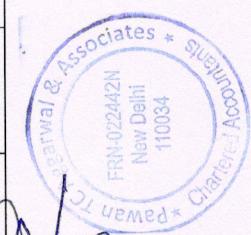
Date : 26/09/2024

UDIN : 24543809BKATGF6417

TRUCKIT INDIA PRIVATE LIMITED
Annexure "A"

Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.

Description of asset/block of assets.	Rate of Dep. %	Actual cost or written down values	Adjustment made to the written down value under section 115BAC/1 15BAD (for assessment year 2021-2022 only)	Adjustment made to written down value of intangible asset due to excluding value of goodwill of a business or profession	Adjustments/deductions during the year with dates in the case of any addition of an asset, date put to use; including adjustment	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Other Adjustments	Depreciation allowable	Written down value at the end of the year	B/F Add Dep added in depreciation allowable
PLANT AND MACHINERY	15%	82,602	0	0	82,602	0	0	0	0	0	12,390	70,212
PLANT AND MACHINERY	40%	10,709	0	0	10,709	0	0	0	0	0	4,284	6,425
Furniture	10%	44,965	0	0	44,965	0	0	0	0	0	4,497	40,468
Total		1,38,276	0	0	1,38,276	0	0	0	0	0	21,171	1,17,105



[Handwritten signature over the stamp]



Independent Auditor's Report

To the Members of **TRUCKIT INDIA PRIVATE LIMITED**

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of **TRUCKIT INDIA PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2024, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2024, its profit/loss 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.

Key Audit Matters

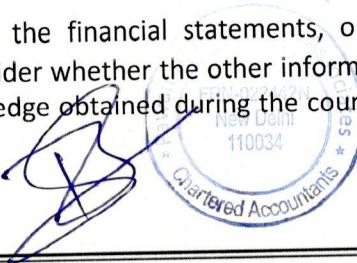
Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Information other than the financial statements and auditors' report thereon

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

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

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



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

Emphasis of Matter

We draw attention to Note no. 1 to 27 of the financial statements, which describes the effects on the Company's facilities. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

• Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 standalone 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 standalone 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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.



- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on 31st March 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2024 from being appointed as a director in terms of Section 164 (2) of the Act
- f) This report does not include report relating to internal financial controls as required u/s 143(3)(i) pursuant to Notification No. GSR 583(E) dated 13.06.2017 issued by MCA.
- g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. (a) 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 whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

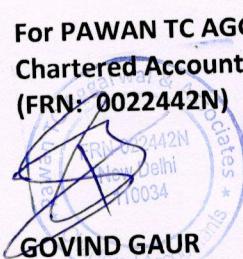
 (b) The management has represented, that, to the best of it's knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether,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

 (c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.



- v. No dividend has been declared or paid during the year by the company.
- vi. Report on Other Legal and Regulatory Requirements:
With respect to the other matters to be included in the auditor's report in accordance with Rule 11(g) of the companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
- a. The company has used an accounting software (Tally Prime Edit Log) for maintaining its books of accounts for the financial year ended March 31, 2024 which has a feature of recording Audit Trail.
 - b. The Audit Trail feature is configurable and was enabled with effect from 01-04-2023 and thereon operated throughout the year.
 - c. All the transactions recorded in the software are covered in the Audit Trail feature.
 - d. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

Place: NEW DELHI
Date: 19/08/2024
UDIN: 24543809BKATGG7426

For PAWAN TC AGGARWAL AND ASSOCIATES
Chartered Accountant
(FRN: 0022442N)

GOVIND GAUR
PARTNER
Membership No.: 543809

Annexure 'A'

The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".

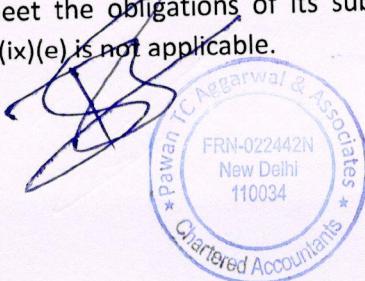
We report that:

- (i) (a) (A) The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
- (B) The Company does not have any intangible assets. Accordingly, clause 3(i)(a)(B) of the Order is not applicable to the Company.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification;
- (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favor of the lessee) disclosed in the financial statements are held in the name of the company,
- (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets during the year. Accordingly, the reporting under Clause 3(i)(d) of the Order is not applicable to the Company.
- (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (ii) (a) As explained to us & on the basis of the records examined by us, in our opinion, physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancy of 10% or more in the aggregate for each class of inventory were noticed on physical verification of stocks by the management as compared to book records: **N/A**
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not been sanctioned during any point of time of the year, working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.
- (iii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not made investments in, nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the



year. Accordingly, provisions of clause 3(iii)(a), 3(iii)(b), 3(iii)(c), 3(iii)(d), 3(iii)(e) and 3(iii)(f) of the Order are not applicable to the Company.

- (iv) According to the information and explanations given to us and on the basis of our examination of the records, in respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
- (v) The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013. Accordingly, clause 3(v) of the Order is not applicable.
- (vi) As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.
- (vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company is regular in depositing undisputed statutory dues including Goods and Services Tax, 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 to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March 2024 for a period of more than six months from the date they became payable.
(b) According to the information and explanations given to us and on the basis of our examination of the records of the company, there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute.
- (viii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.
- (ix) (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
(b) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not been declared a willful defaulter by any bank or financial institution or other lender.
(c) According to the information and explanations given to us by the management, the Company has not obtained any term loans during the year. Accordingly, clause 3(ix)(c) of the Order is not applicable.
(d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short term basis have been used for long term purposes by the company.
(e) In our opinion and according to the information and explanations given by the management, the company has not taken any funds from any entity or person on account of, or to meet the obligations of its subsidiaries, associates or joint ventures. Accordingly, clause 3(ix)(e) is not applicable.



- (f) In our opinion and according to the information and explanations given by the management, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Accordingly, clause 3(ix)(f) is not applicable.
- (x) (a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x)(a) of the Order is not applicable.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.
- (xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, no fraud by the company or any fraud on the company has been noticed or reported during the course of audit.
- (b) According to the information and explanations given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) According to the information and explanations given to us by the management, no whistleblower complaints had been received by the company
- (xii) The company is not a Nidhi Company. Accordingly, clause 3(xii)(a), 3(xii)(b) and 3(xii)(c) of the Order is not applicable.
- (xiii) In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements, as required by the applicable accounting standards;
- (xiv) (a) In our opinion and based on our examination, the company does not require to have an internal audit system. Accordingly, clause 3(xiv)(a), of the Order is not applicable
- (b) Based on information and explanations provided to us, no internal audit had been conducted of the company. Accordingly, clause 3(xiv)(a), of the Order is not applicable
- (xv) In our opinion and according to the information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company
- (xvi) (a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, clause 3(xvi)(a) of the Order is not applicable.
- (b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.



- (c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.
- (d) According to the information and explanations given by the management, the Group does not have any CIC as part of the Group.
- (xvii) Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
- (xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. 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) Based on our examination, the provision of section 135 are not applicable on the company. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are NOT applicable.
- (xxi) The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

Place: NEW DELHI
 Date: 19/08/2024
 UDIN: 24543809BKATGG7426

For PAWAN TC AGGARWAL AND ASSOCIATES
 Chartered Accountant
 (FRN: 0022442N)


 GOVIND GAUR
 PARTNER
 Membership No.: 543809

