

Balance Sheet as at 31st March 2020

₹ in rupees

Particulars	Note No.	As at 31st March 2020	As at 31st March 2019
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	2	10,00,000.00	10,00,000.00
Reserves and surplus	3	5,44,00,995.02	4,03,79,044.25
Money received against share warrants		0.00	0.00
		5,44,00,995.02	4,03,79,044.25
Share application money pending allotment		0.00	0.00
Non-current liabilities			
Long-term borrowings		0.00	0.00
Deferred tax liabilities (Net)	4	0.00	0.00
Other long-term liabilities	5	11,21,01,371.28	5,31,73,291.36
Long-term provisions	6	0.00	0.00
		11,21,01,371.28	5,31,73,291.36
Current liabilities			
Short-term borrowings		87,29,444.56	1,34,28,015.95
Trade payables	7	0.00	0.00
(A) Micro enterprises and small enterprises		5,35,95,377.32	5,35,95,418.09
(B) Others		62,81,588.00	28,58,847.00
Other current liabilities	8	1,15,98,432.01	1,14,84,865.00
Short-term provisions	9	0.00	0.00
		7,82,04,639.91	8,13,76,148.02
TOTAL		24,57,07,166.21	17,59,30,481.63
ASSETS			
Non-current assets			
Property, Plant and Equipment			
Tangible assets	9	11,12,51,053.49	5,15,91,569.95
Intangible assets		0.00	0.00
Capital work-in-Progress		0.00	0.00
Intangible assets under development		0.00	0.00
Non-current investments		0.00	0.00
Deferred tax assets (net)	4	32,26,810.11	38,32,334.00
Long-term loans and advances	10	45,000.00	95,000.00
Other non-current assets		0.00	0.00
		11,45,22,863.60	5,58,18,903.95
Current assets			
Current investments		0.00	0.00
Inventories		0.00	0.00
Trade receivables	11	10,30,04,363.76	9,94,02,095.77
Cash and cash equivalents	12	7,05,668.54	27,18,584.75
Short-term loans and advances	10	79,78,424.39	30,06,148.00
Other current assets	13	1,94,95,625.92	1,51,84,835.18
		12,11,84,302.61	12,03,11,577.67
TOTAL		24,57,07,166.21	17,59,30,481.63

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

1

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

As per our report of even date

For SINGHAL GARG AND ASSOCIATES
Chartered Accountants
(FIRM: 04112324)

PAWAN SINGHAL
PARTNER
Membership No.: 000142
Place: Delhi
Date: 02/12/2020
UDIN : 21030162AAABQ7988



Ujay Khanna
For and on behalf of the Board of Directors

UJAY KHANNA
Director
DIN: 05130859

Deepak Khanna
DEEPAK KHANNA
Director
DIN: 06130667

Statement of Profit and loss for the year ended 31st March 2020 ₹ in rupees

Particulars	Note No.	31st March 2020	31st March 2019
Revenue			
Revenue from operations	14	58,82,41,994.34	47,81,62,162.54
Less: Excise duty		0.00	0.00
Net Sales		58,82,41,994.34	47,81,62,162.54
Other income		12,95,443.00	2,91,320.00
Total revenue		68,95,37,437.34	47,84,53,482.54
Expenses			
Direct Expenses		30,13,73,369.35	25,82,98,768.58
Cost of material Consumed		0.00	0.00
Purchase of stock-in-trade		14,76,31,501.67	12,62,55,238.17
Changes in inventories		0.00	0.00
Employee benefit expenses	15	6,41,77,757.82	2,48,94,845.00
Finance costs	16	81,57,014.49	57,98,189.44
Depreciation and amortization expenses	17	3,29,91,855.47	2,26,34,719.96
Other expenses	18	2,80,87,115.05	1,87,57,882.73
Total expenses		57,14,18,474.68	45,64,49,443.91
Profit before exceptional, extraordinary and prior period items and tax		1,81,18,962.66	2,20,04,038.63
Exceptional items		0.00	0.00
Profit before extraordinary and prior period items and tax		1,81,18,962.66	2,20,04,038.63
Extraordinary items		0.00	0.00
Prior period item		0.00	0.00
Profit before tax		1,81,18,962.66	2,20,04,038.63
Tax expenses			
Current tax	19	53,91,528.00	63,16,731.00
Deferred tax		7,06,523.89	(18,67,219.00)
Excess/short provision relating earlier year tax		0.00	0.00
Profit/(Loss) for the period		1,40,21,910.77	1,73,54,526.63
Earning per share			
Basic	20		
Before extraordinary items		140.22	173.56
After extraordinary Adjustment		140.22	173.56
Diluted			
Before extraordinary items		0.00	0.00
After extraordinary Adjustment		0.00	0.00

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

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

As per our report of even date.

For SINGHAL GARG AND ASSOCIATES
Chartered Accountants
(Firm No. 10011231N)

PAWAN SINGHAL
PARTNER

Membership No.: 090142

Place: Delhi

Date: 02/12/2020

UDIN : 21030142AAAABQ7988



Deepak Khanna

VIJAY KHANNA
Director
DIN: 06130859

For and on behalf of the Board of Directors

Deepak Khanna
DEEPAK KHANNA
Director
DIN: 05130867

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2020		₹ in rupees	
PARTICULARS		31st March 2020	31st March 2019
A.	Cash Flow From Operating Activities		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	1,81,18,962.66	2,20,04,038.63
	Adjustments for non Cash/ Non trade items:		
	Depreciation & Amortization Expenses	3,20,91,655.47	2,26,34,718.98
	Finance Cost	61,57,014.49	57,98,189.44
	Interest received	(12,95,443.00)	(2,91,320.00)
	Operating profits before Working Capital Changes	5,69,72,189.62	5,01,45,628.05
	Adjusted For:		
	(Increase) / Decrease in trade receivables	(36,02,377.99)	(1,60,81,399.94)
	Increase / (Decrease) in trade payables	(2,11,040.77)	(82,40,088.50)
	Increase / (Decrease) in other current liabilities	66,61,508.01	(5,00,047.00)
	(Increase) / Decrease in Short Term Loans & Advances	(49,72,276.39)	(26,68,514.00)
	(Increase) / Decrease in other current assets	(43,10,980.77)	(1,40,70,704.15)
	Cash generated from Operations	4,99,37,015.71	65,24,874.40
	Income Tax (Paid) / Refund	(63,16,730.00)	34,10,092.88
	Net Cash flow from Operating Activities(A)	4,32,20,285.71	99,34,966.40
B.	Cash Flow From Investing Activities		
	Purchase of tangible assets	(8,25,51,130.00)	(3,70,16,472.45)
	Proceeds from sale of tangible assets	0.00	37,23,770.00
	Interest Received	12,95,443.00	2,91,320.00
	Cash advances and loans received back	50,000.00	34,27,384.00
	Other inflow / (Outflows) of cash	5,89,28,079.92	1,91,03,471.50
	Net Cash used in Investing Activities(B)	(3,23,77,616.08)	(1,03,80,546.95)
C.	Cash Flow From Financing Activities		
	Finance Cost	(61,57,014.49)	(57,98,189.44)
	Increase in / (Repayment) of Short term Borrowings	(66,99,571.35)	41,10,123.43
	Net Cash used in Financing Activities(C)	(1,28,56,585.84)	(16,88,066.01)
D.	Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	(20,12,916.21)	(21,33,646.56)
E.	Cash & Cash Equivalents at Beginning of period	27,18,584.75	48,52,231.31
F.	Cash & Cash Equivalents at End of period	7,05,668.54	27,18,584.75
G.	Net Increase / (Decrease) in Cash & Cash Equivalents(F-E)	(20,12,916.21)	(21,33,646.56)

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

As per our report of even date
For SINGHAL GARG AND ASSOCIATES
Chartered Accountants
(FRN: 0051231N)


PAWAN SINGHAL
PARTNER
Membership No.: 090142
Place: Delhi
Date: 02/12/2020
UDIN: 21090142AAAABQ2988


VIJAY KHANNA
Director
DIN: 05130659

For and on behalf of the Board of Directors


DEEPAK KHANNA
Director
DIN: 05130657

Notes:

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

Notes to Financial statements for the year ended 31st March 2020
 The previous year figures have been regrouped / reclassified, wherever necessary to conform to the current year presentation.

Note No. 2 Share Capital ₹ in rupees

Particulars	As at 31st March 2020	As at 31st March 2019
Authorised : 100000 (31/03/2019-100000) Equity shares of Rs. 10.00/- per value	10,00,000.00	10,00,000.00
Issued : 100000 (31/03/2019-100000) Equity shares of Rs. 10.00/- per value	10,00,000.00	10,00,000.00
Subscribed and paid-up : 100000 (31/03/2019-100000) Equity shares of Rs. 10.00/- per value	10,00,000.00	10,00,000.00
Total	10,00,000.00	10,00,000.00

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

Equity shares ₹ in rupees

	As at 31st March 2020		As at 31st March 2019	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	1,00,000	10,00,000.00	1,00,000	10,00,000.00
Issued during the Period	0.00	0.00	0.00	0.00
Redeemed or bought back during the period	0.00	0.00	0.00	0.00
Outstanding at end of the period	1,00,000	10,00,000.00	1,00,000	10,00,000.00

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.

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

Type of Share	Name of Shareholders	As at 31st March 2020		As at 31st March 2019	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity (NV: 10.00)	Deepak Khanna	50,000	50.00	50,000	50.00
Equity (NV: 10.00)	Vijay Khanna	50,000	50.00	50,000	50.00
	Total :	1,00,000	100.00	1,00,000	100.00

Note No. 3 Reserves and surplus ₹ in rupees

Particulars	As at 31st March 2020	As at 31st March 2019
Surplus		
Opening Balance	4,03,79,044.25	2,30,24,617.62
Add: Profit for the year	1,40,21,910.77	1,73,54,526.83
Less: Deletion during the year	0.00	0.00
Closing Balance	5,44,00,955.02	4,03,79,044.25
Balance carried to balance sheet	5,44,00,955.02	4,03,79,044.25

Note No. 4 Deferred Tax ₹ in rupees

Particulars	As at 31st March 2020	As at 31st March 2019
Deferred tax assets		
Deferred Tax Assets	32,26,910.11	39,32,334.00
Gross deferred tax asset	32,26,910.11	39,32,334.00

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 31/03/2020



Net deferred tax assets	32,26,610.11	39,32,334.00
Net deferred tax liability	0.00	0.00

Note No. 5 Other long term liabilities ₹ in rupees

Particulars	As at 31st March 2020	As at 31st March 2019
Others		
Secured Loans	11,13,01,371.28	5,23,73,291.36
Unsecured Loans	8,00,000.00	8,00,000.00
	11,21,01,371.28	6,31,73,291.36
Total	11,21,01,371.28	6,31,73,291.36

Note No. 5(a) Other long term liabilities:Secured Loans ₹ in rupees

Particulars	As at 31st March 2020	As at 31st March 2019
ICICI Bank Loans	3,61,49,653.80	4,91,16,384.60
SBI A/C NO. 61310597395	0.00	20,84,305.76
Sundram Finance Ltd.	0.00	11,72,611.00
City Bank Vehicle Loans	1,63,50,590.00	0.00
HDFC Bank Vehicle Loans	69,07,196.48	0.00
Kotak Mahindra Bank Vehicle Loans	5,18,93,911.00	0.00
Total	11,13,01,371.28	6,23,73,291.36

Note No. 5(b) Other long term liabilities:Unsecured Loans ₹ in rupees

Particulars	As at 31st March 2020	As at 31st March 2019
Advance for Truck	8,00,000.00	8,00,000.00
Total	8,00,000.00	8,00,000.00

Note No. 6 Provisions ₹ in rupees

Particulars	As at 31st March 2020			As at 31st March 2019		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Provision for employee benefit						
Salaries Payable	0.00	22,69,204.00	22,69,204.00	0.00	9,92,990.00	9,92,990.00
Bonus Payable	0.00	20,16,530.00	20,16,530.00	0.00	10,80,000.00	10,80,000.00
Other Provision	0.00	30,33,557.31	30,33,557.31	0.00	0.00	0.00
	0.00	73,19,291.31	73,19,291.31	0.00	20,72,990.00	20,72,990.00
Other provisions						
Audit Fee Payable	0.00	60,000.00	60,000.00	0.00	30,000.00	30,000.00
Current tax provision	0.00	33,91,529.00	33,91,529.00	0.00	83,16,730.00	83,16,730.00
Telephone Expense Payable	0.00	0.00	0.00	0.00	13,019.00	13,019.00
TDS Payable	0.00	7,94,390.70	7,94,390.70	0.00	3,16,167.00	3,16,167.00
E.P.F. Payable	0.00	17,823.00	17,823.00	0.00	6,626.00	6,626.00
E.S.I. Payable	0.00	15,359.00	15,359.00	0.00	14,754.00	14,754.00
G.S.T. Payable	0.00	0.00	0.00	0.00	27,14,579.00	27,14,579.00
	0.00	42,79,140.70	42,79,140.70	0.00	94,11,675.00	94,11,675.00
Total	0.00	1,15,98,432.01	1,15,98,432.01	0.00	1,14,84,865.00	1,14,84,865.00

Note No. Short-term borrowings ₹ in rupees

Particulars	As at 31st March 2020	As at 31st March 2019
Loans Repayable on Demands - From banks		
Bank OD secured	67,29,444.58	1,34,28,015.93
	67,29,444.58	1,34,28,015.93
The Above Amount Includes		
Secured Borrowings	67,29,444.58	1,34,28,015.93
Total	67,29,444.58	1,34,28,015.93

*Kotak
 11/10/2019 - 11/10/20*



Note No. 7 Trade payables

₹ in rupees

Particulars	As at 31st March 2020	As at 31st March 2019
(B) Others		
Sundry Creditors	5,35,95,377.32	5,38,06,418.00
	5,35,95,377.32	5,38,06,418.00
Total	5,35,95,377.32	5,38,06,418.00

Note No. 8 Other current liabilities

₹ in rupees

Particulars	As at 31st March 2020	As at 31st March 2019
Others payables		
Loan From Directors	62,81,586.00	26,58,847.00
	62,81,586.00	26,58,847.00
Total	62,81,586.00	26,58,847.00

Note No. 8(a) Other current liabilities: Loan From Directors

₹ in rupees

Particulars	31st March 2020	As at 31st March 2019
Deepak Khanna (Director)	26,44,997.00	1,78,056.00
Vijay Khanna (Director)	36,36,589.00	24,80,791.00
Total	62,81,586.00	26,58,847.00

Kolau
Deepak Khanna



PODJA LOGISTICS PRIVATE LIMITED
4, Community Centre, Lawrence Road, Industrial Area, DELHI-110035
CIN : U63000DL2011PTC228491

Cabin and Chassis DL TM B196 SML ISUZU	6.00	9,85,000.00	0.00	0.00	0.00	8,31,648.42	60,267.17	0.00	8,91,915.59	93,084.41	1,53,051.58
Cabin and Chassis DL TM 6201 SML ISUZU	6.00	9,85,000.00	0.00	0.00	0.00	8,31,648.42	60,267.17	0.00	8,91,915.29	93,084.41	1,53,061.39
Cabin and Chassis DL TM 6212 SML ISUZU	6.00	9,85,000.00	0.00	0.00	0.00	8,31,648.42	60,267.17	0.00	8,91,915.59	93,084.41	1,53,361.58
Cabin and Chassis DL TM 8217 SML ISUZU	6.00	9,85,000.00	0.00	0.00	0.00	8,30,702.24	68,636.12	0.00	8,91,341.26	93,656.74	1,54,207.76
Cabin and Chassis DL TM 8218 SML ISUZU	6.00	9,85,000.00	0.00	0.00	0.00	8,30,702.24	60,636.10	0.00	8,91,341.26	93,656.74	1,54,207.76
Cabin and Chassis SML TM 8297 SML ISUZU	6.00	9,48,000.00	0.00	0.00	0.00	7,96,982.82	62,100.75	0.00	8,05,083.57	85,918.43	1,58,077.18
Cabin and Chassis SML ISUZU DL TM 8135	6.00	9,85,000.00	0.00	0.00	0.00	8,38,771.88	57,054.23	0.00	8,95,935.91	89,064.80	1,46,728.32
Car Maruti AL 10 70/3	8.00	4,38,837.00	0.00	0.00	0.00	3,02,908.46	42,557.26	0.00	3,45,125.76	93,713.24	1,36,210.52
Chassis DL 150 5/16	6.00	11,80,000.00	0.00	0.00	0.00	9,51,155.96	72,843.70	0.00	10,67,759.66	1,12,280.32	1,84,845.02
Ashok Leyland	6.00	11,80,000.00	0.00	0.00	0.00	9,50,289.46	72,168.28	0.00	10,64,467.71	1,11,512.28	1,83,710.82
Chassis DL 150C 5/22	6.00	11,80,000.00	0.00	0.00	0.00	9,95,155.36	72,643.76	0.00	10,67,789.68	1,12,200.32	1,84,844.02
Ashok Leyland	6.00	11,80,000.00	0.00	0.00	0.00	9,94,305.96	72,677.90	0.00	10,67,283.06	1,12,216.24	1,85,694.14
Chassis DL 150C 5/23	6.00	11,80,000.00	0.00	0.00	0.00	9,92,685.62	73,645.16	0.00	10,68,251.61	1,13,748.38	1,87,394.95
Ashok Leyland	6.00	11,80,000.00	0.00	0.00	0.00	9,92,687.54	77,442.86	0.00	10,66,231.34	1,16,766.96	1,87,312.85
Chassis DL 150C 5/22	6.00	11,80,000.00	0.00	0.00	0.00	13,22,801.63	85,348.99	0.00	14,05,160.59	1,31,838.41	2,17,188.37
Ashok Leyland	6.00	11,80,000.00	0.00	0.00	0.00	13,22,801.63	86,358.96	0.00	14,06,160.59	1,31,838.41	2,17,198.37
Chassis HR 55/2515	6.00	15,40,000.00	0.00	0.00	0.00	12,15,256.07	1,21,984.36	0.00	13,46,810.43	2,03,189.87	3,34,743.03
Chassis HR 55/2485	6.00	15,40,000.00	0.00	0.00	0.00	12,15,256.07	1,21,984.36	0.00	13,46,810.43	2,03,189.87	3,34,743.03
Ashok Leyland 2516	6.00	11,85,200.00	0.00	0.00	0.00	10,92,919.42	87,198.21	0.00	10,79,057.66	1,19,142.31	1,96,280.58
Chassis UP 160T 3/44	6.00	11,85,200.00	0.00	0.00	0.00	10,92,919.42	87,198.21	0.00	10,79,057.66	1,19,142.31	1,96,280.58
Ashok Leyland 1616	6.00	11,85,200.00	0.00	0.00	0.00	10,92,919.42	87,198.21	0.00	10,79,057.66	1,19,142.31	1,96,280.58
Chassis UP 160T 3/25	6.00	11,85,200.00	0.00	0.00	0.00	10,92,919.42	87,198.21	0.00	10,79,057.66	1,19,142.31	1,96,280.58
Ashok Leyland 1616	6.00	11,85,200.00	0.00	0.00	0.00	10,92,919.42	87,198.21	0.00	10,79,057.66	1,19,142.31	1,96,280.58
Chassis UP 450 1/728	6.00	11,85,200.00	0.00	0.00	0.00	9,70,960.97	78,659.29	0.00	10,58,210.25	1,22,688.79	2,02,619.03
Ashok Leyland 1616	6.00	11,85,200.00	0.00	0.00	0.00	9,70,960.97	78,659.29	0.00	10,58,210.25	1,22,688.79	2,02,619.03
Refrigerated Units T 100KM 40M 2150	6.00	2,64,875.00	0.00	0.00	0.00	6,56,028.62	74,026.73	0.00	7,34,948.76	1,14,326.28	1,88,346.38
Thermoking	6.00	2,64,875.00	0.00	0.00	0.00	6,56,028.62	74,026.73	0.00	7,34,948.76	1,14,326.28	1,88,346.38
Ref. Units Chassis 250-4 Nas (Avantara)	6.00	30,75,000.00	0.00	0.00	0.00	25,97,585.87	1,84,673.29	0.00	27,86,434.22	2,88,965.78	4,77,064.15
Ref. Unit Super 1150 (Cargill)	6.00	15,75,000.00	0.00	0.00	0.00	13,24,118.68	86,605.87	0.00	14,32,715.65	1,82,286.55	2,50,869.32
Truck DL 150C 07/12/07/201	6.00	22,00,000.00	0.00	0.00	0.00	17,39,872.63	1,88,108.68	0.00	18,26,561.29	2,49,418.71	4,00,327.37



Kumar
 for and M... K... 2019

POOJA LOGISTICS PRIVATE LIMITED
4, Community Centre, Lawrence Road, Industrial Area, DELHI-110035
CIN : U63000DL2011PTC228491

Car, Maruti Eeco Field	6.00	3,59,925.00	0.00	0.00	0.00	3,59,925.00	2,96,681.74	26,113.63	0.00	3,18,875.58	24,349.42	73,063.29
Green 700F												
Trucking Mediums	8.00	2,57,295.00	0.00	0.00	0.00	2,57,295.00	2,11,388.07	16,042.77	0.00	2,26,431.44	27,863.56	65,910.33
CEO TRUCKS												
Ref: Unit Cases	6.00	73,12,500.00	0.00	0.00	0.00	73,12,500.00	61,01,776.74	4,94,031.52	0.00	65,96,390.06	7,16,109.94	11,59,741.26
20/01/2015-19) Center												
Car, Maruti Eeco	8.00	4,36,249.00	0.00	0.00	0.00	4,36,249.00	2,75,715.76	47,011.62	0.00	3,32,727.31	1,03,521.69	1,56,533.21
Trucks New												
Purchases 15-17	6.00	2,88,27,625.00	0.00	0.00	0.00	2,88,27,625.00	2,15,46,725.40	20,56,241.54	0.00	2,42,96,966.94	43,63,053.35	72,16,859.63
Trucks Purchase												
17-18	6.00	89,27,631.00	0.00	0.00	0.00	89,27,631.00	45,09,416.86	16,54,237.08	0.00	60,63,623.96	26,61,877.04	41,18,084.12
GPS Purchase 17-18												
Car E50 2025 17-18	6.00	43,250.00	0.00	0.00	0.00	43,250.00	0.00	0.00	0.00	0.00	43,250.00	43,250.00
Cars Purchased in												
F.Y. 2018-19	6.00	2,74,000.00	0.00	0.00	0.00	2,74,000.00	23,761.76	43,797.65	0.00	1,17,955.41	96,444.56	1,46,242.26
Trucks Purchased during F.Y. 2018-19												
17-18	6.00	3,57,47,210.24	0.00	0.00	0.00	3,57,47,210.24	1,29,32,016.42	1,29,69,903.89	0.00	1,96,03,877.21	1,19,43,132.63	2,79,13,233.62
Trucks Purchased during F.Y. 2018-20												
17-18	6.00	0.00	0.00	0.00	0.00	0.00	0.00	1,19,68,044.46	0.00	1,19,68,044.46	7,42,15,024.54	0.00
Motor Vehicles 15-20	6.00	0.00	0.00	0.00	0.00	0.00	0.00	16,23,241.06	0.00	16,23,241.06	12,10,493.84	0.00
CC TV Cameras	5.00	55,000.00	0.00	0.00	0.00	55,000.00	48,791.02	2,708.12	0.00	51,989.74	3,410.26	6,208.59
Inkjet Printers	5.00	22,000.00	0.00	0.00	0.00	22,000.00	19,561.55	1,089.01	0.00	20,650.56	1,349.44	2,436.46
Office Equipments	5.00	37,500.00	0.00	0.00	0.00	37,500.00	34,700.17	2,765.28	0.00	30,473.45	7,026.55	12,731.63
Office Equipments												
F.Y. 2018-19	5.00	97,847.32	0.00	0.00	0.00	97,847.32	18,030.57	36,874.81	0.00	52,995.36	44,841.94	61,816.75
Office Equipments												
15-20	5.00	0.00	0.00	0.00	0.00	0.00	0.00	33,819.31	0.00	33,819.31	2,98,560.89	6.00
Furniture and Fixtures	10.00	1,46,000.00	0.00	0.00	0.00	1,46,000.00	36,976.61	32,733.42	0.00	1,06,439.43	25,261.57	46,672.99
Laptop	3.00	41,372.00	0.00	0.00	0.00	41,372.00	29,333.43	0.00	0.00	36,303.40	2,968.63	2,065.60
Printer	3.00	22,375.00	0.00	0.00	0.00	22,375.00	21,296.25	0.00	0.00	21,286.26	1,118.75	1,118.75
Computers Purchase 17-18	3.00	3,66,300.00	0.00	0.00	0.00	3,66,300.00	2,28,026.67	23,935.32	0.00	2,77,222.96	57,077.01	1,00,843.37
Computers Purchased in F.Y. 2018-19												
Computer 2018-20	3.00	1,65,253.80	0.00	0.00	0.00	1,65,253.80	29,344.77	65,840.29	0.00	1,06,184.97	60,268.80	1,55,909.12
Total (A)												
		14,40,87,675.4				14,40,87,675.4	9,26,51,139.61	1,24,56,105.46		12,54,87,760.9	17,2,51,693.4	5,15,91,569.96
		18,70,11,203.0				18,70,11,203.0	9,36,61,365.51	2,26,34,719.98		9,20,84,105.48	15,91,569.96	3,72,05,817.48
P.Y Total												
Capital work in progress		37,23,770.96				37,23,770.96	0.00	0.00		0.00	0.00	37,23,770.96
P.Y Total												
Current Year Total (A)		14,58,87,675.4				14,58,87,675.4	9,26,51,139.61	1,24,56,105.46		12,54,87,760.9	17,2,51,693.4	5,15,91,569.96
Previous Year Total		11,07,94,573.0				11,07,94,573.0	6,98,61,386.51	2,26,34,719.98		9,24,95,105.48	1,16,07,569.96	4,69,33,887.49



Kumar
Director

POCJA LOGISTICS PRIVATE LIMITED
4, Community Centre, Lawrence Road, Industrial Area, DELHI-110035
CIN : U60300DL2011PTC228491

General Notes :

1. No depreciation if remaining useful life is negative or zero.
2. If asset is used less than 365 days during current financial year then depreciation is equal to w.d.v as on 31-03-2019 less residual value.
3. Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F.Y.
4. 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.

K. J. Singh
17/03/2020
K. J. Singh Adv. 2020



POOJA LOGISTICS PRIVATE LIMITED
 4, Community Centre, Lawrence Road, Industrial Area, DELHI-110035
 CIN : U60300DL2011PTC228491

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Truck (DL1GC 3350) Chassis Motor Vehicles	Useful Life (In Years) Shift Type	6.00 Single	Life elapsed (In Days) (difference between date of purchase to 31.3.2019)	Standard life as per Co.s act 2013 (In Days)	7	Date of sale of assets if any	6	Opening WDV	Residual value	Original cost of asset	Date of purchase of asset	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col13 * col10 / 365)
Particulars															
1				8	2100.00				1,71,279.74	74,000.00	14,80,000.00	15/11/2014	10	11	12
Truck (DL1GC 3350) Chassis				1586.00									366.00	39.30	67,312.94
Total									1,71,279.74	74,000.00	14,80,000.00				67,312.94

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Truck (DL 1GC 3364) Chassis Motor Vehicles	Useful Life (In Years) Shift Type	6.00 Single	Life elapsed (In Days) (difference between date of purchase to 31.3.2019)	Standard life as per Co.s act 2013 (In Days)	7	Date of sale of assets if any	6	Opening WDV	Residual value	Original cost of asset	Date of purchase of asset	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
Particulars															
1				8	2100.00				1,72,361.26	74,000.00	14,80,000.00	20/11/2014	10	11	12
Truck (DL1GC 3364) Chassis				1582.00									366.00	39.30	67,338.82
Total									1,72,361.26	74,000.00	14,80,000.00				67,338.82

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Truck (DL1GC 3911) Chassis Motor Vehicles	Useful Life (In Years) Shift Type	6.00 Single	Life elapsed (In Days) (difference between date of purchase to 31.3.2019)	Standard life as per Co.s act 2013 (In Days)	7	Date of sale of assets if any	6	Opening WDV	Residual value	Original cost of asset	Date of purchase of asset	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
Particulars															
1				8	2100.00								10	11	12
Truck (DL1GC 3911) Chassis															
Total															

W.D.V. Method

POOJA LOGISTICS PRIVATE LIMITED
 A, Community Centre, Lawrence Road, Industrial Area, DELHI-110035
 CIN : U60300DL2011PTC228491

Name of Asset Group of asset	Truck (DL1GC 3911) Chassis	09/02/2015	14,65,000.00	73,250.00	1,86,674.76	2,120.00	1518.00	672.00	366.00	39.30	73,363.16
Total			14,65,000.00	73,250.00	1,86,674.76						73,363.16

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Truck (DL1GC 3954) Motor Vehicles	Chassis	Useful Life (in Years) Shift Type	6.00 Single	Date of sale of assets if any	Standard life as per CoS act 2013 (in Days)	Life elapsed (in Days) (difference between date of purchase to 31.3.2019)	Remaining useful life as on 31.3.2019 (in Days) (CoS - col8)	Assets used during current F.Y. (in Days)	Dep. Rate*	Depreciation (col5 * col11 * col10 / 365)
1						7	8	9	10	11	12
Truck (DL1GC 3954) Chassis		09/02/2015				2190.00	1512.00	678.00	366.00	39.30	73,868.12
Total											73,868.12

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Truck (DL1GC 3885) Motor Vehicles	Chassis	Useful Life (in Years) Shift Type	6.00 Single	Date of sale of assets if any	Standard life as per CoS act 2013 (in Days)	Life elapsed (in Days) (difference between date of purchase to 31.3.2019)	Remaining useful life as on 31.3.2019 (in Days) (CoS - col8)	Assets used during current F.Y. (in Days)	Dep. Rate*	Depreciation (col5 * col11 * col10 / 365)
1						7	8	9	10	11	12
Truck (DL1GC 3885) Chassis		09/02/2015				2190.00	1512.00	678.00	366.00	39.30	73,868.12
Total											73,868.12

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset
Group of asset

Truck (DL1GC 3885)
Motor Vehicles

Useful Life (in Years)
Shift Type

6.00
Single

W.D.V.
31.03.2019



POOJA LOGISTICS PRIVATE LIMITED
 4, Community Centre, Lawrence Road, Industrial Area, DELHI-110035
 CIN : U60300DL2011PTC228491

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 31.3.2019)	Remaining useful life as on 31.3.2019 (in Days) (cost - cost)	Assets used during current F.Y. (in Days)	Dep Rate*	Depreciation (costs - cost) x cost/10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Truck (DL1GC 3658)	16/02/2015	14,65,000.00	73,250.00	1,89,856.53		2190.00	1503.00	687.00	365.00	39.30	74,625.52
Total		14,65,000.00	73,250.00	1,89,856.53							74,625.52

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Truck (DL 1GC 4109) Chassis Motor Vehicles	Useful Life (in Years) Shift Type	5.00 Single								
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 31.3.2019)	Remaining useful life as on 31.3.2019 (in Days) (cost - cost)	Assets used during current F.Y. (in Days)	Dep Rate*	Depreciation (costs - cost) x cost/10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Truck (DL 1GC 4109) Chassis	03/03/2015	14,65,000.00	73,250.00	1,92,670.61		2190.00	1490.00	700.00	365.00	39.30	75,719.55
Total		14,65,000.00	73,250.00	1,92,670.61							75,719.55

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Truck Ref. Insulated Container Carrier 5 Units Motor Vehicles	Useful Life (in Years) Shift Type	6.00 Single								
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 31.3.2019)	Remaining useful life as on 31.3.2019 (in Days) (cost - cost)	Assets used during current F.Y. (in Days)	Dep Rate*	Depreciation (costs - cost) x cost/10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Truck Ref. Insulated Container Carrier 5 Units	15/12/2014	35,71,880.00	1,78,594.00	4,29,054.98		2190.00	1568.00	622.00	365.00	39.30	1,58,610.75
Total		35,71,880.00	1,78,594.00	4,29,054.98							1,58,610.75

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

W.D.V.
 11-12-2019
 K. Anand



POOJA LOGISTICS PRIVATE LIMITED
 4, Community Centre, Lawrence Road, Industrial Area, DELHI-110035
 CN : U60300DL2011PTC228491

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Particulars	Useful Life (in Years) Shift Type						Life elapsed (in Days) (difference between date of purchase to 31.3.2019)	Remaining useful life as on 31.3.2019 (in Days) (col7 - col8)	Assets used during current F.Y. (in Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
		Date of sale of assets if any	Standard life as per Co.s act 2013 (in Days)	Standard life as per Co.s act 2013 (in Days)	Date of purchase to 31.3.2019	Life elapsed (in Days) (difference between date of purchase to 31.3.2019)	Remaining useful life as on 31.3.2019 (in Days) (col7 - col8)					
	1	2	3	4	5	6	7	8	9	10	11	12
Cabin and Chassis DL1M 8042 SML ISUZU		15/04/2015	9,85,000.00	49,250.00	1,37,266.02		2190.00	1446.00	744.00	366.00	38.30	53,945.74
Total			9,85,000.00	49,250.00	1,37,266.52							53,945.74

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Particulars	Useful Life (in Years) Shift Type						Life elapsed (in Days) (difference between date of purchase to 31.3.2019)	Remaining useful life as on 31.3.2019 (in Days) (col7 - col8)	Assets used during current F.Y. (in Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
		Date of sale of assets if any	Standard life as per Co.s act 2013 (in Days)	Standard life as per Co.s act 2013 (in Days)	Date of purchase to 31.3.2019	Life elapsed (in Days) (difference between date of purchase to 31.3.2019)	Remaining useful life as on 31.3.2019 (in Days) (col7 - col8)					
	1	2	3	4	5	6	7	8	9	10	11	12
Cabin and Chassis DL1M 8079 SML ISUZU		22/04/2015	9,85,000.00	49,250.00	1,35,685.79		2190.00	1440.00	750.00	366.00	59.30	54,503.52
Total			9,85,000.00	49,250.00	1,36,685.79							54,503.52

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Particulars	Useful Life (in Years) Shift Type						Life elapsed (in Days) (difference between date of purchase to 31.3.2019)	Remaining useful life as on 31.3.2019 (in Days) (col7 - col8)	Assets used during current F.Y. (in Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
		Date of sale of assets if any	Standard life as per Co.s act 2013 (in Days)	Standard life as per Co.s act 2013 (in Days)	Date of purchase to 31.3.2019	Life elapsed (in Days) (difference between date of purchase to 31.3.2019)	Remaining useful life as on 31.3.2019 (in Days) (col7 - col8)					
	1	2	3	4	5	6	7	8	9	10	11	12
Cabin and Chassis DL1M 8082 SML ISUZU		22/04/2015	9,85,000.00	49,250.00	1,35,685.79		2190.00	1440.00	750.00	366.00	59.30	54,503.52
Total			9,85,000.00	49,250.00	1,36,685.79							54,503.52



W.D.V. Method

POOJA LOGISTICS PRIVATE LIMITED
 4, Community Centre, Lawrence Road, Industrial Area, DELHI-110035.
 CIN : U60300DL2011PTC228491

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Cabin and Chassis DL1M 8120 SML ISUZU Motor Vehicles	Useful Life (in Years)		6.00		Single		Assets used during current F.Y. (in Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
		Start Type	Standard life as per Co's act 2013 (in Days)	Date of sale of assets if any	Life elapsed (in Days) (difference between date of purchase to 31.3.2019)	Remaining useful life as on 31.3.2019 (in Days) (col7 - col8)				
Particulars										
1		2	3	4	5	6	8	9	11	12
Cabin and Chassis DL1M 8120 SML ISUZU	16/05/2015	9,85,000.00	49,500.00	1,45,015.68	2160.00	1418.00	774.00	366.00	39.30	57,032.60
Total		9,85,000.00	49,500.00	1,45,015.68						57,032.60

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Cabin and Chassis DL 1M 8198 SML ISUZU Motor Vehicles	Useful Life (in Years)		6.00		Single		Assets used during current F.Y. (in Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
		Start Type	Standard life as per Co's act 2013 (in Days)	Date of sale of assets if any	Life elapsed (in Days) (difference between date of purchase to 31.3.2019)	Remaining useful life as on 31.3.2019 (in Days) (col7 - col8)				
Particulars										
1		2	3	4	5	6	8	9	11	12
Cabin and Chassis DL 1M 8198 SML ISUZU	20/06/2015	9,85,000.00	49,250.00	1,53,351.68	2160.00	1378.00	812.00	366.00	39.30	60,267.17
Total		9,85,000.00	49,250.00	1,53,351.68						60,267.17

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Cabin and Chassis DL 1M 8281 SML ISUZU Motor Vehicles	Useful Life (in Years)		6.00		Single		Assets used during current F.Y. (in Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
		Start Type	Standard life as per Co's act 2013 (in Days)	Date of sale of assets if any	Life elapsed (in Days) (difference between date of purchase to 31.3.2019)	Remaining useful life as on 31.3.2019 (in Days) (col7 - col8)				
Particulars										
1		2	3	4	5	6	8	9	11	12



Waha
 17/07/2019

POOJA LOGISTICS PRIVATE LIMITED
 4, Community Centre, Lawrence Road, Industrial Area, DELHI-110035
 CIN : U60300DL2011PTC228491

Cabin and chassis DL 1M 8217 SML ISUZU	23/06/2015	9,85,000.00	49,250.00	1,53,351.58	2150.00	1378.00	812.00	366.00	39.30	60,267.17
Total		9,85,000.00	49,250.00	1,53,351.58						60,267.17

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Useful Life (In Years) Shift Type												
Particulars	1	2	3	4	5	6	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 31.3.2019)	Remaining useful life as on 31.3.2019 (In Days) (cof17 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
Cabin and Chassis DL 1M 8217 SML ISUZU								7	8	9	10	11	12
			9,85,000.00	49,250.00	1,53,351.58			2150.00	1378.00	812.00	366.00	39.30	60,267.17
Total			9,85,000.00	49,250.00	1,53,351.58								60,267.17

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Useful Life (In Years) Shift Type												
Particulars	1	2	3	4	5	6	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 31.3.2019)	Remaining useful life as on 31.3.2019 (In Days) (cof17 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
Cabin and Chassis DL 1M 8218 SML ISUZU								7	8	9	10	11	12
			9,85,000.00	49,250.00	1,54,257.76			2100.00	1374.00	816.00	366.00	39.30	60,638.02
Total			9,85,000.00	49,250.00	1,54,257.76								60,638.02

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Useful Life (In Years) Shift Type												
Particulars	1	2	3	4	5	6	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 31.3.2019)	Remaining useful life as on 31.3.2019 (In Days) (cof17 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
Cabin and chassis DL 1M 8218 SML ISUZU								7	8	9	10	11	12
			9,85,000.00	49,250.00	1,54,257.76			2100.00	1374.00	816.00	366.00	39.30	60,638.02
Total			9,85,000.00	49,250.00	1,54,257.76								60,638.02

W.D.V.
11-10-2019
K. K. Sharma

Particulars	1	2	3	4	5	6	7	8	9	10	11	12
		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. Act 2013 (in Days)	Life elapsed (in Days) (difference between date of purchase to 31.3.2019)	Remaining useful life as on 31.3.2019 (in Days) (cost - cost)	Assets used during current F.Y. (in Days)	Dep. Rate	Depreciation (costs - cost) / cost (10 / 365)
Cabin and Chassis DL TM 8218 SML ISUZU		27/06/2015	9,85,000.00	49,250.00	1,54,297.76		2100.00	1374.00	816.00	366.00	39.30	60,639.02
Total			9,85,000.00	49,250.00	1,54,297.76							50,639.02

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset: Cabin and Chassis DL TM 8297 SML ISUZU
 Group of asset: Motor Vehicles

Useful Life (in Years): 6.00
 Shift Type: Single

Particulars	1	2	3	4	5	6	7	8	9	10	11	12
		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. Act 2013 (in Days)	Life elapsed (in Days) (difference between date of purchase to 31.3.2019)	Remaining useful life as on 31.3.2019 (in Days) (cost - cost)	Assets used during current F.Y. (in Days)	Dep. Rate	Depreciation (costs - cost) / cost (10 / 365)
Cabin and Chassis DL TM 8297 SML ISUZU		10/08/2015	9,45,000.00	47,250.00	1,58,017.18		2100.00	1330.00	860.00	366.00	39.30	62,100.75
Total			9,45,000.00	47,250.00	1,58,017.18							62,100.75

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset: Cabin and Chassis SML ISUZU DL TM 8135
 Group of asset: Motor Vehicles

Useful Life (in Years): 6.00
 Shift Type: Single

Particulars	1	2	3	4	5	6	7	8	9	10	11	12
		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. Act 2013 (in Days)	Life elapsed (in Days) (difference between date of purchase to 31.3.2019)	Remaining useful life as on 31.3.2019 (in Days) (cost - cost)	Assets used during current F.Y. (in Days)	Dep. Rate	Depreciation (costs - cost) / cost (10 / 365)
Cabin and Chassis SML ISUZU DL TM 8135		26/05/2015	9,85,000.00	49,250.00	1,46,728.32		2100.00	1406.00	784.00	305.00	36.30	57,664.23
Total			9,85,000.00	49,250.00	1,46,728.32							57,664.23

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)



W. J. Singh
 Director

FOOJA LOGISTICS PRIVATE LIMITED
 4, Community Centre, Lawrence Road, Industrial Area, DELHI-110035
 CIN - U63000DL2011PTC228491

Name of Asset: Car Maruti ALTO 7070
 Group of asset: Motor Vehicles

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Useful Life (in Years)		Life elapsed (in Days) (difference between date of purchase to 31.3.2019)	Remaining useful life as on 31.3.2019 (in Days) (cost - coll)	Assets used during current F.Y. (in Days)	Dep Rate*	Depreciation (coll + coll1 + coll10 / 365)
						Standard life as per Co.S act 2013 (in Days)	Shift Type					
1	2	3	4	5	6	7	8	9	10	11	12	
Car	06/02/2018	4,38,837.00	21,941.85	1,36,270.52		2920.00	1148.00	1772.00	366.00	31.23	42,557.28	
Total		4,38,837.00	21,941.85	1,36,270.52							42,557.28	

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset: CCTV Camera
 Group of asset: Office equipment

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Useful Life (in Years)		Life elapsed (in Days) (difference between date of purchase to 31.3.2019)	Remaining useful life as on 31.3.2019 (in Days) (cost - coll)	Assets used during current F.Y. (in Days)	Dep Rate*	Depreciation (coll + coll1 + coll10 / 365)
						Standard life as per Co.S act 2013 (in Days)	Shift Type					
1	2	3	4	5	6	7	8	9	10	11	12	
CCTV Camera	17/07/2015	55,000.00	2,750.00	6,205.36		1825.00	1354.00	471.00	366.00	45.07	2,798.12	
Total		55,000.00	2,750.00	6,205.36							2,798.12	

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset: Chasis DL TGC 3219 nahok Leyland
 Group of asset: Motor Vehicles

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Useful Life (in Years)		Life elapsed (in Days) (difference between date of purchase to 31.3.2019)	Remaining useful life as on 31.3.2019 (in Days) (cost - coll)	Assets used during current F.Y. (in Days)	Dep Rate*	Depreciation (coll + coll1 + coll10 / 365)
						Standard life as per Co.S act 2013 (in Days)	Shift Type					
1	2	3	4	5	6	7	8	9	10	11	12	
Chasis DL TGC S224 Ashok Leyland	27/06/2018	11,80,000.00	59,000.00	1,80,840.02		2100.00	1374.00	816.00	366.00	39.30	72,843.70	
Total		11,80,000.00	59,000.00	1,80,840.02							72,843.70	

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

W.D.V.
 1.1.2018 Annika



Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Chassis DL 16C 5338 Ashok Leyland Motor Vehicles	Useful Life (In Years)					6.00 Single		Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 + col10 / 365)
		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)			
1		3	4	5	6	7	8	9	11	12	
Chassis DL 16C 5338 Ashok Leyland	06/07/2015	11,80,000.00	59,000.00	1,87,304.38		2190.00	1365.00	835.00	39.30	73,645.99	
Total		11,80,000.00	59,000.00	1,87,304.38						73,645.99	

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Chassis DL 16C 5362 Ashok Leyland 1616 Motor Vehicles	Useful Life (In Years)					6.00 Single		Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 + col10 / 365)
		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)			
1		3	4	5	6	7	8	9	11	12	
Chassis DL 16C 5362 Ashok Leyland 1616	10/08/2015	11,80,000.00	59,000.00	1,97,312.66		2190.00	1330.00	860.00	39.30	77,543.80	
Total		11,80,000.00	59,000.00	1,97,312.66						77,543.80	

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Chassis HR55V2815 Ashok Leyland 2515 Motor Vehicles	Useful Life (In Years)					6.00 Single		Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 + col10 / 365)
		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)			
1		3	4	5	6	7	8	9	11	12	
Chassis HR55V2815 Ashok Leyland 2515	23/04/2015	15,40,000.00	77,000.00	2,17,198.37		2190.00	1435.00	751.00	39.30	85,358.96	



Wda
 23/04/2015

POOJA LOGISTICS PRIVATE LIMITED
 4, Community Centre, Lawrence Road, Industrial Area, DELHI-110035.
 CIN : U60300DL2011PTC228491

Chassis UP16DT0140 Ashok Leyland 1616	01/06/2015	11,89,200.00	59,460.00	1,96,280.58	2190.00	1339.00	851.00	396.00	39.30	77,138.27
Total		11,89,200.00	59,460.00	1,96,280.58						77,138.27

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset: Chassis UP16DT0144 Ashok Leyland 1616
 Group of asset: Motor Vehicles

Useful Life (In Years): 6.00
 Shift Type: Single

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 CoS act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2019)	Remaining useful life as on 31.3.2019 (In Days) (CoS - elap)	Assets used during current F.Y. (In Days)	Dep. Rate*	Depreciation (CoS * cost / CoS) (10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Chassis UP16DT0144 Ashok Leyland 1616	01/06/2015	11,89,200.00	59,460.00	1,96,280.58		2190.00	1339.00	851.00	366.00	39.30	77,138.27
Total		11,89,200.00	59,460.00	1,96,280.58							77,138.27

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset: Chassis UP16DT0735 Ashok Leyland 1616
 Group of asset: Motor Vehicles

Useful Life (In Years): 6.00
 Shift Type: Single

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 CoS act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2019)	Remaining useful life as on 31.3.2019 (In Days) (CoS - elap)	Assets used during current F.Y. (In Days)	Dep. Rate*	Depreciation (CoS * cost / CoS) (10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Chassis UP16DT0735	22/05/2015	11,81,200.00	59,060.00	2,02,619.03		2190.00	1312.00	878.00	366.00	39.30	79,629.28
Total		11,81,200.00	59,060.00	2,02,619.03							79,629.28

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset: Chassis UP16DT0738 Ashok Leyland 1616
 Group of asset: Motor Vehicles

Useful Life (In Years): 6.00
 Shift Type: Single

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 CoS act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2019)	Remaining useful life as on 31.3.2019 (In Days) (CoS - elap)	Assets used during current F.Y. (In Days)	Dep. Rate*	Depreciation (CoS * cost / CoS) (10 / 365)

WDA by Mum Sharma

(F.Y. 2019-2020)

POOJA LOGISTICS PRIVATE LIMITED
 4, Community Centre, Lawrence Road, Industrial Area, DELHI-110035
 CIN : U63000DL2011PTC228491

	1	2	3	4	5	6	7	8	9	10	11	12
Chetak UP1 (UDT0738)		25.05.2015	11,81,200.00	58,060.00	2,02,619.03		2,180.00	-1,912.00	678.00	365.00	39.30	79,530.28
Ashok Leyland 1610			11,81,200.00	59,060.00	2,02,619.03							79,525.28
Total												

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Useful Life (In Years)		Life elapsed (In Days) (difference between date of purchase to 31.3.2019)	Remaining useful life as on 31.3.2019 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 - col11 - col10 / 365)
							Standard life as per Co.S. act 2013 (In Days)	Shift Type					
	Furniture and Fixtures						7	Single	8	9	10	11	12
		10/07/2015	50,000.00	2,500.00	16,522.27		3650.00	Single	1361.00	2288.00	365.00	25.89	4,277.62
	Furniture and Fixtures	14/07/2015	95,000.00	4,750.00	31,501.72		3650.00	Single	1057.00	2293.00	365.00	25.89	6,155.80
Total			1,45,000.00	7,250.00	48,023.99								12,433.42

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Useful Life (In Years)		Life elapsed (In Days) (difference between date of purchase to 31.3.2019)	Remaining useful life as on 31.3.2019 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 - col11 - col10 / 365)
							Standard life as per Co.S. act 2013 (In Days)	Shift Type					
	Laptop						3	Single	6	7	10	11	12
		07/07/2015	22,000.00	1,100.00	2,436.45		1825.00	Single	1,364.00	461.00	365.00	48.07	1,099.01
Total			22,000.00	1,100.00	2,436.45								1,099.01

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset: Laptop
 Group of asset: Computers and data processing unit
 Useful Life (In Years): 3.00
 Shift Type: Single

 Pooja Mittal



POOJA LOGISTICS PRIVATE LIMITED
 6, Community Centre, Lawrence Road, Industrial Area, DELHI-110035
 CIN : U60300DL2011PTC228491

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 31.3.2019)	Remaining useful life as on 31.3.2019 (in Days) (col7 - col8)	Assets used during current F.Y. (in Days)	Dep Rate*	Depreciation (col5 + col11 - col10 / 365)
	2	3	4	5	6	7	8	9	10	11	12
Laptop	24/08/2015	20,686.00	1,034.30	1,034.30		1085.00	1516.00	-221.00	0.00	63.16	0.00
Laptop	24/08/2015	20,686.00	1,034.30	1,034.30		1095.00	1316.00	-221.00	0.00	63.16	0.00
Total		41,372.00	2,068.60	2,068.60							0.00

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Printer Computers and data processing units	Useful Life (in Years)	Shift Type	Single	Life elapsed (in Days) (difference between date of purchase to 31.3.2019)	Standard life as per Co.S act 2013 (in Days)	Date of sale of assets if any	Residual value	Opening WDV	Residual value	Original cost of asset	Date of purchase of asset	Remaining useful life as on 31.3.2019 (in Days) (col7 - col8)	Assets used during current F.Y. (in Days)	Dep Rate*	Depreciation (col5 + col11 - col10 / 365)
		3.00		Single	8	7	5	4	5	4	3	2	9	10	11	12
Printer					1317.00	1015.00		435.25	435.95	435.25	8,725.00	23/08/2015	-222.00	0.00	63.16	0.00
Printer					1157.00	1085.00		682.50	682.50	682.50	15,650.00	30/03/2016	-52.00	0.00	63.16	0.00
Total					1,118.75	1,118.75		1,118.75	1,118.75	1,118.75	22,375.00					0.00

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Refrigerated Units 100000 400/350 Thermo King Motor Vehicles	Useful Life (in Years)	Shift Type	Single	Life elapsed (in Days) (difference between date of purchase to 31.3.2019)	Standard life as per Co.S act 2013 (in Days)	Date of sale of assets if any	Residual value	Opening WDV	Residual value	Original cost of asset	Date of purchase of asset	Remaining useful life as on 31.3.2019 (in Days) (col7 - col8)	Assets used during current F.Y. (in Days)	Dep Rate*	Depreciation (col5 + col11 - col10 / 365)
		6.00		Single	8	7	6	4	5	4	3	2	9	10	11	12
Refrigerated Units 100000 400/350 Thermo King					1658.00	2190.00		42,243.75	1,88,346.36	42,243.75	8,44,875.00	29/03/2016	1092.00	366.00	39.30	74,020.43
Total					1,658.00	2,190.00		42,243.75	1,88,346.36	42,243.75	8,44,875.00					74,020.43



Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

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POCJA LOGISTICS PRIVATE LIMITED
 4, Community Centre, Lawrence Road, Industrial Area, DELHI-110035
 CIN : U60300DL2011PTC228491

(F.Y. 2019-2020)

Name of Asset Group of asset	Ref. Units Basis 250.4 New (Valenukool) Motor Vehicles	Useful Life (in Years) Shift Type		Date of sale of assets if any	Standard life as per CoS act 2013 (in Days)	Life elapsed (in Days) (difference between date of purchase to 31.3.2019)	Remaining useful life as on 31.3.2019 (in Days) (col7 - col8)	Assets used during current F.Y. (in Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)		
		6.00 Single	8									
Particulars		2	3	4	5	6	7	8	9	10	11	12
Valenukool Aircon (Py Ltd., New Unit A/c)	01/05/2015	15,00,000.00	75,000.00	2,14,438.82	2190.00	1431.00	759.00	366.00	39.30	84,274.38		
Valenukool Aircon (P) Ltd., New Unit A/c)	08/08/2015	15,75,000.00	78,750.00	2,82,805.51	2190.00	1332.00	858.00	366.00	39.30	1,03,203.97		
Total		30,75,000.00	1,53,750.00	4,77,044.33								1,87,478.35

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Ref. Unit Suuro 1150 (Carrier) Motor Vehicles	Useful Life (in Years) Shift Type		Date of sale of assets if any	Standard life as per CoS act 2013 (in Days)	Life elapsed (in Days) (difference between date of purchase to 31.3.2019)	Remaining useful life as on 31.3.2019 (in Days) (col7 - col8)	Assets used during current F.Y. (in Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)		
		6.00 Single	8									
Particulars		2	3	4	5	6	7	8	9	10	11	12
Carrier Airconditioning and Ref. Ltd.	08/07/2015	15,75,000.00	75,750.00	2,50,850.32	2190.00	1362.00	827.00	366.00	39.30	98,595.97		
Total		15,75,000.00	78,750.00	2,50,850.32								98,595.97

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Truck (DL-10C-07120235) Motor Vehicles	Useful Life (in Years) Shift Type		Date of sale of assets if any	Standard life as per CoS act 2013 (in Days)	Life elapsed (in Days) (difference between date of purchase to 31.3.2019)	Remaining useful life as on 31.3.2019 (in Days) (col7 - col8)	Assets used during current F.Y. (in Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)		
		6.00 Single	8									
Particulars		2	3	4	5	6	7	8	9	10	11	12
Arviveer (Purchase Veh.) Ref. Ltd.	01/02/2015	22,50,000.00	1,10,000.00	4,60,327.37	2190.00	1155.00	1035.00	366.00	39.30	1,80,908.65		
Total		22,50,000.00	1,10,000.00	4,60,327.37								1,80,908.65



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Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Car Maruti ECO Flexi Green 7007 Motor Vehicles	Useful Life (in Years) Shift Type	6.00 Single	Date of sale of assets if any	Standard life as per CoS act 2013 (in Days)	Life elapsed (in Days) (difference between date of purchase to 31.3.2018)	Remaining useful life as on 31.3.2018 (in Days) (CoS - coll)	Assets used during current F.Y. (in Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)		
Particulars	1	2	3	4	5	6	7	8	9	10	11	12
CAR Maruti ECO Flexi Green 7007	09/05/2016	5,58,825.00	17,996.25	73,063.29	2190.00	1181.00	1009.00	366.00	39.30	28,713.87		
Total		5,58,825.00	17,996.25	73,063.29								28,713.87

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Tracking Modems GED TRACKERS Motor Vehicles	Useful Life (in Years) Shift Type	5.00 Single	Date of sale of assets if any	Standard life as per CoS act 2013 (in Days)	Life elapsed (in Days) (difference between date of purchase to 31.3.2019)	Remaining useful life as on 31.3.2019 (in Days) (CoS - coll)	Assets used during current F.Y. (in Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)		
Particulars	1	2	3	4	5	6	7	8	9	10	11	12
TRACKING MODEMS	21/04/2015	13,304.00	694.70	1,952.91	2190.00	1441.00	749.00	366.00	39.30	787.49		
TRACKING MODEMS	21/04/2015	20,475.00	1,023.75	2,817.91	2190.00	1441.00	749.00	366.00	39.30	1,191.02		
TRACKING MODEMS	19/08/2015	19,080.00	987.50	2,919.11	2190.00	1417.00	773.00	366.00	39.30	1,147.91		
TRACKING MODEMS	23/06/2015	15,750.00	787.50	2,452.07	2190.00	1578.00	612.00	366.00	39.30	953.56		
TRACKING MODEMS	30/06/2015	15,750.00	787.50	2,475.54	2190.00	1571.00	619.00	366.00	39.30	974.07		
TRACKING MODEMS	09/07/2015	15,750.00	787.50	2,501.24	2190.00	1555.00	635.00	366.00	39.30	982.99		
TRACKING MODEMS	11/07/2015	39,375.00	1,958.75	5,302.37	2190.00	1550.00	640.00	366.00	39.30	2,476.15		
TRACKING MODEMS	14/08/2015	11,580.00	577.50	1,642.42	2190.00	1526.00	664.00	366.00	39.30	763.37		
TRACKING MODEMS	09/09/2015	15,750.00	787.50	2,747.09	2190.00	1310.00	880.00	366.00	39.30	1,079.61		
TRACKING MODEMS	15/02/2016	7,875.00	383.75	1,074.24	2190.00	1741.00	449.00	366.00	39.30	657.58		
TRACKING MODEMS	12/03/2016	15,750.00	787.50	3,446.82	2190.00	1115.00	1075.00	366.00	39.30	1,354.50		
TRACKING MODEMS	31/03/2016	49,580.00	2,484.00	11,028.93	2190.00	1026.00	1099.00	366.00	39.30	4,361.88		
TRACKING MODEMS	31/03/2016	15,750.00	787.50	3,518.66	2190.00	1056.00	1094.00	366.00	39.30	1,382.64		
Total		2,57,299.00	12,864.95	45,910.33								18,042.77

Walter
 May 10, 2019

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Ref. Unit Class 250(2015-16) Carrier Motor Vehicles	Useful Life (in Years) Shift Type	5.00 Single	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 31.3.2019)	8	Remaining useful life as on 31.3.2019 (in Days) (col7 - col8)	9	Assets used during current F.Y. (in Days)	10	Dep Rate*	11	Depreciation (cols * col11 * col10 / 365)	12
Particulars															
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Ref. Unit	19/05/2015	13,50,000.00	57,500.00	2,08,556.20		2150.00	1363.00	807.00	365.00	39.30	87,962.63				
Ref. Unit	19/06/2015	6,75,000.00	33,750.00	1,04,278.15		2150.00	1363.00	807.00	365.00	39.30	40,981.31				
Ref. Unit	02/07/2015	13,50,000.00	57,500.00	2,13,095.08		2150.00	1369.00	821.00	365.00	39.30	83,745.37				
Ref. Unit	05/07/2015	15,75,000.00	78,750.00	2,50,890.32		2150.00	1363.00	827.00	365.00	39.30	98,595.97				
Ref. Unit	11/08/2015	15,75,000.00	78,750.00	2,63,740.21		2150.00	1329.00	861.00	365.00	39.30	1,02,548.90				
Ref. Unit	24/09/2015	7,87,500.00	39,375.00	1,40,191.20		2150.00	1285.00	905.00	365.00	39.30	55,095.14				
Total:		73,12,500.00	3,65,625.00	11,80,741.26											4,64,031.32

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Car/Maruti Eco Motor Vehicles	Useful Life (in Years) Shift Type	9.00 Single	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 30.3.2019)	8	Remaining useful life as on 31.3.2019 (in Days) (col7 - col8)	9	Assets used during current F.Y. (in Days)	10	Dep Rate*	11	Depreciation (cols * col11 * col10 / 365)	12
Particulars															
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Car Maruti Eco		0.00	0.00	0.00		2920.00	0.00	2920.00	365.00	0.00	0.00				
Car Maruti Eco	20/05/2016	4,36,249.00	21,812.45	1,50,533.21		2920.00	1246.00	1674.00	365.00	51.29	47,011.52				
Total:		4,36,249.00	21,812.45	1,50,533.21											47,011.52

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	Trucks New Purchases 16-17 Motor Vehicles	Useful Life (in Years) Shift Type	6.00 Single	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 30.3.2019)	8	Remaining useful life as on 31.3.2019 (in Days) (col7 - col8)	9	Assets used during current F.Y. (in Days)	10	Dep Rate*	11	Depreciation (cols * col11 * col10 / 365)	12
Particulars															
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Car Maruti Eco		0.00	0.00	0.00		2920.00	0.00	2920.00	365.00	0.00	0.00				
Car Maruti Eco	20/05/2016	4,36,249.00	21,812.45	1,50,533.21		2920.00	1246.00	1674.00	365.00	51.29	47,011.52				
Total:		4,36,249.00	21,812.45	1,50,533.21											47,011.52

Name of Asset
Group of asset

Trucks New Purchases 16-17
Motor Vehicles

W.D.V.

Pray Kumar Sharma



POOJA LOGISTICS PRIVATE LIMITED
 4, Community Centre, Lawrence Road, Industrial Area, DELHI-110035
 CIN - U68300DL2011PTC228491

Particulars	1	2	3	4	5	6	7	8	9	10	11	12
		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 31.3.2019	Remaining useful life as on 31.3.2019 (in Days) (cof - cols)	Assets used during current F.Y. (in Days)	Dep. Rate	Depreciation (cols - col11 - col10 / 365)
Truck SML Isuzu 7555		22/06/2016	12,92,500.00	34,625.00	3,31,111.43		2190.00	1013.00	1177.00	366.00	39.30	1,30,126.79
Truck SML Isuzu 7855		08/08/2016	13,92,500.00	64,625.00	3,23,932.90		2190.00	1027.00	1163.00	366.00	39.30	1,27,305.63
Truck Ashok Leyland 8012		15/04/2016	18,20,000.00	91,000.00	4,17,870.60		2190.00	1080.00	1110.00	366.00	39.30	1,64,223.16
Truck Ashok Leyland 6013		15/04/2016	18,20,000.00	91,000.00	4,17,870.60		2190.00	1080.00	1110.00	366.00	39.30	1,64,223.16
Refrigerated Plant Supra 1150		09/08/2016	8,04,375.00	40,218.75	2,21,062.05		2190.00	965.00	1224.00	394.00	39.30	86,877.38
Refrigerated Plant Vuelco-200		01/04/2016	1,68,750.00	8,437.50	37,740.09		2190.00	1095.00	1095.00	365.80	39.30	14,832.09
Refrigerated Plant Casio 250 Carrier 1		30/01/2017	0,91,875.00	34,593.75	2,38,177.66		2190.00	791.00	1399.00	365.00	39.30	93,803.60
Refrigerated Unit T1000M Thermo King		01/04/2016	8,44,875.00	42,243.75	1,89,956.06		2190.00	1095.00	1095.00	365.00	39.30	74,250.34
Refrigerated Unit T1000M Thermo King		15/04/2016	8,44,875.00	42,243.75	1,94,968.18		2190.00	1077.00	1113.00	365.00	39.30	76,530.35
Refrigerated Unit T1000M Thermo King		21/04/2016	15,89,750.00	84,487.50	3,91,317.06		2190.00	1075.00	1115.00	365.00	39.30	1,53,787.60
Truck SML Isuzu C321		01/04/2016	15,00,000.00	50,000.00	2,23,648.54		2190.00	1095.00	1095.00	365.00	39.30	87,893.88
Truck SML Isuzu 0418		08/06/2016	12,92,500.00	64,625.00	3,23,932.90		2190.00	1027.00	1163.00	365.00	39.30	1,27,305.63
Truck SML Isuzu 0410		22/06/2016	12,92,500.00	64,625.00	3,31,111.43		2190.00	1013.00	1177.00	365.00	39.30	1,30,126.79
Truck Ashok Leyland 0546		31/05/2016	12,35,000.00	61,750.00	3,05,602.42		2190.00	1035.00	1155.00	365.00	39.30	1,20,101.75
Truck SML Isuzu 0476		13/12/2016	11,20,000.00	56,000.00	3,64,232.09		2190.00	839.00	1351.00	365.00	39.30	1,43,143.21
Truck Ashok Leyland 8014		16/04/2016	18,20,000.00	91,000.00	4,17,870.63		2190.00	1080.00	1110.00	365.00	39.30	1,64,223.16
Truck Ashok Leyland 8015		01/04/2016	17,90,000.00	89,000.00	3,98,064.41		2190.00	1085.00	1095.00	365.00	39.30	1,56,451.10
Truck Ashok Leyland 8548		31/05/2016	14,95,000.00	73,250.00	3,02,516.24		2190.00	1035.00	1155.00	365.00	39.30	1,42,468.68
Truck Ashok Leyland 8502		31/05/2016	14,85,000.00	73,250.00	3,07,465.27		2190.00	1035.00	1155.00	365.00	39.30	1,44,413.65
Refrigerated Plant Opsit 250 Carrier 5		29/07/2016	34,59,375.00	1,72,968.75	9,28,763.23		2190.00	982.00	1208.00	366.00	39.30	3,65,003.95
Refrigerated Plant Supra		19/07/2016	8,04,375.00	40,218.75	2,14,576.90		2190.00	986.00	1204.00	366.00	39.30	84,369.20
Refrigerated Plant Supra		23/07/2016	8,04,375.00	40,218.75	2,15,956.33		2190.00	982.00	1208.00	366.00	39.30	84,870.84
Total			2,88,27,625.00	14,41,381.25	72,75,899.60							28,36,241.54

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset: Trucks Purchase 17-18
 Useful Life (in Years): 5.00
 W.D.V.
 Pooja Kumar Sharma



Particulars	Motor Vehicles				Shift Type				Single			
	1	2	3	4	5	6	7	8	9	10	11	12
	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 31.3.2019)	Remaining useful life as on 31.3.2019 (in Days) (cost - coll)	Assets used during current F.Y. (in Days)	Depreciation (cost * cost1 / cost2)		
TRUCK NLD1A 3265	15/12/2012	14,41,667.00	72,083.35	7,74,274.09		2190.00	472.00	1718.00	365.00	3,04,286.72		
TRUCK DL1GD 1972	25/11/2014	10,99,000.00	54,550.00	5,78,746.13		2190.00	485.00	1702.00	365.00	2,27,447.23		
TRUCK DL1GD 219E	05/12/2012	13,50,000.00	67,500.00	7,17,104.82		2190.00	481.00	1709.00	365.00	2,81,821.02		
TRUCK DL1GC 223E	05/12/2012	13,50,000.00	67,500.00	7,17,104.82		2190.00	481.00	1709.00	365.00	2,81,821.02		
TRUCK DL1GC 3012	14/07/2012	4,31,000.00	21,550.00	1,88,056.89		2190.00	526.00	1664.00	365.00	73,922.05		
TRUCK DL1GC 4872	21/11/2012	3,72,500.00	18,625.00	1,94,215.19		2190.00	490.00	1694.00	365.00	76,320.57		
TRUCK NLD1A 3265	15/12/2012	14,41,667.00	72,083.35	7,74,274.09		2190.00	472.00	1718.00	365.00	3,04,286.72		
TRUCK NLD1A 3267	15/12/2012	14,41,667.00	72,083.35	7,74,274.09		2190.00	472.00	1718.00	365.00	3,04,286.72		
Total		89,27,501.00	4,46,375.09	47,18,084.12								18,54,207.08

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Particulars	Computers Purchase 17.18				Shift Type				Single			
	1	2	3	4	5	6	7	8	9	10	11	12
	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 31.3.2019)	Remaining useful life as on 31.3.2019 (in Days) (cost1 - coll)	Assets used during current F.Y. (in Days)	Depreciation (cost * cost1 / cost2)		
COMPUTER	04/10/2012	34,670.00	1,735.50	8,816.25		1095.00	544.00	551.00	365.00	5,568.34		
COMPUTER	03/01/2018	27,460.00	1,374.50	8,585.17		1095.00	453.00	642.00	365.00	5,422.39		
COMPUTER SERVER	23/06/2012	16,960.00	995.50	4,817.81		1095.00	547.00	538.00	365.00	3,105.96		
Total		79,090.00	4,105.50	22,219.23								14,102.69



Walla
 15/12/2012

POOJA LOGISTICS PRIVATE LIMITED
 4, Community Centre, Lawrence Road, Industrial Area, DELHI-110035
 CIN : U60300DL2011PTC228491

(F.Y. 2019-2020)

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	GPS Purchase 17-18 Motor Vehicles	Useful Life (in Years) Shift Type	6.00															
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 31.3.2018	Remaining useful life as on 31.3.2019 (in Days) (col7 - col8)	Assets used during current F.Y. (in Days)	Dep Rate*	Depreciation (Col6 * col11 - col10 / 365)							
1	2	3	4	5	6	7	8	9	10	11	12							
GPS	16/09/2017	7,040.00	352.00	0.00		2190.00	0.00	2190.00	365.00	39.30	0.00							
GPS	10/10/2017	3,800.00	190.00	0.00		2190.00	0.00	2190.00	365.00	39.30	0.00							
GPS	14/02/2018	12,960.00	648.00	0.00		2190.00	0.00	2190.00	365.00	39.30	0.00							
GPS	05/03/2018	12,960.00	648.00	0.00		2190.00	0.00	2190.00	365.00	39.30	0.00							
GPS	29/03/2018	6,480.00	324.00	0.00		2190.00	0.00	2190.00	365.00	39.30	0.00							
Total		43,280.00	2,164.50	0.00							0.00							

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Group of asset	CAR ECO 7029 17-18 Motor Vehicles	Useful Life (in Years) Shift Type	8.00															
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 31.3.2019	Remaining useful life as on 31.3.2019 (in Days) (col7 - col8)	Assets used during current F.Y. (in Days)	Dep Rate*	Depreciation (Col6 * col11 - col10 / 365)							
1	3	4	5	6	7	8	9	10	11	12								
ECO-CAR NO. 7029	05/07/2018	2,14,000.00	10,700.00	1,40,242.24		2920.00	420.00	2500.00	365.00	31.23	43,797.65							
Total		2,14,000.00	10,700.00	1,40,242.24							43,797.65							

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset: Office Equipments 17-18
 Group of asset: Office equipment
 Useful Life (in Years): 5.00
 Shift Type: Single

W.D.V.
Atyay Kumar



POGJA LOGISTICS PRIVATE LIMITED
 4, Community Centre, Lawrence Road, Industrial Area, DELHI-110035
 CIN : U60300DL2011PTC228491

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 C.A.S act 2013 (in Days)	Life elapsed (in Days) (difference between date of purchase to 31.3.2019)	Remaining useful life as on 31.3.2019 (in Days) (col7 - col8)	Assets used during current F.Y. (in Days)	Dep Rate*	Depreciation (col5 + col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
MR CONDITIONER	03/04/2017	23,000.00	1,150.00	6,973.00		1825.00	728.00	1097.00	366.00	45.07	3,141.83
ATTENDANCE MACHINE	26/05/2017	14,500.00	725.00	5,820.83		1825.00	583.00	1242.00	366.00	46.07	2,623.45
Total		37,500.00	1,875.00	12,793.83							5,765.28

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset: Cam Purchased in F.Y. 2018-19
 Group of asset: Motor Vehicles

Useful Life (in Years): 8.00
 Shift Type: Single

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 C.A.S act 2013 (in Days)	Life elapsed (in Days) (difference between date of purchase to 31.3.2019)	Remaining useful life as on 31.3.2019 (in Days) (col7 - col8)	Assets used during current F.Y. (in Days)	Dep Rate*	Depreciation (col5 + col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Car Swift VXI	03/12/2018	7,06,161.00	35,308.05	6,34,260.85		2520.00	119.00	2401.00	366.00	31.23	1,06,078.56
Car Eco 2018	16/07/2018	9,50,000.00	15,000.00	2,31,976.49		2920.00	265.00	2655.00	366.00	31.23	72,446.88
Total		10,06,161.00	50,308.05	8,66,239.34							2,78,526.54

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset: Computers Purchased in F.Y. 2016-19
 Group of asset: Computers and data processing units

Useful Life (in Years): 3.00
 Shift Type: Single

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 C.A.S act 2013 (in Days)	Life elapsed (in Days) (difference between date of purchase to 31.3.2019)	Remaining useful life as on 31.3.2019 (in Days) (col7 - col8)	Assets used during current F.Y. (in Days)	Dep Rate*	Depreciation (col5 + col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Lenovo HP M126FW	21/02/2019	16,650.85	902.54	16,832.67		1056.00	39.00	1017.00	366.00	63.16	10,631.51
Lenovo Incepad	30/07/2018	20,650.00	1,049.50	12,081.26		1056.00	245.00	811.00	366.00	63.16	7,636.65
Laptop	18/10/2018	56,880.00	2,849.00	40,514.00		1056.00	187.00	869.00	366.00	63.16	25,688.64
Lenovo Ideapad	27/02/2018	23,211.66	1,160.89	21,686.36		1056.00	33.00	1023.00	366.00	63.16	13,823.64
Lenovo Ideapad	08/03/2019	23,152.54	1,157.63	22,191.02		1056.00	24.00	1032.00	366.00	63.16	14,015.80



W.D.V. Method
 11/04/2019
 M. K. M. M. M.

POOJA LOGISTICS PRIVATE LIMITED
 4, Community Centre, Lawrence Road, Industrial Area, DELHI-110035
 CIN : U60300DL2011PTC228491

Depreciated	2,00,92,270	22,868.84	1,143.03	22,385.77	1,085.00	42.50	1,083.00	536.00	63.18	14,143.01
Total	1,65,253.89	8,262.69	1,25,909.12							85,840.20

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset	Office Equipments	F.Y. 2018-19	5.00	Useful Life (In Years)	Shift Type	Single					
Group of asset	Office equipment										
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. Act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2019)	Remaining useful life as on 31.3.2019 (In Days) (Co. Act)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Cooler for Office	22/05/2018	28,010.00	1,450.50	17,752.08		1825.00	314.00	1511.00	365.00	45.07	8,005.37
Mobile Phones	20/03/2018	12,990.00	849.50	12,893.76		1825.00	8.00	1819.00	365.00	46.07	5,811.22
Mobile Phones	24/12/2018	33,998.00	1,899.85	33,400.75		1825.00	85.00	1727.00	365.00	45.07	15,053.72
Mobile Phones	28/03/2018	17,848.32	892.42	17,760.16		1825.00	4.00	1821.00	365.00	45.07	8,104.50
Total		97,847.32	4,852.37	81,816.79							36,874.81

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset	Trucks Purchased during F.Y. 2018-19	5.00	Useful Life (In Years)	Shift Type	Single						
Group of asset	Motor Vehicles										
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. Act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2019)	Remaining useful life as on 31.3.2019 (In Days) (Co. Act)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Truck NL01AC 3516	31/07/2018	21,40,427.00	1,07,021.35	16,78,096.71		2190.00	244.00	1946.00	365.00	39.30	6,20,192.79
Truck NL01AC 3518	31/07/2018	21,40,427.00	1,07,021.35	16,78,096.71		2190.00	244.00	1946.00	365.00	39.30	6,20,192.79
Truck DL1MA 1118	31/07/2018	10,80,000.00	54,000.00	7,96,264.77		2190.00	244.00	1946.00	365.00	39.30	3,12,892.05
Truck NL01AC 3517	31/07/2018	21,40,427.00	1,07,021.35	16,78,096.71		2190.00	244.00	1946.00	365.00	39.30	6,20,192.79
Truck NL01AC 3514	31/07/2018	21,20,587.00	1,05,034.35	15,53,544.70		2190.00	244.00	1946.00	365.00	39.30	6,14,473.09
Truck NL01AC 3515	31/07/2018	21,10,190.50	1,05,510.00	15,55,812.67		2190.00	244.00	1946.00	365.00	39.30	6,11,434.46
Truck NL01AC 3519	31/08/2018	21,40,427.00	1,07,021.35	16,49,542.00		2190.00	243.00	1977.00	365.00	39.30	6,48,270.03
Truck NL01AC 6495	01/11/2018	21,10,200.00	1,05,510.00	17,87,116.17		2190.00	151.00	2039.00	365.00	39.30	6,94,476.55
Truck NL01AC 6496	01/11/2018	21,10,200.00	1,05,510.00	17,87,116.17		2190.00	151.00	2039.00	365.00	39.30	6,94,476.55
Truck MH-04JU 1176	01/11/2018	21,10,200.00	1,05,510.00	17,87,116.17		2190.00	151.00	2039.00	365.00	39.30	6,94,476.55
Truck NL01AC 6320	17/11/2018	11,52,343.75	57,617.19	10,22,065.77		2190.00	125.00	2065.00	365.00	39.30	4,07,671.85



W.D.V. Method
 Pooja Logistics

POOJA LOGISTICS PRIVATE LIMITED
4, Community Centre, Lawrence Road, Industrial Area, DELHI-110035
CIN : U60300DL2011PTC228451

Truck 6551	15/12/2018	7,07,187.50	35,399.35	6,22,667.94	2190.00	111.00	2079.00	365.00	2,44,706.50
Truck D-101/LAC-2726	15/12/2018	7,07,187.50	35,399.35	6,22,667.94	2190.00	111.00	2079.00	365.00	2,44,706.50
Truck 7666	15/12/2018	7,07,187.50	35,399.35	6,22,667.94	2190.00	111.00	2079.00	365.00	2,44,706.50
Truck 3963	15/12/2018	8,19,063.75	40,954.89	7,21,199.71	2190.00	111.00	2079.00	365.00	2,83,451.48
Truck 2352	15/12/2018	8,19,063.75	40,954.89	7,21,199.71	2190.00	111.00	2079.00	365.00	2,83,451.48
Truck 2624	15/12/2018	8,19,063.75	40,954.89	7,21,199.71	2190.00	111.00	2079.00	365.00	2,83,451.48
Truck 2036	13/12/2018	6,99,218.75	44,810.94	7,91,037.04	2190.00	108.00	2081.00	365.00	3,10,877.69
Truck 2036	14/01/2019	2,25,000.00	11,250.00	2,66,345.96	2190.00	77.00	2113.00	365.00	81,093.95
PU Insulated Container 17	15/02/2019	2,85,000.00	14,250.00	2,69,953.71	2190.00	49.00	2141.00	365.00	1,06,095.74
PU Insulated Container 14	15/02/2019	2,85,000.00	14,250.00	2,69,953.71	2190.00	49.00	2141.00	365.00	1,06,095.74
Truck 5092	05/04/2018	18,06,000.00	50,300.00	17,04,020.17	2190.00	361.00	1829.00	365.00	4,33,675.93
Truck 5092	02/04/2018	18,06,000.00	50,300.00	17,04,020.17	2190.00	361.00	1829.00	365.00	4,33,675.93
Truck 5092	02/04/2018	18,06,000.00	50,300.00	17,04,020.17	2190.00	361.00	1829.00	365.00	4,33,675.93
Old Truck Purchase	15/04/2018	3,54,000.00	17,300.00	2,18,689.56	2190.00	350.00	1835.00	365.00	85,945.00
Old Truck Purchase	26/04/2018	3,90,000.00	15,500.00	2,47,227.88	2190.00	340.00	1845.00	365.00	97,160.98
Truck 4858	21/02/2019	14,70,000.00	73,500.00	14,06,272.88	2190.00	303.00	1887.00	365.00	5,53,457.93
Truck 4853	02/06/2018	6,95,000.00	44,750.00	6,03,071.77	2190.00	303.00	1887.00	365.00	2,36,583.63
Truck 4874	02/06/2018	6,95,000.00	44,750.00	6,03,071.77	2190.00	303.00	1887.00	365.00	2,36,583.63
GPS Tracking Device	03/04/2018	6,490.00	324.50	3,953.41	2190.00	363.00	1827.00	365.00	1,553.60
GPS Tracking Device	21/04/2018	12,980.00	649.00	8,159.37	2190.00	340.00	1845.00	365.00	3,206.24
GPS Tracking Device	27/05/2018	12,980.00	649.00	8,159.37	2190.00	309.00	1861.00	365.00	3,403.97
GPS Tracking Device	12/07/2018	10,290.00	514.50	7,353.97	2190.00	265.00	1925.00	365.00	2,890.11
GPS Tracking Device	15/09/2018	6,490.00	324.50	3,953.41	2190.00	203.00	1987.00	365.00	1,593.08
GPS Tracking Device	30/09/2018	19,470.00	973.50	15,633.66	2190.00	183.00	2007.00	365.00	6,144.03
GPS Tracking Device	09/10/2018	19,470.00	973.50	15,758.48	2190.00	179.00	2012.00	365.00	6,165.22
GPS Tracking Device	19/11/2018	6,490.00	324.50	3,953.41	2190.00	133.00	2057.00	365.00	2,185.32
GPS Tracking Device	07/12/2018	11,000.00	550.00	8,637.06	2190.00	115.00	2075.00	365.00	3,767.72
GPS Tracking Device	13/12/2018	9,500.00	275.00	7,894.51	2190.00	103.00	2081.00	365.00	1,997.82
GPS Tracking Device	17/12/2018	11,000.00	550.00	9,796.90	2190.00	105.00	2085.00	365.00	3,534.27
GPS Tracking Device	07/01/2019	11,000.00	550.00	10,005.12	2190.00	64.00	2106.00	365.00	3,932.01
GPS Tracking Device	22/01/2019	5,200.00	275.00	4,976.04	2190.00	65.00	2121.00	365.00	2,900.92
GPS Tracking Device	13/02/2019	5,200.00	260.00	4,936.98	2190.00	47.00	2143.00	365.00	1,940.18
GPS Tracking Device	20/02/2019	5,200.00	260.00	4,936.98	2190.00	40.00	2150.00	365.00	1,956.98
GPS Tracking Device	24/03/2019	10,400.00	520.00	9,896.98	2190.00	36.00	2184.00	365.00	3,028.77
GPS Tracking Device	05/03/2019	11,900.00	595.00	11,554.03	2190.00	27.00	2163.00	365.00	4,540.74
GPS Tracking Device	08/03/2019	5,200.00	260.00	5,068.92	2190.00	24.00	2166.00	365.00	4,950.79
GPS Tracking Device	10/03/2019	5,200.00	260.00	5,076.82	2190.00	22.00	2168.00	365.00	1,935.19
GPS Tracking Device	25/03/2019	5,200.00	260.00	5,180.61	2190.00	7.00	2183.00	365.00	2,026.20
GPS Tracking Device	28/03/2019	10,400.00	520.00	10,306.21	2190.00	6.00	2186.00	365.00	4,059.50
GPS Tracking Device	30/04/2018	1,72,749.00	8,637.45	71,979.19	2190.00	336.00	1834.00	365.00	28,279.98
Truck Ref. Inv-50-7000	22/01/2019	2,29,000.00	11,250.00	2,22,547.46	2190.00	10.00	2180.00	365.00	87,472.92

Wala
At 1004 Ram Khimra

POOJA LOGISTICS PRIVATE LIMITED
 4, Community Centre, Lawrence Road, Industrial Area, DELHI-110035
 CIN : U60300DL2011PTC228491

Geo Tracker (Modem)	20/09/2019	5,200.00	290.00	0.00	2190.00	0.00	2190.00	194.00	59.30	1,080.22
Geo Tracker (Modem)	30/09/2019	5,200.00	290.00	0.00	2190.00	0.00	2190.00	184.00	59.30	1,027.38
Geo Tracker (Modem)	10/10/2019	14,240.00	702.00	0.00	2190.00	0.00	2190.00	174.00	59.30	2,523.18
Geo Tracker (Modem)	15/10/2019	9,360.00	468.00	0.00	2190.00	0.00	2190.00	160.00	59.30	1,658.53
Geo Tracker (Modem)	26/10/2019	9,360.00	468.00	0.00	2190.00	0.00	2190.00	156.00	59.30	1,587.98
Geo Tracker (Modem)	06/11/2019	9,360.00	468.00	0.00	2190.00	0.00	2190.00	145.00	59.30	1,457.32
Geo Tracker (Modem)	10/11/2019	4,680.00	234.00	0.00	2190.00	0.00	2190.00	140.00	59.30	718.61
Geo Tracker (Modem)	11/11/2019	4,680.00	234.00	0.00	2190.00	0.00	2190.00	142.00	59.30	713.58
Geo Tracker (Modem)	23/11/2019	9,360.00	468.00	0.00	2190.00	0.00	2190.00	130.00	59.30	1,306.56
Geo Tracker (Modem)	25/11/2019	4,680.00	234.00	0.00	2190.00	0.00	2190.00	126.00	59.30	643.23
Geo Tracker (Modem)	27/11/2019	4,680.00	234.00	0.00	2190.00	0.00	2190.00	126.00	59.30	633.18
Geo Tracker (Modem)	04/12/2019	14,040.00	702.00	0.00	2190.00	0.00	2190.00	119.00	59.30	1,794.01
Geo Tracker (Modem)	09/12/2019	4,680.00	234.00	0.00	2190.00	0.00	2190.00	114.00	59.30	572.88
Geo Tracker (Modem)	09/12/2019	9,360.00	468.00	0.00	2190.00	0.00	2190.00	114.00	59.30	1,145.76
Geo Tracker (Modem)	16/12/2019	4,680.00	234.00	0.00	2190.00	0.00	2190.00	107.00	59.30	597.70
Geo Tracker (Modem)	19/12/2019	4,680.00	234.00	0.00	2190.00	0.00	2190.00	104.00	59.30	522.63
Geo Tracker (Modem)	20/12/2019	9,360.00	468.00	0.00	2190.00	0.00	2190.00	97.00	59.30	974.90
Geo Tracker (Modem)	06/01/2020	4,680.00	234.00	0.00	2190.00	0.00	2190.00	86.00	59.30	432.17
Geo Tracker (Modem)	08/01/2020	4,680.00	234.00	0.00	2190.00	0.00	2190.00	84.00	59.30	422.12
Geo Tracker (Modem)	24/01/2020	4,680.00	234.00	0.00	2190.00	0.00	2190.00	88.00	59.30	341.72
Geo Tracker (Modem)	28/01/2020	4,680.00	234.00	0.00	2190.00	0.00	2190.00	84.00	59.30	321.62
Geo Tracker (Modem)	03/02/2020	0,360.00	468.00	0.00	2190.00	0.00	2190.00	58.00	59.30	582.93
Geo Tracker (Modem)	31/03/2020	4,300.00	215.00	0.00	2190.00	0.00	2190.00	1.00	59.30	4.62
Milk Containers	15/09/2019	3,90,000.00	19,500.00	0.00	2190.00	0.00	2190.00	198.00	59.30	62,916.55
Milk Containers	15/02/2020	3,65,000.00	18,250.00	0.00	2190.00	0.00	2190.00	46.00	59.30	16,026.61
Milk Containers	15/02/2020	3,65,000.00	18,250.00	0.00	2190.00	0.00	2190.00	48.00	59.30	18,026.61
Milk Containers	02/03/2020	3,65,000.00	18,250.00	0.00	2190.00	0.00	2190.00	30.00	59.30	11,757.70
New Chassis	05/03/2020	5,55,488.00	27,775.00	0.00	2190.00	0.00	2190.00	26.00	59.30	15,507.57
New Chassis	05/03/2020	5,55,488.00	27,775.00	0.00	2190.00	0.00	2190.00	26.00	59.30	15,507.57
New Chassis	05/03/2020	5,55,488.00	27,775.00	0.00	2190.00	0.00	2190.00	26.00	59.30	15,507.57
New Chassis	07/03/2020	5,40,675.00	27,044.00	0.00	2190.00	0.00	2190.00	25.00	59.30	14,680.46
New Chassis	07/03/2020	5,40,675.00	27,044.00	0.00	2190.00	0.00	2190.00	25.00	59.30	14,680.46
New Chassis	07/03/2020	4,68,750.00	23,438.00	0.00	2190.00	0.00	2190.00	25.00	59.30	12,583.25
Plant A/C	04/05/2019	7,15,000.00	35,750.00	0.00	2190.00	0.00	2190.00	302.00	59.30	2,31,859.26
Plant A/C	06/06/2019	7,15,000.00	35,750.00	0.00	2190.00	0.00	2190.00	302.00	59.30	2,31,859.26
Plant A/C	05/07/2019	7,25,000.00	36,250.00	0.00	2190.00	0.00	2190.00	240.00	59.30	64,506.76
Plant A/C	05/08/2019	7,15,000.00	35,750.00	0.00	2190.00	0.00	2190.00	240.00	59.30	64,506.76
Plant A/C	22/05/2019	1,10,000.00	5,500.00	0.00	2190.00	0.00	2190.00	223.00	59.30	25,338.59
Plant A/C	27/06/2019	6,50,000.00	32,500.00	0.00	2190.00	0.00	2190.00	187.00	59.30	1,30,516.80
Plant A/C	30/09/2018	5,95,000.00	29,750.00	0.00	2190.00	0.00	2190.00	181.00	59.30	1,16,568.52
Plant A/C	01/10/2019	6,45,000.00	32,250.00	0.00	2190.00	0.00	2190.00	163.00	59.30	1,36,567.50



Kuldeep Singh Meena

POOJA LOGISTICS PRIVATE LIMITED
4, Community Centre, Lawrence Road, Industrial Area, DELHI-110035
CIN : U60300DL2011PTC228491

Plant A/c	10/12/2019	1,00,000.00	5,000.00	0.00	2190.00	174.00	39.30	16,683.61
Plant A/c	10/10/2019	1,00,000.00	5,000.00	0.00	2150.00	174.00	39.30	16,683.61
Plant A/c	16/11/2019	6,85,000.00	34,250.00	0.00	2190.00	168.00	39.30	1,23,606.51
Plant A/c	16/11/2019	20,55,000.00	1,02,750.00	0.00	2190.00	168.00	39.30	3,06,296.33
Plant A/c	11/12/2018	1,45,000.00	7,250.00	0.00	2190.00	112.00	39.30	17,436.03
Plant A/c	11/12/2019	1,45,000.00	7,250.00	0.00	2190.00	112.00	39.30	17,436.03
Plant A/c	11/01/2020	1,65,000.00	8,250.00	0.00	2190.00	81.00	39.30	14,360.94
Plant A/c	27/01/2020	65,000.00	3,250.00	0.00	2190.00	65.00	39.30	4,536.68
Plant A/c	28/01/2020	1,42,500.00	7,125.00	0.00	2190.00	64.00	39.30	9,792.79
Plant A/c	28/01/2020	1,42,500.00	7,125.00	0.00	2190.00	64.00	39.30	9,792.79
Plant A/c	28/01/2020	6,90,000.00	29,500.00	0.00	2190.00	64.00	39.30	40,545.57
Plant A/c	18/02/2020	1,10,000.00	5,500.00	0.00	2190.00	42.00	39.30	4,560.82
Plant A/c	19/02/2020	1,10,000.00	5,500.00	0.00	2190.00	42.00	39.30	4,560.82
Plant A/c	09/03/2020	5,50,000.00	27,500.00	0.00	2190.00	23.00	39.30	14,071.07
Plant A/c	19/03/2020	13,70,000.00	68,500.00	0.00	2190.00	309.00	39.30	1,16,128.28
Plant A/c	28/05/2019	3,50,000.00	17,500.00	0.00	2190.00	309.00	39.30	1,16,128.28
Refrigerated Body	09/06/2019	2,50,000.00	12,500.00	0.00	2190.00	242.00	39.30	64,563.11
Refrigerated Body	04/05/2019	2,50,000.00	12,500.00	0.00	2190.00	241.00	39.30	64,564.07
Refrigerated Body	29/08/2019	5,00,000.00	25,000.00	0.00	2190.00	216.00	39.30	1,15,967.21
Refrigerated Body	29/08/2019	5,00,000.00	25,000.00	0.00	2190.00	216.00	39.30	1,15,967.21
Refrigerated Body	30/08/2019	5,00,000.00	25,000.00	0.00	2190.00	216.00	39.30	1,15,967.21
Refrigerated Body	31/08/2019	5,00,000.00	25,000.00	0.00	2190.00	216.00	39.30	1,15,967.21
Refrigerated Body	22/09/2019	7,30,000.00	36,500.00	0.00	2190.00	182.00	39.30	1,50,499.67
Refrigerated Body	17/10/2019	5,58,500.00	27,925.00	0.00	2190.00	187.00	39.30	28,422.17
Refrigerated Body	19/10/2019	1,97,200.00	9,860.00	0.00	2190.00	165.00	39.30	34,938.34
Refrigerated Body	20/10/2019	1,44,500.00	7,225.00	0.00	2190.00	164.00	39.30	26,410.99
Refrigerated Body	03/11/2019	1,89,500.00	9,475.00	0.00	2190.00	150.00	39.30	30,521.93
Refrigerated Body	08/11/2019	1,93,000.00	9,650.00	0.00	2190.00	144.00	39.30	29,842.23
Refrigerated Body	15/11/2019	1,17,500.00	5,875.00	0.00	2190.00	138.00	39.30	17,411.19
Refrigerated Body	23/11/2019	2,07,500.00	10,375.00	0.00	2190.00	130.00	39.30	28,964.96
Refrigerated Body	26/11/2019	1,45,000.00	7,250.00	0.00	2190.00	127.00	39.30	19,772.48
Refrigerated Body	26/11/2019	2,26,000.00	11,300.00	0.00	2190.00	124.00	39.30	30,091.34
Refrigerated Body	21/12/2019	8,00,000.00	40,000.00	0.00	2190.00	102.00	39.30	65,714.75
Refrigerated Body	22/12/2019	6,00,000.00	30,000.00	0.00	2190.00	101.00	39.30	65,070.49
Refrigerated Body	23/12/2019	3,00,000.00	15,000.00	0.00	2190.00	99.00	39.30	21,260.66
Refrigerated Body	24/12/2019	3,00,000.00	15,000.00	0.00	2190.00	99.00	39.30	21,260.66
Refrigerated Body	19/01/2020	7,50,000.00	37,500.00	0.00	2190.00	73.00	39.30	58,786.93
Refrigerated Body	25/01/2020	7,50,000.00	37,500.00	0.00	2190.00	67.00	39.30	53,956.97
Refrigerated Body	07/02/2020	2,00,000.00	10,000.00	0.00	2190.00	54.00	39.30	11,586.72
Refrigerated Body	08/02/2020	2,00,000.00	10,000.00	0.00	2190.00	53.00	39.30	11,381.97

WDA *11/04/2020*

POCJA LOGISTICS PRIVATE LIMITED
4, Community Centre, Lawrence Road, Industrial Area, DELHI-110035
GIN : U60300DL2011PTC228491

Refrigerated Body	13/02/2020	1,70,000.00	8,500.00	0.00	2190.00	0.00	2190.00	48.00	39.30	8,791.97
Refrigerated Body	15/02/2020	1,70,000.00	8,500.00	0.00	2190.00	0.00	2190.00	48.00	39.30	8,791.97
Refrigerated Body	14/02/2020	6,00,000.00	30,000.00	0.00	2190.00	0.00	2190.00	47.00	39.30	30,199.30
Refrigerated Body	15/02/2020	6,00,000.00	30,000.00	0.00	2190.00	0.00	2190.00	48.00	39.30	29,836.07
Refrigerated Body	26/02/2020	3,45,000.00	17,250.00	0.00	2190.00	0.00	2190.00	36.00	39.30	13,336.23
Refrigerated Body	25/02/2020	3,45,000.00	17,250.00	0.00	2190.00	0.00	2190.00	36.00	39.30	13,336.23
Refrigerated Body	27/02/2020	2,00,000.00	10,000.00	0.00	2190.00	0.00	2190.00	34.00	39.30	7,001.64
Refrigerated Body	26/02/2020	2,00,000.00	10,000.00	0.00	2190.00	0.00	2190.00	33.00	39.30	7,006.89
Refrigerated Body	26/02/2020	1,00,000.00	5,000.00	0.00	2190.00	0.00	2190.00	33.00	39.30	3,543.44
Refrigerated Body	28/02/2020	3,20,000.00	16,000.00	0.00	2190.00	0.00	2190.00	33.00	39.30	11,339.02
Refrigerated Body	26/02/2020	5,00,000.00	25,000.00	0.00	2190.00	0.00	2190.00	32.00	39.30	17,190.33
Refrigerated Body	11/03/2020	3,20,000.00	16,000.00	0.00	2190.00	0.00	2190.00	21.00	39.30	7,215.74
Refrigerated Body	11/03/2020	5,20,000.00	26,000.00	0.00	2190.00	0.00	2190.00	21.00	39.30	7,215.74
Refrigerated Body	13/03/2020	3,45,000.00	17,250.00	0.00	2190.00	0.00	2190.00	18.00	39.30	7,038.57
Refrigerated Body	14/03/2020	2,20,000.00	11,000.00	0.00	2190.00	0.00	2190.00	16.00	39.30	4,252.13
Refrigerated Body	14/03/2020	6,00,000.00	30,000.00	0.00	2190.00	0.00	2190.00	16.00	39.30	11,516.72
Refrigerated Body	16/03/2020	2,20,000.00	11,000.00	0.00	2190.00	0.00	2190.00	16.00	39.30	3,779.67
Refrigerated Body	15/03/2020	2,20,000.00	11,000.00	0.00	2190.00	0.00	2190.00	16.00	39.30	3,779.67
Refrigerated Body	16/03/2020	2,00,000.00	10,000.00	0.00	2190.00	0.00	2190.00	16.00	39.30	3,436.07
Refrigerated Body	18/03/2020	2,00,000.00	10,000.00	0.00	2190.00	0.00	2190.00	14.00	39.30	2,026.56
Refrigerated Body	20/03/2020	1,00,000.00	5,000.00	0.00	2190.00	0.00	2190.00	12.00	39.30	1,258.52
Refrigerated Body	26/03/2020	3,20,000.00	16,000.00	0.00	2190.00	0.00	2190.00	4.00	39.30	1,374.43
Refrigerated Body	26/03/2020	3,20,000.00	16,000.00	0.00	2190.00	0.00	2190.00	4.00	39.30	1,374.43
Refrigerated Body	30/03/2020	5,20,000.00	26,000.00	0.00	2190.00	0.00	2190.00	2.00	39.30	1,115.72
Refrigerated Body	30/03/2020	5,20,000.00	26,000.00	0.00	2190.00	0.00	2190.00	2.00	39.30	1,115.72
Truck DL 1302 3207	09/04/2019	7,50,486.00	39,023.00	0.00	2190.00	0.00	2190.00	358.00	39.30	3,05,019.95
Truck HR05U 1454	30/11/2019	12,40,000.00	62,000.00	0.00	2190.00	0.00	2190.00	123.00	39.30	1,63,771.48
Truck HR05U 1585	30/11/2019	12,40,000.00	62,000.00	0.00	2190.00	0.00	2190.00	123.00	39.30	1,63,771.48
Truck HR05U 3225	30/11/2019	12,40,000.00	62,000.00	0.00	2190.00	0.00	2190.00	123.00	39.30	1,63,771.48
Truck HR05U 2385	30/11/2019	12,40,000.00	62,000.00	0.00	2190.00	0.00	2190.00	123.00	39.30	1,63,771.48
Truck HR05U 4368	30/11/2019	12,40,000.00	62,000.00	0.00	2190.00	0.00	2190.00	123.00	39.30	1,63,771.48
Truck HR05U 5101	30/11/2019	12,40,000.00	62,000.00	0.00	2190.00	0.00	2190.00	123.00	39.30	1,63,771.48
Truck No 3426	23/08/2019	7,85,156.00	39,258.00	0.00	2190.00	0.00	2190.00	222.00	39.30	1,87,163.17
Truck No 3592	23/08/2019	7,85,156.00	39,258.00	0.00	2190.00	0.00	2190.00	222.00	39.30	1,87,163.17
Truck No 3533	23/08/2019	7,85,156.00	39,258.00	0.00	2190.00	0.00	2190.00	222.00	39.30	1,87,163.17
Truck No 4444	24/04/2019	11,17,188.00	55,859.00	0.00	2190.00	0.00	2190.00	222.00	39.30	1,87,163.17
Truck No 4444	24/04/2019	11,17,188.00	55,859.00	0.00	2190.00	0.00	2190.00	222.00	39.30	1,87,163.17
Truck No 4444	24/04/2019	11,17,188.00	55,859.00	0.00	2190.00	0.00	2190.00	222.00	39.30	1,87,163.17
Truck No 5444	19/05/2019	14,81,000.00	74,050.00	0.00	2190.00	0.00	2190.00	343.00	39.30	4,11,464.00
Truck No 8444	30/07/2019	10,70,513.00	53,516.00	0.00	2190.00	0.00	2190.00	343.00	39.30	4,11,464.00
Truck No DL165 8320	31/01/2020	12,18,790.00	60,903.00	0.00	2190.00	0.00	2190.00	343.00	39.30	4,11,464.00

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POOJA LOGISTICS PRIVATE LIMITED
 4, Community Centre, Lawrence Road, Industrial Area, DELHI-110035
 CIN : U60300DL2011PTC228491

Truck No.	DL ILAD 8705	31/01/2020	9,03,125.00	45,155.00	0.00	2190.00	0.00	2190.00	51.00	39.30	59,154.69
Truck No.	DL ILAD 8779	31/01/2020	5,03,125.00	45,155.00	0.00	2190.00	0.00	2190.00	51.00	39.30	59,154.69
Truck No.	DL ILAD 8927	17/02/2020	5,55,468.00	27,773.00	0.00	2190.00	0.00	2190.00	44.00	39.30	26,243.59
Truck No.	DL ILAD 8929	15/02/2020	5,55,468.00	27,773.00	0.00	2190.00	0.00	2190.00	51.00	39.30	30,418.70
Truck No.	DL ILAD 8981	17/02/2020	5,55,468.00	27,773.00	0.00	2190.00	0.00	2190.00	44.00	39.30	26,243.59
Truck No.	DL ILAD 9522	31/01/2020	9,03,125.00	45,155.00	0.00	2190.00	0.00	2190.00	51.00	39.30	59,154.69
Truck No.	DL ILAD 9578	31/01/2020	9,03,125.00	45,155.00	0.00	2190.00	0.00	2190.00	51.00	39.30	59,154.69
Truck No.	DL ILAD 9587	31/01/2020	9,03,125.00	45,155.00	0.00	2190.00	0.00	2190.00	51.00	39.30	59,154.69
Truck No.	DL IMA 3343	31/07/2018	9,51,593.00	47,578.00	0.00	2190.00	0.00	2190.00	245.00	39.30	2,50,331.27
Truck No.	HR39AB 0695	01/02/2020	11,71,875.00	56,594.00	0.00	2190.00	0.00	2190.00	60.00	39.30	75,499.49
Truck No.	HR39AB 4360	30/01/2020	11,09,375.00	55,468.00	0.00	2190.00	0.00	2190.00	61.00	39.30	73,555.28
Truck No.	HR39AB 4884	30/01/2020	11,09,375.00	55,468.00	0.00	2190.00	0.00	2190.00	62.00	39.30	73,555.28
Truck No.	HR39AB 8188	30/01/2020	11,09,375.00	55,468.00	0.00	2190.00	0.00	2190.00	62.00	39.30	73,555.28
Truck No.	HR39AB 8714	29/01/2020	6,98,428.00	34,922.00	0.00	2190.00	0.00	2190.00	40.00	39.30	47,247.61
Truck No.	MH4DAK 5509	29/11/2019	14,80,600.00	74,000.00	0.00	2190.00	0.00	2190.00	125.00	39.30	1,98,547.54
Truck No.	MH49BL7654	05/03/2020	5,46,875.00	27,344.00	0.00	2190.00	0.00	2190.00	27.00	39.30	15,854.89
Truck No.	MH49BL7908	05/03/2020	5,46,875.00	27,344.00	0.00	2190.00	0.00	2190.00	27.00	39.30	15,854.89
Truck No.	NL01AE 4886	24/04/2019	11,17,168.00	55,869.00	0.00	2190.00	0.00	2190.00	343.00	39.30	4,17,464.00
Truck No.	NL01AE 5217	30/07/2019	10,70,313.00	53,516.00	0.00	2190.00	0.00	2190.00	346.00	39.30	2,82,720.55
Truck No.	NL01AE 0147	16/09/2019	10,60,750.00	54,086.00	0.00	2190.00	0.00	2190.00	199.00	39.30	2,32,536.42
Truck No.	NL01AE 0148	16/09/2019	10,50,750.00	54,588.00	0.00	2190.00	0.00	2190.00	199.00	39.30	2,32,536.42
Truck No.	NL01AE 3789	18/02/2020	7,18,750.00	35,938.00	0.00	2190.00	0.00	2190.00	42.00	39.30	33,196.22
Truck No.	NL01AE 3837	13/02/2020	9,19,922.00	45,996.00	0.00	2190.00	0.00	2190.00	45.00	39.30	47,413.69
Truck No.	NL01AE 3936	13/02/2020	9,19,922.00	45,996.00	0.00	2190.00	0.00	2190.00	45.00	39.30	47,413.69
Truck No.	NL01AE 3839	13/02/2020	9,19,922.00	45,996.00	0.00	2190.00	0.00	2190.00	45.00	39.30	47,413.69
Truck No.	NL01AE 3940	13/02/2020	9,19,922.00	45,996.00	0.00	2190.00	0.00	2190.00	45.00	39.30	47,413.69
Truck No.	NL01AE 3841	13/02/2020	9,19,922.00	45,996.00	0.00	2190.00	0.00	2190.00	45.00	39.30	47,413.69
Truck No.	NL01AE 3842	26/01/2020	12,69,093.00	64,453.00	0.00	2190.00	0.00	2190.00	63.00	39.30	87,201.94
Truck No.	NL01AE 3943	29/01/2020	12,69,093.00	64,453.00	0.00	2190.00	0.00	2190.00	63.00	39.30	87,201.94
Truck No.	PB65AY6832	26/02/2020	5,55,468.00	27,773.00	0.00	2190.00	0.00	2190.00	33.00	39.30	19,682.69
Truck No.	PG65AY 6937	26/02/2020	5,55,468.00	27,773.00	0.00	2190.00	0.00	2190.00	33.00	39.30	19,682.69
Truck No.	PB65AY6938	31/01/2020	12,18,750.00	60,938.00	0.00	2190.00	0.00	2190.00	61.00	39.30	79,826.13
Truck No.	PB65AY 6942	28/02/2020	5,55,468.00	27,773.00	0.00	2190.00	0.00	2190.00	33.00	39.30	19,682.69
Total			6,52,85,069.00	42,64,151.00	0.00				33.00	39.30	1,16,88,044.4
											6

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset: Computer 2119-26
 Useful Life (In Years): 3.00
 Group of Asset: Computers and data processing units
 Shift Type: Single

Walter May Same Sharma



POOJA LOGISTICS PRIVATE LIMITED
 4, Community Centre, Lawrence Road, Industrial Area, DELHI-110035
 CIN : U60300DL2011PTC228491

(F.Y. 2019-2020)

Particulars	1	2	3	4	5	6	7	8	9	10	11	12
		Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per CoS act 2013 (in Days)	Life elapsed (in Days) (difference between date of purchase to 31.3.2018)	Remaining useful life as on 31.3.2018 (in Days) (col 9 - col 8)	As per used during current F.Y. (in Days)	Depn Rate*	Depreciation (col 5 * col 11 - col 10 / 365)
AIR CONDITIONER		01/05/2019	25,761.00	1,289.05	0.00		1825.00	0.00	1825.00	338.00	45.07	10,667.08
CAMERAS		05/10/2019	29,472.00	1,423.60	0.00		1825.00	0.00	1825.00	179.00	45.07	6,275.92
CAMERAS		04/12/2019	3,559.00	177.95	0.00		1825.00	0.00	1825.00	118.00	45.07	521.53
INTERCOM PHONE		04/03/2018	7,568.00	397.90	0.00		1825.00	0.00	1825.00	210.00	45.07	2,057.93
MOBILE PHONE		02/09/2018	7,008.00	350.40	0.00		1825.00	0.00	1825.00	212.00	45.07	1,829.52
MOBILE PHONE		25/10/2019	36,589.00	1,829.45	0.00		1825.00	0.00	1825.00	159.00	45.07	7,163.98
REFRIGERATOR		13/11/2019	6,042.00	402.10	0.00		1825.00	0.00	1825.00	140.00	45.07	1,396.43
TAIL LIFT		20/03/2020	2,05,000.00	13,250.00	0.00		1825.00	0.00	1825.00	12.00	45.07	3,373.92
Total			2,82,409.00	19,120.45	0.00				1825.00			33,818.31

* Depreciation rate = $(1 - (\text{residual value/wdv as on 31.3.2019})^{\text{raise to power 1/remaining useful life in years}})^{100}$



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 15/04/2020
 Pooja Logistics Private Limited

Note No. 10 Loans and advances

₹ in rupees

Particulars	As at 31st March 2020		As at 31st March 2019	
	Long-term	Short-term	Long-term	Short-term
Security Deposit				
Secured, considered good	45,000.00	0.00	95,000.00	0.00
	45,000.00	0.00	95,000.00	0.00
Other loans and advances				
Advances to suppliers	0.00	79,78,424.39	0.00	30,06,148.00
	0.00	79,78,424.39	0.00	30,06,148.00
Total	45,000.00	79,78,424.39	95,000.00	30,06,148.00

Note No. 10(a) Loans and advances : Security Deposit: Secured, considered good

₹ in rupees

Particulars	As at 31st March 2020		As at 31st March 2019	
	Long-term	Short-term	Long-term	Short-term
Earnest Money Deposit - Mother Dairy	0.00	0.00	50,000.00	0.00
Rent Security-Holds Office	45,000.00	0.00	45,000.00	0.00
Total	45,000.00	0.00	95,000.00	0.00

Note No. 10(b) Loans and advances : Other loans and advances: Advances to suppliers

₹ in rupees

Particulars	As at 31st March 2020		As at 31st March 2019	
	Long-term	Short-term	Long-term	Short-term
Other loans advances (Unsecured)	0.00	79,78,424.39	0.00	30,06,148.00
Total	0.00	79,78,424.39	0.00	30,06,148.00

Note No. 11 Trade receivables

₹ in rupees

Particulars	As at 31st March 2020		As at 31st March 2019	
	Long-term	Short-term	Long-term	Short-term
Less than six months				
Unsecured, Considered Good		10,30,64,383.76		9,94,02,005.77
Total		10,30,64,383.76		9,94,02,005.77
Total		10,30,64,383.76		9,94,02,005.77

Note No. 12 Cash and cash equivalents

₹ in rupees

Particulars	As at 31st March 2020		As at 31st March 2019	
	Long-term	Short-term	Long-term	Short-term
Balance with banks				
Balance other banks current account		(5,16,609.89)		10,16,127.32
Fixed Deposit with SBI		7,21,317.00		7,21,317.00
Total		2,04,707.11		17,37,444.32
Cash in hand				
Cash in hand		1,046.75		4,59,930.68
Total		1,046.75		4,59,930.68
Other				
Jay Pee Infotech Ltd		88,015.00		1,00,085.00
Mehans DSI		82,962.00		0.00
Kotak Happy Card		3,694.04		0.00
BPCL CMS		60,629.25		1,32,337.00
Festag Recharge		58,257.00		0.00
IOCL CMS		1,33,073.41		1,89,582.13
Happy Card HDFC Bank		73,284.00		98,605.68
Total		4,99,914.66		5,21,209.75
Total		7,05,668.54		27,18,664.75

Note No. 12(a) Cash and cash equivalents:Balance with banks:Balance other banks current account

₹ in rupees

Particulars	As at 31st March 2020		As at 31st March 2019	
	Long-term	Short-term	Long-term	Short-term
Balance other banks current account		(5,16,609.89)		10,16,127.32
Total		(5,16,609.89)		10,16,127.32



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POOJA LOGISTICS PRIVATE LIMITED

(F.Y. 2019-2020)

4, Community Centre, Lawrence Road, Industrial Area, DELHI-110035

CIN : U60300DL2011PTC228491

HDFC Bank A/c No. 50200007875332	65,385.90	64,727.36
State Bank of India 6182	(5,82,003.79)	9,51,300.94
Total	(5,16,609.89)	10,16,127.32

Note No. 13 Other current assets

₹ in rupees

Particulars	As at 31st March 2020	As at 31st March 2019
Other Assets		
TDS / TCS Current Year	1,21,82,102.53	0.00
TDS Deducted (F.Y. 2017-18)	0.00	34,10,092.00
GST Short Excess	1,79,020.29	0.00
Unclaimed GST (2018-19) Lease plan India Ltd.	10,62,932.00	10,62,932.00
Pre-paid Insurance	12,14,120.00	7,62,310.00
Pre-paid Permit	5,62,360.00	3,91,150.00
Sundram Finance Ltd. (Excess Interest)	0.00	2,714.00
TDS deducted on NBFC Interest (Refundable)	0.00	10,767.00
TDS/TCS Deducted (F.Y. 2018-19)	31,98,988.00	95,15,696.00
GST Credit Ledger Balance	10,96,343.00	9,176.16
Total	1,94,95,825.92	1,51,84,839.16



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Note No. 14 Revenue from operations

₹ in rupees

Particulars	31st March 2020	31st March 2019
Sale of products		
Sale of Goods	1,59,11,252.00	0.00
	1,59,11,252.00	0.00
Sale of services		
Revenue roadway operations	57,23,30,742.34	47,81,62,162.54
	57,23,30,742.34	47,81,62,162.54
Net revenue from operations	68,82,41,994.34	47,81,62,162.54

Note No. 14(a) Revenue from operations: Sale of services: Revenue roadway operations

₹ in rupees

Particulars	31st March 2020	31st March 2019
Freight Income	57,23,30,742.34	47,81,62,162.54
Total	57,23,30,742.34	47,81,62,162.54

Other income

₹ in rupees

Particulars	31st March 2020	31st March 2019
Interest income		
Interest on Income Tax Refund	3,34,888.00	2,91,320.00
Interest on Security Deposit	27,994.00	0.00
Interest on Subsidy	6,38,628.00	0.00
MSME Interest	94,083.00	0.00
	12,95,443.00	2,91,320.00
Total	12,95,443.00	2,91,320.00

Direct Expenses

₹ in rupees

Particulars	31st March 2020	31st March 2019
Oil and Lubricants	20,32,95,289.20	15,37,21,121.00
Truck Running and Maintenance	9,80,78,130.15	10,25,77,847.59
Total	30,13,73,369.35	25,62,98,768.59

Purchase of stock-in-trade

₹ in rupees

Particulars	31st March 2020	31st March 2019
Freight	14,76,31,561.67	12,62,65,236.17
Total	14,76,31,561.67	12,62,65,236.17

Note No. 15 Employee benefit expenses

₹ in rupees

Particulars	31st March 2020	31st March 2019
Salaries and Wages		
Salary and wages	5,13,71,474.90	2,29,22,300.00
Bonus	20,16,930.00	10,80,000.00
	5,33,88,004.90	2,40,02,300.00
Contribution to provident and other fund		
P. F. Contribution	85,276.00	51,283.00
E. S. I. Contribution	1,39,030.00	1,25,893.00
	2,24,306.00	1,76,836.00
Staff welfare Expenses		
	5,65,447.72	5,15,319.00
Total	6,41,77,757.62	2,46,94,645.00

Note No. 16 Finance costs

₹ in rupees

Particulars	31st March 2020	31st March 2019
Interest on Truck Finance	43,20,102.78	36,69,109.80
Interest on OD account	18,06,964.24	10,95,428.00
Interest on Loan (SBBJ A/c)	0.00	6,19,380.00



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Praveen Kumar Khosla

	58,26,897.02	52,87,915.80
Other Borrowing costs		
Loan Processing Charges	66,123.00	4,47,311.00
Bank Charges	2,64,895.47	62,802.84
	3,50,827.47	5,10,273.64
Total	81,57,014.49	57,58,189.44

Note No. 17 Depreciation and amortization expenses

₹ in rupees

Particulars	31st March 2020	31st March 2019
Depreciation on tangible assets	3,29,91,655.47	2,26,34,719.98
Total	3,29,91,655.47	2,26,34,719.98

Note No. 18 Other expenses

₹ in rupees

Particulars	31st March 2020	31st March 2019
Audit Fees	30,000.00	30,000.00
Conveyance expenses	10,17,182.07	3,48,894.00
Electricity Charges	5,90,161.00	4,90,143.00
Rent	1,64,130.00	78,000.00
ROC Fee and Charges	0.00	17,900.00
Telephone expenses	1,80,095.20	1,52,891.05
Legal and Professional Charges	30,88,850.00	13,28,350.00
Computer Repair and Maintenance	2,85,536.54	1,42,158.78
Office Repair and Maintenance	61,425.00	0.00
Postage and Courier	79,754.30	60,974.00
Printing and stationery	1,61,639.00	38,020.00
Water charges	29,672.70	22,471.08
Business Promotion Exps.	46,932.38	17,14,454.00
Miscellaneous expenditure	4,40,202.85	62,778.28
Local Travelling Expenses	79,440.00	1,64,798.83
Interest on L10 TDS deposit and Late Fees	91,716.00	58,192.00
Insurance expenses	65,20,091.84	50,32,046.11
Permit Charges	17,38,702.00	14,70,160.50
GPS Tracking Charges	6,28,567.27	5,53,297.46
Short and Excess Recoveries	13,48,865.58	38,14,789.14
Director Salary	13,50,000.00	8,40,000.00
GST Reverse U/s 42 and 43	63,87,607.02	12,76,594.00
Bad debt	48,07,525.63	0.00
Total	2,90,87,116.88	1,87,57,882.73

Note No. 18(a) Other expenses: Miscellaneous expenditure

₹ in rupees

Particulars	31st March 2020	31st March 2019
Other expenditure	4,40,202.85	62,778.28
Total	4,40,202.85	62,778.28

Note No. 19 Current tax

₹ in rupees

Particulars	31st March 2020	31st March 2019
Current tax pertaining to current year	33,91,526.00	63,15,731.00
Total	33,91,526.00	63,15,731.00

Note No. 20 Earning Per Share

₹ in rupees

Particulars	Before Extraordinary Items		After Extraordinary Items	
	31st March 2020	31st March 2019	31st March 2020	31st March 2019
Basic Profit after tax (A)	1,40,21,910.77	1,73,54,526.63	1,40,21,910.77	1,73,54,526.63
Weighted average number of shares outstanding (B)	1,00,000	1,00,000	1,00,000	1,00,000
Basic EPS (A/B)	140.22	173.55	140.22	173.55



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 Kulkarni
 11 May 2020

POOJA LOGISTICS PRIVATE LIMITED
4, Community Centre, Lawrence Road, Industrial Area, DELHI-110035
CIN : U60300DL2011PTC228491

(F.Y. 2019-2020)

Face value per share	10.00	10.00	10.00	10.00
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Handwritten signature:
Rajendra Kumar Khosla



Independent Auditor's Report

To the Members of **POOJA LOGISTICS PRIVATE LIMITED**

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of **POOJA LOGISTICS PRIVATE LIMITED**, which comprise the balance sheet as at 31st March 2020, and the statement of Profit and Loss, Cash Flow statement 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, 2020, its profit/loss, statement of 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.

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.

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.



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Pragya Kumari

• 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.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("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:



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- 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, 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, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2020 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.

Place: Delhi
Date: 02/12/2020

UDIN: 21090142AAAABQ7988

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For SINGHAL GARG AND
ASSOCIATES
Chartered Accountants
FRN: 011231N
Pawan Singhal
Pawan Singhal
(PARTNER)
M. No. 090142



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

We report that:

- i.
 - a. The company has maintained proper records showing full particulars, including quantitative details and situation of its fixed assets.
 - b. As explained to us, fixed assets have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.
 - c. The title deeds of immovable properties are held in the name of the company.
- ii. The Company is not able to maintain stock records due to nature of business. However physical verification is carried out by the management throughout the year to maintain the internal control system.
- iii. According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties listed in the register maintained under Section 189 of the Companies Act, 2013. Consequently, the provisions of clauses iii (a), (b) and (c) of the order are not applicable to the Company.
- iv. 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 from the public covered under sections 73 to 76 of the Companies Act, 2013.
- 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, 2013.
- vii.
 - a. According to the records of the company, undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Employees' State Insurance, Income-tax, Sales-tax, Service Tax, Custom Duty, Excise Duty, value added tax, cess and any other statutory dues to the extent applicable, have generally been regularly deposited with the appropriate authorities. According to the information and explanations given to us there were no outstanding statutory dues as on 31st of March, 2020 for a period of more than six months from the date they became payable.



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Prakash Chandra & Co.

- b. According to the information and explanations given to us, there is no amount payable in respect of income tax, services tax, sales tax, customs duty, excise duty, value added tax and cess whichever applicable, which have not been deposited on account of any disputes.
- vii. In our opinion and according to the information and explanations given by the management, we are of the opinion that, the Company has not defaulted in repayment of dues to a financial institution, bank, Government or debenture holders, as applicable to the company.
- viii. The company has not raised any money by way of initial public offer or further public offer (including debt instruments) or by way of term loans during the year.
- ix. According to the information and explanations given to us, we report that no fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year.
- x. The company is a private limited company. Hence the provisions of clause (xi) of the order are not applicable to the company.
- xi. The company is not a Nidhi Company. Therefore, clause (xii) of the order is not applicable to the company.
- xii. 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, 2013, where applicable and the details have been disclosed in the Financial Statements etc. as required by the applicable accounting standards.
- xiii. The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.
- xiv. The company has not entered into non-cash transactions with directors or persons connected with him.
- xv. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

Place: Delhi
Date: 02/12/2020

UDIN: 21090142AAAABQ7988

Kataria
P. Singh

For SINGHAL GARG AND ASSOCIATES

Chartered Accountants

ERN: 011231N

P. Singh

Pawan Singhal

(PARTNER)

M. No. 090142



POOJA LOGISTICS PRIVATE LIMITED
SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

Note No. 1.1

A. Significant Accounting Policies

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.

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.

Depreciation on assets acquired/sold during the year is recognised on a pro-rata basis to the statement of profit and loss till the date of acquisition/sale.

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.



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7. Borrowing costs:-

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.

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.



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Particulars	Transactions during the year			
	Current Year		Previous year	
	Key Management Personnel	Relative of Key Management Personnel	Key Management Personnel	Relative of Key Management Personnel
Loan Accepted	-	-	-	-
Loan Repaid	-	-	-	-
Deposit Received	-	-	-	-
Deposit Repaid	-	-	-	-
Interest Received	-	-	-	-
Interest Paid	-	-	-	-
Remuneration Paid	13,50,000/-	5,20,000/-	8,40,000/-	3,00,000/-
Purchase	-	-	-	-
Sale	2126/-	-	-	-
Rent Paid	-	-	-	-
Other Payment (Freight Charges)	-	-	-	2,12,03,636/-
Job Charges	-	-	-	-

28. Expenditure in Foreign Currency Nil Nil

29. Earning in Foreign Exchange Nil Nil

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

Signature to notes 1 to 30

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 SINGHAL GARG AND ASSOCIATES

Chartered Accountants
(FIRN: 0011231N)

PAWAN SINGHAL,
PARTNER

Membership No.: 090142

Place: Delhi

Date: 02/12/2020



For and on behalf of the Board
of Directors

VIJAY KHANNA
Director

DIN: 05130659

DEEPAK KHANNA
Director

DIN: 05130667