



# SINGHAL GARG & ASSOCIATES

CHARTERED ACCOUNTANTS

## *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 2021, 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, 2021, 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.

#### Emphasis of Matter

We draw attention to Note 1 to 30 of the financial statements, our opinion is not modified in respect of this matter.

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

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

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

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

#### Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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:

- 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, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 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: 30/11/2021  
UDIN: 22090142AAAABI1496

For SINGHAL GARG AND  
ASSOCIATES  
Chartered Accountants  
FRN: 011231N



Pawan Singhal  
(PARTNER)  
Membership No.: 090142



**Annexure 'A'**

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

We report that:

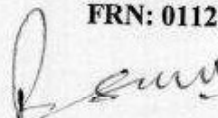
- i.
  - a. The company has maintained proper records showing full particulars, including quantitative details and situation of its fixed assets.
  - b. As explained to us, fixed assets have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.
  - c. The title deeds of immovable properties are held in the name of the company.
- i. 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.
- ii. 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.
- iii. In respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
- iv. The company has not accepted any deposits from the public covered under sections 73 to 76 of the Companies Act, 2013.
- v. 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.
- vi.
  - a. According to the records of the company, undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Employees' State Insurance, Income-tax, Goods and 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, 2021 for a period of more than six months from the date they became payable.



- b. According to the information and explanations given to us, there is no amount payable in respect of income tax, service 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: 30/11/2021  
UDIN: 22090142AAAABI1496

For SINGHAL GARG AND  
ASSOCIATES  
Chartered Accountants  
FRN: 011231N



Pawan Singhal  
(PARTNER)  
Membership No.: 090142





*Report on Internal Financial Controls with reference to financial statements*

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013

We have audited the internal financial controls over financial reporting of **POOJA LOGISTICS PRIVATE LIMITED** as of March 31, 2021 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a



basis for our audit opinion on the Company's internal financial controls system over financial reporting.

#### Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
3. provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.


#### Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

#### Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2021, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place: Delhi  
Date: 30/11/2021  
UDIN: 22090142AAAABI1496

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





Balance Sheet as at 31st March 2021

₹ in rupees

Particulars	Note No.	As at 31st March 2021	As at 31st March 2020
<b>EQUITY AND LIABILITIES</b>			
Shareholder's funds			10,00,000.00
Share capital	2	10,00,000.00	
Reserves and surplus	3	6,30,91,989.10	5,44,00,955.02
Money received against share warrants		0.00	0.00
		6,40,91,989.10	5,44,00,955.02
Share application money pending allotment		0.00	0.00
<b>Non-current liabilities</b>			
Long-term borrowings		0.00	0.00
Deferred tax liabilities (Net)	4	0.00	0.00
Other long term liabilities	5	16,42,00,457.25	11,21,01,371.28
Long-term provisions	6	0.00	0.00
		16,42,00,457.25	11,21,01,371.28
<b>Current liabilities</b>			
Short-term borrowings		1,44,41,369.12	67,29,444.58
Trade payables	7	0.00	0.00
(A) Micro enterprises and small enterprises		5,76,48,984.16	5,35,95,377.32
(B) Others		43,59,901.73	62,81,588.00
Other current liabilities	8	5,10,75,062.75	1,15,98,432.01
Short-term provisions	6	12,75,25,317.76	7,82,04,839.91
		35,58,17,764.11	24,57,07,166.21
<b>TOTAL</b>			
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, Plant and Equipment	9	13,59,32,545.85	11,12,51,053.49
Tangible assets		0.00	0.00
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		1,98,20,209.00	0.00
Deferred tax assets (net)	4	31,08,798.00	32,26,810.11
Long-term loans and advances	10	19,49,250.00	45,000.00
Other non-current assets		0.00	0.00
		16,08,10,802.65	11,45,22,863.60
<b>Current assets</b>			
Current investments		0.00	0.00
Inventories	11	13,42,60,020.76	10,30,04,383.76
Trade receivables	12	1,24,11,235.13	7,05,668.54
Cash and cash equivalents	10	95,78,649.39	79,78,424.39
Short-term loans and advances	10	3,87,57,055.98	1,94,95,825.92
Other current assets	13	19,50,06,961.26	13,11,84,302.61
		35,58,17,764.11	24,57,07,166.21
<b>TOTAL</b>			

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  
(FIRN: 03112377)

PAWAN SINGHAL  
PARTNER  
Membership No.: 090142  
Place: Delhi  
Date: 30/11/2021  
UDIN : 22090142.AAABI496



For and on behalf of the Board of Directors  
For Pooja Logistics Pvt. Ltd.  
Vijay Khanna  
Director  
DIN: 05130659  
Deepak Khanna  
Director  
DIN: 05130667

Statement of Profit and loss for the year ended 31st March 2021

₹ in rupees

Particulars	Note No.	31st March 2021	31st March 2020
<b>Revenue</b>	14	63,99,75,063.62	58,82,41,994.34
Revenue from operations		0.00	0.00
Less: Excise duty		63,99,75,063.62	58,82,41,994.34
<b>Net Sales</b>		7,60,774.73	12,95,443.00
Other income		64,07,35,838.35	58,95,37,437.34
<b>Total revenue</b>			
<b>Expenses</b>		27,57,38,901.33	30,13,73,369.35
Direct Expenses		0.00	0.00
Cost of material Consumed		17,69,33,477.62	14,76,31,561.67
Purchase of stock-in-trade		0.00	0.00
Changes in inventories	15	7,07,39,612.26	5,41,77,757.62
Employee benefit expenses	16	1,46,95,373.57	61,57,014.49
Finance costs	17	5,34,61,299.61	3,29,91,655.47
Depreciation and amortization expenses	18	3,55,06,288.88	2,90,87,116.08
Other expenses		62,70,74,953.27	57,14,18,474.68
<b>Total expenses</b>		1,36,60,835.08	1,81,18,962.66
<b>Profit before exceptional, extraordinary and prior period items and tax</b>		0.00	0.00
Exceptional items		1,36,60,835.08	1,81,18,962.66
<b>Profit before extraordinary and prior period items and tax</b>		0.00	0.00
Extraordinary items		0.00	0.00
Prior period item		1,36,60,835.08	1,81,18,962.66
<b>Profit before tax</b>			
<b>Tax expenses</b>	19	37,93,330.00	33,91,528.00
Current tax		1,18,012.00	7,05,523.89
Deferred tax		10,58,509.00	0.00
Excess/short provision relating earlier year tax		86,91,034.08	1,40,21,910.77
<b>Profit(Loss) for the period</b>			
<b>Earning per share</b>	20		
<b>Basic</b>		86.91	140.22
Before extraordinary items		86.91	140.22
After extraordinary Adjustment			
<b>Diluted</b>		0.00	0.00
Before extraordinary items		0.00	0.00
After extraordinary Adjustment			

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  
(FRN: 0011231N)

PAWAN SINGHAL  
PARTNER  
Membership No.: 090142  
Place: Delhi  
Date: 30/11/2021  
UDIN : 22090142AAAAB1496



For and on behalf of the Board of Directors

For Pooja Logistics Pvt. Ltd.

VIJAY KHANNA  
Director  
DIN: 05130659

DEEPAK KHANNA  
Director  
DIN: 05130667

Director

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2021

₹ in rupees

PARTICULARS	31st March 2021	31st March 2020
<b>A. Cash Flow From Operating Activities</b>		
Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	1,36,60,885.08	1,81,18,962.66
Adjustments for non Cash/ Non trade items:		
Depreciation & Amortization Expenses	5,34,61,299.61	3,29,91,655.47
Finance Cost	1,46,95,373.57	61,57,014.49
Interest received	(4,98,492.22)	(12,95,443.00)
<b>Operating profits before Working Capital Changes</b>	<b>8,13,19,066.04</b>	<b>5,59,72,189.62</b>
Adjusted For:		
(Increase) / Decrease in trade receivables	(3,12,55,637.00)	(36,02,377.99)
Increase / (Decrease) in trade payables	40,53,606.84	(2,11,040.77)
Increase / (Decrease) in other current liabilities	4,10,64,486.58	66,61,508.01
(Increase) / Decrease in Short Term Loans & Advances	(16,00,225.00)	(49,72,276.39)
(Increase) / Decrease in other current assets	(1,92,61,230.06)	(43,10,986.77)
<b>Cash generated from Operations</b>	<b>7,43,20,067.40</b>	<b>4,95,37,015.71</b>
Income Tax (Paid) / Refund	(44,50,037.00)	(63,16,730.00)
<b>Net Cash flow from Operating Activities(A)</b>	<b>6,98,70,030.40</b>	<b>4,32,20,285.71</b>
<b>B. Cash Flow From Investing Activities</b>		
Purchase of tangible assets	(7,91,15,963.06)	(9,26,51,139.00)
Proceeds from sales of tangible assets	9,73,171.09	0.00
Non Current Investments / (Purchased) sold	(1,98,20,209.00)	0.00
Interest Received	4,98,492.22	12,95,443.00
Cash advances and loans made to other parties	(19,04,250.00)	0.00
Cash advances and loans received back	0.00	50,000.00
Other Inflow / (Outflows) of cash	5,20,99,085.97	5,89,28,079.92
<b>Net Cash used in Investing Activities(B)</b>	<b>(4,72,69,672.78)</b>	<b>(3,23,77,616.08)</b>
<b>C. Cash Flow From Financing Activities</b>		
Finance Cost	(1,46,95,373.57)	(61,57,014.49)
Increase in / (Repayment) of Short term Borrowings	77,11,924.54	(66,98,571.35)
Other Inflows / (Outflows) of cash	(39,11,342.00)	0.00
<b>Net Cash used in Financing Activities(C)</b>	<b>(1,08,94,791.03)</b>	<b>(1,28,55,585.84)</b>
<b>D. Net Increase / (Decrease) in Cash &amp; Cash Equivalents(A+B+C)</b>	<b>1,17,05,566.59</b>	<b>(20,12,916.21)</b>
<b>E. Cash &amp; Cash Equivalents at Beginning of period</b>	<b>7,05,668.54</b>	<b>27,18,584.75</b>
<b>F. Cash &amp; Cash Equivalents at End of period</b>	<b>1,24,11,235.13</b>	<b>7,05,668.54</b>
<b>G. Net Increase / (Decrease) in Cash &amp; Cash Equivalents(F-E)</b>	<b>1,17,05,566.59</b>	<b>(20,12,916.21)</b>

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: 0311231N)

PAWAN SINGHAL  
PARTNER  
Membership No.: 030142  
Place: Delhi  
Date: 30/11/2021  
UDIN : 22090142AAAABI1496



For Pooja Logistics Pvt. Ltd. For and on behalf of the Board of Directors  
Vijay Kumar Khanna  
VJAY KHANNA  
Director  
DIN: 05130659  
DEEPAK KHANNA  
Director  
DIN: 05130667

**Note:**

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



Notes to Financial statements for the year ended 31st March 2021  
The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 2 Share Capital			₹ in rupees
Particulars	As at 31st March 2021	As at 31st March 2020	
Authorised :			
100000 (31/03/2020:100000) Equity shares of Rs. 10.00/- par value	10,00,000.00	10,00,000.00	
Issued :			
100000 (31/03/2020:100000) Equity shares of Rs. 10.00/- par value	10,00,000.00	10,00,000.00	
Subscribed and paid-up :			
100000 (31/03/2020:100000) Equity shares of Rs. 10.00/- par 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 2021		As at 31st March 2020		
	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 2021		As at 31st March 2020	
		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

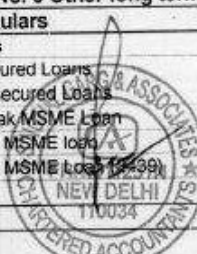
Note No. 3 Reserves and surplus			₹ in rupees
Particulars	As at 31st March 2021	As at 31st March 2020	
Surplus			
Opening Balance	5,44,00,955.02	4,03,79,044.25	
Add: Profit for the year	86,91,034.08	1,40,21,910.77	
Less : Deletion during the year	0.00	0.00	
Closing Balance	6,30,91,989.10	5,44,00,955.02	
Balance carried to balance sheet	6,30,91,989.10	5,44,00,955.02	

Note No. 4 Deferred Tax

Note No. 4 Deferred Tax			₹ in rupees
Particulars	As at 31st March 2021	As at 31st March 2020	
Deferred tax assets			
Deferred Tax Assets	31,08,798.00	32,26,810.11	
Gross deferred tax asset	31,08,798.00	32,26,810.11	
Net deferred tax assets	31,08,798.00	32,26,810.11	
Net deferred tax liability	0.00	0.00	

Note No. 5 Other long term liabilities

Note No. 5 Other long term liabilities			₹ in rupees
Particulars	As at 31st March 2021	As at 31st March 2020	
Others			
Secured Loans	14,58,84,775.25	11,13,01,371.28	
Unsecured Loans	8,00,000.00	8,00,000.00	
Kotak MSME Loan	91,82,350.00	0.00	
SBI MSME loan	60,00,000.00	0.00	
SBI MSME Loan (24-39)	23,33,332.00	0.00	
	16,42,00,457.25	11,21,01,371.28	
Total	16,42,00,457.25	11,21,01,371.28	



For Pooja Logistics Pvt. Ltd.  
Signature: [Signature]  
Date: [Date]

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

Particulars	As at 31st March 2021	As at 31st March 2020
ICICI Bank Loans	2,41,15,018.60	3,61,49,683.80
Citi Bank L Vehicle Loans	2,50,62,225.86	1,63,50,580.00
HDFC Bank Vehicle Loans	5,04,99,436.79	69,07,166.48
Kotak Mahindra Bank Vehicle Loans	4,62,08,094.00	5,18,93,941.00
<b>Total</b>	<b>14,58,84,775.25</b>	<b>11,13,01,371.28</b>

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

Particulars	As at 31st March 2021	As at 31st March 2020
Advance for Truck	8,00,000.00	8,00,000.00
<b>Total</b>	<b>8,00,000.00</b>	<b>8,00,000.00</b>

**Note No. 6 Provisions** ₹ in rupees

Particulars	As at 31st March 2021			As at 31st March 2020		
	Long-term	Short-term	Total	Long-term	Short-term	Total
<b>Provision for employee benefit</b>						
Salaries Payable	0.00	21,86,031.92	21,86,031.92	0.00	22,69,204.00	22,69,204.00
Bonus Payable	0.00	20,16,530.00	20,16,530.00	0.00	20,16,530.00	20,16,530.00
Other Provision	0.00	9,62,978.46	9,62,978.46	0.00	30,33,557.31	30,33,557.31
	0.00	51,65,540.38	51,65,540.38	0.00	73,19,291.31	73,19,291.31
<b>Other provisions</b>						
Audit Fee Payable	0.00	90,000.00	90,000.00	0.00	60,000.00	60,000.00
Current tax provision	0.00	37,93,330.00	37,93,330.00	0.00	33,91,528.00	33,91,528.00
TDS Payable	0.00	29,52,742.36	29,52,742.36	0.00	7,94,390.70	7,94,390.70
E.P.F. Payable	0.00	1,54,500.00	1,54,500.00	0.00	17,823.00	17,823.00
E.S.I. Payable	0.00	40,223.00	40,223.00	0.00	15,399.00	15,399.00
G.S.T. Payable	0.00	54,06,424.55	54,06,424.55	0.00	0.00	0.00
Advance from customer	0.00	2,87,63,056.44	2,87,63,056.44	0.00	0.00	0.00
Meera singhal	0.00	3,00,000.00	3,00,000.00	0.00	0.00	0.00
IGST payable	0.00	44,09,246.02	44,09,246.02	0.00	0.00	0.00
	0.00	4,59,09,522.37	4,59,09,522.37	0.00	42,79,140.70	42,79,140.70
<b>Total</b>	0.00	5,10,75,062.75	5,10,75,062.75	0.00	1,15,98,432.01	1,15,98,432.01

**Note No. Short-term borrowings** ₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
<b>Loans Repayable on Demands - From banks</b>		
Bank OD secured	1,44,41,369.12	67,29,444.58
	1,44,41,369.12	67,29,444.58
<b>The Above Amount Includes</b>		
Secured Borrowings	1,44,41,369.12	67,29,444.58
<b>Total</b>	<b>1,44,41,369.12</b>	<b>67,29,444.58</b>

**Note No. 7 Trade payables** ₹ in rupees

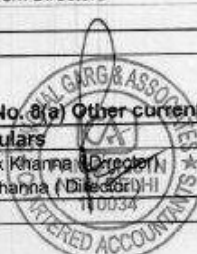
Particulars	As at 31st March 2021	As at 31st March 2020
<b>(B) Others</b>		
Sundry Creditors	5,76,48,984.16	5,35,95,377.32
	5,76,48,984.16	5,35,95,377.32
<b>Total</b>	<b>5,76,48,984.16</b>	<b>5,35,95,377.32</b>

**Note No. 8 Other current liabilities** ₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
<b>Others payables</b>		
Loan From Directors	43,59,901.73	62,81,586.00
	43,59,901.73	62,81,586.00
<b>Total</b>	<b>43,59,901.73</b>	<b>62,81,586.00</b>

**Note No. 8(a) Other current liabilities: Loan From Directors** ₹ in rupees

Particulars	31st March 2021	As at 31st March 2020
Deepak Khanna (Director)	39,79,584.73	26,44,997.00
Vijay Khanna (Director)	3,80,317.00	36,36,589.00
<b>Total</b>	<b>43,59,901.73</b>	<b>62,81,586.00</b>



For Pooja Logistics Pvt. Ltd.  
Vijay Khanna  
Director  
Pooja Logistics Pvt. Ltd.

(F.Y. 2020-2021)

POOJA LOGISTICS PRIVATE LIMITED  
4, Community Centre, Lawrence Road, Industrial Area, DELHI-110035  
CIN : U60300DL2011PTC228491  
GSTIN : 07AAGCP3192D2ZH

Note No. 9 Property, Plant and Equipment as at 31st March 2021

₹ in rupees

Assets	Useful Life (in Years)	Gross Block				Accumulated Depreciation/ Amortisation				Net Block		
		Balance as at 1st April 2020	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 31st March 2021	Balance as at 1st April 2020	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2021	Balance as at 31st March 2021	Balance as at 31st March 2020
<b>A Tangible assets</b>												
<b>Own Assets</b>												
Truck (DL1GC 3224) Chassis	6.00	14,80,000.00	0.00	0.00	0.00	14,80,000.00	13,78,528.13	27,471.87	0.00	14,06,000.00	74,000.00	1,01,471.87
Truck (DL1GC 3276) Chassis	6.00	14,80,000.00	0.00	0.00	0.00	14,80,000.00	13,78,002.88	27,987.12	0.00	14,06,000.00	74,000.00	1,01,987.12
Truck (DL1GC 3319) Chassis	6.00	14,80,000.00	0.00	0.00	0.00	14,80,000.00	13,78,558.45	29,441.55	0.00	14,06,000.00	74,000.00	1,03,441.55
Truck (DL1GC 3350) Chassis	6.00	14,80,000.00	0.00	0.00	0.00	14,80,000.00	13,78,033.20	29,966.80	0.00	14,06,000.00	74,000.00	1,03,966.80
Truck (DL1GC 3364) Chassis	6.00	14,80,000.00	0.00	0.00	0.00	14,80,000.00	13,75,376.64	30,623.36	0.00	14,06,000.00	74,000.00	1,04,623.36
Truck (DL1GC 3911) Chassis	6.00	14,65,000.00	0.00	0.00	0.00	14,65,000.00	13,51,688.42	40,061.58	0.00	13,91,750.00	73,250.00	1,13,311.58
Truck (DL1GC 3964) Chassis	6.00	14,65,000.00	0.00	0.00	0.00	14,65,000.00	13,50,908.53	40,841.47	0.00	13,91,750.00	73,250.00	1,14,091.47
Truck (DL1GC 3985) Chassis	6.00	14,65,000.00	0.00	0.00	0.00	14,65,000.00	13,50,908.53	40,841.47	0.00	13,91,750.00	73,250.00	1,14,091.47
Truck (DL1GC 3998) Chassis	6.00	14,65,000.00	0.00	0.00	0.00	14,65,000.00	13,49,738.69	42,011.31	0.00	13,91,750.00	73,250.00	1,15,261.31
Truck (DL1GC 4109) Chassis	6.00	14,65,000.00	0.00	0.00	0.00	14,65,000.00	13,48,048.94	43,701.06	0.00	13,91,750.00	73,250.00	1,16,951.06
Truck Ref. Insulated Container Carrier 5 Units	6.00	35,71,880.00	0.00	0.00	0.00	35,71,880.00	33,11,455.77	61,830.23	0.00	33,93,286.00	1,78,594.00	2,80,424.23
Truck Refrigerated Plant (Carrier)	6.00	16,02,000.00	0.00	0.00	0.00	16,02,000.00	14,76,954.95	44,845.05	0.00	15,21,900.00	80,100.00	1,25,045.05
Truck Ref. Unit (Oasis 350) Carrier 5 Units	6.00	40,21,875.00	0.00	0.00	0.00	40,21,875.00	37,28,641.82	92,139.43	0.00	38,20,781.25	2,01,093.75	2,93,233.18
Cabin and Chassis DL1LV 6658 SML ISUZU	6.00	7,55,000.00	0.00	0.00	0.00	7,55,000.00	6,92,455.50	24,579.99	0.00	7,17,035.49	37,964.51	62,544.50
Cabin and Chassis DL1M 8042 SML ISUZU	6.00	9,85,000.00	0.00	0.00	9,85,000.00	0.00	9,01,679.22	0.00	9,01,679.22	0.00	0.00	83,320.78
Cabin and Chassis DL1M 8079 SML ISUZU	6.00	9,85,000.00	0.00	0.00	0.00	9,85,000.00	9,00,817.73	33,083.63	0.00	9,33,901.36	51,098.64	84,182.27
Cabin and Chassis DL1M 8082 SML ISUZU	6.00	9,85,000.00	0.00	0.00	0.00	9,85,000.00	9,00,817.73	33,083.63	0.00	9,33,901.36	51,098.64	84,182.27
Cabin and Chassis DL1M 8120 SML ISUZU	6.00	9,90,000.00	0.00	0.00	0.00	9,90,000.00	9,01,929.92	34,612.72	0.00	9,36,539.64	53,460.36	88,073.08



For Pooja Logistics Pvt. Ltd.  
Vijay Kumar M  
Director

For Pooja Logistics Pvt. Ltd.  
WCL  
Director



**POOJA LOGISTICS PRIVATE LIMITED**  
**4, Community Centre, Lawrence Road, Industrial Area, DELHI-110035**  
**CIN : U60300DL2011PTC228491**  
**GSTIN : 07AAGCP3192D22H**

(F.Y. 2020-2021)

Cabin and Chasis DL 1M 8198 SML ISUZU	6.00	9,85,000.00	0.00	0.00	0.00	9,85,000.00	8,91,915.59	36,582.17	0.00	9,28,497.76	56,502.24	93,084.41
Cabin and Chasis DL 1M 8201 SML ISUZU	6.00	9,85,000.00	0.00	0.00	0.00	9,85,000.00	8,91,915.59	36,582.17	0.00	9,28,497.76	56,502.24	93,084.41
Cabin and chasis DL 1M 8212 SML ISUZU	6.00	9,85,000.00	0.00	0.00	0.00	9,85,000.00	8,91,915.59	36,582.17	0.00	9,28,497.76	56,502.24	93,084.41
Cabin and Chasis DL 1M 8217 SML ISUZU	6.00	9,85,000.00	0.00	0.00	0.00	9,85,000.00	8,91,341.26	36,807.88	0.00	9,28,149.14	56,850.86	93,658.74
Cabin and chasis DL 1M 8218 SML ISUZU	6.00	9,85,000.00	0.00	0.00	0.00	9,85,000.00	8,91,341.26	36,807.88	0.00	9,28,149.14	56,850.86	93,658.74
Cabin and Chasis DL 1M 8297 SML ISUZU	6.00	9,45,000.00	0.00	0.00	0.00	9,45,000.00	8,49,083.57	37,895.16	0.00	8,86,778.73	58,221.27	95,916.43
Cabin and Chasis SML ISUZU DL 1M 8135	6.00	9,85,000.00	0.00	0.00	0.00	9,85,000.00	8,95,935.91	35,002.19	0.00	9,30,938.10	54,061.90	89,064.09
Car Maruti ALTO 7070	6.00	4,38,837.00	0.00	0.00	0.00	4,38,837.00	3,45,123.78	29,266.64	0.00	3,74,390.40	64,446.60	93,713.24
Chasis DL 1GC 5216 Ashok Leyland	6.00	11,80,000.00	0.00	0.00	0.00	11,80,000.00	10,67,799.68	44,094.73	0.00	11,11,894.41	68,105.59	1,12,200.32
Chasis DL 1GC 5222 Ashok Leyland	6.00	11,80,000.00	0.00	0.00	0.00	11,80,000.00	10,68,487.71	43,824.33	0.00	11,12,312.04	67,687.96	1,11,512.29
Chasis DL 1GC 5224 Ashok Leyland	6.00	11,80,000.00	0.00	0.00	0.00	11,80,000.00	10,67,799.68	44,094.73	0.00	11,11,894.41	68,105.59	1,12,200.32
Chasis DL 1GC 5231 Ashok Leyland	6.00	11,80,000.00	0.00	0.00	0.00	11,80,000.00	10,67,283.66	44,297.52	0.00	11,11,581.18	68,418.82	1,12,716.34
Chasis DL 1GC 5338 Ashok Leyland	6.00	11,80,000.00	0.00	0.00	0.00	11,80,000.00	10,66,251.61	44,703.12	0.00	11,10,954.73	69,045.27	1,13,748.30
Chasis DL 1GC 5362 Ashok Leyland 1616	6.00	11,80,000.00	0.00	0.00	0.00	11,80,000.00	10,60,231.34	47,069.06	0.00	11,07,300.42	72,699.58	1,19,768.66
Chasis HR55V2815 Ashok Leyland 2516	6.00	15,40,000.00	0.00	0.00	0.00	15,40,000.00	14,08,160.59	51,812.89	0.00	14,59,973.48	80,026.52	1,31,839.41
Chasis HR55V 4851 Ashok Leyland 2516	6.00	15,40,000.00	0.00	0.00	0.00	15,40,000.00	14,08,160.59	51,812.89	0.00	14,59,973.48	80,026.52	1,31,839.41
Chasis NLO1N 8015 Ashok Leyland 2516	6.00	15,50,000.00	0.00	0.00	0.00	15,50,000.00	13,46,810.43	79,853.50	0.00	14,26,663.93	1,23,336.07	2,03,189.57
Chasis UP16DT0140 Ashok Leyland 1616	6.00	11,89,200.00	0.00	0.00	0.00	11,89,200.00	10,70,057.69	46,822.93	0.00	11,16,880.62	72,319.38	1,19,142.31
Chasis UP16DT0144 Ashok Leyland 1616	6.00	11,89,200.00	0.00	0.00	0.00	11,89,200.00	10,70,057.69	46,822.93	0.00	11,16,880.62	72,319.38	1,19,142.31
Chasis UP16DT0735 Ashok Leyland 1616	6.00	11,81,200.00	0.00	0.00	0.00	11,81,200.00	10,58,210.25	48,334.97	0.00	11,06,545.22	74,654.78	1,22,989.75
Chasis UP16DT0738 Ashok Leyland 1616	6.00	11,81,200.00	0.00	0.00	0.00	11,81,200.00	10,58,210.25	48,334.97	0.00	11,06,545.22	74,654.78	1,22,989.75
Refrigerated Units T1000M 400/3/50 Thermoking	6.00	8,44,875.00	0.00	0.00	0.00	8,44,875.00	7,30,548.75	44,930.22	0.00	7,75,478.97	69,396.03	1,14,326.25
Ref. Units Oasis 250 4 Nos (Watanakara)	6.00	30,75,000.00	0.00	0.00	0.00	30,75,000.00	27,85,434.22	1,13,799.36	0.00	28,99,233.58	1,75,766.42	2,89,565.78
Ref. Unit Supra 1150 (Carrier)	6.00	15,75,000.00	0.00	0.00	0.00	15,75,000.00	14,22,715.65	59,847.75	0.00	14,82,563.40	92,436.60	1,52,284.35
Truck (DL-1GC-0712/0729) From Dep	6.00	22,00,000.00	0.00	0.00	22,00,000.00	0.00	19,20,581.29	54,755.35	19,75,336.64	0.00	0.00	2,79,418.71



For Pooja Logistics Pvt. Ltd.  
 21/04/2021 Kumar Khanna

For Pooja Logistics Pvt. Ltd.  
 [Signature]

(F.Y. 2020-2021)

**POOJA LOGISTICS PRIVATE LIMITED**  
**4, Community Centre, Lawrence Road, Industrial Area, DELHI-110035**  
**CIN : U60300DL2011PTC228491**  
**GSTIN : 07AAGCP3192D2ZH**

Car Maruti ECO Flexi Green 7007	6.00	3,59,925.00	0.00	0.00	0.00	3,59,925.00	3,15,575.58	17,429.32	0.00	3,33,004.90	26,920.10	44,349.42
Tracking Modems GEO TRACKERS	6.00	2,57,299.00	0.00	0.00	0.00	2,57,299.00	2,29,431.44	10,961.97	0.00	2,40,383.41	18,915.59	27,967.56
Ref. Unit Ocas 250(2015-16) Carrier	6.00	73,12,500.00	0.00	0.00	0.00	73,12,500.00	65,95,790.06	2,81,667.00	0.00	68,77,457.06	4,35,042.94	7,16,709.94
Car Maruti Eco Trucks New	8.00	4,36,249.00	0.00	0.00	0.00	4,36,249.00	3,32,727.31	32,329.82	0.00	3,65,057.13	71,191.87	1,03,521.69
Purchases 16-17	6.00	2,88,27,625.00	0.00	0.00	0.00	2,88,27,625.00	2,44,46,966.94	17,21,598.64	0.00	2,61,68,565.58	26,59,059.42	43,80,858.06
Trucks Purchase 17-18	6.00	89,27,501.00	0.00	0.00	0.00	89,27,501.00	60,63,623.96	11,25,503.68	0.00	71,89,127.64	17,38,373.36	28,63,877.04
GPS Purchase 17-18	6.00	43,290.00	0.00	0.00	0.00	43,290.00	0.00	0.00	0.00	0.00	43,290.00	43,290.00
Car ECO 7029 17-18	8.00	2,14,000.00	0.00	0.00	0.00	2,14,000.00	1,17,555.41	30,119.65	0.00	1,47,675.06	66,324.94	96,444.59
Cars Purchased in F.Y. 2018-19	8.00	10,06,161.00	0.00	0.00	0.00	10,06,161.00	4,10,448.20	1,86,041.11	0.00	5,96,489.31	4,09,671.69	5,95,712.80
Trucks Purchased during F.Y. 2018-19	6.00	3,57,47,210.24	0.00	0.00	0.00	3,57,47,210.24	1,88,03,877.31	66,58,729.65	0.00	2,54,62,607.16	1,02,84,603.08	1,69,43,332.93
Trucks Purchased during F.Y. 2019-20	6.00	8,52,83,069.00	0.00	0.00	7,00,468.00	8,45,82,601.00	1,10,68,044.46	2,89,05,086.14	35,281.05	3,98,37,849.55	4,46,44,751.45	7,42,15,024.54
Motor Vehicles 19-20	8.00	68,33,033.00	59,397.00	0.00	0.00	68,92,430.00	16,22,541.06	16,27,287.46	0.00	32,49,828.52	36,42,601.48	52,10,491.84
Truck Purchase 2020-2021	6.00	0.00	7,27,17,313.40	0.00	0.00	7,27,17,313.40	0.00	83,06,133.75	0.00	83,06,133.75	6,44,11,179.64	0.00
TRUCK	6.00	0.00	33,00,000.00	0.00	0.00	33,00,000.00	0.00	12,96,900.00	0.00	12,96,900.00	20,03,100.00	0.00
TRUCK	6.00	0.00	19,00,000.00	0.00	0.00	19,00,000.00	0.00	7,46,700.00	0.00	7,46,700.00	11,53,300.00	0.00
CCTV Cameras	5.00	55,000.00	0.00	0.00	0.00	55,000.00	51,589.74	660.26	0.00	52,280.00	2,750.00	3,410.26
Intercom Phones	5.00	22,000.00	0.00	0.00	0.00	22,000.00	20,660.58	239.44	0.00	20,900.00	1,100.00	1,339.44
Office Equipments 17-18	5.00	37,500.00	0.00	0.00	0.00	37,500.00	30,473.45	3,166.87	0.00	33,640.32	3,859.68	7,026.55
Office Equipments F.Y. 2018-19	5.00	97,847.32	0.00	0.00	0.00	97,847.32	52,905.38	20,255.34	0.00	73,160.72	24,686.60	44,941.94
Office Equipments 19-20	5.00	3,82,409.00	8,17,922.13	0.00	0.00	12,00,331.13	33,818.31	3,85,320.85	0.00	4,19,139.16	7,81,191.97	3,48,580.69
Furniture and Fixtures	10.00	1,45,000.00	0.00	0.00	0.00	1,45,000.00	1,09,409.43	9,214.40	0.00	1,18,623.83	26,376.17	35,580.57
Laptop	3.00	41,372.00	3,11,078.53	0.00	0.00	3,52,450.53	38,303.40	80,892.03	0.00	1,20,195.43	2,32,255.10	2,068.60
Printer	3.00	22,375.00	10,252.00	0.00	0.00	32,627.00	21,258.25	4,576.96	0.00	25,833.21	6,793.79	1,118.75
Computers Purchase 17-18	3.00	3,09,300.00	0.00	0.00	0.00	3,09,300.00	2,72,222.99	21,612.01	0.00	2,93,835.00	15,465.00	37,077.01
Computers Purchased in F.Y. 2018-19	3.00	1,65,253.89	0.00	0.00	0.00	1,65,253.89	1,15,184.97	31,623.53	0.00	1,46,808.50	18,445.39	50,088.92
Computer 2019-20	3.00	1,52,628.00	0.00	0.00	0.00	1,52,628.00	58,439.09	59,489.72	0.00	1,17,928.61	34,699.19	94,188.91
<b>Total (A)</b>		<b>23,67,38,814.45</b>	<b>7,91,15,963.06</b>	<b>0.00</b>	<b>38,85,468.00</b>	<b>31,19,69,309.51</b>	<b>12,54,87,760.98</b>	<b>5,34,61,299.61</b>	<b>29,12,296.91</b>	<b>17,60,36,763.66</b>	<b>13,69,32,945.85</b>	<b>11,12,51,053.49</b>
<b>P.Y Total</b>		<b>14,40,87,675.45</b>	<b>9,26,51,139.00</b>	<b>0.00</b>	<b>0.00</b>	<b>23,67,38,814.45</b>	<b>9,24,96,105.49</b>	<b>3,28,91,655.47</b>	<b>0.00</b>	<b>12,54,87,760.98</b>	<b>11,12,51,053.49</b>	<b>5,15,91,569.96</b>

General Notes :



For Pooja Logistics Pvt. Ltd.  
 11/04/2021  
 Director

For Pooja Logistics Pvt. Ltd.  
 11/04/2021  
 Director

Non-current investments			₹ in rupees
Particulars	As at 31st March 2021	As at 31st March 2020	
Trade Investment(Valued at cost unless stated otherwise)			
Other non-current investments (Quoted)			
In Others			
Kotak Saving Fund (Lower of cost and Market value)	10,00,000.00	0.00	
	10,00,000.00	0.00	
Non-Trade Investment(Valued at cost unless stated otherwise)			
Other non-current investments (Unquoted)			
In Others			
ICICI PRUDENTIAL ULTRA SHORT TERM FUND (Lower of cost and Market value)	22,35,311.00	0.00	
INVESCO INDIA LIQUID FUND (Lower of cost and Market value)	15,00,000.00	0.00	
Invesco India Ultra Short term Fund (Lower of cost and Market value)	10,00,000.00	0.00	
ITI Overnight FUnd (Lower of cost and Market value)	10,00,000.00	0.00	
Kotak Small Mid Cap FUnd (Lower of cost and Market value)	5,00,000.00	0.00	
Mirae Asset Short term fund (Lower of cost and Market value)	60,34,702.00	0.00	
PGIM India Ultra Short term fund (Lower of cost and Market value)	50,50,196.00	0.00	
Tata Short term Bond FUnd (Lower of cost and Market value)	10,00,000.00	0.00	
UTI Small Cap Fund (Lower of cost and Market value)	5,00,000.00	0.00	
	1,88,20,209.00	0.00	
	1,88,20,209.00	0.00	
Gross Investment	1,88,20,209.00	0.00	
Net Investment			
Aggregate amount of quoted investments (Market Value:0.00) (2020:0.00)	10,00,000.00	0.00	
Aggregate amount of unquoted investments	1,88,20,209.00	0.00	

Note No. 10 Loans and advances					₹ in rupees
Particulars	As at 31st March 2021		As at 31st March 2020		
	Long-term	Short-term	Long-term	Short-term	
Security Deposit					
Secured, considered good	19,49,250.00	0.00	45,000.00	0.00	
	19,49,250.00	0.00	45,000.00	0.00	
Other loans and advances					
Advances to suppliers	0.00	95,78,649.39	0.00	79,78,424.39	
	0.00	95,78,649.39	0.00	79,78,424.39	
Total	19,49,250.00	95,78,649.39	45,000.00	79,78,424.39	

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

Particulars	As at 31st March 2021		As at 31st March 2020		₹ in rupees
	Long-term	Short-term	Long-term	Short-term	
Rent Security-Noida Office	57,000.00	0.00	45,000.00	0.00	
Security Deposit - kasna Workshop	32,000.00	0.00	0.00	0.00	
Security Deposit with Mother Dairy	18,16,000.00	0.00	0.00	0.00	
Security Deposit with Bihar State Milk Co-ope (Sudha)	44,250.00	0.00	0.00	0.00	
Total	19,49,250.00	0.00	45,000.00	0.00	



For Pooja Logistics Pvt. Ltd.  
11-10-2021 Kishor Kishor  
Director

For Pooja Logistics Pvt. Ltd.  
Director



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

₹ in rupees

Advances to suppliers

Particulars	As at 31st March 2021		As at 31st March 2020	
	Long-term	Short-term	Long-term	Short-term
Other loans advances (Unsecured)	0.00	95,78,649.39	0.00	79,78,424.39
<b>Total</b>	<b>0.00</b>	<b>95,78,649.39</b>	<b>0.00</b>	<b>79,78,424.39</b>

Note No. 11 Trade receivables

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
Less than six months		
Unsecured, Considered Good	13,42,60,020.76	10,30,04,383.76
<b>Total</b>	<b>13,42,60,020.76</b>	<b>10,30,04,383.76</b>
<b>Total</b>	<b>13,42,60,020.76</b>	<b>10,30,04,383.76</b>

Note No. 12 Cash and cash equivalents

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
Balance with banks		
Balance other banks current account	6,86,677.17	(5,16,609.89)
Fixed Deposit with SBBJ	7,21,317.00	7,21,317.00
Fixed Deposit with SBI	34,00,000.00	0.00
State bank of India(182 CA)	17,83,754.96	0.00
<b>Total</b>	<b>65,91,749.13</b>	<b>2,04,707.11</b>
Cash in hand		
Cash in hand	34,13,230.43	1,046.75
<b>Total</b>	<b>34,13,230.43</b>	<b>1,046.75</b>
Other		
Jay Pee Infratech Ltd.	4,49,920.00	88,015.00
Mehsana DSI	19,756.00	82,962.00
Kotak Happy Card	14,388.70	3,694.04
ICICI Fast tage	27,965.00	0.00
Payu MOney	1,00,210.52	0.00
BPCL CMS	3,56,657.61	60,629.23
Fastag Recharge	2,05,768.95	58,257.00
IOCL CMS	2,30,657.42	1,33,073.41
Happy Card HDFC Bank	10,00,931.37	73,284.00
<b>Total</b>	<b>24,06,255.57</b>	<b>4,99,914.68</b>
<b>Total</b>	<b>1,24,11,235.13</b>	<b>7,05,668.54</b>

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

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
HDFC Bank A/c No. 50200007875332	6,86,677.17	65,393.90
State Bank of India 8182	0.00	(5,82,003.79)
<b>Total</b>	<b>6,86,677.17</b>	<b>(5,16,609.89)</b>

Note No. 13 Other current assets

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
Other Assets		
TDS / TCS Current Year	1,04,30,642.37	1,21,82,102.63
Staff Imprest	1,32,821.34	0.00
GST C/F	39,26,481.36	0.00
Interest on FDR (Accured)	2,03,588.00	0.00
TDS/TCS Deducted (F.Y. 2018-19)	0.00	31,98,968.00
GST Credit Ledger Balance	10,96,343.00	10,96,343.00
GST Short Excess	1,79,020.29	1,79,020.29
Unclaimed GST (2018-19) Lease plan india ltd.	10,62,932.00	10,62,932.00



Nitay Kumar Kishore  
Director

hkh  
Director

**POOJA LOGISTICS PRIVATE LIMITED**

(F.Y. 2020-2021)

**4, Community Centre, Lawrence Road, Industrial Area, DELHI-110035****CIN : U60300DL2011PTC228491****GSTIN : 07AAGCP3192D2ZH**

Pre-paid Insurance	43,74,791.00	12,14,120.00
Pre-paid Permit	42,46,778.00	5,62,340.00
Rent paid	56,025.00	0.00
Advance to Staff	36,60,376.34	0.00
TDS Deducted (F.y 2019-20)	74,04,289.00	0.00
Advance to Customer	19,82,968.28	0.00
<b>Total</b>	<b>3,87,57,055.98</b>	<b>1,94,95,825.92</b>



For Pooja Logistics Pvt. Ltd.  
7/7/21 K. S. K. Sharma  
Director

For Pooja Logistics Pvt. Ltd.  
W. Ch.  
Director

Note No. 14 Revenue from operations

₹ in rupees

Particulars	31st March 2021	31st March 2020
Sale of products	1,13,72,875.35	1,59,11,252.00
Sale of Goods	1,13,72,875.35	1,59,11,252.00
Sale of services	62,86,02,188.27	57,23,30,742.34
Revenue roadway operations	62,86,02,188.27	57,23,30,742.34
Net revenue from operations	63,99,75,063.62	58,82,41,994.34

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

₹ in rupees

Particulars	31st March 2021	31st March 2020
Freight Income	62,86,02,188.27	57,23,30,742.34
Total	62,86,02,188.27	57,23,30,742.34

Other income

₹ in rupees

Particulars	31st March 2021	31st March 2020
Interest Income	1,11,892.00	3,34,868.00
Interest on Income Tax Refund	0.00	27,984.00
Interest on Security Deposit	0.00	8,38,528.00
Interest on Subsidy	1,66,503.22	94,063.00
MSME Interest	2,20,097.00	0.00
Interest on FDR	4,98,492.22	12,95,443.00
Other non-operating income	14,922.00	0.00
Misc. Income	2,47,360.51	0.00
Profit on sale of fixed Asset	2,62,282.51	0.00
Total	7,60,774.73	12,95,443.00

Direct Expenses

₹ in rupees

Particulars	31st March 2021	31st March 2020
Oil and Lubricants	19,96,19,128.33	20,32,95,239.20
Truck Running and Maintenance	7,61,19,773.00	9,80,78,130.15
Total	27,57,38,901.33	30,13,73,369.35

Purchase of stock-in-trade

₹ in rupees

Particulars	31st March 2021	31st March 2020
Freight	17,69,33,477.62	14,76,31,561.67
Total	17,69,33,477.62	14,76,31,561.67

Note No. 15 Employee benefit expenses

₹ in rupees

Particulars	31st March 2021	31st March 2020
Salaries and Wages	6,92,53,893.00	5,13,71,474.90
Salary and wages	0.00	20,16,530.00
Bonus	6,92,53,893.00	5,33,88,004.90
Contribution to provident and other fund	2,27,497.00	85,275.00
P. F. Contribution	93,826.00	1,39,030.00
E.S.I. Contribution	3,21,323.00	2,24,305.00
Staff welfare Expenses	11,64,396.26	5,65,447.72
Total	7,07,39,612.26	5,41,77,757.62



For Pooja Logistics Private Limited  
17/09/2021  
Director

Wcho  
17/09/2021



**Note No. 16 Finance costs**

₹ in rupees

Particulars	31st March 2021	31st March 2020
Interest on Truck Finance	1,34,06,737.57	43,20,102.78
Interest on OD account	163.00	15,05,984.24
Interest on MSME Loans	4,96,281.00	0.00
Interest on SBI -CC	6,53,726.00	0.00
	<b>1,45,56,907.57</b>	<b>58,26,087.02</b>
<b>Other Borrowing costs</b>		
Loan Processing Charges	4,000.00	66,122.00
Bank Charges	1,34,466.00	2,64,805.47
	<b>1,38,466.00</b>	<b>3,30,927.47</b>
<b>Total</b>	<b>1,46,95,373.57</b>	<b>61,57,014.49</b>

**Note No. 17 Depreciation and amortization expenses**

₹ in rupees

Particulars	31st March 2021	31st March 2020
Depreciation on tangible assets	5,34,61,299.61	3,29,91,655.47
<b>Total</b>	<b>5,34,61,299.61</b>	<b>3,29,91,655.47</b>

**Note No. 18 Other expenses**

₹ in rupees

Particulars	31st March 2021	31st March 2020
Audit Fees	30,000.00	30,000.00
Conveyance expenses	11,93,741.79	10,17,182.07
Electricity Charges	5,10,325.26	5,90,151.00
Documentation Charges	22,46,790.40	0.00
Fast tag	70,000.00	0.00
Rent	7,49,124.00	1,54,740.00
ROC Fee and Charges	6,570.00	0.00
GST Expenses	33,919.02	0.00
Telephone expenses	1,48,736.70	1,80,095.20
Legal and Professional Charges	12,02,642.00	30,89,850.00
Computer Repair and Maintenance	2,35,078.00	2,85,536.54
Office Repair and Maintenance	70,920.00	51,425.00
Postage and Courier	1,00,539.65	76,764.00
Printing and stationery	4,27,622.00	1,61,639.00
Water charges	2,862.45	29,672.70
Business Promotion Exps.	0.00	46,932.38
Miscellaneous expenditure	8,20,791.90	4,40,202.85
Local Travelling Expenses	1,58,476.00	79,440.00
Interest on Late TDS deposit and Late Fees	1,58,106.00	91,716.00
Late Filing Fees	38,350.00	0.00
Insurance expenses	52,33,417.03	65,20,091.84
Permit Charges	31,53,658.50	17,38,702.00
GPS Tracking Charges	9,22,866.01	6,28,557.27
Uniform Expenses	2,00,491.00	0.00
Short and Excess Recoveries	1,66,184.52	13,48,885.58
Director Salary	60,00,000.00	13,50,000.00
GST Reverse U/s 42 and 43	1,15,94,426.65	63,67,607.02
Bad debt	0.00	48,07,925.63
Website and Software Expenses *	30,650.00	0.00
<b>Total</b>	<b>3,55,06,288.88</b>	<b>2,90,87,116.08</b>

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

₹ in rupees

Particulars	31st March 2021	31st March 2020
Other expenditure	8,00,791.90	4,40,202.85
Paper transfer charges	20,000.00	0.00
<b>Total</b>	<b>8,20,791.90</b>	<b>4,40,202.85</b>



For Pooja Logistics Pvt. Ltd.  
 Vijay Kumar Khanna  
 Director

For Pooja Logistics Pvt. Ltd.  
 [Signature]  
 Director

**POOJA LOGISTICS PRIVATE LIMITED**  
**4, Community Centre, Lawrence Road, industrial Area, DELHI-110035**  
**CIN : U60300DL2011PTC228491**  
**GSTIN : 07AAGCP3192D2ZH**

(F.Y. 2020-2021)

**Note No. 19 Current tax**

₹ in rupees

Particulars	31st March 2021	31st March 2020
Current tax pertaining to current year	37,93,330.00	33,91,528.00
<b>Total</b>	<b>37,93,330.00</b>	<b>33,91,528.00</b>

**Excess/short provision relating earlier year tax**

₹ in rupees

Particulars	31st March 2021	31st March 2020
Income Tax Prior Period	10,58,509.00	0.00
<b>Total</b>	<b>10,58,509.00</b>	<b>0.00</b>

**Note No. 20 Earning Per Share**

₹ in rupees

Particulars	Before Extraordinary items		After Extraordinary items	
	31st March 2021	31st March 2020	31st March 2021	31st March 2020
<b>Basic</b>				
Profit after tax (A)	86,91,034.08	1,40,21,910.77	86,91,034.08	1,40,21,910.77
Weighted average number of shares outstanding (B)	1,00,000	1,00,000	1,00,000	1,00,000
Basic EPS (A / B)	86.91	140.22	86.91	140.22
Face value per share	0.00	10.00	0.00	10.00



For Pooja Logistics Pvt. Ltd.  
*Pooja Kaur*  
 Director

For Pooja Logistics Pvt. Ltd.  
*[Signature]*  
 Director

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

**Note No. : 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.



For Pooja Logistics Pvt. Ltd.  
Vijay Kumar Khanna

Director

For Pooja Logistics Pvt. Ltd.

Director



7. Borrowing cost:-

Borrowing costs that are attributable to the acquisition or construction of the qualifying assets are capitalized as part of the cost of such assets. A qualifying assets 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.



For Pooja Logistics Pvt. Ltd.  
Director

For Pooja Logistics Pvt. Ltd.  
Director

**(B) Notes on Financial Statements**

21. The company has exercised to obtain the information regarding Micro, Small and Medium Enterprises, however the complete information has not been received from the creditors.
22. Director's remuneration on account of salary is **Rs.60,00,000/-** (Previous Year **Rs.13,50,000/-**)
23. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.
24. Payments to Auditors:

Auditors Remuneration	2020-2021	2019-2020
Audit Fees	30,000/-	30,000/-
Total	30,000/-	30,000/-

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

**(A) Related Parties and their Relationship**

**(I) Key Management Personnel**

1. Deepak Khanna (Director)
2. Vijay Khanna (Director)

**(II) Related Parties**

1. Anu Khanna (Director's Relative)
2. Deepak Khanna HUF
3. Kailash Khanna
4. Vijay Khanna HUF
5. Truckit India Private Limited

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	20,50,000	-	-	-
Loan Repaid	94,61,148	-	-	-
Deposit Received	-	-	-	-
Deposit Repaid	-	-	-	-



For Pojja Logistics Pvt. Ltd.  
Vijay Khanna

Director

For Pojja Logistics Pvt. Ltd.

Director

Interest Received	-	-	-	-
Interest Paid	-	-	-	-
Remuneration Paid	60,00,000/-	12,00,000/-	13,50,000/-	5,20,000/-
Purchase	-	-	-	-
Sale [RS. Lakh]	1175/- 22315	-	2126/-	-
Rent Paid	2,40,000	-	-	-
Other Payment (Freight Charges)	-	-	-	-
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

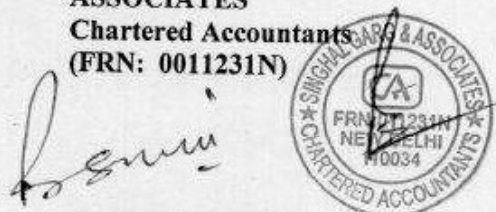
In terms of Our Separate Audit Report of Even Date Attached.

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  
(FRN: 0011231N)



**PAWAN SINGHAL**  
PARTNER  
Membership No.: 090142  
Place: Delhi  
Date: 30/11/2021  
UDIN :  
22090142AAAABI1496

For and on behalf of the Board  
of Directors

For Pooja Logistics Pvt. Ltd.

For Pooja Logistics Pvt. Ltd.  
for Vijay Khanna

for Deepak Khanna  
Director

**VIJAY KHANNA**  
Director  
DIN: 05130659

**DEEPAK KHANNA**  
Director  
DIN: 05130667