



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** ("the Company"), which comprise the balance sheet as at 31st March 2022, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2022, its profit/loss and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

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

Information other than the financial statements and auditors' report thereon

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

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

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



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

#### Emphasis of Matter

We draw attention to Note no. 1 to 30 of the financial statements, which describes the effects on the Company's facilities. Our opinion is not modified in respect of this matter.

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

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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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

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

#### Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143 (3) of the Act, we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  - c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
  - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
  - e) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.



- f) This report does not include report relating to internal financial controls as required u/s 143(3)(i) pursuant to Notification No. GSR 583(E) dated 13.06.2017 issued by MCA.
- g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position.
  - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
  - iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

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

  - v. No dividend have been declared or paid during the year by the company.

For SINGHAL GARG AND ASSOCIATES  
Chartered Accountants  
(FRN: 0011231N)



PAWAN SINGHAL  
PARTNER  
Membership No.: 090142

Place: Delhi  
Date: 05/09/2022  
UDIN: 22090142BBQFHH4658

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

We report that:

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



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

- (iv) According to the information and explanations given to us and on the basis of our examination of the records, in respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
- (v) The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013. Accordingly, clause 3(v) of the Order is not applicable.
- (vi) As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.
- (vii)
  - (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2022 for a period of more than six months from the date they became payable.
  - (b) According to the information and explanations given to us and on the basis of our examination of the records of the company, there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute.
- (viii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.
- (ix)
  - (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
  - (b) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not been declared a willful defaulter by any bank or financial institution or other lender;
  - (c) According to the information and explanations given to us by the management, the Company has not obtained any term loans during the year. Accordingly, clause 3(ix)(c) of the Order is not applicable.
  - (d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short term basis have been used for long term purposes by the company.



- (e) In our opinion and according to the information and explanations given by the management, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures. Accordingly, clause 3(ix)(e) is not applicable.
- (f) In our opinion and according to the information and explanations given by the management, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Accordingly, clause 3(ix)(f) is not applicable.
- (x) (a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x)(a) of the Order is not applicable.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.
- (xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, no fraud by the company or any fraud on the company has been noticed or reported during the course of audit.
- (b) According to the information and explanations given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company
- (xii) The company is not a Nidhi Company. Accordingly, clause 3(xii)(a), 3(xii)(b) and 3(xii)(c) of the Order is not applicable.
- (xiii) In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements, as required by the applicable accounting standards;
- (xiv) (a) In our opinion and based on our examination, the company does not require to have an internal audit system. Accordingly, clause 3(xiv)(a), of the Order is not applicable
- (b) Based on information and explanations provided to us, no internal audit had been conducted of the company. Accordingly, clause 3(xiv)(a), of the Order is not applicable
- (xv) In our opinion and according to the information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company
- (xvi) (a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, clause 3(xvi)(a) of the Order is not applicable.



- (b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.
- (c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.
- (d) According to the information and explanations given by the management, the Group does not have any CIC as part of the Group.
- (xvii) Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
- (xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
- (xx) Based on our examination, the provision of section 135 are not applicable on the company. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are NOT applicable.
- (xxi) The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

For SINGHAL GARG AND ASSOCIATES  
Chartered Accountants  
(FRN: 0011231N)



PAWAN SINGHAL  
PARTNER  
Membership No.: 090142

Place: Delhi  
Date: 05/09/2022  
UDIN: 22090142BBQFHH4658

## ***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 ("the Act")**

We have audited the internal financial controls over financial reporting of POOJA LOGISTICS PRIVATE LIMITED ("the Company") as of March 31, 2022 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, 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For SINGHAL GARG AND ASSOCIATES  
Chartered Accountants  
(FRN: 0011231N)



PAWAN SINGHAL  
PARTNER  
Membership No.: 090142

Place: Delhi  
Date: 05/09/2022  
UDIN: 22090142BBQFHH4658

Balance Sheet as at 31st March 2022

₹ in thousand

Particulars	Note No.	As at 31st March 2022	As at 31st March 2021
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholder's funds</b>			
Share capital	2	1,000.00	1,000.00
Reserves and surplus	3	76,454.57	63,091.99
Money received against share warrants		0.00	0.00
		<b>77,454.57</b>	<b>64,091.99</b>
<b>Share application money pending allotment</b>		<b>0.00</b>	<b>0.00</b>
<b>Non-current liabilities</b>			
Long-term borrowings	4	1,85,555.12	74,713.32
Deferred tax liabilities (Net)	5	0.00	0.00
Other long term liabilities		0.00	0.00
Long-term provisions	6	0.00	0.00
		<b>1,85,555.12</b>	<b>74,713.32</b>
<b>Current liabilities</b>			
Short-term borrowings	7	88,756.19	1,03,928.51
Trade payables	8		
(A) Micro enterprises and small enterprises		0.00	0.00
(B) Others		51,176.24	57,648.98
Other current liabilities	9	12,481.62	51,774.59
Short-term provisions	6	0.00	0.00
		<b>1,52,414.05</b>	<b>2,13,352.08</b>
<b>TOTAL</b>		<b>4,15,423.74</b>	<b>3,52,157.39</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
<b>Property, Plant and Equipment and Intangible assets</b>			
Property, Plant and Equipment	10	1,94,886.71	1,35,932.55
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	11	47,797.46	23,941.53
Deferred tax assets (net)	5	3,421.01	3,108.80
Long-term loans and advances	12	0.00	0.00
Other non-current assets	13	1,262.72	1,949.25
		<b>2,47,367.89</b>	<b>1,64,932.12</b>
<b>Current assets</b>			
Current investments		0.00	0.00
Inventories		0.00	0.00
Trade receivables	14	1,17,264.79	1,34,260.02
Cash and cash equivalents	15	7,630.24	8,289.92
Short-term loans and advances	12	18,426.24	11,561.62
Other current assets	16	24,734.58	33,113.71
		<b>1,68,055.85</b>	<b>1,87,225.27</b>
<b>TOTAL</b>		<b>4,15,423.74</b>	<b>3,52,157.39</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: 0011231N)

PAWAN SINGHAL  
PARTNER  
Membership No.: 090142  
Place: Delhi  
Date: 05/09/2022  
UDIN: 22090142BBQFH4658

For Pooja Logistics Pvt. Ltd.  
1/1/21/2022

VIJAY KHANNA  
Director  
DIN: 05130659

For and on behalf of the Board of Directors  
For Pooja Logistics Pvt. Ltd.

DEEPAK KHANNA  
Director  
DIN: 05130667

Statement of Profit and loss for the year ended 31st March 2022

₹ in thousand

Particulars	Note No.	31st March 2022	31st March 2021
<b>Revenue</b>			
Revenue from contracts with customers	17	8,83,178.67	6,39,975.06
Less: Excise duty		0.00	0.00
<b>Net Sales</b>		<b>8,83,178.67</b>	<b>6,39,975.06</b>
Other income	18	3,935.21	760.77
<b>Total Income</b>		<b>8,87,113.88</b>	<b>6,40,735.84</b>
<b>Expenses</b>			
Operating Expenses	19	6,01,008.07	4,52,672.38
Cost of material Consumed		0.00	0.00
Purchase of stock-in-trade		0.00	0.00
Changes in inventories		0.00	0.00
Employee benefit expenses	20	1,04,162.00	70,739.61
Finance costs	21	16,746.93	14,695.37
Depreciation and amortization expenses	22	75,303.67	53,461.30
Other expenses	23	70,303.24	35,506.29
<b>Total expenses</b>		<b>8,67,523.91</b>	<b>6,27,074.95</b>
<b>Profit before exceptional, extraordinary and prior period items and tax</b>		<b>19,589.97</b>	<b>13,660.89</b>
Exceptional items		0.00	0.00
<b>Profit before extraordinary and prior period items and tax</b>		<b>19,589.97</b>	<b>13,660.89</b>
Extraordinary items		0.00	0.00
Prior period item		0.00	0.00
<b>Profit before tax</b>		<b>19,589.97</b>	<b>13,660.89</b>
<b>Tax expenses</b>			
Current tax	24	5,616.69	3,793.33
Deferred tax		(312.21)	118.01
Excess/short provision relating earlier year tax	25	0.00	1,058.51
		<b>14,285.50</b>	<b>8,691.03</b>
<b>Profit(Loss) for the period</b>			
<b>Earning per share-in ₹</b>			
<b>Basic</b>	26		
Before extraordinary Items		142.85	86.91
After extraordinary Adjustment		142.85	86.91
<b>Diluted</b>			
Before extraordinary Items		0.00	0.00
After extraordinary Adjustment		0.00	0.00

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: 05/09/2022  
UDIN: 22090142BBQFHH4658

For Pooja Logistics Pvt. Ltd.  
Vijay Khanna

VIJAY KHANNA  
Director  
DIN: 05130659

For Pooja Logistics Pvt. Ltd.  
For and on behalf of the Board of Directors

Director

DEEPAK KHANNA  
Director  
DIN: 05130667

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2022

₹ in thousand

PARTICULARS		31st March 2022	31st March 2021
<b>A.</b>	<b>Cash Flow From Operating Activities</b>		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	19,589.97	13,660.89
	<b>Adjustments for non Cash/ Non trade items:</b>		
	Depreciation & Amortization Expenses	75,303.67	53,461.30
	Finance Cost	16,746.93	14,695.37
	Dividend income	(399.02)	0.00
	Interest received	(606.01)	(498.49)
	<b>Operating profits before Working Capital Changes</b>	<b>1,10,635.54</b>	<b>81,319.07</b>
	<b>Adjusted For:</b>		
	(Increase) / Decrease in trade receivables	16,995.23	(31,255.64)
	Increase / (Decrease) in trade payables	(6,472.74)	4,053.61
	Increase / (Decrease) in other current liabilities	(39,605.18)	41,064.49
	(Increase) / Decrease in Short Term Loans & Advances	(6,864.62)	(1,600.23)
	(Increase) / Decrease in other current assets	8,379.13	(19,261.23)
	<b>Cash generated from Operations</b>	<b>83,067.36</b>	<b>74,320.07</b>
	Income Tax (Paid) / Refund	0.00	(4,450.04)
	<b>Net Cash flow from Operating Activities(A)</b>	<b>83,067.36</b>	<b>69,870.03</b>
<b>B.</b>	<b>Cash Flow From Investing Activities</b>		
	Purchase of tangible assets	(1,34,620.02)	(79,115.96)
	Proceeds from sales of tangible assets	362.18	973.17
	Non Current Investments / (Purchased) sold	(23,855.93)	(19,820.21)
	Interest Received	606.01	498.49
	Cash advances and loans made to other parties	0.00	(1,904.25)
	Dividends received	399.02	0.00
	Other inflow / (Outflows) of cash	686.53	52,099.09
	<b>Net Cash used in Investing Activities(B)</b>	<b>(1,56,422.20)</b>	<b>(47,269.67)</b>
<b>C.</b>	<b>Cash Flow From Financing Activities</b>		
	Finance Cost	(16,746.93)	(14,695.37)
	Increase in / (Repayment) of Short term Borrowings	(15,172.32)	7,711.92
	Increase in / (Repayment) of Long term borrowings	1,10,841.80	0.00
	Other Inflows / (Outflows) of cash	(6,227.39)	(3,911.34)
	<b>Net Cash used in Financing Activities(C)</b>	<b>72,695.16</b>	<b>(10,894.79)</b>
<b>D.</b>	<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents(A+B+C)</b>	<b>(659.68)</b>	<b>11,705.57</b>
<b>E.</b>	<b>Cash &amp; Cash Equivalents at Beginning of period</b>	<b>8,289.92</b>	<b>705.67</b>
<b>F.</b>	<b>Cash &amp; Cash Equivalents at End of period</b>	<b>7,630.24</b>	<b>12,411.24</b>
<b>G.</b>	<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents(F-E)</b>	<b>(659.68)</b>	<b>11,705.57</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: 0011231N)

PAWAN SINGHAL  
PARTNER  
Membership No.: 090142  
Place: Delhi  
Date: 05/09/2022  
UDIN: 22090142BBQFHH4658



For Pooja Logistics Pvt. Ltd.  
Vijay Khanna

VIJAY KHANNA  
Director  
DIN: 05130659

For and on behalf of the Board of Directors

Director

DEEPAK KHANNA  
Director  
DIN: 05130667

**Note:**

1. The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI.

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

(F.Y. 2021-2022)

2. Figures of previous year have been rearranged/regrouped wherever necessary
3. Figures in brackets are outflow/deductions



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

For Pooja Logistics Pvt. Ltd.  
*WCh*  
Director

Notes to Financial statements for the year ended 31st March 2022  
The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

₹ in thousand

Particulars	As at 31st March 2022	As at 31st March 2021
<b>Authorised :</b> 100000 (31/03/2021:100000) Equity shares of Rs. 10.00/- par value	1,000.00	1,000.00
<b>Issued :</b> 100000 (31/03/2021:100000) Equity shares of Rs. 10.00/- par value	1,000.00	1,000.00
<b>Subscribed and paid-up :</b> 100000 (31/03/2021:100000) Equity shares of Rs. 10.00/- par value	1,000.00	1,000.00
<b>Total</b>	<b>1,000.00</b>	<b>1,000.00</b>

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

₹ in thousand

Equity shares	As at 31st March 2022		As at 31st March 2021	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	1,00,000	1,000.00	1,00,000	1,000.00
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
<b>Outstanding at end of the period</b>	<b>1,00,000</b>	<b>1,000.00</b>	<b>1,00,000</b>	<b>1,000.00</b>

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 2022		As at 31st March 2021	
		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
	<b>Total :</b>	<b>1,00,000</b>	<b>100.00</b>	<b>1,00,000</b>	<b>100.00</b>

Details of shares held by Promoters

Promoter name	Particulars	Current Year					Previous Year				
		Shares at beginning		Shares at end		% Change	Shares at beginning		Shares at end		% Change
		Number	%	Number	%		Number	%	Number	%	
VIJAY KHANNA	Equity [NV: 10.00]	50000	50.00	50000	50.00	0.00	50000	50.00	50000	50.00	0.00
DEEPAK KHANNA	Equity [NV: 10.00]	50000	50.00	50000	50.00	0.00	50000	50.00	50000	50.00	0.00
<b>Total</b>		<b>100000</b>		<b>100000</b>			<b>100000</b>		<b>100000</b>		

Note No. 3 Reserves and surplus

₹ in thousand

Particulars	As at 31st March 2022	As at 31st March 2021
Surplus		

For Pooja Logistics Pvt. Ltd.      For Pooja Logistics Pvt. Ltd.

Opening Balance	63,091.99	54,400.96
Add: Profit for the year	14,285.50	8,691.03
Less: Short Provision of Income Tax for FY 2020-21	(922.92)	0.00
<b>Closing Balance</b>	<b>76,454.57</b>	<b>63,091.99</b>
Balance carried to balance sheet	76,454.57	63,091.99

Note No. 4 Long-term borrowings ₹ in thousand

Particulars	As at 31st March 2022			As at 31st March 2021		
	Non-Curre nt	Current Maturities	Total	Non-Curre nt	Current Maturities	Total
<b>Term Loan - From banks</b>						
Vehicle loans from banks secured	1,50,137.09	78,863.18	2,29,000.28	62,769.27	83,115.50	1,45,884.78
Term loan from banks secured	34,618.03	5,021.55	39,639.58	11,144.05	6,371.64	17,515.68
	<b>1,84,755.12</b>	<b>83,884.73</b>	<b>2,68,639.86</b>	<b>73,913.32</b>	<b>89,487.14</b>	<b>1,63,400.46</b>
<b>Other Loans and advances</b>						
Advance for truck received unsecured	800.00	0.00	800.00	800.00	0.00	800.00
	<b>800.00</b>	<b>0.00</b>	<b>800.00</b>	<b>800.00</b>	<b>0.00</b>	<b>800.00</b>
<b>The Above Amount Includes</b>						
Secured Borrowings	1,84,755.12	83,884.73	2,68,639.86	73,913.32	89,487.14	1,63,400.46
Unsecured Borrowings	800.00	0.00	800.00	800.00	0.00	800.00
Amount Disclosed Under the Head "Short Term Borrowings"(Note No. 7)		(83,884.73)	(83,884.73)		(89,487.14)	(89,487.14)
<b>Net Amount</b>	<b>1,85,555.12</b>	<b>0</b>	<b>1,85,555.12</b>	<b>74,713.32</b>	<b>0</b>	<b>74,713.32</b>

Note:

- a. Vehicle loan from HDFC Bank, Citi Bank, ICICI Bank, Kotak Mahindra Bank, Sundaram Bank, MSME has been taken which is secured by exclusive charge on the vehicle for which the loan is taken by the Company, and it is payable in equal monthly installments.
- b. Term loan from MSME has been taken which is secured by exclusive charge on the asset of the Company, and it is payable in equal monthly installments.

Note No. 5 Deferred Tax ₹ in thousand

Particulars	As at 31st March 2022	As at 31st March 2021
Deferred tax assets	3,421.01	3,108.80
Deferred Tax Assets		
	<b>3,421.01</b>	<b>3,108.80</b>
Gross deferred tax asset	<b>3,421.01</b>	<b>3,108.80</b>
Net deferred tax assets	0.00	0.00
Net deferred tax liability		

Note No. 7 Short-term borrowings ₹ in thousand

Particulars	As at 31st March 2022	As at 31st March 2021
<b>Loans Repayable on Demands - From banks</b>		
Working capital loan from SBI (o/d) secured	3,184.04	14,441.37
Working capital loan from HDFC (o/d) secured	1,687.42	0.00
	<b>4,871.45</b>	<b>14,441.37</b>
<b>Current maturities of long-term debt</b>	<b>83,884.73</b>	<b>89,487.14</b>
	<b>83,884.73</b>	<b>89,487.14</b>
<b>Total</b>	<b>88,756.19</b>	<b>1,03,928.51</b>

Note:

- a. Working Capital Demand Loan amounting to 31 March 2022: 31,84,038.15/- from SBI Bank carry an interest rate of 9.00% and was secured by hypothecation on current assets of the company. The same was repayable on demand.

For Pooja Logistics Pvt. Ltd.  
Kumar Kumar

For Pooja Logistics Pvt. Ltd.  
Director

b. Working Capital Demand Loan amounting to 31 March 2022: 15,87,415.21/- from HDFC Bank carry an interest rate of 9.00% and was secured by hypothecation on current assets of the company. The same was repayable on demand

₹ in thousand

Note No. 8 Trade payables		
Particulars	As at 31st March 2022	As at 31st March 2021
(B) Others		57,648.98
Sundry Creditors	51,176.24	57,648.98
	<b>51,176.24</b>	<b>57,648.98</b>
<b>Total</b>		

₹ in thousand

Note No. 9 Other current liabilities		
Particulars	As at 31st March 2022	As at 31st March 2021
Others payables		5,165.54
Salary and wages payable	4,815.31	90.00
Audit fee payable	112.50	194.72
Contribution to PF and ESI payable	256.14	0.00
Rent Payable	216.00	0.00
Warehouse expenses payable	285.74	3,793.33
Provision for tax	0.00	2,952.74
TDS payable	2,711.70	9,815.67
GST payable	0.00	28,763.06
Advance from customer	1,582.37	300.00
Other payables	0.00	699.53
Staff Imprest	2,501.86	
	<b>12,481.62</b>	<b>51,774.59</b>
<b>Total</b>	<b>12,481.62</b>	<b>51,774.59</b>



For Pooja Logistics Pvt. Ltd.  
*Sitay Kumar Khanna*  
 Director

For Pooja Logistics Pvt. Ltd.  
*Wcho?*  
 Director

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

**Note No. 10 Property, Plant and Equipment and Intangible assets as at 31st March 2022**

Assets	Useful Life (in Years)	Gross Block				Accumulated Depreciation/ Amortisation				Net Block	
		Balance as at 1st April 2021	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 31st March 2022	Balance as at 1st April 2021	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2022	Balance as at 31st March 2021
<b>A Tangible assets</b>											
Own Assets											
Truck (DL1GC 3224)	6.00	1,480.00	0.00	0.00	0.00	1,480.00	1,406.00	0.00	0.00	1,406.00	74.00
Chassis											
Truck (DL1GC 3275)	6.00	1,480.00	0.00	0.00	0.00	1,480.00	1,406.00	0.00	0.00	1,406.00	74.00
Chassis											
Truck (DL1GC 3319)	6.00	1,480.00	0.00	0.00	0.00	1,480.00	1,406.00	0.00	0.00	1,406.00	74.00
Chassis											
Truck (DL1GC 3350)	6.00	1,480.00	0.00	0.00	0.00	1,480.00	1,406.00	0.00	0.00	1,406.00	74.00
Chassis											
Truck (DL1GC 3364)	6.00	1,480.00	0.00	0.00	0.00	1,480.00	1,391.75	0.00	0.00	1,391.75	73.25
Chassis											
Truck (DL1GC 3911)	6.00	1,465.00	0.00	0.00	0.00	1,465.00	1,391.75	0.00	0.00	1,391.75	73.25
Chassis											
Truck (DL1GC 3964)	6.00	1,465.00	0.00	0.00	0.00	1,465.00	1,391.75	0.00	0.00	1,391.75	73.25
Chassis											
Truck (DL1GC 3985)	6.00	1,465.00	0.00	0.00	0.00	1,465.00	1,391.75	0.00	0.00	1,391.75	73.25
Chassis											
Truck (DL1GC 3998)	6.00	1,465.00	0.00	0.00	0.00	1,465.00	1,391.75	0.00	0.00	1,391.75	73.25
Chassis											
Truck (DL1GC 4109)	6.00	1,465.00	0.00	0.00	0.00	1,465.00	1,391.75	0.00	0.00	1,391.75	73.25
Chassis											
Truck Ref Insulated Container Carrier 5 Units	6.00	3,571.88	0.00	0.00	0.00	3,571.88	3,393.29	0.00	0.00	3,393.29	178.59
Truck Refrigerated Plant (Carrier)	6.00	1,602.00	0.00	0.00	0.00	1,602.00	1,521.90	0.00	0.00	1,521.90	80.10
Truck Ref Unit (Oasis 350) Carrier 5 Units	6.00	4,021.88	0.00	0.00	0.00	4,021.88	3,820.78	0.00	0.00	3,820.78	201.09
Cabin and Chassis DL1LV 6658 SML ISUZU	6.00	755.00	0.00	0.00	0.00	755.00	717.04	0.21	0.00	717.25	37.76
Cabin and Chassis DL1M 9079 SML ISUZU	6.00	985.00	0.00	0.00	0.00	985.00	933.90	1.85	0.00	935.75	51.10
Cabin and Chassis DL1M 8082 SML ISUZU	6.00	985.00	0.00	0.00	0.00	985.00	933.90	1.85	0.00	935.75	51.10
Cabin and Chassis DL1M 8120 SML ISUZU	6.00	990.00	340.00	0.00	0.00	1,330.00	936.54	84.86	0.00	1,021.40	53.46
Cabin and Chassis DL1M 8196 SML ISUZU	6.00	985.00	0.00	0.00	0.00	985.00	928.50	7.25	0.00	935.75	56.50
Cabin and Chassis DL1M 8201 SML ISUZU	6.00	985.00	457.00	0.00	0.00	1,452.00	928.50	64.57	6.00	993.07	56.50

For Pooja Logistics Pvt. Ltd.

For Pooja Logistics Pvt. Ltd.

(F.Y. 2021-2022)

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

Cabin and chassis DL 1M 8212 SML ISUZU	6.00	985.00	0.00	0.00	928.50	7.25	0.00	935.75	49.25	56.50
Cabin and Chassis DL 1M 8217 SML ISUZU	6.00	985.00	0.00	0.00	928.15	7.80	0.00	935.75	49.25	56.85
Cabin and chassis DL 1M 8219 SML ISUZU	6.00	985.00	0.00	0.00	928.15	7.80	0.00	935.75	49.25	56.85
Cabin and Chassis DL 1M 8297 SML ISUZU	6.00	945.00	0.00	0.00	885.78	10.97	0.00	897.75	47.25	58.22
Cabin and Chassis SML ISUZU DL 1M 8135	6.00	985.00	0.00	0.00	930.94	4.81	0.00	935.75	49.25	54.05
Car Maruti ALTO 7070	8.00	438.84	0.00	0.00	374.39	20.13	0.00	394.52	44.32	64.45
Chassis DL 1GC 5218 Ashok Leyland	6.00	1,180.00	0.00	0.00	1,111.89	9.11	0.00	1,121.00	59.00	68.11
Chassis DL 1GC 5222 Ashok Leyland	6.00	1,180.00	0.00	0.00	1,112.31	8.69	0.00	1,121.00	59.00	67.69
Chassis DL 1GC 5224 Ashok Leyland	6.00	1,180.00	0.00	0.00	1,111.89	9.11	0.00	1,121.00	59.00	68.11
Chassis DL 1GC 5231 Ashok Leyland	6.00	1,180.00	0.00	0.00	1,111.58	9.42	0.00	1,121.00	59.00	68.42
Chassis DL 1GC 5338 Ashok Leyland	6.00	1,180.00	0.00	0.00	1,110.95	10.05	0.00	1,121.00	59.00	69.05
Chassis DL 1GC 5362 Ashok Leyland 1616	6.00	1,180.00	0.00	0.00	1,107.30	13.70	0.00	1,121.00	59.00	72.70
Chassis HR55V2815 Ashok Leyland 2516	6.00	1,540.00	0.00	0.00	1,459.97	3.03	0.00	1,463.00	77.00	80.03
Chassis HR55V 4851 Ashok Leyland 2516	6.00	1,540.00	0.00	0.00	1,459.97	3.03	0.00	1,463.00	77.00	80.03
Chassis NLO1N 8015 Ashok Leyland 2516	6.00	1,550.00	0.00	0.00	1,426.66	45.84	0.00	1,472.50	77.50	123.34
Chassis UP16DT0140 Ashok Leyland 1616	6.00	1,189.20	0.00	0.00	1,116.88	12.86	0.00	1,129.74	59.46	72.32
Chassis UP16DT0144 Ashok Leyland 1616	6.00	1,189.20	0.00	0.00	1,116.88	12.86	0.00	1,129.74	59.46	72.32
Chassis UP16DT0735 Ashok Leyland 1616	6.00	1,181.20	0.00	0.00	1,106.55	15.59	0.00	1,122.14	59.06	74.65
Chassis UP16DT0738 Ashok Leyland 1616	6.00	1,181.20	0.00	0.00	1,106.55	15.59	0.00	1,122.14	59.06	74.65
Refrigerated Units TI000M 400/3/50	6.00	844.88	0.00	0.00	775.46	27.15	0.00	802.63	42.24	68.40
Thermoking Ref. Units Oasis 250 4 Nos (vatanukool)	6.00	3,075.00	0.00	0.00	2,899.23	22.02	0.00	2,921.25	153.75	175.77
Ref. Unit Supra 1150 (Carrier)	6.00	1,575.00	0.00	0.00	1,482.56	13.69	0.00	1,496.25	78.75	92.44
Car Maruti ECO Flexi Green 7007	6.00	359.93	0.00	0.00	333.00	8.92	0.00	341.93	18.00	26.92
Tracking Modems GEO TRACKERS	6.00	257.30	0.00	0.00	240.38	4.05	0.00	244.43	12.86	16.92
Ref. Unit Oasis 250(2015-15) Camer	6.00	7,312.50	0.00	0.00	6,877.45	68.42	0.00	6,946.88	365.63	435.04
Car Maruti Eco	8.00	436.25	0.00	0.00	365.05	22.23	0.00	387.29	48.96	71.19

For Pooja Logistics Pvt. Ltd.

For Pooja Logistics Pvt. Ltd.

(F.Y. 2021-2022)

POOJA LOGISTICS PRIVATE LIMITED  
4, Community Centre, Lawrence Road, Industrial Area, DELHI-110035  
CIN : U50300DL2011PTC228491

Trucks New Purchases 16-17	8.00	28,827.63	0.00	0.00	26,168.57	1,045.06	0.00	27,213.65	1,613.98	2,650.06
Trucks Purchase 17-18	6.00	8,927.50	550.00	0.00	7,189.13	851.96	0.00	8,041.08	1,436.42	1,738.37
GPS Purchase 17-18	6.00	43.29	0.00	0.00	0.00	0.00	0.00	0.00	43.29	43.29
Car/ECO 7029 17-18	8.00	214.00	0.00	0.00	147.88	20.71	0.00	168.39	45.61	66.32
Cars Purchased in F.Y. 2018-19	8.00	1,006.16	0.00	0.00	596.49	127.94	0.00	724.43	281.73	409.67
Trucks Purchased during F.Y. 2018-19	6.00	35,747.21	345.00	0.00	25,462.61	4,168.15	0.00	29,630.75	6,463.46	10,284.60
Trucks Purchased during F.Y. 2019-20	6.00	84,582.60	726.00	0.00	39,937.85	17,677.65	457.66	57,157.84	27,452.32	44,644.75
Motor Vehicles 19-20	8.00	6,892.43	0.00	0.00	3,249.83	1,137.58	0.00	4,387.41	2,505.02	3,642.60
Truck Purchase 2020-2021	6.00	72,717.31	1,125.00	0.00	8,306.13	25,702.72	0.00	34,008.85	38,833.46	64,411.18
TRUCK	0.00	3,300.00	0.00	0.00	1,296.90	0.00	0.00	1,296.90	2,003.10	2,003.10
TRUCK	0.00	1,900.00	0.00	0.00	746.70	0.00	78.60	668.10	1,031.90	1,153.30
Fuel sensor	6.00	0.00	5.50	0.00	0.00	1.21	0.00	1.21	4.29	0.00
Geo Tracker (Modem) F.Y.2021-22	6.00	0.00	464.93	0.00	0.00	170.70	0.00	170.70	294.23	0.00
Truck Purchase 2021-22	6.00	0.00	1,27,313.18	0.00	0.00	22,449.04	0.00	22,449.04	1,04,864.14	0.00
Truck plant 2021-22	6.00	0.00	2,397.00	0.00	0.00	627.86	0.00	627.86	1,769.12	0.00
CCTV Cameras	5.00	55.00	65.68	0.00	0.00	22.46	0.00	74.71	45.96	2.75
Intercom Phones	5.00	22.00	0.00	0.00	20.90	0.00	0.00	20.90	1.10	1.10
Office Equipments 17-18	5.00	37.50	91.44	0.00	128.94	20.43	0.00	54.08	74.86	3.86
Office Equipments F.Y. 2018-19	5.00	97.85	172.27	0.00	270.11	61.47	0.00	134.63	135.48	24.69
Office Equipments 19-20	5.00	1,200.33	0.00	0.00	419.14	352.08	0.00	771.22	429.11	761.19
Furniture and Fixtures	10.00	145.00	0.00	0.00	118.62	6.83	0.00	125.45	19.55	26.38
Laptop	3.00	352.45	52.00	0.00	120.20	149.17	0.00	269.36	135.09	232.26
Printer	3.00	32.63	0.00	0.00	25.83	3.58	0.00	29.42	3.21	6.79
Computers Purchase 17-18	3.00	309.30	0.00	0.00	293.84	0.00	0.00	293.84	15.47	15.47
Computers Purchased in F.Y. 2018-19	3.00	165.25	0.00	0.00	146.81	10.18	0.00	156.99	8.26	18.45
Computer 2019-20	3.00	152.63	0.00	0.00	117.93	21.92	0.00	139.84	12.78	34.70
COMPUTER 2021-22	3.00	0.00	473.25	0.00	0.00	113.82	0.00	113.82	359.43	0.00
PRINTER	3.00	0.00	31.78	0.00	0.00	5.77	0.00	5.77	26.01	0.00
Total (A)		3,11,969.31	1,34,620.02	0.00	890.44	75,303.67	536.26	2,50,804.18	1,94,896.71	1,35,932.55
P.Y Total		2,36,738.81	79,115.96	0.00	3,885.47	53,461.30	2,912.30	1,76,036.76	1,35,932.55	1,11,251.05

For Pooja Logistics Pvt. Ltd.

For Pooja Logistics Pvt. Ltd.

General Notes :

1. No depreciation if remaining useful life is negative or zero.

Director

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

2. If asset is used less than 365 days during current financial year then depreciation is equals to w.d.v as on 31-03-2021 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.



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

Director

For Pooja Logistics Pvt. Ltd.

*[Handwritten Signature]*

Director

**Note No. 11 Non-current investments**

₹ in thousand

Particulars	As at 31st March 2022	As at 31st March 2021
Trade Investment(Valued at cost unless stated otherwise)		
Investments in Mutual Funds (Quoted)		
In Others		
INVESCO INDIA LIQUID FUND (Lower of cost and Market value)	0.00	1,500.00
Invesco India Ultra Short term Fund (Lower of cost and Market value)	774.04	1,000.00
ITI Overnight Fund (Lower of cost and Market value)	0.00	1,000.00
Kotak Saving Fund (Lower of cost and Market value)	0.00	1,000.00
Kotak Small Mid Cap FUnD (Lower of cost and Market value)	1,175.00	500.00
Tata Short term Bond FUnD (Lower of cost and Market value)	650.71	1,000.00
UTI Small Cap Fund (Lower of cost and Market value)	500.00	500.00
UTI Arbitrage (Lower of cost and Market value)	101.44	0.00
Tata Small Cap Fund (Lower of cost and Market value)	25.00	0.00
TATA MID CAP GROWTH FUND (Lower of cost and Market value)	25.00	0.00
Tata Large and Mid Cap Fund (Lower of cost and Market value)	125.00	0.00
Tata Large Cap Fund (Lower of cost and Market value)	25.00	0.00
Tata Infrastructure Fund (Lower of cost and Market value)	25.00	0.00
ICICI PRUDENTIAL ULTRA SHORT TERM FUND (Lower of cost and Market value)	0.00	2,235.31
Tata India Consumer Fund (Lower of cost and Market value)	350.00	0.00
Tata Focused Equity (Lower of cost and Market value)	25.00	0.00
Mirae Asset Short term fund (Lower of cost and Market value)	0.00	6,034.70
PGIM India Ultra Short term fund (Lower of cost and Market value)	0.00	5,050.20
Tata Divident Yield Fund (Lower of cost and Market value)	25.00	0.00
Tata Digital India Fund (Lower of cost and Market value)	700.00	0.00
Tata Business Cycle Fund (Lower of cost and Market value)	25.00	0.00
Tata Arbitrage Fund(5519986/76) (Lower of cost and Market value)	587.28	0.00
PGIM Balanced Fund (Lower of cost and Market value)	4,782.51	0.00
PGIM Midcap Opportunities (90111096133) (Lower of cost and Market value)	60.00	0.00
Mirae asset great consumer fund (70152164592) (Lower of cost and Market value)	60.00	0.00
Mirae Corporate Bond Fund (Lower of cost and Market value)	1,000.00	0.00
UTI Transportation and Logistics Reg-G (Lower of cost and Market value)	200.00	0.00
Kotak Low Duration Fund (Lower of cost and Market value)	100.00	0.00
Kotak Credit Risk Fund (Lower of cost and Market value)	2,258.22	0.00
ITI Arbitrage Fund (Lower of cost and Market value)	180.51	0.00
Sundaram Services Fund (Lower of cost and Market value)	100.00	0.00
Invesco india multicap fund(30112390556) (Lower of cost and Market value)	60.00	0.00
Invesco India Large Cap Fund (Lower of cost and Market value)	100.00	0.00
Invesco India Financial Service Fund (Lower of cost and Market value)	100.00	0.00
SBI Balance Advantage Fund (Lower of cost and Market value)	1,500.00	0.00
Invesco India Arbitrage (Lower of cost and Market value)	301.72	0.00
ICICI prudential technology fund (Lower of cost and Market value)	410.56	0.00
ICICI PRU Credit Risk Fund (Lower of cost and Market value)	3,716.24	0.00
Tata Arbitrage Fund(6994356/69) (Lower of cost and Market value)	300.00	0.00

For Pooja Logistics Pvt. Ltd.  
*(Signature)*

For Pooja Logistics Pvt. Ltd.  
*(Signature)*

**POOJA LOGISTICS PRIVATE LIMITED**

**4, Community Centre, Lawrence Road, industrial Area, DELHI-110035**

**CIN : U60300DL2011PTC228491**

(F.Y. 2021-2022)

Canara Robeco Short Duration Fund (Lower of cost and Market value)	80.00	0.00
Tata Balanced Advantage Fund (Lower of cost and Market value)	25.00	0.00
Tata Multiasset Opportunities Fund (Lower of cost and Market value)	25.00	0.00
Edelweiss Aggressive Hybrid Fund (Lower of cost and Market value)	400.00	0.00
Invesco India Short Term Fund (Lower of cost and Market value)	100.00	0.00
Nippon Mutual Funds (Lower of cost and Market value)	588.91	0.00
PPFAS Liquid Reg (Lower of cost and Market value)	300.60	0.00
SBI Arbitrage Opportunity Fund(26982954) (Lower of cost and Market value)	2,803.07	0.00
PPFASFlexi Cap Reg-G (Lower of cost and Market value)	200.00	0.00
SBI Magnum COMMA-G (Lower of cost and Market value)	100.00	0.00
SBI Consumption Opportunities-G (Lower of cost and Market value)	100.00	0.00
SBI Banking and Financial Services Reg-G (Lower of cost and Market value)	100.81	0.00
SBI Arbitrage Opportunity Fund(28527278) (Lower of cost and Market value)	100.00	0.00
SBI Arbitrage Opportunity Fund(28523657) (Lower of cost and Market value)	400.00	0.00
Edelweiss Balanced Advantage Fund (Lower of cost and Market value)	600.00	0.00
Hdfc Credit Risk Debt Fund (Lower of cost and Market value)	1,000.00	0.00
SBI Contra Fund (Lower of cost and Market value)	400.00	0.00
Quant Absolute Fund (Lower of cost and Market value)	100.00	0.00
Quant Small Cap-G (Lower of cost and Market value)	800.00	0.00
Quant Multi Asset Fund(5058845745) (Lower of cost and Market value)	500.00	0.00
Quant active fund (Lower of cost and Market value)	1,400.00	0.00
Quant Focused Fund (Lower of cost and Market value)	100.00	0.00
Quant Infrastructure Fund (Lower of cost and Market value)	200.00	0.00
Quant Large and Mid-Cap Fund (Lower of cost and Market value)	100.00	0.00
Quant Liquid Fund (Lower of cost and Market value)	500.00	0.00
Quant Multi Asset Fund (Lower of cost and Market value)	4,625.94	0.00
Quant Value Fund (Lower of cost and Market value)	200.00	0.00
ICICI Prudential Banking and Financial Services-G (Lower of cost and Market value)	280.13	0.00
ICICI Prudential Dividend Yield Equity-G (Lower of cost and Market value)	215.66	0.00
ICICI Prudential Flexicap Fund-G 16082119/85 (Lower of cost and Market value)	1,000.00	0.00
ICICI Prudential FMCG-G (Lower of cost and Market value)	190.09	0.00
ICICI Prudential Pharma Healthcare And Diagnostics (Lower of cost and Market value)	50.00	0.00
Invesco India Contra-G 3016435665 (Lower of cost and Market value)	315.00	0.00
Invesco India Dynamic Equity-G (Lower of cost and Market value)	1,029.03	0.00
Invesco India ESG Equity Fund Reg-G (Lower of cost and Market value)	500.00	0.00
Invesco India Infrastructure-G (Lower of cost and Market value)	100.00	0.00
Invesco india multicap fund(3016435665) (Lower of cost and Market value)	575.00	0.00
ITI Mid Cap Fund Reg-G (Lower of cost and Market value)	1,005.40	0.00
ITI Banking and Financial Services Fund Reg-G (Lower of cost and Market value)	200.00	0.00
Kotak Manufacture in India Fund Reg-G (Lower of cost and Market value)	743.22	0.00
Mirae Asset Large Cap Reg-G (Lower of cost and Market value)	500.00	0.00

For Pooja Logistics Pvt. Ltd.  
Kumar Kumar

For Pooja Logistics Pvt. Ltd.

**POOJA LOGISTICS PRIVATE LIMITED**

(F.Y. 2021-2022)

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

CIN : U60300DL2011PTC228491

Mirae Asset Midcap Fund Reg-G (Lower of cost and Market value)	850.00	0.00
Mirae Asset Banking and Financial Services Fund Reg-G (Lower of cost and Market value)	1,125.04	0.00
Mirae asset great consumer fund(70132277205) (Lower of cost and Market value)	255.00	0.00
Mirae Asset Healthcare Fund Reg-G (Lower of cost and Market value)	125.00	0.00
PGIM Midcap Opportunities(9014279296) (Lower of cost and Market value)	600.00	0.00
PGIM India Global Equity Opportunities-G (Lower of cost and Market value)	400.00	0.00
PGIM India Flexi Cap Reg-G (Lower of cost and Market value)	800.00	0.00
<b>Other non-current investments (Unquoted)</b>		
<b>In Others</b>		
Fixed deposit (Lower of cost and Market value)	721.32	4,121.32
<b>Gross Investment</b>	<b>47,797.45</b>	<b>23,941.53</b>
<b>Net Investment</b>	<b>47,797.45</b>	<b>23,941.53</b>
<b>Aggregate amount of quoted investments (Market Value:0.00) (2021:0.00)</b>	<b>47,076.13</b>	<b>19,820.21</b>
<b>Aggregate amount of unquoted investments</b>	<b>721.32</b>	<b>4,121.32</b>

**Note No. 12 Loans and advances**

₹ in thousand

Particulars	As at 31st March 2022		As at 31st March 2021	
	Long-term	Short-term	Long-term	Short-term
<b>Other loans and advances</b>				
Advances to suppliers	0.00	18,426.24	0.00	11,561.62
	<b>0.00</b>	<b>18,426.24</b>	<b>0.00</b>	<b>11,561.62</b>
<b>Total</b>	<b>0.00</b>	<b>18,426.24</b>	<b>0.00</b>	<b>11,561.62</b>

Note:

a. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.

**Note No. 12(a) Loans and advances : Other loans and advances:**

₹ in thousand

Particulars	As at 31st March 2022		As at 31st March 2021	
	Long-term	Short-term	Long-term	Short-term
Other loans advances (Unsecured)	0.00	18,426.24	0.00	11,561.62
<b>Total</b>	<b>0.00</b>	<b>18,426.24</b>	<b>0.00</b>	<b>11,561.62</b>

**Note No. 13 Other non-current assets**

₹ in thousand

Particulars	As at 31st March 2022	As at 31st March 2021
Security Deposit	1,262.72	1,949.25
<b>Total</b>	<b>1,262.72</b>	<b>1,949.25</b>

**Note No. 14 Trade receivables**

₹ in thousand

Particulars	As at 31st March 2022	As at 31st March 2021
Secured, Considered good	0.00	0.00
Unsecured, Considered Good	1,17,264.78	1,34,260.04
Doubtful	0.00	0.00
<b>Total</b>	<b>1,17,264.78</b>	<b>1,34,260.04</b>

**(Current Year)**

₹ in thousand

Particulars	Outstanding for following periods from due date of payment#					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	1,07,598.10	5,781.48	2,081.43	1,658.70	145.07	1,17,264.78
(ii) Undisputed Trade Receivables (considered doubtful)	0.00	0.00	0.00	0.00	0.00	0.00

For Pooja Logistics Pvt. Ltd.

For Pooja Logistics Pvt. Ltd.



**POOJA LOGISTICS PRIVATE LIMITED**

(F.Y. 2021-2022)

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

CIN : U60300DL2011PTC228491

Rent paid	0.00	56.03
<b>Total</b>	<b>24,734.58</b>	<b>33,113.71</b>

**Note No. 17 Revenue from contracts with customers**

₹ in thousand

Particulars	31st March 2022	31st March 2021
<b>Sale of services</b>		
Transportation Services	8,69,029.43	6,28,602.19
Other Services	14,149.25	11,372.88
	<b>8,83,178.68</b>	<b>6,39,975.07</b>
<b>Net revenue from operations</b>	<b>8,83,178.68</b>	<b>6,39,975.07</b>

**Note No. 18 Other income**

₹ in thousand

Particulars	31st March 2022	31st March 2021
<b>Interest Income</b>		
Interest on Income Tax Refund	494.34	111.89
Interest on Fixed Deposit	111.67	220.10
MSME Interest	0.00	166.50
	<b>606.01</b>	<b>498.49</b>
<b>Dividend Income</b>		
Long Term Gain	94.99	0.00
Short Term Gain	304.04	0.00
	<b>399.03</b>	<b>0.00</b>
<b>Other non-operating income</b>		
Misc. Income	0.00	14.92
Profit on sale of fixed Asset	738.60	247.36
Income from Scrap Sale	610.02	0.00
Discount received from Suppliers	1,300.77	0.00
Insurance Money received	280.79	0.00
	<b>2,930.18</b>	<b>262.28</b>
<b>Total</b>	<b>3,935.22</b>	<b>760.77</b>

**Note No. 19 Operating Expenses**

₹ in thousand

Particulars	31st March 2022	31st March 2021
Labour Charges	2,911.46	3,442.73
Vehicle Running and Maintenance Expenses	1,02,768.01	72,677.05
Vehicle fuel expenses	3,08,330.59	1,99,619.13
Hire Purchase Charges	1,85,997.13	1,76,933.48
Short & Deductions	1,000.88	0.00
<b>Total</b>	<b>6,01,008.07</b>	<b>4,52,672.38</b>

**Note No. 20 Employee benefit expenses**

₹ in thousand

Particulars	31st March 2022	31st March 2021
<b>Salaries and Wages</b>		
Salaries, wages and bonus	1,02,564.23	69,253.89
	<b>1,02,564.23</b>	<b>69,253.89</b>
<b>Contribution to provident and other fund</b>		
Contribution to Provident Fund	159.67	227.50
Contribution to ESI Fund	115.59	93.83
	<b>275.26</b>	<b>321.33</b>
<b>Staff welfare Expenses</b>	1,322.51	1,164.40
<b>Total</b>	<b>1,04,162.00</b>	<b>70,739.62</b>

**Note No. 21 Finance costs**

₹ in thousand

Particulars	31st March 2022	31st March 2021
Interest on vehicle loan	14,464.35	13,406.74
Interest on MSME loan	1,098.89	496.28
Interest on overdraft account	970.11	853.89
Processing charges for loan	72.37	4.00

For Pooja Logistics Pvt. Ltd.  
Vijay Kumar

Director

For Pooja Logistics Pvt. Ltd.  
[Signature]

Bank Charges	141.23	134.47
<b>Total</b>	<b>16,746.95</b>	<b>14,695.38</b>

**Note No. 22 Depreciation and amortization expenses**

₹ in thousand

Particulars	31st March 2022	31st March 2021
Depreciation on tangible assets	75,303.67	53,461.30
<b>Total</b>	<b>75,303.67</b>	<b>53,461.30</b>

**Note No. 23 Other expenses**

₹ in thousand

Particulars	31st March 2022	31st March 2021
Audit Fees	125.00	30.00
Conveyance expenses	1,916.14	1,193.74
Electricity Charges	645.52	510.33
Documentation Charges	5,926.12	2,246.79
Rent	3,559.64	749.12
ROC Fee & Charges	21.16	6.57
GST Input not claimed	77.30	33.92
Telephone expenses	157.13	148.74
Legal and Professional Services	3,843.84	1,202.64
Computer Repair and Maintenance expenses	166.17	235.08
Office Repair and Maintenance expenses	550.93	70.92
Postage and Courier expenses	190.04	100.54
Printing and stationery expenses	396.14	427.62
Water expenses	36.76	2.86
Local Travelling Expenses	126.65	158.48
Interest on Late TDS deposit and Late Fees	283.91	158.11
Late Filing Fees	74.30	38.35
Insurance expenses	9,273.55	5,233.42
Permit expenses	10,491.83	3,153.66
GPS Tracking expenses	871.36	922.67
Uniform Expenses	70.41	200.49
Short and Excess expenses	3.61	166.18
Director's remuneration	6,000.00	6,000.00
GST Reverse in compliance of section 42 and 43 of CGST ACT, 2017	16,859.80	11,594.43
Website and Software Expenses	249.39	100.65
Unclaimed GST written off	2,512.79	0.00
Commission Expenses	3,822.02	0.00
Reversal of MSME Interest	260.57	0.00
Bill Discounting expenses	975.78	0.00
Miscellaneous Expenses	815.37	820.79
<b>Total</b>	<b>70,303.24</b>	<b>35,506.29</b>

Note:

- a) Director's remuneration on account of salary is Rs60,00,000/- (Previous Year Rs60,00,000/-)  
b) Payments to Auditors:

Auditors Remuneration	2021-2022	2020-2021
Audit Fees	1,25,000/-	30,000/-
<b>Total</b>	<b>1,25,000/-</b>	<b>30,000/-</b>



For Pooja Logistics Pvt. Ltd.  
*V. S. K. K. K.*  
Director

For Pooja Logistics Pvt. Ltd.  
*hcho*  
Director

**Note No. 24 Current tax**

Particulars	₹ in thousand	
	31st March 2022	31st March 2021
Current tax pertaining to current year	5,616.69	3,793.33
<b>Total</b>	<b>5,616.69</b>	<b>3,793.33</b>

**Note No. 25 Excess/short provision relating earlier year tax**

Particulars	₹ in thousand	
	31st March 2022	31st March 2021
Income Tax Prior Period	0.00	1,058.51
<b>Total</b>	<b>0.00</b>	<b>1,058.51</b>

**Note No. 26 Earning Per Share**

Particulars	₹ in thousand			
	Before Extraordinary items		After Extraordinary items	
	31st March 2022	31st March 2021	31st March 2022	31st March 2021
<b>Basic</b>				
Profit after tax (A)	14,285.50	8,691.03	14,285.50	8,691.03
Weighted average number of shares outstanding (B)	1,00,000	1,00,000	1,00,000	1,00,000
Basic EPS (A / B)	142.85	86.91	142.85	86.91
<b>Diluted</b>				
Profit after tax (A)	14,285.50	8,691.03	14,285.50	8,691.03
Weighted average number of shares outstanding (B)	1,00,000	1,00,000	1,00,000	1,00,000
Diluted EPS (A / B)	142.85	86.91	142.85	86.91
Face value per share	10.00	10.00	10.00	10.00

**Note number: 27 Additional Regulatory Information**

(1) Ratios:

Ratio	Numerator	Denominator	C.Y. Ratio	P.Y. Ratio	% Change	Reason for variance
(a) Current Ratio	Current Assets	Current Liabilities	1.14	0.88	29.55	
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	3.32	2.79	19.00	
(c) Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings			0.00	
(d) Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholder's Equity	0.27	0.15	80.00	
(e) Inventory turnover ratio	Turnover	Average Inventory	0.00	0.00	0.00	
(f) Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	7.02	5.39	30.24	
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	0.00	0.00	0.00	
(h) Net capital turnover ratio	Total Sales	Average Working Capital	41.07	-24.49	-267.70	
(i) Net profit ratio	Net Profit	Net Sales	0.02	0.01	100.00	
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	0.10	0.12	-16.67	
(k) Return on investment					0.00	



For Pooja Logistics Pvt. Ltd.  
V. Jay Kumar Khanna  
Director

For Pooja Logistics Pvt. Ltd.  
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.

*WDO*

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 reassure 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.  
*Vitay Kumar Khanna*  
Director

For Pooja Logistics Pvt. Ltd.  
*[Signature]*  
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.6000000/-**)
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	2021-2022	2020-2021
Audit Fees	1,25,000/-	30,000/-
Total	<b>1,25,000/-</b>	<b>30,000/-</b>

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 (Director's Relative)
4. Vijay Khanna HUF
5. Pooja Transport Company (Prop:- Deepak Khanna)
6. Khanna Clearing Agencies (Prop:- Vijay Khanna)
7. Truckit India Private Limited



For Pooja Logistics Pvt. Ltd.  
Vijay Khanna & Co. Prop.  
Director

For Pooja Logistics Pvt. Ltd.  
Director

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	-	-	-	-
Interest Received	-	-	-	-
Interest Paid	-	-	-	-
Remuneration Paid	60,00,000/-	12,00,000/-	60,00,000/-	12,00,000/-
Purchase	-	-	-	-
Sale (in crore)	-	2057/-	1175/-	-
Rent Paid	15,60,000/-	12,00,000/-	2,40,000	-
Other Payment (Freight Charges)	-	-	-	-
Job Charges	-	-	-	-
Commission	-	4,00,000/-	-	-

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: 05/09/2022

UDIN : 22090142BBQFHH4658

For and on behalf of the Board  
of Directors

For Pooja Logistics Pvt. Ltd.

*Vijay Khanna*

Director

VIJAY KHANNA

Director

DIN: 05130659

For Pooja Logistics Pvt. Ltd.

*Deepak Khanna*

Director

DEEPAK KHANNA

Director

DIN: 05130667

**Form No. AOC-2**

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

**Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto**

**1. Details of contracts or arrangements or transactions not at arm's length basis: NIL**

- (a) Name(s) of the related party and nature of relationship: Nil
- (b) Nature of contracts/arrangements/transactions: Nil
- (c) Duration of the contracts / arrangements/transactions: Nil
- (d) Salient terms of the contracts or arrangements or transactions including the value, if any: Nil
- (e) Justification for entering into such contracts or arrangements or transactions : Nil
- (f) Date(s) of approval by the Board: Nil
- (g) Amount paid as advances, if any: Nil
- (h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188: Nil

**2. Details of material contracts or arrangement or transactions at arm's length basis and in the ordinary course of Business:**

S. No.	Name(s) of the related party and nature of relationship	Nature of contracts /arrangements /transactions	Duration of the contracts /arrangements /transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date(s) of approval by the Board, if any	Amount paid as advances, if any.
1.	Vijay Khanna (Director of the Company)	Rent Paid	1 year	Monthly rent of Rs. 80,000/- (Rupees Eighty Thousand only) to Vijay Khanna, Director of the company.	Not required*1	Nil
2.	Deepak Khanna (Director of the Company)	Rent Paid	1 year	Monthly rent of Rs. 50,000/- (Rupees Fifty Thousand only) to Deepak Khanna, Director of the company.	Not required*1	
3.	Annu Khanna (Relative of Director of the Company)	Rent Paid	1 year	Monthly rent of Rs. 50,000/- (Rupees Fifty Thousand only) to Annu Khanna, Director of the company.	Not required*1	Nil
4.	Kailash Khanna (Relative of Director of the Company)	Rent Paid	1 year	Monthly rent of Rs. 50,000/- (Rupees Fifty Thousand only) to Kailash Khanna, Director of the company.	Not required*1	Nil
5.	Truckit India Private Limited (Common Directors)	Rendering of services	1 year	Rendering of services worth Rs. 20,57,38,471/- (Rupees Twenty Crores Fifty Seven Lacs Thirty Eight Thousand Four Hundred Seventy One only) to Truckit India Private Limited.	Not required*1	Nil

6.	Anu Khanna (Relative of Director of the Company)	Place of profit	1 year	Monthly remuneration of Rs. 1,00,000/- (Rupees one Lac only) to Anu Khanna, Relative of Director.	10 <sup>th</sup> April, 2021	Nil
7.	Vijay Khanna HUF	Commission paid	1 year	Commission of Rs. 2,00,000/- (Rupees Two Laes only) to Vijay Khanna HUF	Not required*	Nil
8.	Deepak Khanna HUF	Commission paid	1 year	Commission of Rs. 2,00,000/- (Rupees Two Laes only) to Deepak Khanna HUF	Not required*	Nil

\*Note: All the related party transactions are entered into by the company at arms length and in the ordinary course of business.

For and on behalf of  
**POOJA LOGISTICS PRIVATE LIMITED**

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

(Vijay Khanna)  
Director  
DIN:- 05130659  
Date: 05.09.2022  
Place: Delhi