

*Independent Auditor's Report*

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

Report on the Financial Statements

We have audited the accompanying financial statements of **POOJA LOGISTICS PRIVATE LIMITED**, which comprise the Balance Sheet as at March 31, 2017, the Statement of Profit and Loss, for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the 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 and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. 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. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes



evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

#### Opinion

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, 2017, and its profit/loss for the year ended on that date.

#### Emphasis of Matters

We draw attention to the following matters in the Notes to the financial statements:

- a) Note 17 of Significant Accounting Policies of financial statements shows that there has been material re-classification and re-grouping of accounts whenever and where ever needed from the previous year for the true and fair view of the financial Statements.

Our opinion is not modified in respect of these matters.

#### Report on Other Legal and Regulatory Requirements

1. This report does not include a statement on the matters specified in paragraph 3 and 4 of 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, since in our opinion and according to the information and explanations given to us, the said order is not applicable to the Company.
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 and the Statement of Profit and Loss 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) The going concern matter described in sub-paragraph under the Emphasis of Matters paragraph above, in our opinion, may have an adverse effect on the functioning of the Company.
  - f) On the basis of the written representations received from the directors as on 31st March, 2017 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2017 from being appointed as a director in terms of Section 164 (2) of the Act.



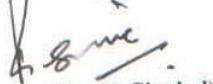
g) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".

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. The Company has provided disclosure in its financial statement as to holding as well as dealing in SBN during the period 8<sup>th</sup> November 2016 to 30<sup>th</sup> December 2016 and these are in accordance with the books of accounts maintained by the company to the financial statement in notes to accounts.

For SINGHAL GARG AND ASSOCIATES

Chartered Accountants  
(Firm Regn No.: 011231N)

  
(Pawan Singhal)  
PARTNER

Membership No: 090142



Place :Delhi  
Date : 01/09/2017

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

We report that:

- i.
  - a. The company has maintained proper records showing full particulars, including quantitative details and situation of its fixed assets.
  - b. As explained to us, fixed assets have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.
  - c. The title deeds of immovable properties are held in the name of the company.
- ii. As explained to us, inventories have been physically verified during the year by the management at reasonable intervals. No material discrepancy was noticed on physical verification of stocks by the management as compared to book records.
- iii. According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties listed in the register maintained under Section 189 of the Companies Act, 2013. Consequently, the provisions of clauses iii (a), (b) and (c) of the order are not applicable to the Company.
- iv. In respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
- v. The company has not accepted any deposits from the public covered under sections 73 to 76 of the Companies Act, 2013.
- vi. As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.
- vii.
  - a. According to the records of the company, undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Employees' State Insurance, Income-tax, Sales-tax, Service Tax, Custom Duty, Excise Duty, value added tax, cess and any other statutory dues to the extent applicable, have generally been regularly deposited with the appropriate authorities. According to the information and explanations given to us there were no outstanding statutory dues

as on 31st of March, 2017 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.

viii. 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.

ix. Based on our audit procedures and according to the information given by the management, the company has not raised any money by way of initial public offer or further public offer (including debt instruments) or taken any term loan during the year.

x. 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.

xi. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has paid/provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.

xii. The company is not a Nidhi Company. Therefore clause xii) of the order is not applicable to the company.

xiii. 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.

xiv. The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.

xv. Provisions of section 192 of Companies Act, 2013 have been complied with in case of non-cash transactions entered by the company with directors or persons connected with him

xvi. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

Annexure 'A'

***Report on Internal Financial Controls Over Financial Reporting***

**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** as of March 31, 2017 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 judgement, 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

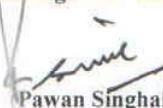
Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal 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, 2017, 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  
(Firm Regn No.: 011231N)

  
Pawan Singhal  
PARTNER  
Membership No: 090142



Place : Delhi  
Date : 01/09/2017

Balance Sheet as at 31st March 2017

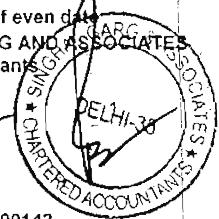
Particulars	Note No.	As at 31st March 2017	As at 31st March 2016	₹ in rupees
<b>EQUITY AND LIABILITIES</b>				
<b>Shareholder's funds</b>				
Share capital	2	10,00,000.00	10,00,000.00	
Reserves and surplus	3	1,27,76,785.32	62,62,657.18	
Money received against share warrants		0.00	0.00	
		1,37,76,785.32	72,62,657.18	
<b>Share application money pending allotment</b>		0.00	0.00	
<b>Non-current liabilities</b>				
Long-term borrowings		0.00	0.00	
Deferred tax liabilities (Net)	4	0.00	5,77,263.31	
Other long term liabilities	5	6,11,67,432.56	5,89,83,798.50	
Long-term provisions	6	0.00	0.00	
		6,11,67,432.56	5,95,61,061.81	
<b>Current liabilities</b>				
Short-term borrowings	7	41,37,812.71	1,17,188.50	
Trade payables	8			
(A) Micro enterprises and small enterprises		0.00	0.00	
(B) Others		4,65,57,639.14	3,39,69,122.54	
Other current liabilities	9	59,51,400.00	56,96,575.40	
Short-term provisions	6	75,33,688.00	50,99,267.00	
		6,41,80,539.85	4,48,82,153.44	
<b>TOTAL</b>		13,91,24,757.73	11,17,05,872.43	
<b>ASSETS</b>				
<b>Non-current assets</b>				
Fixed assets	10			
Tangible assets		4,75,09,245.32	4,54,15,783.40	
Intangible assets		0.00	0.00	
Capital work-in-Progress		0.00	0.00	
Intangible assets under development		0.00	0.00	
		5,01,29,278.32	4,71,31,513.40	
Non-current investments	11	0.00	6,30,730.00	
Deferred tax assets (net)	4	15,35,033.00	0.00	
Long-term loans and advances	12	10,85,000.00	10,85,000.00	
Other non-current assets		0.00	0.00	
		8,89,95,479.41	6,45,74,359.03	
<b>Current assets</b>				
Current investments		0.00	0.00	
Inventories		0.00	0.00	
Trade receivables	13	7,33,78,479.09	4,97,06,301.23	
Cash and cash equivalents	14	52,79,405.32	25,97,695.86	
Short-term loans and advances	12	95,76,039.00	1,16,89,486.00	
Other current assets	15	7,61,556.00	5,80,875.94	
		13,91,24,757.73	11,17,05,872.43	

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: Q41231N)

Pawan Singh  
PARTNER  
Membership No.: 090142  
Place: Delhi  
Date: 01/09/2017



For and on behalf of the Board of Directors

VIJAY KHANNA  
Director  
DIN: 05130659

DEEPAK KHANNA

Director

DIN: 05130667

R/o: H.No - 10782  
Amritpuri Andha  
mughal, Pratap  
Nager - N.D - 110007

R/o: 4 - Community  
Centre, INDIA area  
Lawrence Road,  
Delhi - 110035

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

(F.Y. 2016-2017)

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



FCPOOJA LOGISTICS PVT. LTD.

1st July 2017

Director  
Vijay Khanna  
DIN-05130651

For POOJA LOGISTICS PVT. LTD.

W.D.

Director  
Deepak Khanna  
DIN-05130667

Statement of Profit and loss for the year ended 31st March 2017

₹ in rupees

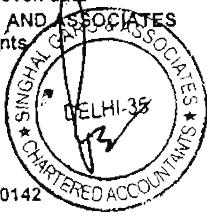
Particulars	Note No.	31st March 2017	31st March 2016
<b>Revenue</b>			
Revenue from operations	16	41,47,42,512.71	33,18,23,364.54
Less: Excise duty		0.00	0.00
<b>Net Sales</b>		<b>41,47,42,512.71</b>	<b>33,18,23,364.54</b>
Other income	17	1,79,293.00	5,730.00
<b>Total revenue</b>		<b>41,49,21,805.71</b>	<b>33,18,29,094.54</b>
<b>Expenses</b>			
Direct Expenses	18	15,88,24,069.55	13,96,80,059.70
Cost of material Consumed		0.00	0.00
Purchase of stock-in-trade	19	19,45,98,439.18	14,57,97,174.88
Changes in inventories		0.00	0.00
Employee benefit expenses	20	93,47,483.00	94,05,489.00
Finance costs	21	82,12,919.36	54,54,597.28
Depreciation and amortization expenses	22	2,71,70,412.08	2,03,93,616.05
Other expenses	23	77,22,340.71	74,21,220.32
<b>Total expenses</b>		<b>40,58,75,663.88</b>	<b>32,81,52,157.23</b>
<b>Profit before exceptional, extraordinary and prior period items and tax</b>		<b>90,46,141.83</b>	<b>36,76,937.31</b>
Exceptional items		0.00	0.00
<b>Profit before extraordinary and prior period items and tax</b>		<b>90,46,141.83</b>	<b>36,76,937.31</b>
Extraordinary items		0.00	0.00
Prior period item		0.00	0.00
<b>Profit before tax</b>		<b>90,46,141.83</b>	<b>36,76,937.31</b>
<b>Tax expenses</b>			
Current tax	24	46,44,310.00	17,20,731.00
Deferred tax		(21,12,296.31)	2,30,635.00
Excess/short provision relating earlier year tax		0.00	0.00
<b>Profit(Loss) for the period</b>		<b>65,14,128.14</b>	<b>17,25,571.31</b>
<b>Earning per share</b>			
<b>Basic</b>	25		
Before extraordinary Items		65.14	17.26
After extraordinary Adjustment		65.14	17.26
<b>Diluted</b>			
Before extraordinary Items		65.14	17.26
After extraordinary Adjustment		65.14	17.26
<b>SIGNIFICANT ACCOUNTING POLICIES &amp; NOTES TO THE ACCOUNTS</b>	1		

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

As per our report of even date

For SINGHAL GARG AND ASSOCIATES  
Chartered Accountants  
(FRN: 011231N)

Pawan Singhal  
PARTNER  
Membership No.: 090142  
Place: Delhi  
Date: 01/09/2017



For and on behalf of the Board of Directors

Vijay Kumar Khanna

VIJAY KHANNA  
Director  
DIN: 05130659

Deepak Khanna  
Director  
DIN: 05130667

Plot No. 10782  
Amritburi, Andha  
mughal, Jatka Ngr  
Noida - 110087

Plot No. 46 Community  
Center, Industrial Area  
Lawrence road  
Delhi - 110035

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

(F.Y. 2016-2017)

For POOJA LOGISTICS PVT. LTD.

For POOJA LOGISTICS PVT. LTD.

Deepak Khanna

Director  
Viccy Khanna  
DIN-05130658

W.C. ->

Director  
Deepak Khanna  
DIN-05130667

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2017 ₹ In rupees

	PARTICULARS	31st March 2017	31st March 2016
<b>A.</b>	<b>Cash Flow From Operating Activities</b>		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	90,46,141.83	38,76,937.31
	Adjustments for non Cash/ Non trade items:		
	Depreciation & Amortization Expenses	2,71,70,412.08	2,03,93,616.05
	Finance Cost	82,12,919.36	54,54,597.28
	Interest received	(1,65,210.00)	0.00
	Operating profits before Working Capital Changes	4,42,64,283.27	2,95,25,150.64
	Adjusted For:		
	(Increase) / Decrease in trade receivables	(2,36,72,177.86)	(32,44,394.22)
	Increase / (Decrease) in trade payables	1,25,88,516.60	33,57,360.94
	Increase / (Decrease) in other current liabilities	(23,46,629.71)	19,55,626.00
	(Increase) / Decrease in Short Term Loans & Advances	58,72,555.00	935.00
	(Increase) / Decrease in other current assets	(1,80,680.06)	(1,19,08,250.94)
	Cash generated from Operations	3,65,25,847.24	1,96,86,427.42
	Income Tax (Paid) / Refund	(54,79,839.00)	(6,17,478.00)
	<b>Net Cash flow from Operating Activities(A)</b>	<b>3,10,46,008.24</b>	<b>1,90,68,949.42</b>
<b>B.</b>	<b>Cash Flow From Investing Activities</b>		
	Purchase of tangible assets	(2,92,63,874.00)	(4,43,54,983.00)
	Non Current Investments / (Purchased) sold	6,30,730.00	(6,30,730.00)
	Interest Received	1,65,210.00	0.00
	Other Inflow / (Outflows) of cash	21,83,634.06	0.00
	<b>Net Cash used in Investing Activities(B)</b>	<b>(2,62,84,299.94)</b>	<b>(4,49,85,713.00)</b>
<b>C.</b>	<b>Cash Flow From Financing Activities</b>		
	Finance Cost	(82,12,919.36)	(54,54,597.28)
	Increase in / (Repayment) of Short term Borrowings	40,20,624.21	(44,90,558.00)
	Increase in / (Repayment) of Long term borrowings	0.00	3,56,85,386.50
	Other Inflows / (Outflows) of cash	21,12,296.31	1,17,188.50
	<b>Net Cash used in Financing Activities(C)</b>	<b>(20,79,998.84)</b>	<b>2,58,57,421.72</b>
<b>D.</b>	<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents(A+B+C)</b>	<b>26,81,709.46</b>	<b>(59,341.86)</b>
<b>E.</b>	<b>Cash &amp; Cash Equivalents at Beginning of period</b>	<b>25,97,695.86</b>	<b>26,59,831.72</b>
<b>F.</b>	<b>Cash &amp; Cash Equivalents at End of period</b>	<b>52,79,405.32</b>	<b>26,00,489.86</b>
<b>G.</b>	<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents(F-E)</b>	<b>26,81,709.46</b>	<b>(59,341.86)</b>

Notes to Financial statements for the year ended 31st March 2017

**The previous year figures have been regrouped / reclassified, wherever necessary to conform to the current year presentation.**

## **Note No. 2 Share Capital**

Particulars	< in Rupees	
	As at 31st March 2017	As at 31st March 2016
<b>Authorised :</b>		
100000 (31/03/2016:100000) Equity shares of Rs. 10.00/- par value	10,00,000.00	10,00,000.00
<b>Issued :</b>		
100000 (31/03/2016:100000) Equity shares of Rs. 10.00/- par value	10,00,000.00	10,00,000.00
<b>Subscribed and paid-up :</b>		
100000 (31/03/2016:100000) Equity shares of Rs. 10.00/- par value	10,00,000.00	10,00,000.00
<b>Total</b>	<b>10,00,000.00</b>	<b>10,00,000.00</b>

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

### **Equity shares**

	As at 31st March 2017		As at 31st March 2016	
	No. of Shares	Amount	No. of Shares	Amount
<b>At the beginning of the period</b>	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
<b>Outstanding at end of the period</b>	<b>1,00,000</b>	<b>10,00,000.00</b>	<b>1,00,000</b>	<b>10,00,000.00</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**

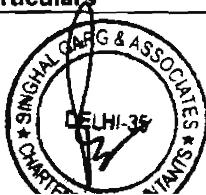
Type of Share	Name of Shareholders	As at 31st March 2017		As at 31st March 2016	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity [NV: 10.00 ]	Deepak Khanna	50,000	50.00	50,000	50.00
Equity [NV: 10.00 ]	Vijay Khanna	50,000	50.00	50,000	50.00
	Total :	1,00,000	100.00	1,00,000	100.00

**Note No. 3 Reserves and surplus**

Particulars	As at 31st March 2017	As at 31st March 2016
<b>Surplus</b>		
Opening Balance	62,62,657.18	45,37,085.67
Add: Profit for the year	65,14,128.14	17,25,571.31
Less : Deletion during the year	0.00	0.00
<b>Closing Balance</b>	<b>1,27,76,785.32</b>	<b>62,62,657.18</b>
<b>Balance carried to balance sheet</b>	<b>1,27,76,785.32</b>	<b>62,62,657.18</b>

#### **Note No. 4 Deferred Tax**

**AS ON 31ST MARCH 2017**



For : **LOGISTICS PVT. LTD.**

Seay Kuma Khong

Director  
Vilev Khanna

For POOJA LOGISTICS PVT. LTD.

high

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<b>Deferred tax liability</b>			
Deferred tax liability depreciation	0.00	5,77,263.31	
<b>Gross deferred tax liability</b>	0.00	5,77,263.31	
<b>Deferred tax assets</b>			
Deferred Tax Assets	15,35,033.00	0.00	
<b>Gross deferred tax asset</b>	15,35,033.00	0.00	
<b>Net deferred tax assets</b>	15,35,033.00	0.00	
<b>Net deferred tax liability</b>	0.00	5,77,263.31	

**Note No. 5 Other long term liabilities**

Particulars	As at 31st March 2017	As at 31st March 2016	₹ in rupees
<b>Others</b>			
Secured Loans	6,11,67,432.56	5,89,83,798.50	
	6,11,67,432.56	5,89,83,798.50	
<b>Total</b>	6,11,67,432.56	5,89,83,798.50	

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

Particulars	As at 31st March 2017	As at 31st March 2016	₹ in rupees
ICICI Bank Loans	3,83,70,456.80	3,57,31,959.50	
SBBJ A/C NO. 61310597395	96,11,938.76	66,92,614.00	
SBBJ A/C NO. 61241639243	57,40,000.00	64,16,447.00	
Sundram Finance Ltd.	74,45,037.00	1,01,42,778.00	
<b>Total</b>	6,11,67,432.56	5,89,83,798.50	

**Note No. 6 Provisions**

Particulars	As at 31st March 2017			As at 31st March 2016			₹ in rupees
	Long-term	Short-term	Total	Long-term	Short-term	Total	
<b>Provision for employee benefit</b>							
Salaries Payable	0.00	6,65,932.00	6,65,932.00	0.00	7,16,320.00	7,16,320.00	
Bonus Payable	0.00	7,75,000.00	7,75,000.00	0.00	7,05,000.00	7,05,000.00	
	0.00	14,40,932.00	14,40,932.00	0.00	14,21,320.00	14,21,320.00	
<b>Other provisions</b>							
Audit Fee Payable	0.00	0.00	0.00	0.00	39,000.00	39,000.00	
Current tax provision	0.00	46,44,310.00	46,44,310.00	0.00	17,20,731.00	17,20,731.00	
Electricity Charges Payable	0.00	9,970.00	9,970.00	0.00	11,450.00	11,450.00	
Telephone Expense Payable	0.00	17,446.00	17,446.00	0.00	12,130.00	12,130.00	
TDS Payable	0.00	2,69,350.00	2,69,350.00	0.00	2,22,846.00	2,22,846.00	
Pawan Tc Aggarwal and Associates	0.00	0.00	0.00	0.00	37,500.00	37,500.00	
Trip Expenses Payable	0.00	11,51,680.00	11,51,680.00	0.00	16,34,290.00	16,34,290.00	
	0.00	60,92,756.00	60,92,756.00	0.00	36,77,947.00	36,77,947.00	
<b>Total</b>	0.00	75,33,688.00	75,33,688.00	0.00	50,99,267.00	50,99,267.00	

**Note No. 7 Short-term borrowings**

Particulars	As at 31st March 2017	As at 31st March 2016	₹ in rupees
<b>Other Loans and advances</b>			
Bank OD A/c unsecured	41,37,812.71	1,17,188.50	
	41,37,812.71	1,17,188.50	
<b>The Above Amount Includes</b>			
Unsecured Borrowings	41,37,812.71	1,17,188.50	
<b>Total</b>	41,37,812.71	1,17,188.50	



For POOJA LOGISTICS PVT. LTD.

Vijay Kumar Khanna

Director

For POOJA LOGISTICS PVT. LTD.

W.C. S.

Director

Note No. 8 Trade payables

Particulars	₹ in rupees	
(B) Others	As at 31st March 2017	As at 31st March 2016
Sundry Creditors	4,65,57,639.14	3,39,69,122.54
	4,65,57,639.14	3,39,69,122.54
<b>Total</b>	<b>4,65,57,639.14</b>	<b>3,39,69,122.54</b>

Note No. 8(a)(a) Trade payables:(B) Others:Sundry Creditors

Particulars	31st March 2017	31st March 2016
American Express Credit Card	0.00	25,00,000.00
Amit Prop. Synergy Automation India	71,070.00	6,44,742.00
Anu Khanna	6,17,184.00	0.00
Aryaveer Logistics Pvt. Ltd.	0.00	17,46,299.00
AVS Dhingra Prop. Raj Filling Station	0.00	1,30,640.00
Bansal Oil Store	0.00	1,97,175.00
Bawa Battery	31,800.00	33,200.00
Bhanu Farms Ltd.	0.00	1,551.00
BPCL	10,000.00	0.00
Chaman Lal	9,66,954.79	2,09,825.00
Deep Battery and Auto Electrician Work	1,55,300.00	0.00
Deepak Khanna HUF	10,37,249.49	32,76,369.49
Delta Petroleum India Pvt. Ltd.	1,82,702.00	0.00
DSP Cold Chain	9,38,906.00	3,31,400.00
DTDC Courier and Cargo Ltd.	5,896.00	5,537.00
Durga	1,22,063.00	0.00
Evergreen Food Pvt. LTD.	6,642.00	0.00
Fire Bolt Gold Chain	92,750.00	0.00
Frigid Corporation	15,333.00	0.00
Frigid Corporation	9,327.00	0.00
Gaurav Malik Prop. Pekers and Co.	52,92,374.00	1,43,865.00
Geo Trackers Mobile Resources Management Pvt. Ltd.	62,014.00	1,44,850.00
Goel Filling Station	5,28,310.00	2,02,456.00
Harsh Diesel	97,600.00	62,200.00
Harsh Prop. H B Transport Co.	1,77,150.00	2,10,000.00
Harvinder Singh	43,000.00	0.00
Hemant Batra	2,03,801.00	0.00
Hero Tyres	42,000.00	0.00
Industrial Freight Carriers	7,40,000.00	0.00
Jassi Singh	15,812.00	0.00
Jitender Verma	7,23,396.00	46,149.00
K S Enterprises	2,24,918.00	4,14,175.00
Kailash Khanna	38,45,183.57	57,83,573.57
Kamal Transport Service	0.00	1,06,535.00
Kanwar and Co.	75,338.02	6,74,672.00
Kapil Transport	1,50,807.00	0.00
Kargil SS Krishan Lal Filling Station	8,87,982.56	56,184.00
Kelvin Systems Pvt. Ltd.	0.00	14,735.00
Khanna Clearing Agency	57,00,316.63	52,47,865.63
Kirpal Singh Prop. S P Goods Carriers	9,83,431.94	5,44,573.00
Komal and Bros. Service Station	0.00	31,919.00
Kothari Fermentation	39,760.00	39,760.00
Madanmohan T. Hingle	7,13,859.00	0.00
Major Transport Co.	8,44,957.95	1,38,831.00
Mehsana (Jia and Vishwakarma Petroleum)	1,392.00	0.00
Mohan Tractors Pvt.Ltd.	1,52,971.00	1,25,000.00
Mukesh Grover	7,01,180.00	0.00



For POOJA LOGISTICS PVT. LTD.

*Niraj Kumar Khanna*

Director

For POOJA LOGISTICS PVT. LTD.

*W. Chawla*

Munish Kohli	5,93,754.30	3,11,354.00
Nandan Service Station	20,63,525.00	20,34,139.47
Narang Auto Center	3,40,800.00	1,58,000.00
Narinder Singh	96,110.00	0.00
Niraj Freeztech Logistics Pvt. Ltd.	52,46,944.00	8,17,771.00
Observant Logistics Pvt. Ltd.	1,02,669.60	0.00
Om Tyres	0.00	30,733.00
Pahwa Spray Painting Works	35,500.00	0.00
Pankaj Roadways	1,73,789.69	8,81,540.00
Paramjit Singh	1,89,987.00	0.00
Pooja Transport Co.	2,43,873.81	1,73,374.44
R D Motors	3,79,778.00	6,83,419.00
Rahul Polish Works and Arts	10,100.00	0.00
Rattan Tyres	51,400.00	30,300.00
Ravi Agro Logistics Pvt. Ltd.	1,600.00	0.00
RCI Logistics Pvt. Ltd.	1,73,340.00	0.00
Refcon Carriers	1,47,444.00	2,50,439.00
Salim Ansari	16,33,012.06	37,680.00
Sanjay Transport Co.	0.00	24,760.00
Shivam Man Mohan Hingle Nagpur	22,84,552.00	6,24,250.00
Shree Tyres Sales Corp.	7,400.00	39,300.00
Singh Trailer Service	1,03,000.00	0.00
Subash Automobiles	28,59,883.79	7,10,244.00
Turbo Power Care	42,000.00	40,600.00
Varun Prop. Victor Carriers	0.00	60,650.00
Vijay Khanna HUF	21,68,208.94	30,35,888.94
Vishnu Transport	8,66,927.00	0.00
Vishwakarma Enterprises	66,100.00	0.00
Yadav Tours and Travels	1,65,208.00	60,598.00
<b>Total</b>	<b>4,65,67,639.14</b>	<b>3,39,69,122.54</b>

**Note No. 9 Other current liabilities**

₹ in rupees

Particulars	As at 31st March 2017	As at 31st March 2016
Others payables		
Loan From Directors	59,51,400.00	56,31,400.00
Advance received from customers	0.00	65,175.40
	<b>59,51,400.00</b>	<b>56,96,575.40</b>
<b>Total</b>	<b>59,51,400.00</b>	<b>56,96,575.40</b>

**Note No. 9(a) Other current liabilities:Loan From Directors**

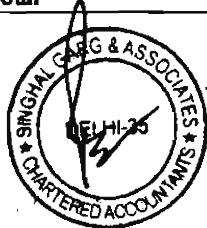
₹ in rupees

Particulars	31st March 2017	As at 31st March 2016
Deepak Khanna ( Director )	4,20,000.00	0.00
Vijay Khanna ( Director )	55,31,400.00	56,31,400.00
<b>Total</b>	<b>59,51,400.00</b>	<b>56,31,400.00</b>

**Note No. 9(b) Other current liabilities:Advance received from customers**

₹ in rupees

Particulars	31st March 2017	As at 31st March 2016
Radha Krishna Foodland Pvt Ltd	0.00	65,175.40
<b>Total</b>	<b>0.00</b>	<b>65,175.40</b>



For POOJA LOGISTICS PVT. LTD.  
 Vijay Khanna  
 Director  
 DIN-05130651

For POOJA LOGISTICS PVT. LTD.

Director  
 Deepak Khanna  
 DIN-05130667

Note No. 11 Non-current investments

Particulars	₹ in rupees	
	As at 31st March 2017	As at 31st March 2016
Non-Trade Investment(Valued at cost unless stated otherwise)		
Other non-current investments (Quoted)		
In Others		
FDR with SBBJ Bank (Lower of cost and Market value)	0.00	6,30,730.00
Gross Investment		630730.00
Net Investment		630730.00
Aggregate amount of quoted investments (Market Value:0.00) (2016:0.00)		630730.00
Aggregate amount of unquoted investments		

Note No. 12 Loans and advances

Particulars	₹ in rupees	
	As at 31st March 2017	As at 31st March 2016
	Long-term	Short-term
Security Deposit		
Secured, considered good	10,85,000.00	0.00
	10,85,000.00	0.00
Other loans and advances		
Tax deducted at source (Secured)	0.00	80,71,674.00
Advances to suppliers	0.00	15,04,365.00
	0.00	95,76,039.00
Total	10,85,000.00	95,76,039.00
	10,85,000.00	10,85,000.00
	10,85,000.00	1,18,89,486.00

Note No. 12(a) Loans and advances : Security Deposit: Secured, considered good

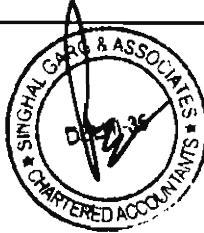
Particulars	₹ in rupees	
	As at 31st March 2017	As at 31st March 2016
	Long-term	Short-term
Earnest Money Deposit - Mother Diary	10,40,000.00	0.00
Rent Security-Noida Office	45,000.00	0.00
Total	10,85,000.00	0.00
	10,85,000.00	10,85,000.00
	10,85,000.00	0.00

Note No. 12(b) Loans and advances : Other loans and advances:  
Advances to suppliers

Particulars	₹ in rupees	
	As at 31st March 2017	As at 31st March 2016
	Long-term	Short-term
Indersons Motors (P) Ltd	0.00	1,00,000.00
Ingersoll Rand Climate Solution Pvt. Ltd.,	0.00	0.00
Mohan Tractor (P) Ltd.,	0.00	0.00
Nagpur(Modern Service Station)	0.00	0.00
Ashok Leyland AMC TDS Refundable	0.00	54,365.00
Assurance Hospitality	0.00	13,50,000.00
Total	0.00	15,04,365.00
	0.00	0.00
	0.00	73,76,920.00

Note No. 13 Trade receivables

Particulars	₹ in rupees	
	As at 31st March 2017	As at 31st March 2016
Exceeding six months		
Unsecured, Considered Good	5,31,795.00	7,90,843.00
Total	5,31,795.00	7,90,843.00
Less than six months		
Unsecured, Considered Good	7,28,46,684.09	4,89,15,458.23
Total	7,28,46,684.09	4,89,15,458.23
Total	7,33,78,479.09	4,97,06,301.23



For POOJA LOGISTICS PVT. LTD.

Deepak Kumar Khatri

Director

For POOJA LOGISTICS PVT. LTD.

Deepak Kumar Khatri

Director  
DIN-05131

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

**Note No. 13(a) Trade receivables:Exceeding six months:Unsecured,  
 Considered Good**

₹ In rupees

Particulars	As at 31st March 2017	As at 31st March 2016
Coldex Logistics (P) Ltd.,	0.00	14,717.00
Darshan Foods (P) Ltd.,	4,65,715.00	3,21,445.00
Delhi Gujarat Fleet Carriers (P) Ltd.,	0.00	33,187.00
Inland World Logistics (P) Ltd.,	0.00	31,468.00
Lalit Polyplast (P) Ltd.,	0.00	38,250.00
Om Pizza & Eats India P. Ltd.	0.00	10,900.00
Rajhans Nutriments (P) Ltd.,	0.00	16,078.00
Sethia Oil's Ltd.,	0.00	43,760.00
Vijraj Polychem (P) Ltd.,	0.00	38,250.00
Vishwakarma Tricycle Industry	0.00	38,250.00
WWL Centre for Logistics Excellence (P) Ltd.,	0.00	2,04,540.00
Rajesh Ji	66,080.00	0.00
<b>Total</b>	<b>5,31,795.00</b>	<b>7,90,843.00</b>

**Note No. 13(b) Trade receivables:Less than six months:Unsecured,  
 Considered Good**

₹ In rupees

Particulars	As at 31st March 2017	As at 31st March 2016
A V Enterprises	95,000.00	0.00
ACR Foods	0.00	68,600.00
Amrit Hatcheries (P) Ltd.,	0.00	1,41,000.00
Asandas & Sons	0.00	3,500.00
Bakers Circle India(P) Ltd.,	75,01,394.00	22,35,497.00
Bar Beque Nation Hospitality Ltd.,	4,02,452.42	3,72,307.00
Bhanu Farms Ltd.,	0.00	1,95,679.00
BMS Enterprises	0.00	16,000.00
Britannia Industries Ltd.,	17,33,054.12	9,43,612.74
CTA Logistics Ltd.	16,305.00	0.00
Dabon International (P) Ltd	6,31,500.00	16,26,393.00
Darshan Foods (P) Ltd.,	0.00	2,94,500.00
Devi Lal (Dr.)	0.00	11,000.00
Devyani International Ltd.,(Kolkatta)EAST	8,28,100.00	9,18,900.00
Devyani International Ltd.,(North)	3,51,500.00	9,06,051.00
Essel Transport	50,272.00	0.00
Faasos Food Services Pvt. Ltd.	2,64,376.00	0.00
Ferrero India Pvt. Ltd.,	0.00	5,59,750.00
Field Fresh Foods (P) Ltd.,	3,53,000.00	6,99,637.31
Gamma PizzaKraft (P) Ltd.,	80,382.00	89,345.00
Gamma Pizzakraft Overseas (P) Ltd.,	7,415.00	13,500.00
Globe Trade	0.00	27,000.00
Godrej Tyson Foods Ltd.,	0.00	5,48,444.00
Indian Garden	0.00	2,00,000.00
International Centre for Automotive Technology	0.00	98,000.00
Iscon Balaji Foods Pvt. Ltd.	72,600.00	0.00
Jagtap Frozen Food	1,00,000.00	0.00
Jubilant Foodwork Ltd.,	2,06,89,997.52	1,00,62,442.34
Jubilant Fresh (P) Ltd.,	5,45,573.00	93,005.00
Jyoti International Foods (P) Ltd.,	48,24,975.44	35,70,465.66
Kay Empes Foods (P) Ltd.,	0.00	35,000.00
Kothari Fermentation & Bio-Chem Ltd.,(Dr.)	0.00	6,73,361.00
Kwality Dairy India Ltd.,	7,72,820.00	9,10,592.00
Laxmi Ice Cream(P) Ltd.,	39,000.00	65,000.00
M.S. Frozen	0.00	91,800.00
Mann Foods (P) Ltd	1,12,300.00	4,20,273.00



For : POOJA LOGISTICS PVT. LTD.

Deepak Khanna

Director

For POOJA LOGISTICS PVT. LTD.

Deepak Khanna

Director  
 Deepak Khanna  
 DIN 05130867

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

McCain Foods India (P) Ltd.,	50,77,426.00	44,63,415.11
Mother Dairy (Patparganj)	93,27,515.13	33,61,637.10
Mother Dairy (Safdarjung)	64,33,127.47	35,19,021.33
Multi Model Transport Co.	7,530.00	0.00
MZ Logistics	0.00	13,500.00
Nestle India Ltd.	17,02,089.37	15,57,019.15
Parag Dairy	0.00	1,81,160.00
Parazelsus India Pvt Ltd	7,26,001.00	0.00
Patanjali Parvahan P. Ltd.	9,12,582.00	0.00
Prime Gourmet P. Ltd.	4,800.00	0.00
Radhakrishna Food Land Pvt. Ltd.	64,96,112.62	56,65,176.23
Rajesh Ji	1,36,000.00	77,980.00
Raks Food India Ltd.	1,37,200.00	1,35,800.00
Resources International	57,000.00	0.00
S.R. Techno Traders	0.00	5,000.00
Shalimar Hatcheries Ltd.,	43,708.00	46,308.00
Shanti Enterprises	84,340.00	0.00
Sical Coffee Day Co.	0.00	2,29,000.00
Sterling Agro Ind.(P) Ltd.,(Malanpur)	1,75,543.00	3,77,016.00
Sterling Agro Industries Ltd(K.Ganj)Milk-13-14	1,33,199.00	21,86,865.50
Sugam Bio-Foods	0.00	2,11,085.00
Supreme Speciality Foods (P) Ltd	0.00	1,18,352.76
Tasty Bite Eatables Ltd	0.00	1,86,777.00
Technova Imaging Systems Pvt. Ltd.	2,72,930.00	0.00
United Beverage Ltd.,	2,92,500.00	1,25,000.00
Veeba Food Services (P) Ltd.,	0.00	30,690.00
Veeru(Namita Bepan)	8,43,000.00	5,32,000.00
Vinod(Dr.)	0.00	2,000.00
Vista Processing Foods Pvt. Ltd.	4,85,564.00	0.00
<b>Total</b>	<b>7,28,20,184.09</b>	<b>4,89,15,458.23</b>

**Note No. 14 Cash and cash equivalents**

₹ in rupees

Particulars	As at 31st March 2017	As at 31st March 2016
Balance with banks		
Balance other banks current account	37,95,063.56	20,77,864.80
Fixed Deposit with SBBJ	6,74,451.00	0.00
<b>Total</b>	<b>44,69,514.56</b>	<b>20,77,864.80</b>
Cash in hand		
Cash in hand	8,09,890.76	5,19,831.08
<b>Total</b>	<b>8,09,890.76</b>	<b>5,19,831.06</b>
<b>Total</b>	<b>52,79,405.32</b>	<b>25,97,695.86</b>

**Note No. 14(a) Cash and cash equivalents:Balance with banks:Balance other banks current account**

₹ in rupees

Particulars	As at 31st March 2017	As at 31st March 2016
HDFC Bank A/c No. 50200007875332	1,50,367.16	1,10,590.53
ICICI Bank A/c No. 083005001433	1,06,747.58	0.00
State Bank of Bikaner and Jaipur A/c No. 61149578182	35,37,948.82	19,67,274.27
<b>Total</b>	<b>37,95,063.56</b>	<b>20,77,864.80</b>

**Note No. 15 Other current assets**

₹ in rupees

Particulars	As at 31st March 2017	As at 31st March 2016
Other Assets		
Pre-paid Insurance	4,35,206.00	3,26,041.44
Pre-paid Rent	3,26,350.00	2,54,834.50



For POOJA LOGISTICS PVT. LTD.

Deepak Khanna

Director  
Deepak Khanna

For POOJA LOGISTICS PVT. LTD.

Deepak Khanna

Director  
Deepak Khanna

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

Total	7,61,556.00	5,80,876.64
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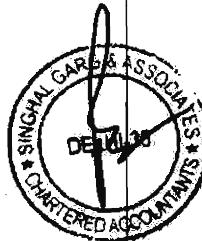
For POOJA LOGISTICS PVT. LTD.

*Viay Kumar Khanna*  
Director  
Viay Khanna  
DIN-05130656

For POOJA LOGISTICS PVT. LTD.

*W Che*

Director  
Deepak Khanna  
DIN-06130667



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

**Note No. 16 Revenue from operations**

Particulars	31st March 2017	31st March 2016	₹ In rupees
<b>Sale of services</b>			
Revenue roadway operations	41,47,42,512.71	33,18,23,364.54	
<b>Net revenue from operations</b>	<b>41,47,42,512.71</b>	<b>33,18,23,364.54</b>	

**Note No. 16(a) Revenue from operations: Sale of services: Revenue roadway operations**

Particulars	31st March 2017	31st March 2016	₹ In rupees
Freight Income	41,47,42,512.71	33,18,23,364.54	
<b>Total</b>	<b>41,47,42,512.71</b>	<b>33,18,23,364.54</b>	

**Note No. 17 Other income**

Particulars	31st March 2017	31st March 2016	₹ In rupees
<b>Interest Income</b>			
Interest on Income Tax Refund	1,16,631.00	0.00	
Interest on Fixed Deposits	48,579.00	5,730.00	
	<b>1,65,210.00</b>	<b>5,730.00</b>	
<b>Other non-operating Income</b>			
Misc. Income	14,083.00	0.00	
	<b>14,083.00</b>	<b>0.00</b>	
<b>Total</b>	<b>1,79,293.00</b>	<b>5,730.00</b>	

**Note No. 18 Direct Expenses**

Particulars	31st March 2017	31st March 2016	₹ In rupees
Oil and Lubricants	7,19,15,003.39	7,22,41,998.70	
Truck Running and Maintenance	8,69,09,066.16	6,74,38,061.00	
<b>Total</b>	<b>15,88,24,069.55</b>	<b>13,96,80,059.70</b>	

**Note No. 19 Purchase of stock-in-trade**

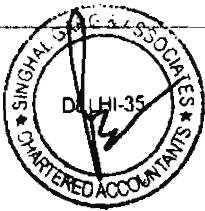
Particulars	31st March 2017	31st March 2016	₹ In rupees
Freight	19,45,98,439.18	14,57,97,174.88	
<b>Total</b>	<b>19,45,98,439.18</b>	<b>14,57,97,174.88</b>	

**Note No. 20 Employee benefit expenses**

Particulars	31st March 2017	31st March 2016	₹ In rupees
<b>Salaries and Wages</b>			
Director's Salary	0.00	4,20,000.00	
Salary and wages	80,74,203.00	81,84,830.00	
Bonus	7,75,000.00	7,05,000.00	
	<b>88,49,203.00</b>	<b>53,09,830.00</b>	
<b>Staff welfare Expenses</b>	<b>4,98,280.00</b>	<b>95,659.00</b>	
<b>Total</b>	<b>93,47,483.00</b>	<b>54,05,489.00</b>	

**Note No. 21 Finance costs**

Particulars	31st March 2017	31st March 2016	₹ In rupees
<b>Interest</b>			
Interest on Truck Finance	52,65,760.30	40,86,278.50	
Interest on OD account	10,82,342.00	95,528.00	
Interest on Loan (SBBJ A/c)	15,95,430.00	9,33,893.00	
	<b>79,43,532.30</b>	<b>51,18,699.50</b>	



For POOJA LOGISTICS PVT. LTD.

1/1, Mayur Vihar, Phase 1, New Delhi

Director  
 Meenakshi Khanna

For POOJA LOGISTICS PVT. LTD.

1/1, Mayur Vihar, Phase 1, New Delhi

Director  
 Deenak Khanna

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

<b>Other Borrowing costs</b>			
Loan Processing Charges	1,49,907.00		2,98,224.50
Bank Charges	1,19,480.06		40,673.25
	2,69,387.06		3,38,897.78
<b>Total</b>	<b>82,12,919.36</b>		<b>54,54,597.28</b>

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

<b>Particulars</b>	<b>31st March 2017</b>	<b>31st March 2016</b>	<b>₹ in rupees</b>
Depreciation on tangible assets	2,71,70,412.08	2,03,93,616.05	
<b>Total</b>	<b>2,71,70,412.08</b>	<b>2,03,93,616.05</b>	

**Note No. 23 Other expenses**

<b>Particulars</b>	<b>31st March 2017</b>	<b>31st March 2016</b>	<b>₹ in rupees</b>
Audit Fees	33,925.00		29,500.00
Conveyance expenses	4,32,784.00		2,72,504.00
Electricity Charges	2,64,789.00		2,48,360.00
Documentation Charges	5,11,400.00		0.00
Rent	2,64,000.00		3,55,000.00
ROC Fee and Charges	18,590.00		14,400.00
Scooter Running and Maintenance	76,642.00		30,795.00
Shortage and Deductions	0.00		26,32,659.42
Telephone expenses	2,39,564.00		1,56,065.00
Legal and Professional Charges	2,22,000.00		1,80,000.00
Other Legal Charges	0.00		29,500.00
Computer Repair and Maintenance	18,880.00		15,580.00
Mobile Repair and Maintenance	0.00		6,350.00
Office Repair and Maintenance	0.00		3,45,925.00
Postage and Courier	62,836.00		59,063.00
Printing and stationery	1,15,050.00		1,08,410.00
Printer Repair and Maintenance	0.00		5,800.00
Water charges	7,730.00		1,498.00
Business Promotion Exps.	3,43,821.00		2,35,620.00
Miscellaneous expenditure	4,13,007.00		2,697.00
Newspaper and Periodicals	10,657.00		0.00
Toll Tax Paid	0.00		2,23,915.84
Local Travelling Expenses	68,395.28		74,471.00
Interest on Late TDS deposit and Late Fees	42,759.00		13,707.00
Festival celebration expenses	1,20,760.00		1,12,350.00
Insurance expenses	23,67,392.44		13,20,097.49
Permit Charges	7,95,114.50		4,72,852.57
GPS Tracking Charges	5,72,114.26		4,64,198.00
Interest on Income Tax AY 2015-16	0.00		9,902.00
Short and Excess Recoveries	130.23		0.00
Director Salary	7,20,000.00		0.00
<b>Total</b>	<b>77,22,340.71</b>		<b>74,21,220.32</b>

**Note No. 23(a) Other expenses:Miscellaneous expenditure**

<b>Particulars</b>	<b>31st March 2017</b>	<b>31st March 2016</b>	<b>₹ in rupees</b>
Other expenditure	4,13,007.00		2,697.00
<b>Total</b>	<b>4,13,007.00</b>		<b>2,697.00</b>

**Note No. 24 Current tax**

<b>Particulars</b>	<b>31st March 2017</b>	<b>31st March 2016</b>	<b>₹ in rupees</b>
Current tax pertaining to current year	46,44,310.00		17,20,731.00
<b>Total</b>	<b>46,44,310.00</b>		<b>17,20,731.00</b>



For Pooja Logistics Pvt. Ltd.

Prayag Kumar Khandwala  
Director

For Pooja Logistics Pvt. Ltd.

W. D. D.  
Director

Note No. 10 Fixed Assets Chart as at 31st March 2017

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Assets	Useful Life (in Years)	Balance as at 1st April 2016	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 31st March 2017	Accumulated Depreciation/ Amortisation			Net Block
							Balance as at 1st April 2016	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2017
<b>A Tangible assets</b>										
Own Assets										
Truck (DL1GC 3224)	6.00	14,80,000.00	0.00	0.00	0.00	14,80,000.00	7,32,534.94	2,93,753.77	0.00	10,26,288.71
Chasis										
Truck (DL1GC 3276)	6.00	14,80,000.00	0.00	0.00	0.00	14,80,000.00	7,28,665.85	2,85,274.32	0.00	10,23,940.17
Chasis										
Truck (DL1GC 3319)	6.00	14,80,000.00	0.00	0.00	0.00	14,80,000.00	7,18,025.82	2,89,455.85	0.00	10,17,481.67
Chasis										
Truck (DL1GC 3350)	6.00	14,80,000.00	0.00	0.00	0.00	14,80,000.00	7,14,156.71	3,00,976.41	0.00	10,15,133.12
Chasis										
Truck (DL1GC 3364)	6.00	14,80,000.00	0.00	0.00	0.00	14,80,000.00	7,09,320.34	3,02,877.11	0.00	10,12,187.45
Chasis										
Truck (DL1GC 3911)	6.00	14,65,000.00	0.00	0.00	0.00	14,65,000.00	6,30,320.89	3,28,028.89	0.00	9,56,349.76
Chasis										
Truck (DL1GC 3984)	6.00	14,65,000.00	0.00	0.00	0.00	14,65,000.00	6,24,576.06	3,30,286.61	0.00	9,54,862.87
Chasis										
Truck (DL1GC 3985)	6.00	14,65,000.00	0.00	0.00	0.00	14,65,000.00	6,24,576.06	3,30,286.61	0.00	9,54,862.87
Chasis										
Truck (DL1GC 3998)	6.00	14,65,000.00	0.00	0.00	0.00	14,65,000.00	6,15,958.82	3,33,673.18	0.00	9,49,632.00
Chasis										
Truck (DL1GC 4109)	6.00	14,65,000.00	0.00	0.00	0.00	14,65,000.00	6,03,511.68	3,38,584.91	0.00	9,42,078.59
Chasis										
Truck Ref. Insulated Container Carrier 5 Units	6.00	35,71,880.00	0.00	0.00	0.00	35,71,880.00	16,53,535.37	7,53,809.44	0.00	24,07,444.81
Truck Refrigerated	6.00	16,02,000.00	0.00	0.00	0.00	16,02,000.00	6,80,889.49	3,61,896.43	0.00	10,42,285.82
Plant (Carrier)										
Truck Ref. Unit (Cass 350) Carrier 5 Units	6.00	40,21,875.00	0.00	0.00	0.00	40,21,875.00	18,61,852.18	8,46,888.97	0.00	27,10,741.15
Cabin and Chasis										
DL1LV 6858 SML	6.00	7,55,000.00	0.00	0.00	0.00	7,55,000.00	2,94,282.91	1,81,061.82	0.00	4,75,344.73
ISUZU										
Cabin and Chasis										
DL1M 8079 SML	6.00	9,85,000.00	0.00	0.00	0.00	9,85,000.00	3,71,240.04	2,41,207.66	0.00	6,12,447.70
ISUZU										
Cabin and Chasis										
DL1M 8082 SML	6.00	9,85,000.00	0.00	0.00	0.00	9,85,000.00	3,84,884.06	2,43,701.83	0.00	6,08,595.89
ISUZU										

For POOJA LOGISTICS PVT. LTD.

For POOJA LOGISTICS PVT. LTD.



Vijay Khandu

Director

Vijay Khandu

Director

Deepak Khandu

Director

POOJA LOGISTICS PRIVATE LIMITED

4, Lawrence Road, Industrial Area, DELHI-110035  
CIN : U60300DL2011PTC228491

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Cabin and Chasis DL 1M 8120 SML ISUZU	6.00	9,90,000.00	0.00	0.00	9,90,000.00	3,41,233.52	2,54,865.23	0.00	5,98,198.75	3,93,801.25	6,4
Cabin and Chasis DL 1M 8198 SML ISUZU	6.00	9,85,000.00	0.00	0.00	9,85,000.00	2,99,318.89	2,69,472.68	0.00	5,68,791.57	4,16,208.43	6,8
Cabin and Chasis DL 1M 8201 SML ISUZU	6.00	9,85,000.00	0.00	0.00	9,85,000.00	2,99,318.89	2,69,472.68	0.00	5,68,791.57	4,16,208.43	6,8
Cabin and Chasis DL 1M 8212 SML ISUZU	6.00	9,85,000.00	0.00	0.00	9,85,000.00	2,99,318.89	2,69,472.68	0.00	5,68,791.57	4,16,208.43	6,8
Cabin and Chasis DL IM 8217 SML ISUZU	6.00	9,85,000.00	0.00	0.00	9,85,000.00	2,95,088.24	2,71,135.32	0.00	5,66,223.56	4,18,776.44	6,8
Cabin and Chasis DL 1M 8218 SML ISUZU	6.00	9,85,000.00	0.00	0.00	9,85,000.00	2,95,088.24	2,71,135.32	0.00	5,66,223.56	4,18,776.44	6,8
Cabin and Chasis DL 1M 8297 SML ISUZU	6.00	9,45,000.00	0.00	0.00	9,45,000.00	2,38,457.58	2,77,671.17	0.00	5,16,128.75	4,28,871.25	7,0
Cabin and Chasis SML ISUZU DL 1M 8135	6.00	8,85,000.00	0.00	0.00	8,85,000.00	3,28,833.48	2,57,834.14	0.00	5,86,767.62	3,98,232.38	6,5
Car Manuf AL TO 7070	8.00	4,38,837.00	0.00	0.00	4,38,837.00	19,845.86	1,30,850.93	0.00	1,50,698.79	2,88,140.21	4,16
Chasis DL 1GC 5216	6.00	11,80,000.00	0.00	0.00	11,80,000.00	3,53,506.72	3,24,811.86	0.00	6,78,318.58	5,01,681.42	8,21
Ashok Leyland											
Chasis DL 1GC 5222	6.00	11,80,000.00	0.00	0.00	11,80,000.00	3,58,574.92	3,22,820.06	0.00	6,81,394.98	4,98,605.02	8,21
Ashok Leyland											
Chasis DL 1GC 5224	6.00	11,80,000.00	0.00	0.00	11,80,000.00	3,53,506.72	3,24,811.86	0.00	6,78,318.58	5,01,681.42	8,21
Ashok Leyland											
Chasis DL 1GC 5231	6.00	11,80,000.00	0.00	0.00	11,80,000.00	3,49,705.57	3,26,305.71	0.00	6,76,011.28	5,03,988.72	8,30
Ashok Leyland											
Chasis DL 1 GC 5338	6.00	11,80,000.00	0.00	0.00	11,80,000.00	3,42,103.28	3,29,293.41	0.00	6,71,398.59	5,08,603.31	8,37
Ashok Leyland											
Chasis DL 1 GC 5382	6.00	11,80,000.00	0.00	0.00	11,80,000.00	2,97,756.56	3,46,721.67	0.00	6,44,478.23	5,35,521.77	8,82
Ashok Leyland 1616											
Chasis HR55V2815	6.00	15,40,000.00	0.00	0.00	15,40,000.00	5,68,840.66	3,81,685.52	0.00	9,50,506.28	5,89,493.72	9,71
Ashok Leyland 2516											
Chasis HR55V 4851	6.00	15,40,000.00	0.00	0.00	15,40,000.00	5,68,840.66	3,81,685.52	0.00	9,50,506.28	5,89,493.72	9,71
Ashok Leyland 2516											
Chasis NL OR N 8015	6.00	15,50,000.00	0.00	0.00	15,50,000.00	53,259.02	5,88,219.21	0.00	6,41,478.23	9,08,521.77	14,96
Ashok Leyland 2516											
Chasis UP16DT0740	6.00	11,89,200.00	0.00	0.00	11,89,200.00	3,11,570.40	3,44,908.43	0.00	6,58,478.83	5,32,721.17	8,77
Ashok Leyland 1616											
Chasis UP16DT0744	6.00	11,89,200.00	0.00	0.00	11,89,200.00	3,11,570.40	3,44,908.43	0.00	6,58,478.83	5,32,721.17	8,77
Ashok Leyland 1616											
Chasis UP16DT0735	6.00	11,81,200.00	0.00	0.00	11,81,200.00	2,75,228.28	3,56,046.49	0.00	6,31,275.77	5,49,824.23	9,05
Ashok Leyland 1616											
Chasis UP16DT0738	6.00	11,81,200.00	0.00	0.00	11,81,200.00	2,75,228.28	3,56,046.49	0.00	6,31,275.77	5,49,824.23	9,05
Ashok Leyland 1616											
Rafigated Units											
1000M 4003/50	6.00	8,44,875.00	0.00	0.00	8,44,875.00	2,721.61	3,30,868.28	0.00	3,33,687.89	5,11,187.11	8,42
Thermoking											



For POOJA LOGISTICS PVT. LTD.

For POOJA LOGISTICS PVT. LTD.

Director  
Vijay Khanna  
DIN-05130655

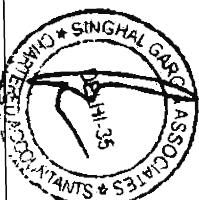
Director  
Deepak Khanna  
DIN-05130667

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

Ref. Units Oasis 250.4	6.00	30,75,000.00	0.00	0.00	30,75,000.00	9,41,982.01	8,38,272.14	0.00	17,80,284.15	12,94,735.85	21	
Nos (valankoo)												
Ref. Unit Supra 1150	6.00	15,75,000.00	0.00	0.00	0.00	15,75,000.00	4,53,238.52	4,40,852.26	0.00	8,94,060.78	6,80,906.22	11
(Carrier)												
Truck												
(DL-1/GC-071/20728)	6.00	22,00,000.00	0.00	0.00	0.00	22,00,000.00	1,41,737.70	8,08,897.08	0.00	9,50,634.78	12,49,366.22	20
From Dep												
Car Manul ECO Flex	6.00	3,59,925.00	0.00	0.00	0.00	3,59,925.00	33,237.01	1,28,388.38	0.00	1,61,625.39	1,98,299.81	3,
Green 7007												
Tracking Modems												
GEO TRACKERS	6.00	2,57,298.00	0.00	0.00	0.00	2,57,298.00	52,020.07	80,674.62	0.00	1,32,694.69	1,24,604.31	2,
Ref. Unit Oasis												
250/2015-16) Carrier	6.00	73,12,500.00	0.00	0.00	0.00	73,12,500.00	20,33,050.19	20,74,823.77	0.00	41,07,873.96	32,04,626.04	52,
Car Manul Eco	8.00	0.00	4,36,249.00	0.00	0.00	4,36,249.00	0.00	1,17,950.73	0.00	1,17,960.73	3,18,286.27	
Trucks New	6.00	0.00	2,88,27,625.00	0.00	0.00	2,88,27,625.00	0.00	82,40,383.30	0.00	82,40,383.30	1,95,87,241.70	
Purchases 16-17												
CCTV Cameras	5.00	55,000.00	0.00	0.00	0.00	55,000.00	17,541.59	16,882.51	0.00	34,424.10	20,576.90	
Intercom Phones	5.00	22,000.00	0.00	0.00	0.00	22,000.00	7,287.55	6,630.90	0.00	13,818.45	8,081.55	
Furniture and Fixtures	10.00	1,45,000.00	0.00	0.00	0.00	1,45,000.00	27,014.72	30,546.39	0.00	57,561.11	87,438.89	1,
Laptop	3.00	41,372.00	0.00	0.00	0.00	41,372.00	15,778.28	16,165.00	0.00	31,943.28	8,428.72	
Printer	3.00	22,375.00	0.00	0.00	0.00	22,375.00	4,603.01	11,096.47	0.00	15,801.48	6,473.52	
<b>Total (A)</b>		<b>6,82,75,738.00</b>	<b>2,92,63,874.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,75,39,612.00</b>	<b>2,28,58,984.60</b>	<b>2,71,70,412.00</b>	<b>0.00</b>	<b>5,00,30,366.68</b>	<b>4,75,09,246.32</b>	<b>4,54,1</b>
<b>(P.Y Total)</b>		<b>2,39,20,755.00</b>	<b>4,43,64,983.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,82,75,738.00</b>	<b>24,66,336.56</b>	<b>2,03,93,616.05</b>	<b>0.00</b>	<b>2,28,58,984.60</b>	<b>4,54,15,783.00</b>	<b>2,14,1</b>

**General Notes**

- No depreciation if remaining useful life is negative or zero.
- If asset is used less than 365 days during current financial year then depreciation is equals to w.d.v as on 31-03-2016 less residual value.
- Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F.Y.
- 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 will be calculated on the basis of 100% for that period.



For POOJA LOGISTICS PVT. LTD.

Deepak Kumar Khanna

Director  
Vijay Khanna  
DIN-05130656

For POOJA LOGISTICS PVT. LTD.

Deepak Kumar Khanna  
Director  
Vijay Khanna  
DIN-05130656

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

**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. Revenue Recognition :-**

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis except discount claims, rebates and retirement benefits which cannot be determined with certainty during the year.

**3. Fixed Assets :-**

Fixed 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.

**4. Depreciation :-**

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

**5. Investments :-**

Investments are stated at cost.

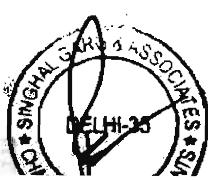
**6. Inventories :-**

Inventories are valued as under:-

Not applicable

**7. Miscellaneous Expenditure:-**

There is no amount spending in the Financial Statements as Miscellaneous Expenditure as all the Preliminary expenses has been amortized over a period of five years.



For POOJA LOGISTICS PVT. LTD.

Virendra Kumar Khanna

Director  
Virendra Kumar Khanna

For POOJA LOGISTICS PVT. LTD.

hCh94 ✓

Director  
Deepak Khanna  
DIN 000130367

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

**8. Retirement Benefits:-**

Not applicable

**9. Excise Duty:-**

Not applicable

**10. 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.

**11. 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.

*Vijay Kumar Khanna*

Director  
Vijay Khanna  
DIN-05130659

For POOJA LOGISTICS PVT. LTD.

*Deepak Khanna*

Director  
Deepak Khanna  
DIN-05130667

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

**(B) Notes on Financial Statements**

1. The SSI status of the creditors is not known to the Company; hence the information is not given.
2. Salaries includes directors remuneration on account of salary Rs. 7,20,000/- (Previous Year Rs. 4,20,000/-)
3. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.
4. Payments to Auditors:

<b>Auditors Remuneration</b>	<b>2016-17</b>	<b>2015-16</b>
Audit Fees	33925	29500
Tax Audit Fees		9500
<b>Total</b>	<b>33925</b>	<b>39000</b>

5. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.
6. 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.
7. Related Party disclosure

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

**(I) Key Management Personnel**

1. Mr Deepak Khanna
2. Mr Vijay Khanna

**(II) Relative of Key Management Personnel**

For POOJA LOGISTICS PVT. LTD.

*W. Ch.*

Director  
Deepak Khanna  
DIN-05130667

Mr POOJA LOGISTICS PVT. LTD.

*Vijay Khanna (Signature)*

Director  
Vijay Khanna  
DIN-05130667



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

1. Deepak Khanna HUF
2. Anu Khanna
3. Kailash Khanna
4. Vijay Khanna HUF
5. Pooja Transport Company(Prop:- Deepak Khanna)
6. Khanna Clearing Agencies (Prop:- Vijay Khanna)

**Transactions with Related parties :-**

Name of Related Party	Relation	Payment made(Amount)	Nature of transaction
Deepak Khanna	Director	420000	Remuneration
Vijay Khanna	Director	300000	Remuneration
Anu Khanna	Wife of Director	7974000	Freight Charges
Deepak Khanna HUF	Karta is Director	6696000	Freight Charges
Kailash Khanna	Mother of Director	8277000	Freight Charges
Vijay Khanna HUF	Karta is Director	6045000	Freight Charges
Pooja Transport Company	Proprietor is Director	42004960	Freight Charges
Khanna Clearing Agencies	Proprietor is Director	12601705	Freight Charges

8. Other income detail as in note no 17 of balance sheet annexure.

9. Major components of Deferred tax

Particulars	As at 31.03.2017 (Rs.)	As at 31.03.2016 (Rs.)



For POOJA LOGISTICS PVT. LTD.

*Vijay Khanna*

Director  
Vijay Khanna  
DIN-05130859

For POOJA LOGISTICS PVT. LTD.

*W. Ch.*

Director  
Deepak Khanna

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

<b>A) Deferred Tax Liability</b>		<b>5,77,263/-</b>
<b>B) Deferred Tax Assets</b>	<b>15,35,033.00/-</b>	<b>0</b>
<b>Net Deferred Tax liabilities/(assets) (A-B)</b>	<b>15,35,033.00/-</b>	<b>5,77,263/-</b>

**10. % of imported & indigenous raw material & consumables**

	2017		2016	
	%	Amount	%	Amount
Imported	NIL	NIL	NIL	NIL
Indigenous	NIL	NIL	NIL	NIL

**11. Value of Imports**

Raw Material	Nil	Nil
Finished Goods	Nil	Nil

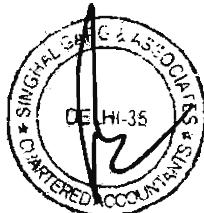
**12. Expenditure in Foreign Currency** Nil Nil

**13. Earning in Foreign Exchange** Nil Nil

**14.** All assets and liabilities are presented as Current or Non-current as per criteria set out in Revised Schedule VI to the Company's Act, 1956 Notified by the Ministry of Corporate affairs vide Notification No. SO447(E) Dated 28th February, 2011 and SO653(E) Dated 30th March, 2011. Based on the nature of operation of the company and realization from the trade receivable, the company has ascertained its operating cycle of less than 12 months. Accordingly 12 months period has been considered for the purpose of Current /Non-current classification of assets & liabilities.

**15.** Previous year figures have been regrouped/ rearranged wherever necessary.

**16.** The details of Specified Bank Notes (SBN) held and transacted during the period 08/11/2016 to 30/12/2016 are as follows:



For POOJA LOGISTICS PVT. LTD.  
 Vijay Khanna

Director  
 Vijay Khanna  
 DIN-05130659

For POOJA LOGISTICS PVT. LTD.

Deepak Khanna

Director  
 Deepak Khanna  
 DIN-05130667

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

Particulars	SBNs	Other denomination notes	Total
<b>Closing cash in hand as on 08.11.2016</b>	<b>300000</b>	<b>1550800</b>	<b>1850800</b>
<b>( + ) Permitted receipts</b>	<b>0</b>	<b>667500</b>	<b>667500</b>
<b>( - ) Permitted payments</b>	<b>260000</b>	<b>1190900</b>	<b>1450900</b>
<b>( - ) Amount deposited in Banks</b>	<b>40000</b>	<b>0</b>	<b>40000</b>
<b>Closing cash in hand as on 30.12.2016</b>	<b>0</b>	<b>1027400</b>	<b>1027400</b>

**Signature to notes 1 to 15**

**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: 011231N)**

**Sd/-**

**Pawan Singhal**

**PARTNER**

**Membership No.:**

**090142**

**Place: Delhi**

**Date: 01/09/2017**



**For and on behalf of the  
Board of Directors**

*Vijay Kumar Khanna*

*W. Khanna*

**Sd/-**

**VIJAY KHANNA**

**Director**

**DIN: 05130659**

**Sd/-**

**DEEPAK KHANNA**

**Director**

**DIN: 05130667**