INDEPENDENT AUDITOR'S EXAMINATION REPORT ON RESTATED CONSOLIDATED FINANCIAL INFORMATION

To
The Board of Directors
POOJA LOGISTICS LIMITED
(Formerly known as Pooja Logistics Private Limited)
4 - Community Centre, Industrial Area Lawrence Road,
Delhi, India,110035

Dear Sir,

1. We have examined the attached Restated Consolidated Financial Statements of POOJA LOGISTICS LIMITED (formerly known as "POOJA LOGISTICS PRIVATE LIMITED") hereinafter referred to as the "Company" or "Issuer") comprising of Restated Consolidated Statement of Assets and Liabilities as at March 31, 2026, March 31, 2025 and March 31, 2024, the Restated Consolidated Statement of Profit and Loss and the Restated Consolidated Cash Flow Statement for the year ended March 31, 2026, March 31, 2025 and March 31, 2024, the Summary Statement of Significant Accounting Policies, and other explanatory information (collectively referred to as the "Restated Consolidated Financial Statements" or "Restated Consolidated Financial Information"), as approved by the Board of Directors of the Company at their meeting held on 30th July, 2026 for the purpose of inclusion in the Red Herring Prospectus ("RHP") prepared by the Company in connection with its proposed Initial Public Offer of equity shares ("IPO")

2. These Restated Consolidated Financial Statements have been prepared in terms of the requirements of:

   a) Section 26 of Part I of Chapter III of the Companies Act, 2013 as amended ("the Act") read with Rules 4 to 6 of the Companies (Prospectus and Allotment of Securities) Rules, 2014 (the "Rules");
   b) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 as amended from time to time pursuant to the provisions of the Securities and Exchange Board of India Act, 1992 and related amendments / clarifications from time to time ("the SEBI ICDR Regulations"); and
   c) The Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India ("ICAI") as amended from time to time (the "Guidance Note").

3. The Company's Board of Directors is responsible for the preparation of the Restated Consolidated Financial Statements for the purpose of inclusion in the Red Herring Prospectus ("RHP") ("Offer Document") to be filed with Securities and Exchange Board of India, SME Platform of National Stock Exchange of India, and Registrar of Companies, Delhi-II in connection with the proposed IPO. The Restated Consolidated Financial Statements have been prepared by the management of the Company for the year ended on March 31, 2026, March 31, 2025, and March 31, 2024 on the basis of Significant Accounting Polices and Notes to Accounts as set out in Note No.1 to the Restated Consolidated Financial Statement. The responsibility of the Board of Directors of the company includes designing, implementing and maintaining

SINGHAL GARG AND ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:011231N NEW DELHI 110034

adequate internal control relevant to the preparation and presentation of the Restated Consolidated Financial Statements. The Board of Directors are also responsible for identifying and ensuring that the company complies with the Act, ICDR Regulations and the Guidance Note read with the SEBI Communication, as applicable.

4. We have examined such Restated Consolidated Financial Information taking into consideration:

   a) The terms of reference and terms of our engagement agreed upon with you in accordance with our engagement letter dated 22nd August, 2025 in connection with the proposed IPO of equity shares of the Issuer;
   b) The Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI;
   c) Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated Consolidated Financial Information; and
   d) The requirements of Section 26 of the Act and the ICDR Regulations. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act, the ICDR Regulations and the Guidance Note in connection with the IPO.

5. These Restated Consolidated Financial Information have been prepared and compiled by the management from:

   a) The Audited Consolidated Financial Statements of the company for the financial year ended March 31, 2026, March 31, 2025 and March 31,2024 are prepared in accordance with accounting principles generally accepted in India including the Accounting Standards specified under Section 133 of the Act, ("Indian GAAP") read with the relevant rules which have been approved by the Board of Directors at their meetings held on July 25, 2026, June 24, 2025 and September 9, 2024 respectively.

   b) Entity Covered for the purpose of Consolidation:

Name of the Subsidiary	Entity Constitution	Date of Incorporation/ formation	Country of Incorporation	Proportion of ownership (%) as at March 31, 2026
Truckit India Private Limited	Private Limited Company	01/11/2018	India	99.996%

6. We have audited the special purpose financial information of the Group for the year ended March 31, 2026, March 31, 2025 and March 31,2024 prepared by the Company in accordance with the Indian GAAP for the limited purpose of complying with the requirement of getting its financial statements audited by an audit firm holding a valid peer review certificate issued by the "Peer Review Board" of the ICAI as required by ICDR Regulations in relation to proposed IPO. We have issued our report dated 30th July, 2026 on these special purpose consolidated financial information to the Board of Directors who have approved these in their meeting held on 30th July, 2026.

SINGHAL GARG AND ASSOCIATES * CHARTERED ACCOUNTANTS *
FRN:011231N
NEW DELHI
10034

7. For the purpose of our examination, we have relied on:

   a) Auditors' Report issued by the Company's Statutory Auditors report dated July 25, 2026, June 24, 2025 and September 9, 2024 on the consolidated financial statements of the Company for the financial years ended March 31, 2026, March 31, 2025 and March 31, 2024 respectively, as referred in Paragraph 5 above.

      The Audit for the financial years ended March 31, 2026 and March 31, 2025 were conducted by the Company's Statutory Auditor, M/s Maroti & Associates (the "Company's Statutory Auditor") and for the financial year ended March 31, 2024 were conducted by the Company's Statutory Auditor, M/s Singhal Garg & Associates (the "Company's Statutory Auditor") and accordingly reliance has been placed on the Consolidated Statement of Assets and Liabilities and Consolidated Statements of Profit and Loss, consolidated cash flow statements, the Significant Accounting Policies, and other explanatory information and (collectively, the "Audited Consolidated Financial Statement") examined by them for the said years.

8. Our Work has been carried out in accordance with the Standards on Auditing under section 143(10) of the Act, Guidance Note on reports in Company Prospectus (Revised 2019) and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India and pursuant to the requirements of Section 26 of the Act read with applicable rules and ICDR Regulations. This work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act and the ICDR Regulations in connection with the issue.

9. In accordance with the requirements of Section 26 of Part I of Chapter III of the Act read with the Rules, the ICDR Regulations and the Guidance Note, we have examined the Restated Consolidated Financial Information of the company which have been arrived after making adjustments and regrouping /reclassifications, which in our opinion were appropriate, and have been fully described in Note no 32: Reconciliation of Profit and Loss and based on our examination, we report that:

   a) The "**Restated Consolidated Statement of Assets and Liabilities**" as set out in **Annexure I** to this report, of the company, as at March 31, 2026, March 31, 2025 and as at March 31, 2024 is prepared by the company and approved by the Board of Directors. These restated Consolidated Statement of Assets and Liabilities, have been arrived at after making adjustments and regroupings to the individual financial statements of the company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts.

   b) The "**Restated Consolidated Statement of Profits & Loss**" as set out in **Annexure II** to this report, of the Company for the financial year ended on March 31, 2026, March 31, 2025 and March 31, 2024 is prepared by the company and approved by the Board of Directors. These restated Consolidated Statement of Profit & Loss have been arrived at after making adjustments and regroupings to the individual financial statements of the company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts.

SINGHAL GARG AND ASSOCIATES
FRN 0[illegible]231N
NEW DELHI
110034
CHARTERED ACCOUNTANTS

c) The "**Restated Consolidated Statement of Cash Flow**" as set out in **Annexure III** to this report, of the Company for the financial year ended on March 31, 2026, March 31, 2025 and March 31, 2024 is prepared by the company and approved by the Board of Directors. These restated Consolidated Statement of Cash Flow, as restated have been arrived at after making adjustments and regroupings to the individual financial statements of the company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts.

d) The Restated Consolidated Financial Information have been prepared in accordance with the Act, ICDR Regulations and the Guidance Note.

e) The Restated Consolidated Financial Information have been prepared after incorporating adjustments for change in accounting policies, material errors and regrouping/ reclassifications retrospectively in the years ended 31 March 2025, 31 March 2024 to reflect the same accounting treatment as per the accounting policies and grouping/ classifications followed as at and for the year ended 31 March 2026;

f) The Restated Consolidated Financial Statement have been made after incorporating adjustments for prior period and other material amounts in the respective financial year to which they relate;

g) Profits and losses have been arrived at after charging all expenses including depreciation and after making such adjustments/restatements and regroupings as in our opinion are appropriate and are to be read in accordance with the Significant Accounting Polices and Notes to Accounts as set out in Note no. 1 to this report;

h) There were no qualifications in the Audit Reports issued by the Company's Statutory Auditors as at and for the financial year ended on March 31, 2026, March 31, 2025 and March 31, 2024 which would require adjustments in this Restated Consolidated Financial Information of the Company;

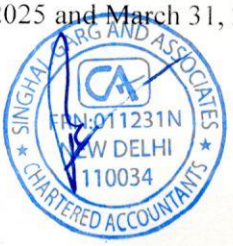
i) Extra-ordinary items that need to be disclosed separately in the accounts has been disclosed wherever required;

j) There was no change in accounting policies, which needs to be adjusted in the Restated Consolidated Financial Information;

k) There are no revaluation reserves, which need to be disclosed separately in the Restated Consolidated Financial Information;

l) The Company has not declared dividend during the FY 2025-26, FY 2024-25 and FY 2023-24.

10. We have also examined the following Restated Consolidated financial information of the Company set out in the Annexure/Note prepared by the Management and approved by the Board of Directors for the year ended March 31, 2026, March 31, 2025 and March 31, 2024.



Annexure/Note No.	Particulars
Annexure - I	Restated Consolidated Statement of Assets & Liabilities
Annexure - II	Restated Consolidated Statement of Profit & Loss
Annexure - III	Restated Consolidated Statement of Cash Flow
Note no. 1	Significant Accounting Policies & Notes on Restated Consolidated Financial Statements
Note no. 2	Restated Statement of Share Capital
Note no. 3	Restated Statement of Reserves And Surplus
Note no. 4	Restated Statement of Minority Interest
Note no. 5	Restated Statement of Long-Term Borrowings
Note no. 6	Restated Statement of Other long-term liabilities
Note no. 7	Restated Statement of Long-Term Provisions
Note no. 8	Restated Statement of Short-Term Borrowings
Note no. 9	Restated Statement of Trade Payables
Note no. 10	Restated Statement of Other Current Liabilities
Note no. 11	Restated Statement of Short-Term Provisions
Note no. 12	Restated Statement of Property, Plant and Equipment
Note no. 13	Restated Statement of Deferred Tax
Note no. 14	Restated Statement of Other non-current assets
Note no. 15	Restated Statement of Current Investments
Note no. 16	Restated Statement of Trade Receivable
Note no. 17	Restated Statement of Cash and cash equivalents
Note no. 18	Restated Statement of Short-Term Loans and Advances
Note no. 19	Restated Statement of Other Current Assets
Note no. 20	Restated Statement of Revenue from Operations
Note no. 21	Restated Statement of Other Income
Note no. 22	Restated Statement of Operation Expenses
Note no. 23	Restated Statement of Employee Benefit Expenses
Note no. 24	Restated Statement of Finance Cost
Note no. 25	Restated Statement of Depreciation and amortization expenses
Note no. 26	Restated Statement of Other Expenses
Note no. 27	Restated Statement of Current Tax
Note no. 28	Restated Statement of Earnings per equity share
Note no. 29	Additional information as required by paragraph 2 of the general instructions for preparation of Consolidated Financial Statements to schedule III to the Companies Act, 2013
Note no. 30	Analytical Ratios
Note no. 31	Reconciliation of Reserves and Surplus
Note no. 32	Reconciliation of Profit and Loss
Note no. 33	Restated Consolidated Statement of Tax Shelter
Note no. 34	Restated Statement of Mandatory Accounting Ratios
Note no. 35	Consolidated Capitalisation Statement
Note no. 36-40	General notes to Restated Consolidated Financial Statement
Note no. 41	Disclosure of Related Party Transactions
Note no. 42	Disclosure of Contingent Liability
Note no. 43	Disclosure of Employee Benefit Plan
Note no. 44	Disclosure of Corporate Social Responsibility (CSR)
Note no. 45	Disclosure of Deferred Tax Assets/Liability
Note no. 46	Disclosure of Compliance with Schedule III



11. We, M/s. Singhal Garg & Associates, Chartered Accountants have been subjected to the peer review process of the Institute of Chartered Accountants of India ("ICAI") and hold a valid peer review certificate issued by the "Peer Review Board" of the ICAI which is valid till December 31, 2027.

12. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

13. The Restated Consolidated Financial Information do not reflect the effects of events that occurred subsequent to the respective dates of the reports on the Special Purpose Consolidated Financial Statements and Audited Consolidated Financial Statements mentioned in paragraph 5 and 6 above.

14. This report should not in any way be construed as a reissuance or re-dating of any of the previous audit reports issued by the Company's Statutory Auditors or any other firm of Chartered Accountants, nor should this report be construed as a new opinion on any of the financial statements referred to therein.

15. We have no responsibility to update our report for events and circumstances occurring after the date of the report.

16. Our report is intended solely for use of the Board of Directors for inclusion in the Red Herring Prospectus/ Prospectus to be filed with Securities and Exchange Board of India, the National Stock Exchange of India and Registrar of Companies, Delhi-II in connection with the proposed IPO. Our report should not be used, referred to, or distributed for any other purpose except with our prior consent in writing. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

17. In our opinion, the above financial information contained mentioned in the attached Annexure of this report read with the respective Significant Accounting Polices and Notes to Accounts are prepared after making adjustments and regrouping as considered appropriate and have been prepared in accordance with the Act, ICDR Regulations, Engagement Letter and Guidance Note and give a true and fair view in conformity with the accounting principles generally accepted in India, to the extent applicable.

For M/s Singhal Garg & Associates
Chartered Accountants
Firm Registration Number: 011231N
Peer Review Certificate Number: 018974



CA Pawan Singhal
Partner
Membership Number: 090142
UDIN: 26090142VZZTAN4627
Date: 30/07/2026

POOJA LOGISTICS LIMITED (Formerly known as Pooja Logistics Private Limited)
CIN No. U60300DL2011PLC228491
Regd Office :4 COMMUNITY CENTER LAWRENCE ROAD INDUSTRIAL AREA NEW DELHI-110035

ANNEXURE I

RESTATED CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES

(₹ in Lakhs)

	Particulars	Note No.	As At 31/03/2026	As At 31/03/2025	As At 31/03/2024
I	**EQUITY AND LIABILITIES**				
	1. Shareholders' funds				
	(a) Share Capital	2	1,043.80	1,000.00	10.00
	(b) Reserves and surplus	3	3,186.71	1,584.81	1,472.59
	2. Minority Interest	4	0.02	0.01	0.01
	3. Non current liabilities				
	(a) Long term borrowings	5	2,628.78	1,726.65	1,836.11
	(b) Other Non current liabilities	6	22.37	15.91	8.57
	(d) Deferred tax liabilities	13		-	-
	(e) Long term provisions	7	45.35	45.95	80.53
	4. Current liabilities				
	(a) Short term borrowings	8	1,292.58	1,173.58	1,267.08
	(b) Trade payables	9			
	i) Total outstanding dues of micro enterprises and small enterprises		60.87	179.34	-
	ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		711.92	692.19	769.85
	(c) Other current liabilities	10	399.43	231.99	339.38
	(d) Short term provisions	11	421.25	355.07	194.12
	TOTAL		**9,813.09**	**7,005.51**	**5,978.24**
II.	**ASSETS**				
	1. Non current assets				
	(a) Property Plant & Equipments and Intangible Assets	12			
	(i) Property Plant & Equipments		2,515.21	1,773.91	1,982.12
	(ii) Intangible Assets		22.88	22.88	22.88
	(iii) Capital work-in-Progress		450.30	-	-
	(b) Deferred Tax Assets	13	83.55	82.11	92.80
	(c) Non Current Investments		-	-	-
	(d) Long-term loans and advances		-	-	-
	(e) Other Non Current Assets	14	52.66	41.78	20.17
	2. Current assets				
	(a) Current Investments	15	797.05	1,331.22	1,459.64
	(a) Inventories		-	-	-
	(b) Trade receivables	16	3,041.67	2,294.49	1,810.85
	(c) Cash and cash equivalents	17	410.94	572.69	72.54
	(d) Short term loans and advances	18	806.55	336.60	48.73
	(e) Other Current Assets	19	1,632.29	549.81	468.51
	TOTAL		**9,813.09**	**7,005.51**	**5,978.24**

Note:

1. The above statement should be read with the restated summary statement of profit and loss, restated summary statement of cash flows and significant accounting policies and notes on account for preparation of restated consolidated financial statements as appearing in Annexures II, III and Note No. 1 respectively.

2. Corporate information/background is presented in Note No. 1(a), and the summary of significant accounting policies is presented in Note No. 1(b).

As per our report of even date attached
For SINGHAL GARG AND ASSOCIATES
Chartered Accountant
Firm's Registration No : 011231N

SINGHAL GARG AND ASSOCIATES CHARTERED ACCOUNTANTS FRN:011231N NEW DELHI 110034

CA PAWAN SINGHAL
PARTNER
Membership No. 090142
UDIN: 26090142VZZTAN4627
Place: Delhi
Date:30/07/2026

For and on the behalf of the Board of Directors
POOJA LOGISTICS LIMITED (Formerly known as Pooja Logistics Private Limited)

DEEPAK KHANNA
Managing Director
DIN: 05130667

ANU KHANNA
Director
DIN: 10736691

AJAY RAJPAL
Chief Financial Officer
PAN: AEBPR2013P

ASHISH BISHT
Company Secretary
Membership No.: 66675

POOJA LOGISTICS LIMITED (Formerly known as Pooja Logistics Private Limited)
CIN No. U60300DL2011PLC228491
Regd Office :4 COMMUNITY CENTER LAWRENCE ROAD INDUSTRIAL AREA NEW DELHI-110035

ANNEXURE II

RESTATED CONSOLIDATED STATEMENT OF PROFIT & LOSS

(₹ in Lakhs)

	Particulars	Note	For the year ended 31/03/2026	For the year ended 31/03/2025	For the year ended 31/03/2024
I	Revenue from operations	20	16,570.10	14,877.10	12,375.26
II	Other Income	21	206.58	171.48	138.92
III	**Total Income (I+II)**		**16,776.68**	**15,048.58**	**12,514.18**
	Expenses:				
	(a) Operating Expenses	22	12,242.62	10,724.14	8,313.94
	(b) Employee benefits expense	23	665.97	1,042.77	1,302.26
	(c) Finance costs	24	290.46	215.30	261.84
	(d) Depreciation and amortisation expense	25	1,013.14	801.72	1,034.58
	(e) Other expenses	26	931.49	801.10	846.11
IV	**Total expenses**		**15,143.67**	**13,585.04**	**11,758.73**
V	**Profit /(Loss) before tax and Exceptional Items (III-IV)**		**1,633.01**	**1,463.54**	**755.45**
VI	Exceptional Items		-	-	-
VII	**Profit /(Loss) before tax (V-VI)**		**1,633.01**	**1,463.54**	**755.45**
VIII	**Tax expense:**				
	(a) Current tax expense	27	400.46	350.63	197.33
	(b) Deferred tax charge/(credit)	45	(1.44)	10.69	(15.02)
IX	**Profit after tax for the year (VII-VIII)**		**1,233.98**	**1,102.23**	**573.14**
X	**Profit for the year attributable to**				
	-Owner/Parent Company		**1,233.98**	**1,102.22**	**573.14**
	-Minority Interest		**0.01**	**0.01**	**0.00**
XI	**Earnings per share (face value of ₹ 10/- each):**	28			-
	(a) Basic (in ₹)		12.00	11.02	5.73
	(b) Diluted (in ₹)		12.00	11.02	5.73

Note:
1. The above statement should be read with the restated summary statement of assets and liabilities, restated summary statement of cash flows and significant accounting policies and notes on account for preparation of restated consolidated financial statements as appearing in Annexures I, III and Note No. 1 respectively.
2. Corporate information/background is presented in Note No. 1(a), and the summary of significant accounting policies is presented in Note No. 1(b).

As per our report of even date attached
For SINGHAL GARG AND ASSOCIATES
Chartered Accountant

Firm's Registration No : 014231N

SINGHAL GARG AND ASSOCIATES FRN 014231N NEW DELHI 110034 CHARTERED ACCOUNTANTS

CA PAWAN SINGHAL
PARTNER
Membership No. 090142
UDIN:26090142VZZTAN4627
Place: Delhi
Date: 30/07/2026

For and on the behalf of the Board of Directors

POOJA LOGISTICS LIMITED (Formerly known as Pooja Logistics Private Limited)

DEEPAK KHANNA
Managing Director
DIN: 05130667

AJAY RAJPAL
Chief Financial Officer
PAN: AEBPR2013P

ANU KHANNA
Director
DIN: 10736691

ASHISH BISHT
Company Secretary
Membership No.: 66675

POOJA LOGISTICS LIMITED (Formerly known as Pooja Logistics Private Limited)
CIN No. U60300DL2011PLC228491
Regd Office :4 COMMUNITY CENTER, LAWRENCE ROAD INDUSTRIAL AREA, NEW DELHI-110035

ANNEXURE III

RESTATED CONSOLIDATED STATEMENT OF CASH FLOW

(₹ in Lakhs)

Particulars	For the period ended		
	31-03-2026	31-03-2025	31-03-2024
A. **CASH FLOW FROM OPERATING ACTIVITIES**			
Net Profit before Extraordinary items	1,633.01	1,463.54	755.45
Adjustment For:			
(a) Depreciation and Amortization	1,013.14	801.72	1,034.58
(b) Interest Charges	290.46	215.30	261.84
(c) Dividend Income	(0.00)	(0.07)	(0.00)
(d) Interest Income	(51.69)	(5.11)	(8.85)
(e) Provision for gratuity expense	15.74	(33.29)	16.99
Operating Profit before Working Capital Changes	**2,900.65**	**2,442.10**	**2,060.01**
Adjustment For :			
(a) (Increase)/Decrease in Inventories	-	-	-
(b) (Increase)/Decrease in Trade Receivables	(747.18)	(483.64)	(230.83)
(c) (Increase)/Decrease in Short term Loans & Advances	(469.95)	(287.87)	131.39
(d) Increase /(Decrease) in Trade Payables	(98.73)	101.68	(518.76)
(e) Increase/(Decrease) in Other Current Liabilities	167.44	(107.40)	1.62
(f) (Increase)/Decrease in Other Current Assets	(1,082.47)	(162.18)	(52.92)
CASH GENERATED FROM OPERATIONS	669.76	1,502.70	1,390.50
Less : Direct Taxes (Paid)/Refund	(350.63)	(110.09)	(82.48)
CASH FLOW BEFORE EXTRAORDINARY ITEMS	**319.13**	**1,392.61**	**1,308.02**
NET CASH FROM OPERATING ACTIVITIES (A)	**319.13**	**1,392.61**	**1,308.02**
B. **CASH FLOW FROM INVESTING ACTIVITIES**			
(a) Purchase of Property, Plant & Equipment	(2,225.11)	(606.02)	(975.97)
(b) Change in Intangible Assets(Goodwill)	-	-	(22.88)
(c) Proceeds from sales of Property, Plant & Equipment	20.38	12.51	12.85
(d) Non Current Investments (Purchased)/ sold	-	-	17.21
(e) Current Investments (Purchased)/ sold	534.17	128.41	(619.57)
(f) Interest Received	51.69	5.11	8.85
(g) Dividends received	0.00	0.07	0.00
(h) Security Deposits - Inflow / (Outflows)	(10.88)	(21.62)	(5.88)
NET CASH FROM INVESTING ACTIVITIES (B)	**(1,629.75)**	**(481.54)**	**(1,585.38)**
C. **CASH FLOW FROM FINANCING ACTIVITIES**			
(a) Increase/(Decrease) in Long Term Borrowings	902.14	(109.46)	(48.76)
(b) Increase/(Decrease) in Short Term Borrowings	119.00	(93.50)	273.73
(c) Interest Paid	(290.46)	(215.30)	(261.84)
(d) Increase/(Decrease) in Share Capital	411.72	-	-
(e) Driver and staff welfare fund - Inflows / (Outflows)	6.46	7.35	6.43
NET CASH FLOW IN FINANCING ACTIVITIES	**1,148.86**	**(410.92)**	**(30.44)**
(D) NET INCREASE IN CASH & CASH EQUIVALENTS (A)+(B)+(C)	**(161.75)**	**500.15**	**(307.81)**
(E)Cash & Cash Equivalents at Beginning of period	572.69	72.54	380.35
(F) Cash & Cash Equivalents at End of period	410.94	572.69	72.54
NET INCREASE/ (DECREASE) IN CASH & CASH EQUIVALENTS (F-E)	**(161.75)**	**500.15**	**(307.81)**

SINGHAL GARG AND ASSOCIATES
FRN:011231N
NEW DELHI
CHARTERED ACCOUNTANTS

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

Note:

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

(₹ in Lakhs)

Particulars	For the period ended		
	31-03-2026	31-03-2025	31-03-2024
Component of Cash and Cash equivalents:			
Bank Balance	30.17	21.63	22.99
Cash in hand	357.84	11.71	8.26
Demat Balance with Axis Securities	16.31	-	18.95
E-Wallet Balances	-	12.37	5.13
Cheque in hand	6.62	504.87	-
Bank balance in term deposit account	-	22.11	17.21
Total	**410.94**	**572.69**	**72.54**

Note:

1. The above statement should be read with the restated summary statement of assets and liabilities, restated statement of Profit and loss and significant accounting policies and notes on account for preparation of restated CONSOLIDATED financial statements as appearing in Annexures I, II and Note No. 1 respectively.
2. Corporate information/background is presented in Note No. 1(a), and the summary of significant accounting policies is presented in Note No. 1(b).

As per our report of even date attached
For SINGHAL GARG AND ASSOCIATES

Chartered Accountant
Firm's Registration No:011231N

SINGHAL GARG AND ASSOCIATES FRN:011231N NEW DELHI 110034 CHARTERED ACCOUNTANTS

CA PAWAN SINGHAL
PARTNER
Membership No. 090142
UDIN: 26090142VZZTAN4627
Place: Delhi
Date: 30/07/2026

For and on the behalf of the Board of Directors
POOJA LOGISTICS LIMITED (Formerly known as Pooja Logistics Private Limited)

DEEPAK KHANNA	**ANU KHANNA**
Managing Director	**Director**
DIN: 05130667	**DIN: 10736691**
AJAY RAJPAL	**ASHISH BISHT**
Chief Financial Officer	**Company Secretary**
PAN: AEBPR2013P	**Membership No.: 66675**

POOJA LOGISTICS LIMITED (Formerly Known as Pooja Logistics Private Limited)
CIN:U60300DL2011PLC228491

Notes to Restated Consolidated Financial statements for the year ended 31st March 2024, 31st March 2025 and 31st March 2026
The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON RESTATED CONSOLIDATED FINANCIAL STATEMENTS

Note No. :1

1(a) Corporate Information/Background

Pooja Logistics Limited, CIN:U60300DL2011PLC228491 having its registered office at 4 COMMUNITY CENTER LAWRENCE ROAD INDUSTRIAL AREA NEW DELHI-110035, is a logistics company, engaged in temperature-controlled logistics service provider in the transportation of perishable goods across India through refrigerated trucks (reefers). Incorporated on 9th December, 2011, in New Delhi, the company is providing cold chain solutions to various industries.

The Company serve businesses in confectionery, dairy, quick-service restaurants (QSR) and e-commerce industries. The companies diverse fleet consists of trucks of various designs, sizes and capacities, allowing the company to handle a broad range of consignments. The Company fulfil customer requirements by providing vehicles on a trip-to-trip basis, monthly contracts, long term agreements. The Company has obtained certifications from FSSAI for facilitating the delivery of perishable goods.

During F.Y. 2024-25, pursuant to special resolution passed on 05th August, 2024, the members approved the conversion of the Company from a Private Limited Company into a Public Limited Company and consequently approved the change in the name of the Company from "Pooja Logistics Private Limited" to "Pooja Logistics Limited" by deletion of the word "Private" before the word "Limited" appearing in the Memorandum of Association and Articles of Association of the Company.

1(b) Summary of significant accounting policies

I. Basis of Preparation

These Restated Consolidated Financial Statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on an accrual basis. These Restated Consolidated financial statements have been prepared to comply in all material aspects with the accounting standards notified under the Companies (Accounting Standards) Rules, 2021 (as amended), specified under section 133 and other relevant provisions of the Companies Act, 2013 and restated in accordance with the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle, and other criteria set out in the Schedule III (Division I) to the Companies Act, 2013. Based on the nature of goods/services and the time between the sale of goods/ rendering of services and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current or non-current classification of assets and liabilities.

II. Use of estimates

The preparation of restated consolidated financial statements requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and 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.

SINGHAL GARG AND ASSOCIATES CA FRN:011231N NEW DELHI 110034 CHARTERED ACCOUNTANTS

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

III. Principles of Consolidation

The Restated Consolidated Financial Statements of the Company have been prepared on the following basis:

a) The restated standalone financial statements of the Holding Company and its subsidiary company have been combined on a line-by-line basis by adding together like items of assets, liabilities, income and expenses. The intra group balances and intra group transactions and unrealized profits have been fully eliminated as per Accounting Standard 21- 'Consolidated Financial Statements' notified of the Companies Act, 2013.

b) The excess of cost to the Holding Company of its investments in the subsidiary company over its share of equity of the Subsidiary company at the dates on which the investments in the Subsidiary company are made, is recognized as 'Goodwill' being an asset in the Restated Consolidated Financial statements.

c) Minority Interest in the net assets of consolidated subsidiary is identified and presented in the Restated Consolidated Financial Statements separately from liabilities and equity of the Company's shareholders.

d) Minority Interest in the net assets of consolidated subsidiaries consists of the amount of equity attributable to minority at the dates on which investments in the Subsidiary are made by the Company and further movements in their share in the equity, subsequent to the dates of investments as stated above.

e) The Financial Statements of the Subsidiary used in the consolidation are drawn up to the same reporting date as that of the Company i.e. 31st March 2026.

f) The Financial Statements of the Company has been combined with its subsidiary using uniform accounting policies for like transactions and other events in similar circumstances and are presented to the extent possible, in the same manner as the Company's Standalone Financial Statements.

The following Subsidiary company is considered in the Restated Consolidated Financial Statements:

Sr. No	Name of the Company	Country of Incorporation	% Holding as on 31.03.2026	% Holding as on 31.03.2025	% Holding as on 31.03.2024
1.	Truckit India Private Limited	India	99.996	99.996	99.996

IV. Property, Plant and Equipment

Property, Plant and Equipment

Property, Plant and Equipment, capital work in progress are stated at cost, less accumulated depreciation and impairment losses, if any. Cost comprises the purchase price, borrowing costs, if capitalization criteria are met and any cost attributable to bringing the assets to its working condition for its intended use which includes taxes, freight, and installation and allocated incidental expenditure during construction/ acquisition and exclusive of input tax credit (IGST/CGST and SGST) or other tax credit available to the Company.

An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized in statement of profit and loss.

Advances paid towards the acquisition of property, plant and equipment outstanding at each reporting date are classified as Capital Advances under Other Non-Current Assets. Assets acquired but not ready for use are classified under Capital Work in Progress and are stated at cost comprising of direct costs and related incidental expenses.

When parts of an item of Property, Plant and Equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

SINGHAL GARG AND ASSOCIATES CHARTERED ACCOUNTANTS FRN: 023131N NEW DELHI 110034

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

V. Depreciation on Property, Plant and Equipment

Depreciation on Property, Plant and Equipment is provided on the written down value method over the useful lives of the assets as prescribed under Schedule II to the Companies Act, 2013, except where the useful lives of the assets have been assessed by the management to be different from those prescribed in Schedule II, based on the nature of the assets, technical evaluation and the expected pattern of consumption of the economic benefits embodied in the assets. The management believes that the useful lives so determined represent the actual useful lives of the respective assets.

The depreciable amount of an asset is determined after deducting its estimated residual value. The residual value is generally considered at 5% of the original cost of the asset, unless a different residual value is considered appropriate based on the nature and expected disposal value of the asset.The Company has considered the following useful lives for depreciation of its various classes of Property, Plant and Equipment:

Particulars	Useful life (years)
Plant and Machinery	15
Plant and Machinery – Solar Power Plant	25
Computers	3
Building – RCC Frame Structure	60
Building – Other than RCC Frame Structure	30
Furniture and Fixtures	10
Office Equipment	5
Vehicles	8
Commercial Vehicles – Trucks	6
Plant and Machinery/Add-on Equipment forming an integral part of Commercial Vehicles	6

The Company follows the principles of component accounting as prescribed under Schedule II to the Companies Act, 2013. Significant components of an item of Property, Plant and Equipment having a cost that is significant in relation to the total cost of the asset and having a useful life that is materially different from that of the remaining asset are depreciated separately over their respective useful lives. Where the add-on equipment is integral to the commercial vehicle and has the same useful life and pattern of consumption as the vehicle, it is capitalised and depreciated together with the respective vehicle.

Plant and machinery/add-on equipment specifically installed on and forming an integral part of commercial vehicles is capitalised as part of the respective commercial vehicle, where such equipment is integral to the operation and intended use of the vehicle. Since such add-on equipment is expected to be consumed over the same period and in the same pattern as the related commercial vehicle, the cost of such equipment is depreciated together with the related commercial vehicle over the same useful life of 6 years, using the written down value method. Accordingly, depreciation on such add-on equipment is charged at the same rate and on the same basis as the related commercial vehicle.

Depreciation on additions to Property, Plant and Equipment is provided on a pro-rata basis from the date the respective asset is ready for its intended use. Depreciation on Property, Plant and Equipment sold, disposed of or discarded during the year is provided up to the date of such sale, disposal or discard, as the case may be.

The useful lives, residual values and method of depreciation are reviewed at least at each financial year-end. Where there is a change in the estimated useful life or residual value of an asset, the same is accounted for prospectively as a change in accounting estimate, in accordance with the applicable Accounting Standards.

SINGHAL GARG AND ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:011231N NEW DELHI 110034

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

Freehold land is not depreciated. Property, Plant and Equipment under construction or development, including assets not yet ready for their intended use, are classified as Capital Work-in-Progress and are not depreciated until the respective assets are ready for their intended use.

VI. Impairment of Assets

In accordance with Accounting Standard (AS) 28 – "Impairment of Assets", the carrying amount of the Company's assets is reviewed at each balance sheet date to determine whether there is any indication of impairment. If any such indication exists, the recoverable amount of the asset or, where applicable, the cash-generating unit (CGU) to which the asset belongs, is estimated.

The recoverable amount is the higher of the net selling price and the value in use of the asset or CGU. An impairment loss is recognised in the Statement of Profit and Loss whenever the carrying amount of an asset or CGU exceeds its recoverable amount.

After recognition of an impairment loss, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

Where, in a subsequent period, there is an indication that an impairment loss recognised in earlier periods may no longer exist or may have decreased, the recoverable amount of the asset or CGU is reassessed. An impairment loss recognised in prior periods is reversed to the extent that the recoverable amount of the asset or CGU increases, subject to the condition that the revised carrying amount of the asset does not exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised in earlier periods.

A reversal of an impairment loss is recognised in the Statement of Profit and Loss in the period in which the reversal is identified.

VII. Borrowing Costs

Borrowing cost Includes interest, amortization of ancillary costs incurred in connection with the arrangement of borrowings to the extent they are regarded as an adjustment to the interest cost.

Borrowing costs that are directly attributable to the acquisition, construction or production of an asset that takes a substantial period of time to get ready for its intended use are capitalized. All other borrowing costs are recognized as expenditure in the period in which they are incurred.

VIII. Investments

Accounting Policy and Treatment

Investments represent assets held by the Company for the purpose of earning income by way of dividends, interest, and rentals, for capital appreciation, or for other benefits to the investing enterprise. Investments are classified into current and long-term categories based on the intention and ability of the Company at the time of acquisition.

Classification of Investments

1. **Current Investments**:

   Investments that are readily realizable and are intended to be held for not more than twelve months from the date of acquisition or the balance sheet date, whichever is earlier, are classified as current investments. These are typically in the nature of marketable securities such as equity shares, debentures, mutual funds, commercial paper, etc., which are held for the purpose of short-term deployment of surplus funds.

2. **Long-term Investments**:

   All investments other than current investments are classified as long-term investments. These are generally held with the intention of strategic association, capital appreciation, or earning regular income, and are not meant for sale in the short term.

SINGHAL GARG AND ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ FRN 011231N NEW DELHI 1[illegible]34

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

Measurement and Initial Recognition

All investments are initially recognized at cost, which includes the purchase price and any directly attributable acquisition costs, such as brokerage, fees, stamp duties, and applicable taxes. The following principles apply in case of non-cash consideration:

- Where investments are acquired by way of issue of the Company's own equity shares or other securities, the cost of the investment is determined based on the fair value of the securities issued.
- If investments are acquired in exchange for another asset, the acquisition cost is measured at the fair value of the asset given up or the investment acquired, whichever is more clearly determinable.

Subsequent Measurement

- **Current Investments**:

  Current investments are carried in the restated consolidated financial statements at the lower of cost and fair value. The comparison of cost and fair value is made individually for each investment. Any reduction in carrying amount and any reversals of such reductions are recognized in the Statement of Profit and Loss for the period.

- **Long-term Investments**:

  Long-term investments are carried at cost. However, a provision for diminution in value is made in the restated consolidated financial statements to recognize a decline, other than temporary, in the value of such investments. The determination of whether a decline is other than temporary involves judgment and is based on a variety of factors, including the duration and extent to which the fair value has been less than cost, the financial health of the investee, industry and sector performance, and operational and funding issues affecting the investee.

Disposal and Gains/Losses on Sale

On disposal or sale of an investment, the difference between the carrying amount of the investment and the net disposal proceeds (i.e., sales consideration less directly attributable selling expenses) is recognized as other income or expense in the Statement of Profit and Loss for the period in which such disposal takes place.

The cost of the investment sold is determined on a First-In-First-Out (FIFO) or Weighted Average Cost basis, depending on the method consistently adopted by the Company.

IX. Revenue recognition

Revenue is recognized when there is no significant uncertainty as to its measurability or collectability and when it is probable that the economic benefits associated with the transaction will flow to the Company. In accordance with the principles laid down under AS-9, revenue is measured at the gross inflow of economic benefits arising from the ordinary activities of the Company and is recognized net of applicable indirect taxes such as Goods and Services Tax (GST).

Revenue from Services – Freight Income

In the case of freight and logistics services, revenue is recognized upon the rendering and completion of services, which is deemed to occur when the consignment or shipment is successfully delivered at the customer's designated destination. The completion of service is evidenced by the receipt of a valid and acknowledged 'Proof of Delivery' (POD) from the consignee or authorized recipient at the destination point.

The Company follows a consistent policy of recognizing revenue only when the following conditions, as prescribed under AS-9, are satisfied:

SINGHAL GARG AND ASSOCIATES
FRN 011231N
NEW DELHI
110034
CHARTERED ACCOUNTANTS

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

- **The service is completed or substantially completed**: Delivery of the goods or consignment marks the substantial completion of the freight service. No revenue is recognized for part-deliveries unless such deliveries represent separately billable milestones or contractual deliverables.
- **No significant uncertainty exists regarding the amount of consideration**: The freight charges are contractually agreed upon with the customer before service commencement, and the Company ensures that the consideration is fixed or determinable.
- **It is reasonably certain that the economic benefits will flow to the Company**: Revenue is recognized only when the Company has reasonable assurance of the customer's ability and intention to pay for the services rendered.

In cases where payments are received in advance for freight services that are yet to be rendered (i.e., where delivery has not occurred), such amounts are not recognized as revenue but are instead recorded as *Advance from Customers* under current liabilities until the conditions for revenue recognition are fulfilled.

The Company does not recognize revenue in cases where significant risks or obligations related to service performance remain outstanding at the reporting date.

Revenue is recorded exclusive of Goods and Services Tax (GST), service tax, or any other indirect taxes, in line with the guidance provided under AS-9.

Capital Market-related Activities – Discontinued:
During the financial year 23-24 and 24-25, the Holding Company was engaged in certain capital market-related activities, including F&O/speculative transactions and other capital market activities. Pursuant to Special Resolution passed at the Extra-Ordinary General Meeting, the Holding Company amended its Memorandum of Association to discontinue and remove references to such capital market-related business activities.

Income or gains arising from F&O/speculative transactions and other capital market-related activities undertaken up to the date of discontinuance are recognised in the financial statements in the period in which the underlying transactions are completed or settled and the amount of income or gain is reliably determinable, based on the nature of the underlying transaction and the applicable Accounting Standards. Such income is not considered revenue from the Company's principal operating activities.

The discontinuance of the capital market-related activities has been assessed with reference to the requirements of Accounting Standard (AS) 24 – "Discontinuing Operations" and the relevant disclosures are made in the financial statements, where applicable.

As at the balance sheet date, the Holding Company and its Subsidiary Company are exclusively engaged in the business of providing transportation and reefer logistics services, and revenue from operations relates solely to such activities.

Other Income

Other income comprises income that is incidental to the principal business activities of the Company and is recognised when there is reasonable certainty as to the ultimate collection of the consideration.

Interest Income:
Interest income is recognised on a time proportion basis, taking into account the amount outstanding and the applicable rate of interest, in accordance with Accounting Standard (AS) 9 – "Revenue Recognition".

Dividend Income:
Dividend income is recognised when the Company's right to receive payment is established, in accordance with AS 9 – "Revenue Recognition".

Profit/(Loss) on Sale or Disposal of Property, Plant and Equipment:
Profit or loss arising on the sale, disposal or discard of Property, Plant and Equipment is recognised in the Statement

SINGHAL GARG AND ASSOCIATES CHARTERED ACCOUNTANTS FRN:011231N NEW DELHI 110034

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

of Profit and Loss in the period in which the asset is disposed of. The gain or loss is determined as the difference between the net disposal proceeds and the carrying amount of the asset as at the date of disposal.

Scrap Sale:
Income from sale of scrap, arising from the disposal of scrap generated in the course of the Company's operations, is recognised when the significant risks and rewards associated with the ownership of the scrap are transferred to the buyer and the amount of consideration can be measured reliably. Such income is presented under Other Income.

Other income is presented separately in the Statement of Profit and Loss in accordance with the applicable requirements of Schedule III to the Companies Act, 2013 and the relevant Accounting Standards.

X. Retirement and other employee benefits

Employee benefits payable wholly within twelve months of receiving employee services are classified as short-term employee benefits. These benefits include salaries and wages, bonus etc. The undiscounted amount of short-term employee benefits to be paid in exchange for employee services is recognised as an expenses in the Statement of Profit and Loss in the period in which the employee renders the relevant service.

Defined Contribution Plans

A defined contribution plan is a post-employment benefit plan under which the Company's obligation is limited to the amount it contributes to the fund. The following are recognized as defined contribution plans:

- **Provident Fund:**

  The Company makes monthly contributions to the Employees' Provident Fund in accordance with the provisions of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952. These contributions are made to a government-administered fund or a recognized trust.

  The Company has no obligation other than the contribution payable. The contributions are charged to the Statement of Profit and Loss in the period in which the employee renders the related service.

- **Employee State Insurance (ESI):**

  Where applicable, contributions are made to the Employee State Insurance Corporation in respect of eligible employees in accordance with the Employees' State Insurance Act, 1948. These are recognized as an expense in the Statement of Profit and Loss in the period in which the employee renders the related service. The Company's liability is limited to the extent of the fixed contributions.

Defined Benefit Plan- Gratuity

The Company provides for gratuity in accordance with the provisions of the Payment of Gratuity Act, 1972 and Accounting Standard (AS) 15 – "Employee Benefits".

Gratuity is classified as a defined benefit plan. The liability in respect of gratuity is determined based on an actuarial valuation carried out by an independent actuary at the balance sheet date using the Projected Unit Credit Method.

The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows using the interest rates of Government securities having terms consistent with the estimated term of the obligation.

The Company recognises the net defined benefit liability, being the present value of the defined benefit obligation, in the Balance Sheet, as the gratuity plan is unfunded and the Company does not maintain any separate gratuity fund or plan assets.

The cost of providing gratuity comprises current service cost, interest cost on the defined benefit obligation and actuarial gains and losses. These costs are recognised in the Statement of Profit and Loss in the period in which they arise, in accordance with the requirements of AS 15.

SINGHAL GARG AND ASSOCIATES CHARTERED ACCOUNTANTS FRN:011231N NEW DELHI 110034

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

Actuarial gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised immediately in the Statement of Profit and Loss in the period in which they arise.
Past service cost, if any, is recognised in accordance with the requirements of AS 15.

Short-term employee benefits are recognised as an expense at the undiscounted amount expected to be paid in respect of services rendered by employees during the accounting period.

XI. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and demand deposits, together with other short-term, highly liquid investments maturing in less than one year from the date of acquisition. Cash and cash equivalents are readily convertible into known amounts of cash and are subject to an insignificant risk of changes in value. This also includes amounts related to cheques that have been issued but not yet presented at the bank, which reduces the balance in the Company's records. Other Bank Balances are short-term balance (with original maturity is more than three months but less than twelve months).

XII. Trade and other payables

These amounts represent liabilities for goods and services provided to the Company prior to the end of financial year which are unpaid. The amounts are unsecured. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognised initially at their fair value and subsequently measured at amortised cost using effective interest method.

XIII. Income taxes

Tax expense for the period comprises of current tax, deferred tax and Minimum alternate tax credit

Provision for current tax made on the basis of estimated taxable income for the current accounting year in accordance with the Income-tax Act, 1961.

Current tax assets and current tax liabilities are offset when there a legally enforceable right to set off the recognised amounts, and there is an intention to settle the asset and the liability on a net basis.

Adjustments to income taxes related to prior periods arise from changes in estimates or resolutions of tax positions taken in earlier years. These adjustments are recognized in the period in which they are identified, in accordance with the relevant accounting standards. The impact of such adjustments is included in the tax expense of the period unless they relate to items previously recognized outside profit or loss adjustments to income tax relating to prior periods are recognized in the period in which the error or change is identified. These adjustments may arise from reassessments by tax authorities, changes in management's judgment regarding tax positions, or corrections of errors in previous period tax calculations.

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 as of the reporting date.

Deferred tax charge or credit reflects the tax effects of timing differences between accounting income and taxable income for the period. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognised using the tax rates that have been enacted or substantively enacted by the balance sheet date. Deferred tax assets are recognised only to the extent there is reasonable certainty that the assets can be realised in future; however, where there is unabsorbed depreciation or carry forward of losses, deferred tax assets are recognised only if there is a virtual certainty of realisation of such assets. Deferred tax assets are reviewed at each balance sheet date and are written-down or written up to reflect the amount that reasonably/ virtually certain (as the case may be) to be realised.

At each reporting date, the Company reassesses the unrecognized deferred tax assets, if any.

SINGHAL GARG AND ASSOCIATES
FRN:011231N
NEW DELHI
110034
CHARTERED ACCOUNTANTS

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

XIV. Contingent Liability, Provisions and Contingent Asset

Company follows Accounting Standard (AS) 29 – "Provisions, Contingent Liabilities and Contingent Assets" in respect of recognition, measurement and disclosure of provisions, contingent liabilities and contingent assets.

The Company recognises a provision when there is a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.
Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the balance sheet date. Where the effect of the time value of money is material, provisions are measured at the present value of the expenditure expected to be required to settle the obligation, using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation.

The Company recognises provisions for decommissioning, restoration and similar obligations, where applicable, at the present value of the expected costs to settle such obligations. Such costs are recognised as part of the cost of the related Property, Plant and Equipment to the extent that the criteria for recognition are met. The unwinding of the discount is recognised as a finance cost in the Statement of Profit and Loss in the period in which it arises.

In accordance with AS 29, a contingent liability is not recognised in the financial statements but is disclosed, unless the possibility of an outflow of resources embodying economic benefits is remote. A contingent liability may arise in the following circumstances:

- a possible obligation that arises from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company; or
- a present obligation that arises from past events but is not recognised because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation, or the amount of the obligation cannot be measured with sufficient reliability.

A contingent asset, in accordance with AS 29, is not recognised in the financial statements, since this may result in the recognition of income that may never be realised. However, where an inflow of economic benefits is probable, the contingent asset is disclosed in the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements.

Provisions, contingent liabilities and contingent assets are reviewed at each balance sheet date and are adjusted, recognised or disclosed, as appropriate, to reflect the current best estimate and the circumstances existing at the reporting date.

XV. Earnings Per Share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The weighted average numbers of equity shares are adjusted for events such as bonus issue, bonus element in the rights issue, share split and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

XVI. Segment Reporting

The accounting policies adopted for segment reporting are in conformity with the accounting policies adopted by the Company for preparation and presentation of its financial statements.

SINGHAL GARG AND ASSOCIATES
FRN:0[illegible]231N
NEW DELHI
110034
CHARTERED ACCOUNTANTS

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

The Company identifies operating segments based on the nature of the products and services provided and the internal reporting structure, in accordance with the principles of Accounting Standard (AS) 17 – "Segment Reporting". Revenue and expenses have been identified to segments on the basis of their relationship to the operating activities of the respective segment. Revenue and expenses which relate to the Company as a whole and are not allocable to segments on a reasonable basis are considered as unallocable items.

The Company is primarily engaged in the business of transportation and logistics services and does not have any other separately identifiable business segment. Accordingly, the entire business activity of the Company constitutes one reportable business segment, being Transportation and Logistics Services.

The Company does not have separately identifiable geographical segments requiring separate disclosure under AS 17. Accordingly, segment-wise disclosure of revenue, results, assets and liabilities is not applicable to the Company, as the Company operates as a single reportable segment. The Company therefore does not have any reportable segment other than its Transportation and Logistics Services segment.

XVII. Corporate Social Responsibility

In accordance with the provisions of Section 135 of the Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time, the Company is required to spend a specified amount towards Corporate Social Responsibility (CSR) activities as prescribed under the Act.

The Company discharges its CSR obligation by making contributions to eligible projects or initiatives that are aligned with the activities specified under Schedule VII to the Companies Act, 2013, such as promoting education, healthcare, rural development, environmental sustainability, and other socially beneficial programs.

The amounts incurred towards CSR activities are recognized as an expense in the Restated Consolidated Statement of Profit and Loss in the period in which such contributions are made or when the liability to make the contribution is incurred, whichever is earlier.

The Company does not capitalize any CSR expenditure, nor does it recognize any asset arising from such expenditure, as the same does not generate economic benefits to the Company and is incurred in compliance with a statutory obligation for the benefit of the society at large.

Any unspent CSR amount, if applicable, is dealt with in accordance with the requirements of the Act, including transfer to a specified fund or earmarked account, as the case may be.

SINGHAL GARG AND ASSOCIATES
FRN:011231N
NEW DELHI
110034
CHARTERED ACCOUNTANTS

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

POOJA LOGISTICS LIMITED (Formerly Known as Pooja Logistics Private Limited)

Note no - 2

Restated Statement of Share Capital (₹ in Lakhs)

Particulars	As At 31/03/2026	As At 31/03/2025	As At 31/03/2024
Authorised Capital			
No. of Equity Shares of ₹ 10/- each	1,50,00,000.00	1,50,00,000.00	20,00,000.00
Authorised Equity Share Capital In Rs.	1,500.00	1,500.00	200.00
Issued, Subscribed & Fully Paid up			
No. of Equity Shares of ₹ 10/- each	1,04,38,000.00	1,00,00,000.00	1,00,000.00
Issued, Subscribed & Fully Paid up Share Capital In Rs.	1,043.80	1,000.00	10.00
Total	1,043.80	1,000.00	10.00

Reconciliation of the number of shares outstanding is set out below:-

Particulars	As At 31/03/2026	As At 31/03/2025	As At 31/03/2024
	Number of Shares	Number of Shares	Number of Shares
Shares outstanding at the beginning of the year	1,00,00,000.00	1,00,000.00	1,00,000.00
Add:-Shares Issued during the year			
Bonus Shares Issued*	-	99,00,000.00	-
Private Placement**	4,38,000.00	-	-
Less:Shares bought back during the year	-	-	-
Shares outstanding at the end of the year	**1,04,38,000.00**	**1,00,00,000.00**	**1,00,000.00**

Terms / Rights of Equity Shares

The Company has one class of equity shares having a par value of Rs. 10 per share. Each shareholder is eligible for one vote per share held. The company has not proposed any dividend during preceding financial year. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amount, in proportion to their shareholding.

***Note:** During the FY 2024-25, the shareholders approved the capitalisation of reserves for a bonus issue in the ratio of 99 fully paid up equity shares or every one share held in the Holding Company. Pursuant to this resolution, the Holding Company allotted 99,00,000 bonus equity shares on 2 September 2024, increasing the paid up share capital from 1,00,000 to 1,00,00,000 equity shares. The bonus shares rank pari passu with the existing equity shares in all respects, and prior period earnings per share have been restated to reflect the enlarged capital base.*

***Note:** Pursuant to the Board Resolution passed on 08 August 2025, a Private Placement of 4,38,000 equity shares of face value ₹10 each, at a premium of ₹84 per share, was approved. The shares were fully paid and rank pari passu with the existing equity shares of the Company.*

The allotment resulted in an aggregate consideration of ₹4,11,72,000, comprising ₹43,80,000 towards Equity Share Capital and ₹3,67,92,000 towards Securities Premium Account.

Details of Shareholders holding more than 5 % shares:-

Name of Shareholder	As At 31/03/2026	As At 31/03/2025	As At 31/03/2024
Deepak Khanna			
Number of Shares	86,50,000	86,50,000	48,500
% of Holding	82.87%	86.50%	48.50%
Vijay Kumar Khanna			
Number of Shares	6,13,000	6,13,000	50,000
% of Holding	5.87%	6.13%	50.00%

Details of Promoters holding shares:-

Name of Shareholder	As At 31/03/2026	As At 31/03/2025	As At 31/03/2024
Vijay Kumar Khanna*			
Number of Shares	-	6,13,000	50,000
% of Holding	-	6.13%	50.00%
% Change in share holding	-	**-43.87%**	**0.00%**
Deepak Khanna			
Number of Shares	86,50,000	86,50,000	48,500
% of Holding	82.87%	86.50%	48.50%
% Change in share holding	**-3.63%**	**38.00%**	**-1.50%**
Anu Khanna			
Number of Shares	5,00,000	5,00,000	-
% of Holding	4.79%	5.00%	-
% Change in share holding	**-0.21%**	**5.00%**	-

Note: The change in the shareholding pattern has been presented on an absolute basis.

**Mr. Vijay Kumar Khanna has been retired from Whole Time Director designation w.e.f 30th June 2025.*

SINGHAL GARG AND ASSOCIATES CHARTERED ACCOUNTANTS FRN:011231N NEW DELHI 110034

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

POOJA LOGISTICS LIMITED (Formerly known as Pooja Logistics Private Limited)
CIN:U60300DL2011PLC228491

Reconciliation of the number of shares outstanding is set out below:-

Particulars	As At 31/03/2026	As At 31/03/2025	As At 31/03/2024	As At 31/03/2023	As At 31/03/2022
	Number of Shares	Number of Shares	Number of Shares	Number of Shares	Number of Shares
Shares outstanding at the beginning of the year	1,00,00,000.00	1,00,000.00	1,00,000.00	1,00,000.00	1,00,000.00
Add: Shares allotted without payment being received in cash	-	-	-	-	-
Add: Bonus Shares Issued	-	99,00,000.00	-	-	-
Add: Private Placement	4,38,000.00	-	-	-	-
Less:Shares bought back during the year	-	-	-	-	-
Shares outstanding at the end of the year	**1,04,38,000.00**	**1,00,00,000.00**	**1,00,000.00**	**1,00,000.00**	**1,00,000.00**

SINGHAL GARG AND ASSOCIATES
FRN:011231N
NEW DELHI
CHARTERED ACCOUNTANTS

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

POOJA LOGISTICS LIMITED (Formerly known as Pooja Logistics Private Limited)
CIN:U60300DL2011PLC228491

Note no - 3

Restated Statement of Reserves And Surplus (₹ in Lakhs)

Particulars	As at 31/03/2026	As at 31/03/2025	As At 31/03/2024
a. Securities Premuim Account			
Opening Balance	-	-	-
Add : Premium on issue of equity shares	367.92	-	-
Closing Balance	**367.92**	-	-
b. Surplus in Statement of Profit & Loss A/c			
Opening balance	1,584.81	1,472.59	899.45
(+) Net Profit For the current year	1,233.98	1,102.22	573.14
(-) Less: Short Provision of Income Tax	-	-	-
(-) Less Bonus Shares Issued	-	(990.00)	-
Net Surplus in Statement of Profit and Loss	**2,818.79**	**1,584.81**	**1,472.59**
Total	**3,186.71**	**1,584.81**	**1,472.59**

Note:

During the FY 2024-25, the shareholders approved the capitalisation of reserves for a bonus issue in the ratio of 99 fully paid up equity shares or every one share held in the Holding Company. Pursuant to this resolution, the Holding Company allotted 99,00,000 bonus equity shares on 2 September 2024, increasing the paid up share capital from 1,00,000 to 1,00,00,000 equity shares. The bonus shares rank pari passu with the existing equity shares in all respects, and prior period earnings per share have been restated to reflect the enlarged capital base.

Note no - 4

Restated Statement of Minority Interest (₹ in Lakhs)

Particulars	As at 31/03/2026	Particulars	As at 31/03/2025	Particulars	As At 31/03/2024
Opening bal of Minority Interest	0.01	Minority Interest on Acquisition Date (Fair Value Method)(2*400)	0.01	Minority Interest on Acquisition Date (Fair Value Method)(2*400)	0.01
Add:- Minority Interest share of current year profit	0.01	**Add:-** Share of Minority Interest in Post Acquisition Reserves of Subsidary	0.01	**Add:-** Share of Minority Interest in Post Acquisition Reserves of Subsidary	0.00
Minority Interest as on 31/03/2026	**0.02**	**Minority Interest as on 31/03/2025**	**0.01**	**Minority Interest as on 31/03/2024**	**0.01**

Note no - 5

Restated Statement of Long Term Borrowings (₹ in Lakhs)

Restated Statement of Reserves And Surplus	As At 31/03/2026			As At 31/03/2025			As At 31/03/2024		
	Non-Current	Current Maturities	Total	Non-Current	Current Maturities	Total	Non-Current	Current Maturities	Total
(a) Term loans									
Rupee Term Loan (Refer Note 5.1)	-	80.10	80.10	94.04	99.63	193.67	193.04	101.50	294.54
Working capital Term Loan-ECLGS	-	-	-	-	-	-	-	-	-
(b) Other loans and advances							-	-	
Vehicle Loan (Secured By hypothecation of the Vehicle) (Refer Note 5.2)	2,628.78	898.26	3,527.04	1,632.61	861.32	2,493.92	1,643.07	952.89	2,595.96
Advance for truck	-	-	-	-	-	-	-	-	-
(c) Loans from Related Parties	-	-	-	-	-	-	-	-	-
Total Borrowings	**2,628.78**	**978.36**	**3,607.15**	**1,726.65**	**960.95**	**2,687.59**	**1,836.11**	**1,054.39**	**2,890.50**
The Above Amount Includes:									
Secured Loans									
From Banks	2,628.78	978.36	3,607.15	1,726.65	960.95	2,687.59	1,836.11	1,054.39	2,890.50
Unsecured Loans									
Loans & Advances from related parties	-	-	-	-	-	-	-	-	-
Amount Disclosed Under the Head "Short Term Borrowings"(Note No. 8)	-	(978.36)	(978.36)	-	(960.95)	(960.95)	-	(1,054.39)	(1,054.39)
Total Borrowings	**2,628.78**	**-**	**2,628.78**	**1,726.65**	**-**	**1,726.65**	**1,836.11**	**-**	**1,836.11**

SINGHAL GARG AND ASSOCIATES
FRN: 011231N
NEW DELHI
110034
CHARTERED ACCOUNTANTS

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

Note 5.1 Rupee Term Loan

The Company has existing term loans classified under the MSME category from HDFC Bank Ltd. and ICICI Bank Ltd., availed in earlier financial years. These loans are secured by personal guarantees of the directors and a floating charge on the commercial vehicles. The loans carry interest rate of 9.05% and 7.35% per annum and are repayable in monthly instalments over tenures of 60 months. The details of these loans are provided in the table below:

Lender	Loan Type	Sanctioned Amount (Rs. In Lakhs)	Rate of Interest	Security Offered	Tenure	Outstanding amount as on (as per books) 31.03.2026	
						Non Current Maturity (Shown in Loang term Liabilities)	Current Maturity (Shown in Short term Liabilities)
HDFC Bank Ltd.	MSME Loan: CV-GECL EXTN	137.00	9.05% P.a.	Personal guarantees of the directors	60 monthly installments	-	49,46,843.00
ICICI Bank	MSME Loan: CV Loan	102.06	7.35% P.a	Personal guarantees of the directors	60 monthly installments	-	30,63,523.00

Note 5.2 Vehicle Loan (Secured By hypothecation of the Vehicle)

Amt (Rs. In Lakhs)

Name of Lender	Type of facility & Purpose	Rate of Interest	Securities Offered	Re-payment Terms	Sanctioned Amount	Amount as at 31st March 2026	Monthly Installment Amount
AXIS BANK LIMITED	Secured-Vehicle Loan	7.82%	Hypothecation of Vehicles	59 EMIs from January 2023	217.06	34.75	4.47
		8.65%		72 EMIs from September 2023	171.81	81.45	3.12
		9.70%		48 EMIs from December 2024	30.86	14.57	0.79
Bajaj Finance Limited	Secured-Vehicle Loan	9.50%	Hypothecation of Vehicles	60 EMIs from March 2026	118.65	98.06	2.51
HDB Financial Services	Secured-Vehicle Loan	9.25%	Hypothecation of Vehicles	47 EMIs from September 2023	60.19	6.01	1.53
		10.01%		47 EMIs from March 2026	93.09	71.00	2.41
		10.01%		59 EMIs from October 2025	107.30	80.01	2.31
		10.01%		59 EMIs from November 2025	335.00	254.83	7.22
		10.01%		59 EMIs from December 2025	102.50	79.68	2.21
		10.01%		59 EMIs from January 2026	195.68	155.22	4.23
HDFC Bank	Secured-Vehicle Loan	7.50%	Hypothecation of Vehicles	60 EMIs from May 2026	29.21	24.63	0.59
		7.50%		60 EMIs from September 2022	160.05	15.74	3.21
		7.51%		60 EMIs from May 2026	241.10	203.37	4.83
		7.51%		72 EMIs from November 2022	19.35	5.98	0.33
		7.52%		60 EMIs from March 2026	117.50	95.63	2.35
		7.57%		60 EMIs from March 2026	148.99	121.26	2.99
		7.58%		60 EMIs from March 2026	191.96	156.23	3.85
		7.58%		60 EMIs from May 2026	14.50	12.23	0.29
		7.74%		72 EMIs from November 2022	85.08	26.40	1.48
		7.75%		72 EMIs from January 2023	23.72	8.09	0.41
		7.99%		72 EMIs from November 2022	38.70	12.07	0.68
		8.51%		72 EMIs from May 2023	94.85	38.52	1.69
		8.87%		72 EMIs from October 2023	415.45	200.11	7.46
		9.01%		60 EMIs from June 2024	29.55	14.44	0.61
Kotak Mahindra Bank	Secured-Vehicle Loan	8.75%	Hypothecation of Vehicles	71 EMIs from October 2023	252.90	118.14	4.60
		8.86%		47 EMIs from August 2023	28.49	2.13	0.72
YES Bank	Secured-Vehicle Loan	10.01%	Hypothecation of Vehicles	59 EMIs from May 2025	98.39	66.04	2.13
		10.01%		57 EMIs from June 2025	292.39	195.70	6.47
		10.03%		57 EMIs from May 2025	505.50	330.55	11.21
		10.05%		47 EMIs from May 2025	22.30	12.50	0.58
		10.06%		47 EMIs from March 2025	87.66	45.51	2.27
		10.73%		47 EMIs from March 2025	92.65	47.93	2.41
Total					**4422.41**	**2628.78**	**91.96**

Note:

1. The long-term borrowings presented include only the non-current maturities of loans. The current maturities of loans are classified under short-term borrowings.

2. The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.

3. The above statement should be read with the restated summary statement of assets and liabilities, restated summary statement of profit and loss, cash flow statement, significant accounting policies and notes to restated summary statements as appearing in Annexures I, II, III and Note No. 1 respectively

SINGHAL GARG AND ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ FRN 011231N NEW DELHI 110034

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

POOJA LOGISTICS LIMITED (Formerly known as Pooja Logistics Private Limited)
CIN:U60300DL2011PLC228491

Note no - 6

Restated Statement of Other long term liabilities (₹ in Lakhs)

Particulars	As At 31/03/2026	As At 31/03/2025	As At 31/03/2024
Other			
Driver and staff welfare fund	22.37	15.91	8.57
Total	**22.37**	**15.91**	**8.57**

Note no - 7

Restated Statement of Long Term Provisions (₹ in Lakhs)

Particulars	As At 31/03/2026	As At 31/03/2025	As At 31/03/2024
Provisions for Gratuity	45.35	45.95	80.53
Total	**45.35**	**45.95**	**80.53**

Note:

The long-term provisions include only the provisions for gratuity that are expected to be settled beyond one year. The current provision for gratuity, which is expected to be settled within one year, is classified under short-term provisions.

Note no - 8

Restated Statement of Short Tem Borrowings (₹ in Lakhs)

Particulars	As At 31/03/2026	As At 31/03/2025	As At 31/03/2024
Loan repayable on demand (Refer Note 8.1)			
(a) From Banks			
Secured Working capital loan (overdraft limit)	314.22	212.63	212.69
(b) Current Maturities of long term debts **(Refer Note 8.2)**	978.36	960.95	1,054.39
Total Borrowings	**1,292.58**	**1,173.58**	**1,267.08**

Note 8.1: Cash Credit Facilities

The Company has availed cash credit facilities from HDFC Bank Ltd. and Standard Chartered Bank, secured as under:

The Company has been sanctioned and renewed a Cash Credit facility of ₹5.00 crores by HDFC Bank Limited vide sanction letter dated 14 January 2026, valid up to 30 November 2026. The facility has been granted for meeting the Company's working capital requirements.

The facility is secured by a first charge by way of hypothecation of the Company's current assets, including stock and book debts/debtors. Additional security comprises lien over Fixed Deposit No. 50301212294482 maintained with the Bank, fixed deposits held as cash margin for bank guarantees. The facility is further supported by personal guarantees of the Directors and collateral holders.

The facility carries interest at the rate of Repo Rate plus 3.00% per annum (being 8.25% p.a. as on the date of sanction). Interest is payable on a monthly basis. The Company is required to comply with various financial and operational covenants, including periodic submission of stock and book debt statements and maintenance of stipulated security margins.

SINGHAL GARG AND ASSOCIATES
CA
FRN:011231N
NEW DELHI
110034
CHARTERED ACCOUNTANTS

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

POOJA LOGISTICS LIMITED (Formerly known as Pooja Logistics Private Limited)
CIN:U60300DL2011PLC228491

Note 8.2 :- Current Maturities of long term debts

Lender	As At 31/03/2026	As At 31/03/2025	As At 31/03/2024
Secured loans			
a) Axis Bank Limited	90.37	160.13	159.48
b) HDFC Bank Limited	341.37	341.11	476.90
c) HDB Financial Services	165.21	43.34	67.18
d) ICICI Bank Limited	92.45	203.40	199.40
e) Kotak Mahindra Bank Limited	50.84	46.59	66.64
f) Sundaram Finance	-	29.06	84.79
g) YES Bank Limited	218.38	137.33	-
h) Bajaj Finance Limited	19.73	-	-
Total	**978.36**	**960.95**	**1,054.39**

Note:
The long-term borrowings presented include only the non-current maturities of loans. The current maturities of loans are classified under short-term borrowings.

SINGHAL GARG AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN:011231N
NEW DELHI
110034

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

POOJA LOGISTICS LIMITED (Formerly known as Pooja Logistics Private Limited)
CIN:U60300DL2011PLC228491

Note no - 9

Restated Statement of Trade Payable (₹ in Lakhs)

Particulars	As At 31/03/2026	As At 31/03/2025	As At 31/03/2024
Micro Small and Medium Enterprises*	60.87	179.34	-
Others	711.92	692.19	769.85
Total	**772.79**	**871.53**	**769.85**

(a) Ageing schedule:

Balance as at 31st March 2026 (₹ in Lakhs)

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed dues - MSME	60.87	-	-	-	**60.87**
(ii) Undisputed dues - Others	683.93	23.82	1.68	2.49	**711.92**
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
(v) Unbilled / Note Due	-	-	-	-	-
Total	**744.80**	**23.82**	**1.68**	**2.49**	**772.79**

Balance as at 31st March 2025 (₹ in Lakhs)

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed dues - MSME	179.34	-	-	-	**179.34**
(ii) Undisputed dues - Others	673.85	15.19	3.15	-	**692.19**
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
(v) Unbilled / Note Due	-	-	-	-	-
Total	**853.19**	**15.19**	**3.15**	-	**871.53**

Balance as at 31st March 2024 (₹ in Lakhs)

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed dues - MSME	-	-	-	-	-
(ii) Undisputed dues - Others	712.82	41.89	15.15	-	**769.85**
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
(v) Unbilled / Note Due	-	-	-	-	-
Total	**712.82**	**41.89**	**15.15**	-	**769.85**

Note: Amount due to entities covered under Micro, Small and Medium Enterprises as defined in the Micro, Small, Medium Enterprises Development Act, 2006, (MSMED Act, 2006) have been identified by the company on the basis of information available with it. The details are as follows:

(₹ in Lakhs)

Particulars	*As At 31/03/2026*	*As At 31/03/2025*	*As At 31/03/2024*
Principal amount remaining unpaid to any supplier as at the year end	*60.87*	*179.34*	-
Interest due on the above mention principal amount remaining unpaid to any supplier as at the year end	-	-	-
Amount of the interest paid by the Company in terms of Section 16	-	-	-
Amount of the interest due and payable for the period of delay in making payment but without adding the interest specified under the MSMED Act	-	-	-
Amount of interest accrued and remaing unpaid at the end of the accounting year	-	-	-

SINGHAL GARG AND ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ FRN 011231N NEW DELHI 110034

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

POOJA LOGISTICS LIMITED (Formerly known as Pooja Logistics Private Limited)
CIN:U60300DL2011PLC228491

Note no - 10

Restated Statement of Other Current Liabilities (₹ in Lakhs)

Particulars	As At 31/03/2026	As At 31/03/2025	As At 31/03/2024
Salary and wages payable	60.44	61.34	43.03
Audit fee payable	3.15	3.15	1.41
Contribution to PF and ESI payable	8.05	1.41	0.44
Interest on loan Payable	17.79	8.93	12.48
Contractual Driver Payables	86.96	55.21	56.11
TDS payable	6.46	19.13	27.59
GST payable	193.05	65.24	107.50
Staff reimbursement	2.71	2.99	85.20
Advance From Customer	6.14	13.16	0.91
Telephone expenses payable	1.72	1.38	4.72
Director's Remuneration payable	4.30	-	-
Other payable	8.65	0.05	-
Total	**399.43**	**231.99**	**339.38**

Note no - 11

Restated Statement Short Term Provisions (₹ in Lakhs)

Particulars	As At 31/03/2026	As At 31/03/2025	As At 31/03/2024
Provision for Gratuity	20.79	4.45	3.16
Provision for income tax	400.46	350.63	190.96
Total	**421.25**	**355.07**	**194.12**

Note:

The long-term provisions include only the provisions for gratuity that are expected to be settled beyond one year. The current provision for gratuity, which is expected to be settled within one year, is classified under short-term provisions.

SINGHAL GARG AND ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ FRN:011231N NEW DELHI M0034

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

POOJA LOGISTICS LIMITED (Formerly known as Pooja Logistics Private Limited)
CIN:U60300DL2011PLC228491

Note no - 12(a)
Restated Statement of Property, Plant & Equipment

Balance as at 31st March, 2026

(₹ in Lakhs)

Fixed Assets	Useful Life (In Years)	Gross Block				Accumulated Depreciation/Amortisation				Net Block	
		Balance as at 1st April 2025	Additions during the year	Deletion during the year	Balance as at 31st March, 2026	Balance as at 1st April 2025	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March, 2026	Balance as at 31st March, 2026	Balance as at 31st March 2025
A. Property, Plant & Equipment											
Own Assets											
Vehicles	8	90.58	24.20	-	114.78	80.68	9.27	-	89.96	24.82	9.90
Vehicles- Trucks	6	6,700.06	1,735.98	282.16	8,153.88	4,951.73	995.75	261.78	5,685.71	2,468.17	1,748.32
Computer and Peripherals	3	33.71	12.82	-	46.53	28.03	5.09	-	33.12	13.41	5.68
Furniture and Fixtures	10	4.49	0.92	-	5.40	2.25	0.78	-	3.03	2.38	2.24
Office Equipment	5	24.87	0.90	-	25.77	21.07	1.79	-	22.86	2.91	3.80
Solar Power Plant	25	4.04	-	-	4.04	0.07	0.45	-	0.52	3.52	3.96
Total (A)		**6,857.75**	**1,774.81**	**282.16**	**8,350.40**	**5,083.84**	**1,013.14**	**261.78**	**5,835.20**	**2,515.21**	**1,773.91**
Total (PY)		**6,424.59**	**606.02**	**172.87**	**6,857.75**	**4,442.47**	**801.72**	**160.36**	**5,083.84**	**1,773.91**	**1,982.12**
B. Intangible assets											
Goodwill		22.88	-	-	22.88	-	-	-	-	22.88	22.88
Total (B)		**22.88**	-	-	**22.88**	-	-	-	-	**22.88**	**22.88**
Total (PY)		**22.88**	-	-	**22.88**	-	-	-	-	**22.88**	**22.88**

Balance as at 31st March, 2025

(₹ in Lakhs)

Fixed Assets	Useful Life (In Years)	Gross Block				Accumulated Depreciation/Amortisation				Net Block	
		Balance as at 1st April 2024	Additions during the year	Deletion during the year	Balance as at 31st March, 2025	Balance as at 1st April 2024	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March, 2025	Balance as at 31st March, 2025	Balance as at 31st March 2024
A. Property, Plant & Equipment											
Own Assets											
Vehicles	8	90.58	-	-	90.58	76.37	4.31	-	80.68	9.90	14.21
Vehicles- Trucks	6	6,277.75	595.18	172.87	6,700.06	4,322.81	789.29	160.36	4,951.73	1,748.32	1,954.94
Computer and Peripherals	3	29.81	3.90	-	33.71	22.72	5.31	-	28.03	5.68	7.09
Furniture and Fixtures	10	3.02	1.47	-	4.49	1.85	0.40	-	2.25	2.24	1.17
Office Equipment	5	23.43	1.44	-	24.87	18.73	2.35	-	21.07	3.80	4.71
Solar Power Plant	25	-	4.04	-	4.04	-	0.07	-	0.07	3.96	-
Total (A)		**6,424.59**	**606.02**	**172.87**	**6,857.75**	**4,442.47**	**801.72**	**160.36**	**5,083.84**	**1,773.91**	**1,982.12**
Total (PY)		**5,553.38**	**975.97**	**104.76**	**6,424.59**	**3,500.06**	**1,034.58**	**91.74**	**4,442.47**	**1,982.12**	**2,053.76**
B. Intangible assets											
Goodwill		22.88	-	-	22.88	-	-	-	-	22.88	22.88
Total (B)		**22.88**	-	-	**22.88**	-	-	-	-	**22.88**	**22.88**
Total (PY)		-	**22.88**	-	**22.88**	-	-	-	-	**22.88**	-

SINGHAL GARG AND ASSOCIATES
FRN 011231N
NEW DELHI
110034
CHARTERED ACCOUNTANTS

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

POOJA LOGISTICS LIMITED (Formerly known as Pooja Logistics Private Limited)
CIN:U60300DL2011PLC228491

Balance as at 31st March, 2024

(₹ in Lakhs)

Fixed Assets	Useful Life (In Years)	Gross Block				Accumulated Depreciation/Amortisation				Net Block	
		Balance as at 1st April 2023	Additions during the year	Deletion during the year	Balance as at 31st March, 2024	Balance as at 1st April 2023	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March, 2024	Balance as at 31st March, 2024	Balance as at 31st March 2023
A. Property, Plant & Equipment											
Own Assets											
Vehicles	8	90.58	-	-	90.58	69.93	6.44	-	76.37	14.21	20.65
Vehicles- Trucks	6	5,416.98	965.52	104.76	6,277.75	3,396.57	1,018.58	91.91	4,322.81	1,954.94	2,020.85
Computer and Peripherals	3	23.08	6.74	-	29.81	16.54	6.19	-	22.72	7.09	6.54
Furniture and Fixtures	10	2.17	0.85	-	3.02	1.61	0.19	(0.05)	1.85	1.17	0.56
Office Equipment	5	20.57	2.87	-	23.43	15.41	3.19	(0.13)	18.73	4.71	5.15
Total (A)		**5,553.38**	**975.97**	**104.76**	**6,424.59**	**3,500.06**	**1,034.58**	**91.74**	**4,442.47**	**1,982.12**	**2,053.76**
B. Intangible assets											
Goodwill		-	22.88	-	22.88	-	-	-	-	22.88	
Total (B)		**-**	**22.88**	**-**	**22.88**	**-**	**-**	**-**	**-**	**22.88**	**-**

General Notes :

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

2. Depreciation is calculated on pro-rata basis in case assets is purchased/sold during current F.Y.

3. If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.

4. In case of leap year, depreciation is calculated on the basis of 366 days in a year.

5. During the previous financial year, the Holding Company has installed a Solar Power Plant on 1st February 2025. The estimated useful life of the Solar Power Plant has been assessed as 25 years, in accordance with the provisions of Schedule II to the Companies Act, 2013.

6. During the financial year 2023-24, the Holding Company acquired 99.996% shares of Truckit India Pvt. Ltd. on 01.12.2023. In accordance with AS 21, the excess of consideration transferred over the carrying amount of net assets acquired has been recognized as Goodwill. Goodwill is recognized as an intangible asset and is measured at cost as on date of acquisition. As at 31st March 2025, the carrying amount of Goodwill in the Consolidated Financial Statements is ₹ 22,88,043.00, which is the same as at 31st March 2024, indicating no impairment or further adjustment during the year.

Note no - 12(b)

Restated Statement of Capital Work in Progress

Balance as at 31st March, 2026

(₹ in Lakhs)

Fixed Assets	Useful Life (In Years)	Gross Block				Accumulated Depreciation/Amortisation				Net Block	
		Balance as at 1st April 2025	Additions during the year	Deletion during the year	Balance as at 31st March, 2026	Balance as at 1st April 2025	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March, 2026	Balance as at 31st March, 2026	Balance as at 31st March 2025
Capital work-in-Progress											
Commercial Vehicles Under Refrigeration Unit Installation		-	450.30	-	450.30	-	-	-	-	450.30	-
Total		-	**450.30**	-	450.30	-	-	-	-	**450.30**	-

Note:

The Capital work in progress represents commercial vehicles purchased during the year whose installation of the related plant/refrigerated containers are pending, the vehicles have not yet been put to their intended use.

Ageing Schedule of Capital Work-in-Progress:

Capital Work-in-Progress	Less than 1 year	1–2 years	2–3 years	More than 3 years	Total
Projects in Progress – Commercial Vehicles Under Refrigeration Unit Installation	450.30	-	-	-	450.30
Projects temporarily suspended	-	-	-	-	-
Total	**450.30**	-	-	-	**450.30**

SINGHAL GARG AND ASSOCIATES
FRN:011231N
NEW DELHI
110034
CHARTERED ACCOUNTANTS

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

POOJA LOGISTICS LIMITED (Formerly known as Pooja Logistics Private Limited)
CIN:U60300DL2011PLC228491

Note no - 13

Restated Statement of Deferred Tax (₹ in Lakhs)

Particulars	As At 31/03/2026	As At 31/03/2025	As At 31/03/2024
Opening Balance (A)			
Opening balance of Deferred tax (Assets)/Liability	(82.11)	(92.80)	(77.79)
Current Year Provision (B)			
(DTA)/DTL on Timing Difference of Depreciation & Amortisation	2.52	(1.96)	(27.53)
(DTA)/DTL on Timing Difference on account of provision related to Employee Benefits	(3.96)	12.65	12.51
Closing Balance of Deferred Tax (Assets)/Liability (A+B)	**(83.55)**	**(82.11)**	**(92.80)**

Note no - 14

Restated Statement of Other non-current assets (₹ in Lakhs)

Particulars	As At 31/03/2026	As At 31/03/2025	As At 31/03/2024
Bank deposits with remaining maturity of more than 12 months	10.65	-	-
Security Deposits*	42.01	41.78	20.17
Total	**52.66**	**41.78**	**20.17**

***Security Deposit** *(₹ in Lakhs)*

Particulars	*As At 31/03/2026*	*As At 31/03/2025*	*As At 31/03/2024*
Security Deposits with Customers	*31.11*	*29.90*	*9.74*
Security deposit-rent	*6.20*	*7.19*	*7.19*
Security deposit-others	*4.69*	*4.69*	*3.23*
Total	***42.01***	***41.78***	***20.17***

Note no - 15

Restated Statement of Current Investments (₹ in Lakhs)

Particulars	As At 31/03/2026	As At 31/03/2025	As At 31/03/2024
Investments in Mutual Funds (Quoted)			
In Others			
Mutual funds current quoted trade current investment (Lower of cost and Market value*)	797.05	1,231.22	1,359.64
Other current investments (Unquoted)			
In Others			
Alternative investment funds- ask investment- aif iii (Lower of cost and Market value)	-	100.00	100.00
Net Investment	**797.05**	**1,331.22**	**1,459.64**
Aggregate amount of quoted investments	797.05	1,231.22	1,359.64
Aggregate amount of unquoted investments	-	100.00	100.00

**Market Value of Quoted Investments for*
FY 2026: 970.03
FY 2025:1469.70
FY 2024:1728.58

Note no - 16

Restated Statement of Trade receivables (₹ in Lakhs)

Particulars	As At 31/03/2026	As At 31/03/2025	As At 31/03/2024
Undisputed Considered good	3,041.67	2,294.49	1,810.85
Undisputed Considered doubtful	-	-	-
Less: Provision for Bad and Doubtful debts	-	-	-
Total	**3,041.67**	**2,294.49**	**1,810.85**

SINGHAL GARG AND ASSOCIATES
FRN 011231N
NEW DELHI
CHARTERED ACCOUNTANTS

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

POOJA LOGISTICS LIMITED (Formerly known as Pooja Logistics Private Limited)
CIN:U60300DL2011PLC228491

Ageing schedule:

Balance as at 31st March 2026 (₹ in Lakhs)

Particulars	Less than 6 months	6 Months - 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed						
Trade receivables - Considered good	2,934.27	51.80	52.27	0.56	-	3,038.91
Trade receivables - doubtful debt	-	-	-	-	-	-
Disputed	-	-	-	-	-	-
Trade receivables - Considered good	-	-	-	-	-	-
Trade receivables - doubtful debt	-	-	-	-	2.76	2.76
Unbilled / Not due	-	-	-	-	-	-
Total	**2,934.27**	**51.80**	**52.27**	**0.56**	**2.76**	**3,041.67**

Balance as at 31st March 2025 (₹ in Lakhs)

Particulars	Less than 6 months	6 Months - 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed						
Trade receivables - Considered good	2,254.24	30.1694171	0.57	9.51	-	2,294.49
Trade receivables - doubtful debt	-		-	-		-
Disputed						-
Trade receivables - Considered good	-		-	-	-	-
Trade receivables - doubtful debt	-		-	-	-	-
Unbilled / Not due	-	-	-	-	-	-
Total	**2,254.24**	**30.17**	**0.57**	**9.51**	**-**	**2,294.49**

Balance as at 31st March 2024 (₹ in Lakhs)

Particulars	Less than 6 months	6 Months - 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed						
Trade receivables - Considered good	1,784.10	15.12	11.63	-	-	1,810.85
Trade receivables - doubtful debt	-	-	-			-
Disputed						-
Trade receivables - Considered good	-	-	-	-	-	-
Trade receivables - doubtful debt	-	-	-	-	-	-
Unbilled / Not due	-	-	-	-	-	-
Total	**1,784.10**	**15.12**	**11.63**	**-**	**-**	**1,810.85**

Note no - 17

Restated Statement of Cash and cash equivalents (₹ in Lakhs)

Particulars	As At 31/03/2026	As At 31/03/2025	As At 31/03/2024
Cash and Cash Equivalents			
Bank Balance			
(i) State bank of India	-	-	-
(ii) HDFC Bank	30.17	21.63	22.99
Cash in Hand	357.84	11.71	8.26
Demat Balance with Axis Securities	16.31	-	18.95
E-Wallet Balances	-	12.37	5.13
Cheque in hand	6.62	504.87	-
Bank balance in term deposit account	-	22.11	17.21
Total	**410.94**	**572.69**	**72.54**

Note no - 18

Restated Statement of Short Term Loans And Advances (₹ in Lakhs)

Particulars	As At 31/03/2026	As At 31/03/2025	As At 31/03/2024
a) Loans and Advances to others			
Advance to hire purchase vendors	198.08	40.18	33.36
Advance to employees	21.95	20.37	14.91
Advance for purchase of Vehicles	174.89	276.05	-
Advance to contractual driver	392.12	-	-
Advance to Repair & Maintenance vendors	17.58		
Other advances (Unsecured)	1.93	-	0.46
Total	**806.55**	**336.60**	**48.73**

SINGHAL GARG AND ASSOCIATES CHARTERED ACCOUNTANTS FRN:011231N NEW DELHI 110034

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

POOJA LOGISTICS LIMITED (Formerly known as Pooja Logistics Private Limited)
CIN:U60300DL2011PLC228491

Note no - 19

Restated Statement of Other current Assests **(₹ in Lakhs)**

Particulars	As At 31/03/2026	As At 31/03/2025	As At 31/03/2024
Input tax credit available	50.87	6.57	6.88
TDS carried forward	-	7.48	0.02
TDS & TCS Receivable	427.82	383.34	199.36
TDS Refundable	4.50	-	-
Prepaid Insurance	88.40	73.55	68.34
Prepaid Permit & Road tax	41.39	33.69	35.77
Prepaid AMC and other charges	36.15	41.47	72.84
Income Tax Refund	-	-	80.85
Accured Interest on FDR	42.26	3.67	2.79
Accrued Interest on Security Deposit	0.18	0.01	0.01
Dividend income accrued	-	0.00	0.00
GST cash ledger balance	-	0.02	-
Staff imprest	8.20	-	1.65
Bank deposits lien against overdraft (having maturity more than 3 months and less than 12 months)	911.72	-	-
Bank deposit lien against Bank guarantees (having maturity more than 3 months and less than 12 months)	20.81	-	-
Total	**1,632.29**	**549.81**	**468.51**

SINGHAL GARG AND ASSOCIATES
CA
FRN:011231N
NEW DELHI
010034
CHARTERED ACCOUNTANTS

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

POOJA LOGISTICS LIMITED (Formerly known as Pooja Logistics Private Limited)
CIN No. U60300DL2011PLC228491

Note no - 20

Restated Statement of Revenue from operations **(₹ in Lakhs)**

Particulars	For the year ended 31/03/2026	For the year ended 31/03/2025	For the year ended 31/03/2024
Sale of services			
Transportation Services of goods	16,570.10	14,870.36	12,372.96
Other Services	-	-	-
Other operating revenues	-	-	-
Mtm f&o gain	-	6.25	1.74
Speculative business (intraday share trading profit)	-	0.03	0.10
Short term Capital Gain	-	0.47	0.46
Total	**16,570.10**	**14,877.10**	**12,375.26**

Note:

During the previous financial year, up to August 5, 2024, the Holding Company was engaged in capital market-related activities. However, pursuant to Special Resolution No. 02 passed at a duly convened Extra-Ordinary General Meeting held on August 5, 2024, the Holding Company amended its Memorandum of Association (MOA) to discontinue and remove all references to capital market-related business activities. Consequently, the Holding Company has ceased all operations pertaining to such activities from the said date.

As on the date of the Balance Sheet, the Holding Company and Subsidiary Company is exclusively engaged in the business of providing Transport Services, and all revenue from operations reported herein pertains solely to this segment.

***Note: Geographical Revenue Bifurcation** **(₹ in Lakhs)**

Particulars	For the year ended 31/03/2026	For the year ended 31/03/2025	For the year ended 31/03/2024
Domesitc sales	16,568.50	14,873.82	12,375.26
Export sales (Nepal only)	1.60	3.28	
Total	**16,570.10**	**14,877.10**	**12,375.26**

Note no - 21

Restated Statement of Other income **(₹ in Lakhs)**

Particulars	For the year ended 31/03/2026	For the year ended 31/03/2025	For the year ended 31/03/2024
Interest Income			
-Interest on Security Deposit	0.67	-	0.01
-Interest on Fixed Deposit	47.70	2.28	1.22
-Interest on IT Refund	3.32	2.83	7.62
Dividend Income	0.00	0.07	0.00
Net gain/loss on sale of investments	-	-	-
-Long Term Gain	144.97	125.58	66.37
-Short Term Gain	5.82	35.53	55.00
Profit on sale of fixed assets	1.58	3.47	3.70
Income from Scrap sale	2.52	1.51	0.04
Other Income	-	-	4.95
Mtm f&o gain	-	0.21	-
Total	**206.58**	**171.48**	**138.92**

SINGHAL GOYAL AND ASSOCIATES CHARTERED ACCOUNTANTS FRN:011231N NEW DELHI 110034

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

POOJA LOGISTICS LIMITED (Formerly known as Pooja Logistics Private Limited)
CIN No. U60300DL2011PLC228491

Note no - 22

Restated Statement of Operating Expenses **(₹ in Lakhs)**

Particulars	For the year ended 31/03/2026	For the year ended 31/03/2025	For the year ended 31/03/2024
Loading and Unloading Labour Charges	114.99	102.96	53.29
Vehicle Running and Maintenance Expenses	2,173.06	1,790.04	1,627.36
Vehicle fuel expenses	3,972.86	3,996.01	4,103.02
Vehicle Hire Charges	4,931.65	4,519.75	2,523.88
Contractual Driver expenses	1,033.79	292.88	-
Short & Deductions	16.28	12.78	3.06
Mtm f&o loss	-	9.69	1.54
Speculation Business Exp	-	-	0.19
Short term Capital Loss	-	0.02	1.59
Total	**12,242.62**	**10,724.14**	**8,313.94**

Note no - 23

Restated Statement of Employee benefits expense **(₹ in Lakhs)**

Particulars	For the year ended 31/03/2026	For the year ended 31/03/2025	For the year ended 31/03/2024
(a) Salaries and wages	475.26	954.48	1,210.56
(b) Director's Remenuration	97.50	82.97	48.00
(c) Contributions to Provident and other funds			
-Contributions to Provident fund	8.94	6.75	4.87
-Contributions to ESI Fund	1.20	2.06	0.59
(d) Provision for gratuity expense	15.74	(33.29)	16.99
(e) Staff welfare expenses	67.33	29.81	21.25
Total	**665.97**	**1,042.77**	**1,302.26**

Note no - 24

Restated Statement of Finance costs **(₹ in Lakhs)**

Particulars	For the year ended 31/03/2026	For the year ended 31/03/2025	For the year ended 31/03/2024
Interest on vehicle loan	249.06	176.74	226.87
Interest on MSME loan	11.09	18.37	29.75
Interest on overdraft account	27.28	18.90	2.22
Loan processing charges	0.08	0.13	0.11
Bank Charges	2.95	1.16	2.90
Total	**290.46**	**215.30**	**261.84**

Note no - 25

Restated Statement of Depreciation and amortization expenses

Particulars	For the year ended 31/03/2026	For the year ended 31/03/2025	For the year ended 31/03/2024
Depreciation on tangible assets	1,013.14	801.72	1,034.58
Total	**1,013.14**	**801.72**	**1,034.58**

SINGHAL GARG AND ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 011231N NEW DELHI 110034

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

POOJA LOGISTICS LIMITED (Formerly known as Pooja Logistics Private Limited)
CIN No. U60300DL2011PLC228491

Note no - 26

Restated Statement of Other expenses **(₹ in Lakhs)**

Particulars	For the year ended 31/03/2026	For the year ended 31/03/2025	For the year ended 31/03/2024
INDIRECT EXPENSES			
Conveyance & Travelling expenses	32.11	22.02	23.25
Electricity Charges	12.60	11.81	7.46
Bank Charges	0.05	0.04	0.02
Documentation Charges	203.61	155.84	194.87
Office Rent	26.16	23.20	49.01273
Telephone & Postage	7.55	4.43	4.36
Office & Computer-Repair and Maintenance expenses	19.60	11.81	6.76
Printing and stationery expenses	5.80	6.97	3.84
Water expenses	1.01	1.51	0.70
Vehicle Insurance expenses	140.61	125.92	140.83
GPS Tracking expenses	20.20	15.43	14.84
Uniform Expenses	-	1.11	1.13
GST Reverse in compliance of section 42 and 43 of CGST ACT2017	220.12	214.74	210.76
Statutory & Regulatory Expenses	18.00	24.71	16.14
Website and Software Expenses	1.45	5.14	3.59
Commission Expenses	24.70	11.51	86.18
Bill Discounting expenses	21.73	60.18	48.97
Miscellenous Expenses	8.04	6.18	4.91
Business Promotion expenses	8.91	2.57	0.43
Loss on sale of Fixed Assets	6.21	2.49	0.52
Service Charges	4.21	3.22	0.92
Supervision Charges	15.00	15.00	7.50
Demat Charges	1.15	0.07	0.04
Property Tax	-	1.06	-
Newspaper and periodicals	0.02	0.02	-
Director sitting fees	7.94	1.54	-
Valuation Charges	0.73	0.45	0.12
Legal and professional expenses	93.36	49.25	15.59
Bad Debt	-	-	0.82
Corporate social responsibility expenses	12.51	8.01	-
Festival expenses	1.14	0.39	-
Short term capital loss	-	2.88	-
Fees & subcription	0.54	0.93	-
Admin Charges on PF	-	0.56	0.20
Account Maintenance Fee	-	0.73	1.00
Cash Discount	9.53	4.86	-
Vehicle registration charges	3.38	1.01	-
Payment to auditors	-	-	-
-Statutory audit	3.00	3.00	1.09
-Tax audit	0.50	0.50	0.25
TOTAL	**931.49**	**801.10**	**846.11**
(i) Payments to the auditors comprises			
- As Auditors	**3.50**	**3.50**	**1.34**
Statutory audit	3.00	3.00	1.09
Tax audit	0.50	0.50	0.25
- Other services	-	-	**8.00**

SINGHAL GARG AND ASSOCIATES CHARTERED ACCOUNTANTS FRN:011231N NEW DELHI 110034

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

POOJA LOGISTICS LIMITED (Formerly known as Pooja Logistics Private Limited)
CIN:U60300DL2011PLC228491

Note no - 27

Restated Statement of Current tax **(₹ in Lakhs)**

Particulars	For the year ended 31/03/2026	For the year ended 31/03/2025	For the year ended 31/03/2024
Current tax	400.46	350.63	197.33
Total	**400.46**	**350.63**	**197.33**

Note no - 28

Restated Statement of Earning Per Equity Share **(₹ in Lakhs)**

Particulars	As At 31/03/2026	As At 31/03/2025	As At 31/03/2024
Before Exceptional Itmes			
1.Net Profit after tax as per Statement of Profit and Loss attributable to Equity Shareholders (Rs. in Lakhs)	1,233.98	1,102.22	573.14
2.Weighted Average number of equity shares [Original]	10,283,200.00	10,000,000.00	100,000
3. Weighted Average number of equity shares used as denominator for calculating EPS (After considering Bonus impact with retrospective effect)	10,283,200.00	10,000,000.00	10,000,000.00
4. Basic and Diluted Earning per Share (On Face value of Rs. 10/ per share) (After considering Bonus impact with retrospective effect)	12.00	11.02	5.73

Notes:

1. The figures disclosed above are based on the restated summary statement of profit and loss of the Company;

2. The above statement should be read with the restated summary statement of assets and liabilities, restated summary statement of profit and loss, restated summary statement of cash flows and significant accounting policies and notes on account for preparation of restated standalone financial statements as appearing in Annexures I, II, III and Note No. 1 respectively.

SINGHAL GARG AND ASSOCIATES
FRN:011231N
NEW DELHI
110034
CHARTERED ACCOUNTANTS

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

POOJA LOGISTICS LIMITED (Formerly known as Pooja Logistics Private Limited)
CIN:U60300DL2011PLC228491

Note no. 29

Additional information as required by paragraph 2 of the general instructions for preparation of Consolidated Financial Statements to schedule III to the Companies Act, 2013

Name of the entity in the group	Net Assets,i.e. total assets minus total liabilities		Share in profit or loss	
	As % of consolidated net assets	Amount(in lakhs)	As % of consolidated profit or loss	Amount(in lakhs)
Parent				
Pooja Logistics Ltd.	92.80%	3,925.88	88.31%	1,089.68
Subsidiary				
Indian				
Truckit India Pvt Ltd.	11.39%	481.76	11.69%	144.30
Foreign	Not Applicable		Not Applicable	
Minority Interest in all Subsidiaries	0.00%	(0.02)	0.00%	(0.01)
Associates (Investment as per Equity Method)				
Indian	Not Applicable		Not Applicable	
Foreign	Not Applicable		Not Applicable	
Inter- Company eliminations and consolidation adjustments	-4.19%	(177.09)	0.00%	0.01
Joint Ventures(as per proportionate consolidation/ investment as per the equity method)				
Indian	Not Applicable		Not Applicable	
Foregin	Not Applicable		Not Applicable	
Total	**100.00%**	**4,230.53**	**100.00%**	**1,233.98**

SINGHAL GARG AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN:011231N
NEW DELHI
110034

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

POOJA LOGISTICS LIMITED (Formerly known as Pooja Logistics Private Limited)
CIN No. U60300DL2011PLC228491

Note no. 30

Analytical Ratios:

Sr. No.	Ratio	Numerator	Denominator	As At 31/03/2026	As At 31/03/2025	As At 31/03/2024
1	Current Ratio	Current Assets	Current Liabilities	2.32	1.93	1.50
2	Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	0.93	1.12	2.09
2	Debt Service Coverage Ratio	Net Profit after Taxes + Non-cash expenses like Depreciation and Amortisation) + Interest (Finance Cost) + Other Adjustments (like loss on sale of fixed assets, if applicable)	Total principal + Interest on Borrowings	1.88	1.66	1.38
4	Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholder's Equity	36.21%	54.20%	47.92%
5	Inventory turnover ratio	Turnover	Average Inventory	NA	NA	NA
6	Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	6.21	7.24	8.64
7	Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	10.06	8.19	5.97
8	Net capital turnover ratio	Total Sales	Average Working Capital	5.30	7.95	12.34
9	Net profit ratio	Net Profit	Net Sales	7.45%	7.41%	4.63%
10	Return on Capital employed	Earning Before Interest & tax	Capital employed	20.89%	27.17%	18.79%
11	Return on investment*	Income Generated from Investment-Cost of Investment	Average Investment	14.17%	12.10%	8.21%

Note:

Return on Investment has been computed based on income earned from financial investments (mutual funds). Strategic investments in subsidiaries that did not yield any dividend or return during the year have not been considered in the computation.

SINGHAL GARG AND ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:011231N NEW DELHI 110034

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

POOJA LOGISTICS LIMITED (Formerly known as Pooja Logistics Private Limited)
CIN No. U60300DL2011PLC228491

Sr. No.	Ratio	FY 26 to FY 25	Reason for variance	FY 25 to FY 24	Reason for variance
1	Current Ratio	19.97%	NA	28.63%	The variance is due to an increase in current assets relative to current liabilities during the year, resulting in an improvement in the Company's short-term liquidity position.
2	Debt-Equity Ratio	-17.39%	NA	-46.39%	The variance is primarily attributable to the partial repayment of term loans and strengthening of the equity base through internal accruals, which led to a reduction in the debt-equity ratio.
2	Debt Service Coverage Ratio	13.30%	NA	20.20%	NA
4	Return on Equity Ratio	-33.19%	The variance is primarily due to a lower growth in profit after tax relative to the increase in shareholders' equity during the year as compared to the previous year.	13.10%	NA
5	Inventory turnover ratio	NA	NA	NA	NA
6	Trade Receivables turnover ratio	-14.27%	NA	-16.18%	NA
7	Trade payables turnover ratio	22.87%	NA	37.16%	The variance is attributable to higher purchases and improved payment efficiency, resulting in a higher trade payables turnover ratio during the year.
8	Net capital turnover ratio	-33.33%	The significant reduction is due to increased average working capital on account of higher current assets.	-35.62%	The significant reduction is due to increased average working capital on account of higher current assets.
9	Net profit ratio	0.47%	NA	60.01%	The variance is attributable to improved operational efficiency and effective cost management, resulting in an increase in the ratio.
10	Return on Capital employed	-23.14%	NA	44.63%	The variance is due to higher profitability and efficient utilization of capital employed during the year as compared to the previous year.
11	Return on investment*	17.10%	NA	47.46%	The variance is due to higher income earned from investments during the current year as compared to the previous year.

SINGHAL GARG AND ASSOCIATES
FRN 011231N
NEW DELHI
CHARTERED ACCOUNTANTS

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

POOJA LOGISTICS LIMITED (Formerly known as Pooja Logistics Private Limited)
CIN:U60300DL2011PLC228491

Note no - 31

Reconciliation of Reserves and Surplus **(₹ in Lakhs)**

Appropriate adjustments have been made in the restated summary statements of Assets and Liabilities Profits and Losses and Cash flows wherever required by reclassification of the corresponding items of income expenses assets and liabilities in order to bring them in line with the requirements of the SEBI Regulations.

Particulars	For the year ended 31/03/2026	For the year ended 31/03/2025	For the year ended 31/03/2024
Reserves and Surplus as per audited accounts but before adjustments for restated accounts	3,207.80	1,605.90	1,552.03
Add/Less: Adjustment on account of-			
1). Adjustment in Provision for gratuity	-	83.69	(16.99)
2). Adjustment in DTA/DTL	(0.00)	(25.34)	(12.51)
3). Adjustment in Current tax	-	0.00	(0.03)
4). Change in opening Reserve and Surplus	(21.09)	(79.44)	(49.91)
Restated Reserves and Surplus	**3,186.71**	**1,584.81**	**1,472.59**

Note no - 32

Reconciliation of Profit and Loss **(₹ in Lakhs)**

Particulars	For the year ended 31/03/2026	For the year ended 31/03/2025	For the year ended 31/03/2024
Net Profit before tax as per audited accounts but before adjustments for restated accounts	1,633.01	1,379.86	772.44
Add/Less: Adjustment on account of-			
1). Provision for Gratuity	-	83.69	(16.99)
Restated profit/(Loss) before tax	**1,633.01**	**1,463.54**	**755.45**
Net Profit after tax as per audited accounts but before adjustments for restated accounts	1,233.98	1,043.88	602.67
Add/Less: Adjustment on account of-			
1). Provision for Gratuity	-	83.69	(16.99)
3). Deffered tax	(0.00)	(25.34)	(12.51)
5). Current tax	-	0.00	(0.03)
Restated profit/(Loss) after tax	**1,233.98**	**1,102.23**	**573.14**

Notes on Adjustment:

1. Adjustment of Deferred Tax Provision

Adjustment of deferred tax provision [being deferred tax (asset) / liability] is on account of some restated temporary differences being gratuity expenses.

2. Adjustment of IT Provision & MAT Credit entitlement

Adjustment of IT Provision is on account of restated taxable income arrived at after giving effect of above mentioned material adjustments and as per normal rules of income tax provision.

SINGHAL GARG AND ASSOCIATES CA FRN:011231N NEW DELHI 110034 CHARTERED ACCOUNTANTS

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

Note no - 33

Restated Consolidated Statement of Tax Shelter (₹ in Lakhs)

	Particulars	For the year ended 31/03/2026	For the year ended 31/03/2025	For the year ended 31/03/2024
	Income from Business or Profession			
A	Profit before taxes as restated	1,633.01	1,466.76	755.45
	Adjustments:			
B	**Permanent Differences**			
	Expenses disallowed as per IT Act 1961 [To be Add Back to (A)]			
	Interest on TDS	0.01	0.52	1.25
	Provision for gratuity	15.74	(33.29)	16.99
	Capital Enhancement Charges	-	12.80	2.74
	Corporate Social Responsibility	12.51	8.01	-
	Short term Capital loss	1.21	3.39	1.59
	Short term Capital loss on Sale of MF	1.65	9.98	-
	EPF late payment	1.69	0.55	1.15
	ESI late payment	0.02	0.20	0.06
	GST penalty	2.02	-	-
	Exit load on sale of Mutual Fund	4.05	-	-
	Expense Disallowable u/s 40A	2.12	-	-
	Income to be Consider under other heads as per IT Act 1961 [To be Deducted from (A)]			
	Interest Income	(47.80)	(2.28)	-
	Dividend income considered separate	(0.00)	(0.07)	(0.00)
	Interest on Income Tax Refund	-	(2.83)	(6.71)
	Capital Gain to be tax under Capital Gain Head	(153.65)	(172.06)	(121.84)
	Total Permanent Differences	**(160.44)**	**(175.07)**	**(104.77)**
C	**Timing Difference**			
	Difference between tax depreciation and book depreciation	(13.87)	8.54	65.23
	Total Timing Differences	**(13.87)**	**8.54**	**65.23**
D	Net Adjustment (B+C)	(174.31)	(166.53)	(39.54)
E	**Trading in Derivatives**			
	Profit as per Profit and Loss A/C	-	(3.24)	0.20
F	**Income from Speculation Business**	-	-	-
G	**Toal Income from Business and Profession (A+D+E+F)**	**1,458.70**	**1,296.99**	**716.12**

SINGHAL GOEL AND ASSOCIATES CHARTERED ACCOUNTANTS FRN 021231N NEW DELHI 110034

POOJA LOGISTICS LIMITED (Formerly known as Pooja Logistics Private Limited)
CIN:U60300DL2011PLC228491

	Income from Capital Gain			
	Short term Capital Gain	5.82	30.58	30.91
	Long term Capital Gain	140.92	129.29	89.33
	Note: Threshold Limit of Rs. 1,25,000 as given u/s 112A is the part of total income but in tax calculation this amount will be excluded.			
H	**Total Capital Gains**	**146.74**	**159.87**	**120.24**
	Income from Other Sources	**47.80**	**5.18**	**6.71**
I	**Total Income from Other Sources**	**47.80**	**5.18**	**6.71**
	Total Taxable Income	1,653.24	1,462.03	843.07
J	Tax on Normal income @ 22%	331.43	286.48	159.02
K	Total tax on Capital Gains:	18.62	20.01	13.47
L	Tax Due (J+K)	350.05	306.49	172.49
M	Add: Surcharge @ 10% (L*10%)	35.01	30.65	17.25
		385.06	**337.14**	**189.74**
N	Add: Health & Educational Cess @ 4%	15.40	13.49	7.59
O	**Tax Liability**	**400.46**	**350.63**	**197.33**
P	Book Profit as per MAT *	Opted for 115BAA	Opted for 115BAA	Opted for 115BAA
Q	MAT Rate			
R	Tax liability as per MAT (I*J)	NA	NA	NA
S	Current Tax being Higher of O or R	400.46	350.63	197.33
T	Tax Paid Under (Normal/MAT) in Income Tax Return Filed by Company	Normal	Normal	Normal

**MAT refers to Minimum Alternative Tax as referred to in section 115 JB of the Income Tax Act,1961*

Note:

The aforesaid statement of tax shelters has been prepared as per the restated Summary statement of profits and losses of the Company. The permanent/timing differences have been computed considering the acknowledged copies of the income-tax returns/Provisional computation of total income of respective years as stated above.

The Company has exercised the option to be taxed under the concessional tax regime prescribed under Section 115BAA of the Income-tax Act, 1961. Consequently, in accordance with the provisions of Section 115JB(5A), the provisions relating to Minimum Alternate Tax (MAT) under Section 115JB are not applicable to the Company. Accordingly, no MAT liability has been computed or recognised in the financial statements for the year.

SINGHAL GARG AND ASSOCIATES
CA
FRN:011231N
NEW DELHI
110034
CHARTERED ACCOUNTANTS

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

POOJA LOGISTICS LIMITED (Formerly known as Pooja Logistics Private Limited)
CIN:U60300DL2011PLC228491

Note no - 34

Restated Statement of Mandatory Accounting Ratios (₹ in Lakhs)

Particulars	As At 31/03/2026	As At 31/03/2025	As At 31/03/2024
Net Worth (A)	4,230.51	2,584.81	1,482.59
Restated Profit after tax (B)	1,233.98	1,102.22	573.14
Add/(Less): Extra-Ordinary Item in Statement of Profit and Loss	-	-	-
Adjusted Profit after Tax (C)	1,233.98	1,102.22	573.14
Number of Equity shares (Face Value Rs 10) outstanding as on the of Year (D)	1,04,38,000.00	1,00,00,000.00	1,00,000.00
Weighted Average Number of Equity shares (Face Value Rs 10) after considering Bonus Issue of Shares (E)	1,02,83,200.00	1,00,00,000.00	1,00,00,000.00
Face Value per Share	10.00	10.00	10.00
Restated Basic and Diluted Earnings Per Share (Rs.) (C/E) (After Bonus)	12.00	11.02	5.73
Return on Net worth (%) (B/A)	29.17%	42.64%	38.66%
Net asset value per share (A/D) (Face Value of Rs. 10 Each) Based on actual number of shares	40.53	25.85	1,482.59
Net asset value per share (A/E) (Face Value of Rs. 10 Each) Based on Weighted average number of shares after considering Bonus issue of share	41.14	25.85	14.83
Restated Earnings Before Interest Tax Depreciation and Amortisation and Other Income (EBITDA)	2,730.02	2,309.84	1,915.55

Notes:

1. The ratios have been computed as below:

(a) Basic earnings per share (Rs.) - : Net profit after tax as restated for calculating basic EPS / Weighted average number of equity shares outstanding at the end of the period or year

(b) Diluted earnings per share (Rs.) - : Net profit after tax as restated for calculating diluted EPS / Weighted average number of equity shares outstanding at the end of the period or year for diluted EPS

(c) Return on net worth (%) -: Net profit after tax (as restated) / Net worth at the end of the period or year

(d) Net assets value per share -: Net Worth at the end of the period or year / Total number of equity shares outstanding at the end of the period or year

(e) EBITDA has been calculated as Profit before Tax+Depreciation+Interest Expenses-Other Income

2) Weighted average number of equity shares is the number of equity shares outstanding at the beginning of the period/year adjusted by the number of equity shares issued during period/year multiplied by the time weighting factor. The time weighting factor is the number of days for which the specific shares are outstanding as a proportion of total number of days during the period/year.

3) Net worth for ratios mentioned is equals to Equity share capital + Reserves and surplus (including, Securities Premium, General Reserve and surplus in statement of profit and loss).

4) The figures disclosed above are based on the standalone restated summary statements.

5) The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Note No.1 and Annexures , I, II and III respectively.

6. Pursuant to Board resolution dated on 2nd September, 2024, bonus issue of 99,00,000 equity shares of face value of Rs 10/- in the ratio 1:99 i.e. Ninety Nine (99) bonus equity shares for every one (1) equity share held by shareholder has been issued.

SINGHAL GARG AND ASSOCIATES
CA
FRN:011231N
NEW DELHI
110034
CHARTERED ACCOUNTANTS

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

POOJA LOGISTICS LIMITED (Formerly known as Pooja Logistics Private Limited)
CIN:U60300DL2011PLC228491

Note no - 35

RESTATED CONSOLIDATED STATEMENT OF CAPITALISATION **(₹ in Lakhs)**

Particulars	Pre-Issue as at 31/03/2026	Post-Issue
Debt		
Short Tem Borrowings (excluding current maturity)	314.22	[•]
Long Term Borrowing (including current maturity)	3,607.15	[•]
Total Debt	**3,921.37**	[•]
Shareholder's Fund (Equity)		
Equity Share Capital	1,043.80	[•]
Reserves & Surplus	3,186.71	[•]
Less: Miscellaneous expenses not w/off	-	[•]
Total Shareholder's Fund (Equity)	**4,230.51**	[•]
Long Term Debt/Equity (in times)	**0.85**	[•]
Total Debt/Equity (in times)	**0.93**	[•]

Notes:

1. Short term Debts represent borrowings which are expected to be paid/payable within 12 months and excludes installment of term loans and vehicle loans repayable within 12 months.

2. Long term Debts represent other than Short term Debts as defined above but includes installment of term loans and vehicle loans repayable within 12 months.

3. The figures disclosed above are based on restated consolidated statement of Assets and Liabilities of the Company as at 31/03/2026.

SINGHAL GARG AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 011123N
NEW DELHI
110034

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

36. Salaries includes director's remuneration on account of salary is as follow:

(₹ in lakhs)

Particulars	2025-26 (₹)	2024-25 (₹)	2023-24 (₹)
Director's Remuneration	97.50	82.97	60.00
Total	**97.50**	**82.97**	**60.00**

37. Sitting fees paid for attending Board and Committee meetings are as follow:

(₹ in lakhs)

Particulars	2025-26 (₹)	2024-25 (₹)	2023-24 (₹)
Sitting fees			
Non-Executive Director	1.10	0.50	-
Independent Director	6.84	1.04	-
Total	**7.94**	**1.54**	**-**

38. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.

39. Payments to Auditors:

(₹ in lakhs)

Particulars	2025-26 (₹)	2024-2025 (₹)	2023-2024 (₹)
Auditors Remuneration			
Tax Audit Fees	0.50	0.50	0.25
Statutory Audit Fees	3.00	3.00	1.28
Other Services			
Other Tax Consultancy expenses	-	-	8.00
Total	**3.50**	**3.50**	**9.53**

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

41. Details of Related Party Transactions as Restated-
In accordance with the Accounting Standards (AS-18) on "Related Party disclosure", the disclosures are as follows:

A. Name of related parties and nature of relationship

Relationship	Name of related parties
I. Directors & Key Managerial Personnel (KMP)	
➢ Managing Director	Deepak Khanna
➢ Director (from July 2025)	Anu Khanna
➢ Whole Time director (up to 30th June 2025, continue to serve as a Director in Subsidiary, Truckit India Pvt Ltd.)	Vijay Kumar Khanna
➢ Chief Financial Officer (CFO)	Ajay Rajpal
➢ Company Secretary (Resigned w.e.f 31st March 2026)	Reena Bhaskar
➢ Non-Executive Director	Lakshay Dua
II. Relative of Key Managerial Personnel (KMP)	
➢ Mother of Director	Kailash Khanna
➢ Father of Director	Vijay Kumar Khanna

SINGHAL GARG AND ASSOCIATES FR 011231N NEW DELHI 110034 CHARTERED ACCOUNTANTS

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

➢ Wife of Director	Anu Khanna
➢ Sister of Director	Sarika Arora
➢ Nephew of Director	Lavanya Dua
III. **Enterprises over which the KMP / Relative of KMP exercise significant influence or control**	
Director is Karta of HUF	Director is Karta of HUF
Father of Director is Karta of HUF	Father of Director is Karta of HUF

B. Transactions with related parties

(₹ in lakhs)

Particulars	2025-26 (₹)	2024-25 (₹)	2023-24 (₹)
Director's Remuneration			
Directors & Key Managerial Personnel (KMP)			
Deepak Khanna	60.00	54.00	36.00
Lakshay Dua	-	1.97	-
Anu Khanna	9.00	-	-
Vijay Kumar Khanna	28.50	27.00	24.00
Sitting Fees			
Non –Executive Director			
Lakshay Dua	1.10	0.50	-
Rent Expense			
Relative of Key managerial personnel (KMP)			
Kailash Khanna	6.00	10.95	18.60
Vijay Kumar Khanna	10.32	2.40	9.60
Anu Khanna	-	1.50	6.00
Salary			
Relative of Key managerial personnel (KMP			
Vijay Kumar Khanna	31.50	-	-
Anu Khanna	-	3.00	12.00
Key managerial personnel (KMP)			
Ajay Rajpal	12.00	1.00	-
Reena Bhaskar	5.40	1.51	-
Commission			
Enterprises over which the KMP exercise significant influence or control			
Deepak Khanna HUF	-	-	9.98
Vijay Khanna HUF	-	-	10.02
Relative of Key Managerial Personnel (KMP)			
Lavanya Dua	-	-	10.26
Contractual Service			
Relative of Key Managerial Personnel			
Sarika Arora	-	-	3.00

SINGHAL GARG AND ASSOCIATES CHARTERED ACCOUNTANTS FRN:011231N NEW DELHI 110034

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

C. Balance outstanding at year end

(₹ in lakhs)

Particulars	2025-26 (₹)	2024-25 (₹)	2023-24 (₹)
Director's Remuneration payable			
Key management personnel (KMP)			
Deepak Khanna	23.83	31.79	15.85
Anu Khanna	1.40	-	-
Vijay Kumar Khanna	4.30	1.52	1.35
Rent Expense payable			
Relative of Key management personnel (KMP)			
Kailash Khanna	3.15	0.65	3.23
Vijay Kumar Khanna	3.32	-	0.94
Anu Khanna	-	-	0.90
Salary payable			
Relative of Key management personnel (KMP)			
Anu Khanna	-	0.20	0.08
Key management personnel (KMP)			
Ajay Rajpal	0.98	1.00	-
Reena Bhaskar	0.21	0.59	-
Lakshay Dua	-	1.97	-
Commission Payable			
Enterprises over which the KMP exercise significant influence or control			
Deepak Khanna HUF	-	-	9.48
Vijay Khanna HUF	-	-	9.52

42. Contingent Liability

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
I. Contingent Liabilities			
(a) Claims against the company not acknowledged as debt.*	2714.94	1363.86	-
(b) Guarantees excluding financial guarantees: and	-	-	-
(c) Other money for which the company is contingently liable	-	-	-
II. Commitments			
(a) Estimated amount of contracts remaining to be executed on capital account and not provided for	-	-	-
(b) Uncalled liability on shares and other investments partly paid;	-	-	-
(c) Other commitments (specify nature).	-	-	-

*Note:

(i). GST demand of Rs. 2700.84 Lakhs for period 2018-19 to 2023-24 under section 74. The Company has filed appeals before the GST Appellate Authority against all the said orders within the prescribed time limit.

SINGHAL GARG AND ASSOCIATES CHARTERED ACCOUNTANTS FRN:011231N NEW DELHI 110034

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

(ii). Civil suit by NTEX Transportation Services Pvt. Ltd. for Rs. 9.10 lakhs , the matter is sub judice as of now.
(iii). Income Tax demand for A.Y. 2025-26 of Rs. 5 Lakhs due to double disallowance while processing of return, response and grievance for the same has been submitted on portal and CPGRAMS.

43. Employee Benefits Plan:

i) Defined benefit plan – Gratuity

The present value obligation is determined based on actuarial valuation using the projected unit credit method, which recognises each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligations. The summarized position of defined benefit plan is as under:

A. Actuarial Assumptions

	As at 31.03.2026	As at 31.03.2025	As at 31.03.2024
Discount rate (per annum)	7.03%	6.72%	7.21%
Expected rate of increase in compensation levels (p.a.)	8.00%	8.00%	8.00%
Retirement age (years)	60	60	60
Mortality table	100% of IALM (2012–14)	100% of IALM (2012–14)	100% of IALM (2012–14)
Withdrawal rate	10.00%	10.00%	10.00%

The discount rate has been determined by reference to market yield at the Balance Sheet date on government securities. The estimates of future salary increases, considered in actuarial valuation, take account of inflation, seniority, promotion and other relevant factors, such as supply and demand in the employment market.

B. Fair value on Plan assets

Particulars	**As at 31.03.2026**	**As at 31.03.2025**	**As at 31.03.2024**
Opening fair value of Plan assets	-	-	-
Asset Transfer In/ (Out)	-	-	-
Actual Return on plan assets	-	-	-
Employer Contributions	-	-	-
Benefit paid	-	-	-
Closing fair value of Plan Assets	-	-	-

There were no plan assets set up by the company. Benefit paid is equal to employer's contribution because benefit is directly paid by the company.

C. Balance sheet reconciliation:

Particulars	**As at 31.03.2026**	**As at 31.03.2025**	**As at 31.03.2024**
Opening Net Liability	(50.40)	(83.69)	(66.70)
Expenses as above	(15.74)	33.29	(16.99)
Employer Contribution	-	-	-
Liability Transferred (In)/ Out – Net	-	-	-
Closing Net Liability	**(66.14)**	**(50.40)**	**(83.69)**

SINGHAL GARG AND ASSOCIATES CHARTERED ACCOUNTANTS FRN 011231N NEW DELHI 110034

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

D. Changes in Present Value of Defined Benefit Obligation (₹ in lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025	As at 31.03.2024
Opening present value of obligation	50.40	83.69	66.70
Interest cost	3.39	6.03	4.98
Past Service Cost	0	0	0
Current service cost	10.39	8.77	33.89
Actuarial loss / (gain) on obligation	1.97	(48.09)	(21.87)
Closing present value of obligation	**66.14**	**50.40**	**83.69**

E. Expense Recognised in the Statement of Profit and Loss (₹ in lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025	As at 31.03.2024
Current service cost	10.39	8.77	33.89
Past Service Cost	0	0	0
Interest cost	3.39	6.03	4.98
Net actuarial loss / (gain) to be recognized	1.97	(48.09)	(21.87)
Total Expense recognised in the Statement of P&L	**15.74**	**(33.29)**	**16.99**

F. Reconciliation of Present Value of Defined Benefit Obligation and Fair Value of Assets

(₹ in lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025	As at 31.03.2024
Fair Value of Plan Assets	-	-	-
Present value of defined benefit obligation	66.14	50.40	83.69
Net funded status	**66.14**	**50.40**	**83.69**

Recognised under:

(₹ in lakhs)

Component	As at 31.03.2026	As at 31.03.2025	As at 31.03.2024
Short term provision (refer note 9)	20.79	4.45	3.16
Long term provision (refer note 5)	45.35	45.95	80.53
Total Liability	**66.14**	**50.40**	**83.69**

G. Net Assets / Liability and Actuarial Experience Gain / (Loss) on Present Benefit Obligation (PBO) and plan assets on gratuity

(₹ in lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025	As at 31.03.2024
Present Benefit Obligation	66.14	50.40	83.69
Net assets / (liability)	(66.14)	(50.40)	(83.69)
Experience gain / (loss) on PBO	-	48.09	21.87

ii) Defined Contribution Plan – ESIC Fund

The Company's contributions to the above plan are recognized as an expense in the Statement of Profit and Loss during the year in which the employee renders the related service. The Company has no further obligations beyond these contributions.

Details of Contribution: (₹ in lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025	As at 31.03.2024
Employer's Contribution to ESI	1.20	2.06	0.59
Total	**1.20**	**2.06**	**0.59**

SINGHAL GARG AND ASSOCIATES CHARTERED ACCOUNTANTS FRN:011231N NEW DELHI 110034

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

44. Corporate social responsibility (CSR)

As per Section 135 of the Companies Act, 2013, a company, meeting the applicability threshold, needs to spend at least 2% of its average net profit for the immediately preceding three financial years on corporate social responsibility (CSR) activities.

(₹ in lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025	Year ended 31.03.2024
a) Gross amount required to be spent by the Company	12.42	7.89	-
b) Amount approved by the Board to be spent during the year	12.51	8.01	-
c) Detail of amount spent during the financial year			
i) Construction/ acquisition of any asset	-	-	-
ii) On purposes other than mentioned in (i) above	12.51	8.01	-
d) Amount remaining unspent during the financial year	-	-	-
e) Details of Related Party Transactions	-	-	-
e) Nature of CSR activities	Health and education-related charitable activities.	Plantation and Prevention of Environment Pollution and Skill Development of Deprived Section of community.	-

The Holding Company does not carry any provisions for Corporate social responsibility expenses for the current year and the previous year.
The Company does not have any ongoing projects as at March 31, 2026.

45. Deferred Tax Asset / Liability (AS 22)

The Company has computed deferred tax in accordance with Accounting Standard (AS) 22 – Accounting for Taxes on Income, on account of timing differences between accounting income and taxable income. The components of deferred tax asset and liability recognized in the consolidated financial statements are as under:
Break-up of Deferred Tax Asset / (Liability):

(₹ in lakhs)

Particulars	As at 31.03.2025 (₹)	As at 31.03.2025 (₹)	As at 31.03.2024 (₹)
Opening Balance (A)			
Opening balance of Deferred tax (Assets)/Liability	(82.11)	(92.80)	(77.79)
Current Year Provision (B)			
(DTA)/DTL on Timing Difference of Depreciation & Amortisation	2.52	(1.96)	(27.53)
(DTA)/DTL on Timing Difference on account of provision related to Employee Benefits	(3.96)	12.65	12.51
Closing Balance of Deferred Tax (Assets)/Liability (A+B)	**(83.55)**	**(82.11)**	**(92.80)**
(DTA)/DTL charged/(credit) to P&L	(1.44)	10.69	(15.02)

SINGHAL GARG AND ASSOCIATES CHARTERED ACCOUNTANTS FRN:011231N NEW DELHI 110034

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

Disclosure:

The increase in deferred tax asset during the FY 2025-26 is primarily attributable to the creation of provision for gratuity, which is not allowable as a deduction under the Income Tax Act, 1961. The deferred tax asset arising from the difference in written down value of fixed assets continues to be recognized based on the applicable tax rate of 25.168%.

46. Compliance with Schedule III

No transactions to report against the following disclosure requirements as notified by MCA pursuant to amended Schedule III

a) The Company has not traded or invested in Crypto currency or Virtual currency during the financial year.

b) The Company does not have any Benami Property, where any proceeding has been initiated or pending against the company for holding any Benami Property.

c) The Company has not been declared as wilful defaulter by any bank or financial institution.

d) The Company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

e) The company has not invested in any foreign company

f) There is no immovable property whose title deeds are not held in the name of the company

g) The Company does not have any scheme of arrangements which has been approved by the Competent
Authority in terms of sections 230 to 237 of the Companies Act, 2013.

h) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or
otherwise) that the Intermediary shall:
i. 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)
ii. provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

i) The Company does not have any undisclosed income which is not recorded in the books of account that has been surrendered or disclosed as income during the year (previous year) in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.

j) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

k) There were no amounts which were required to be transferred to the Investor and Protection Fund by the Company.

l) There are no earnings and expenditure in foreign currency.

SINGHAL GARG AND ASSOCIATES
CA
FRN:011231N
NEW DELHI
110034
CHARTERED ACCOUNTANTS

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

m) Appropriate adjustments have been made in the restated summary statements of Assets and Liabilities Profits and Losses and Cash flows wherever required by reclassification of the corresponding items of income expenses assets and liabilities in order to bring them in line with the requirements of the SEBI Regulations.

Signature to notes 1 to 46
In terms of Our Separate Audit Report of Even Date Attached.

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

As per our report of even date
For SINGHAL GARG AND ASSOCIATES
Chartered Accountant
(FRN: 011231N)

SINGHAL GARG AND ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ FRN:011231N NEW DELHI 110034

CA PAWAN SINGHAL
PARTNER
Membership No.: 090142
Place: NEW DELHI
Date: 30/07/2026
UDIN: 26090142V22TAN4627

For and on behalf of the Board of Directors of Pooja Logistics Limited (Formerly known as Pooja Logistics Private Limited)

DEEPAK KHANNA
Managing Director
DIN: 05130667

ANU KHANNA
Director
DIN: 10736691

AJAY RAJPAL
Chief Financial Officer
PAN: AEBPR2013P

ASHISH BISHT
Company Secretary
Membership No.: 66675