
STATEMENT OF SPECIAL TAX BENEFITS

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

Share India Capital Services Private Limited

A-25, Basement, Sector 64,

Gautam Buddha Nagar, Noida,

Uttar Pradesh- 201301, India ("BRLM")

Re: Proposed initial public offering of equity shares of ₹10 each (the "Equity Shares") by the Company and such offering, the "Offer".

Dear Sir/Madam,

1. We hereby confirm that the enclosed Annexure I, prepared by Pooja Logistics Limited (Formerly known as Pooja Logistics Private Limited) ('the Company'), which provides the possible special tax benefits under direct tax and indirect tax laws presently in force in India, including the Income-tax Act, 1961, the Central Goods and Services Tax Act, 2017, the Integrated Goods and Services Tax Act, 2017, the Union Territory Goods and Services Tax Act, 2017, respective State Goods and Services Tax Act, 2017, Customs Act, 1962 and the Customs Tariff Act, 1975 (collectively the "Taxation Laws"), the rules, regulations, circulars and notifications issued thereon, as applicable to the assessment year 2026-27 relevant to the financial year 2025-26, available to the Company, its shareholders and its Material wholly-owned Subsidiary. Several of these benefits are dependent on the Company or its shareholders or its Material wholly-owned Subsidiary fulfilling the conditions prescribed under the relevant provisions of the Taxation Laws. Hence, the ability of the Company or its shareholders or its Material wholly-owned Subsidiary to derive the tax benefits is dependent upon their fulfilling such conditions which based on business imperatives the Company faces in the future, the Company or its shareholders or its Material Subsidiary may or may not choose to fulfil.
2. This statement of possible special tax benefits is required as per Schedule VI (Part A)(9)(L) of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 as amended ('SEBI ICDR Regulations'). While the term 'special tax benefits' has not been defined under the SEBI ICDR Regulations, it is assumed that with respect to special tax benefits available to the Company, its shareholders and its Material wholly-owned Subsidiary Company and the same would include those benefits as enumerated in the statement. The benefits discussed in the enclosed statement cover the possible special tax benefits available to the Company, its Shareholders and its Material wholly-owned Subsidiary Company and do not cover any general tax benefits available to them. Any benefits under the Taxation Laws other than those specified in the statement are considered to be general tax benefits and therefore not covered within the ambit of this statement. Further, any benefits available under any other laws within or outside India, except for those specifically mentioned in the statement, have not been examined and covered by this statement.
3. The benefits discussed in the enclosed Annexures are not exhaustive and the preparation of the contents stated is the responsibility of the Company's management. We are informed that these Annexures are intended to provide information to the investors and are neither designed nor intended to be a substitute for



professional tax advice. In view of the individual nature of the tax consequences and the changing tax laws, each investor is advised to consult his or her own tax consultant with respect to the specific tax implications arising out of their participation in the proposed initial public offering.

4. In respect of non-residents, the tax rates and the consequent taxation shall be further subject to any benefits available under the applicable Double Taxation Avoidance Agreement, if any, between India and the country in which the non-resident has fiscal domicile.
5. We do not express any opinion or provide any assurance as to whether:
 - i. the Company or its shareholders or its Material wholly-owned Subsidiary will continue to obtain these benefits in future;
 - ii. the conditions prescribed for availing the benefits have been or would be met with; and
 - iii. the revenue authorities' courts will concur with the views expressed herein.
6. The Content of the enclosed Annexures are based on information, explanations and representations obtained from the company and on the basis of their understanding of the business activities and operations of the company.
7. No assurance is given that the revenue authorities/ Courts will concur with the view expressed herein. Our views are based on existing provisions of law and its implementation, which are subject to change from time to time. We do not assume any responsibility to update the views consequent to such changes.
8. We shall not be liable to any claims, liabilities or expenses relating to this assignment except to the extent of fees relating to this assignment, as finally judicially determined to have resulted primarily from bad faith or intentional misconduct. We will not be liable to any other person in respect of this statement. We have initialed the statement for identification purpose only.
9. This certificate is provided solely for the purpose of assisting the addressee Company in discharging its responsibility under the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 for inclusion in the Red Herring Prospectus/Prospectus in connection with the proposed issue of equity shares and is not to be used, referred to or distributed for any other purpose without our written consent.

Yours faithfully,

For Maroti & Associates,
Chartered Accountants
Firm Registration No. 322770E
Peer Review Certificate No. 015687





CA Komal Jain
(Partner)
Membership No.: 303583
UDIN: 263025836188NALS9311
Place: New Delhi
Date: 30/07/2026

ANNEXURE – I TO THE STATEMENT OF TAX BENEFITS

The information provided below sets out the possible special tax benefits available to the Company, the Shareholders and its Material wholly-owned Subsidiary Company under the Taxation Laws presently in force in India. It is not exhaustive or comprehensive and is not intended to be a substitute for professional advice. Investors are advised to consult their own tax consultant with respect to the tax implications of an investment in the Equity Shares particularly in view of the certain recently enacted legislation may not have a direct legal precedent or may have a different interpretation on the benefits, which an investor can avail.

YOU SHOULD CONSULT YOUR OWN TAX ADVISORS CONCERNING THE INDIAN TAX IMPLICATIONS AND CONSEQUENCES OF PURCHASING, OWNING AND DISPOSING OF EQUITY SHARES IN YOUR PARTICULAR SITUATION

POSSIBLE SPECIAL TAX BENEFITS AVAILABLE TO THE COMPANY, THE SHAREHOLDERS OF THE COMPANY AND THE MATERIAL WHOLLY-OWNED SUBSIDIARY UNDER DIRECT TAX LAWS

A) TO THE COMPANY

The Company is not entitled to any special tax benefits under the Direct Tax Laws.

B) TO THE SHAREHOLDERS

The Shareholders of the Company are not entitled to any special tax benefits under the Direct Tax Laws.

C) TO THE MATERIAL WHOLLY-OWNED SUBSIDIARY COMPANY

Our Material wholly-owned Subsidiary Company is not entitled to any special tax benefits under the Direct Tax Laws.

POSSIBLE SPECIAL TAX BENEFITS AVAILABLE TO THE COMPANY, THE SHAREHOLDERS OF THE COMPANY AND THE MATERIAL WHOLLY-OWNED SUBSIDIARY UNDER INDIRECT TAX LAWS

The Central Goods and Services Tax Act, 2017, the Integrated Goods and Services Tax Act, 2017, the Union Territory Goods and Services Tax Act, 2017, respective State Goods and Services Tax Act, 2017, the Customs Act, 1962 and the Customs Tariff Act, 1975 (collectively referred to as "Indirect tax laws").

A) TO THE COMPANY

The Company is not entitled to any special tax benefits under the Indirect Tax Laws.

B) TO THE SHAREHOLDERS

The Shareholders of the Company are not entitled to any special tax benefits under the Indirect Tax Laws.

C) TO THE MATERIAL WHOLLY-OWNED SUBSIDIARY COMPANY

Our Material wholly-owned Subsidiary Company is not entitled to any special tax benefits under the Indirect Tax Laws.

For Pooja Logistics Limited



Deepak Khanna
Managing Director
Place: New Delhi
Date: 30/07/2026

