



Date: September 17, 2026

To,

Pooja Logistics Limited

(formerly known as Pooja Logistics Private Limited)

4 - Community Centre,
Industrial Area, Lawrence Road,
Delhi – 110035

Share India Capital Services Private Limited

(Book Running Lead Manager to the Issue)

A-25, Basement, Sector 64,
Noida, Gautam Buddha Nagar,
Uttar Pradesh – 201301

Subject: Updated chapters titled "Outstanding Litigation and Other Material Developments" and "Government and Other Approvals" forming part of the red herring prospectus in relation to the proposed initial public offering of Pooja Logistics Limited

Dear Sir/Madam,

We refer to the Legal Due Diligence Report dated September 26, 2025, issued by us in connection with the proposed initial public offering of equity shares of Pooja Logistics Limited ("**Company**"), in respect of which we acted as independent legal adviser.

Following receipt of the in-principle approval granted by the National Stock Exchange of India Limited by its letter dated January 21, 2026, in respect of the draft red herring prospectus dated September 26, 2025 for the proposed issue of equity shares of the Company, we reviewed and updated the chapters titled "Outstanding Litigation and Other Material Developments" and "Government and Other Approvals" forming part of the red herring prospectus.

Please find enclosed the updated chapters for your reference and for inclusion in the red herring prospectus, subject to any further updates that may be required before filing.

For and on behalf of **Richie Sancheti Associates**

Authorised Signatory



Enclosure:

1. Annexure 1: Updated chapters titled "Outstanding Litigation and Other Material Developments" and "Government and Other Approvals".

Annexure I

OUTSTANDING LITIGATION AND OTHER MATERIAL DEVELOPMENTS

Except as stated below, there are no outstanding (i) criminal proceedings; (ii) actions by statutory and regulatory authorities; (iii) claims for any direct or indirect tax liabilities; or (iv) proceedings (other than proceedings covered under (i) to (ii) above) which have been determined to be material pursuant to the Materiality Policy (as disclosed herein below), involving our Company, Subsidiaries, Directors or Promoters (the "**Relevant Parties**").

In relation to (iv) above, our Board has considered and adopted a policy of materiality for identification of material litigation / arbitration ("**Materiality Policy**") in its meeting held on December 23, 2024, and amended in the Board Meeting held on April 26, 2025. In terms of the Materiality Policy, the following shall be considered 'material' for the purposes of disclosure in the Red Herring Prospectus:

- (i) the monetary amount of claim/dispute, to the extent quantifiable, in any such pending proceeding involving the Relevant Parties is equivalent to or in excess of (a) two percent of turnover based on the latest annual Restated Consolidated Financial Statement or (b) two percent of net worth based on the latest annual Restated Consolidated Financial Statement or (c) five percent of the average of absolute value of profit or loss after tax, for the last three annual Restated Consolidated Financial Statements, whichever is lower ("**Materiality Threshold**"); or
- (ii) Any pending litigation / arbitration proceedings involving the Relevant Parties wherein a monetary liability is not quantifiable, or which does not fulfil the Materiality Threshold, but the outcome of which could, nonetheless, have a material adverse effect on the business, operations, performance, prospects, financial position or reputation of the Company; or
- (iii) Any pending civil litigation / arbitration proceedings involving the Relevant Parties wherein the decision in one litigation is likely to affect the decision in similar litigations, such that the cumulative amount involved exceeds the Materiality Threshold even though the amount involved in an individual litigation may not exceed the Materiality Threshold.

Further, any tax litigation which involves a claim amount greater than the Materiality Threshold, will also be disclosed individually.

Two percent of turnover based on the Restated Consolidated Financial Statements for Fiscal 2026 is ₹ 331.40 lakhs. Two percent of net worth based on the Restated Consolidated Financial Statements as at March 31, 2026 is ₹ 84.61 lakhs, and Five percent of the average of absolute value of profit or loss after tax, for the last three Fiscals based on the Restated Consolidated Financial Statement of our Company is ₹ 48.49 lakhs. Accordingly, ₹ 48.49 lakhs has been considered as the Materiality Threshold.

Further, except as disclosed in this section, there are no (i) disciplinary actions (including penalty) imposed against any of our Promoters by SEBI or any stock exchange in the five Fiscals preceding the date of the Red Herring Prospectus; or (ii) pending litigation involving any Group Companies which may have a material impact on our Company; or (iii) criminal proceedings involving our Key Managerial Personnel and Senior Management; or (iv) actions by statutory and / or regulatory authorities against our Key Managerial Personnel and Senior Management.

For the purposes of the above, pre-litigation notices received by any of the Relevant Parties from third parties (excluding those notices issued by statutory/regulatory/governmental/judicial/tax authorities or first information report) have not and shall not, unless otherwise decided by our Board, be considered material until such time that the respective Relevant Party is impleaded as a party in litigation before any judicial forum.

All terms defined in a particular litigation disclosure below are for that particular litigation only.



Further, in terms of the Materiality Policy, a creditor of our Company shall be considered 'material' if the amount due to such creditor exceeds ten percent of the total consolidated trade payables of our Company as of the end of the most recent financial period covered in Restated Consolidated Financial Statements. The consolidated trade payables of our Company as on March 31, 2026, were ₹ 772.79 lakhs. Accordingly, a creditor has been considered 'material' if the amount due to such creditor exceeds ₹ 77.28 lakhs as on March 31, 2026.

For outstanding dues to any party which is a micro, small or medium enterprise ("MSME"), the disclosure will be based on information available with the Company regarding the status of the creditor(s) as defined under Micro, Small and Medium Enterprises Development Act, 2006, as amended, read with the rules and notifications thereunder.

Unless stated to the contrary, the information provided below is as on the date of the Red Herring Prospectus.

Litigation proceedings involving our Company

(a) Criminal proceedings

As on the date of this Red Herring Prospectus, there are no pending criminal proceedings involving our Company.

(b) Civil Proceedings

Except as disclosed below, as on the date of the Red Herring Prospectus, there are following pending civil proceedings involving our Company:

Sr. No.	INITIATED BY	INITIATED AGAINST	FORUM/ COURT	FACTS OF THE CASE	QUANTUM OF CLAIMS	STATUS
1.	Ntex Transportation Services Private Limited through Authorised Person Snehal D Madgude	Pooja Logistics Limited	Civil Court, Pune, Maharashtra	NTEx Transportation Services Pvt. Ltd. has filed a civil suit before the Hon'ble Civil Judge Senior Division, Pune, against Pooja Logistics Private Limited for recovery of outstanding service fees amounting to ₹9,09,811. The dispute arises from the defendant's failure to pay for Software as a Service (SaaS) provided by NTEx under a business agreement since 2019.	9.10	The matter is currently pending adjudication before the Civil Judge Senior Division, Pune. The next date of hearing is 17.10.2026.



				Despite multiple reminders, follow-ups, and the issuance of a legal notice dated June 3, 2024, the defendant has not settled the dues. NTEx seeks recovery of the unpaid amount along with interest at 18% per annum from the date of default and legal costs.		
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(c) Actions by statutory or regulatory authorities

As on the date of the Red Herring Prospectus, there are no pending actions initiated by statutory or regulatory authorities against our Company.

(d) Claims related to direct and indirect taxes

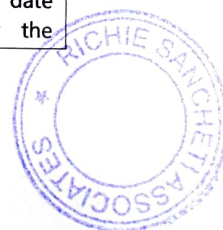
Except as disclosed below, as on the date of the Red Herring Prospectus, there are following pending claims related to direct and indirect taxes involving our Company:

Sr. No.	Nature of Proceedings	Number of cases	Approximate amount in dispute (in INR lakhs)*
1.	Direct	1	5.00
2.	Indirect	1	2,700.84
	Total		2,705.84

*To the extent quantifiable and to the extent that demands have been raised by the relevant authorities. Set forth hereunder is a description of tax matters which involve an amount exceeding the Materiality Threshold:

(a) Set out below is the claim related to direct taxes:

Sr. No.	Name	Regulatory Authority	Nature of Claim	Quantum (INR Lakhs)	Status
1	Pooja Logistics Limited	Income Tax Authority (Direct Tax)	Income tax demand under Section 143(1)(a) for AY 2025 (Demand Ref: 2025202537444380454C). Response submitted on 11-March-2026; matter is pending with CPC.	O/s Demand Amt. (in Lakhs) :5.00.	The reply filed disagreeing with the demand via online portal; no further hearing date received; the



					matter is pending.
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(b) Set out below is the claim related to indirect taxes:

Sr. No	Initiated By	Initiated Against	Forum/ Court	Facts of The Case	Quantum of Claims (Rs. in Lakhs)	Status
1.	Office of the Commissioner, CGST Audit-I, New Delhi	M/s Pooja Logistics Limited (GSTIN: 07AAGCP3192D2ZH)	GST Department (Audit – Show Cause Notice as per Form GST DRC- 01A)	Pursuant to the proceedings initiated under the provisions of the Central Goods and Services Tax Act, 2017 and the applicable State Goods and Services Tax Acts, GST demands aggregating to ₹27,00,84,134 have been raised against the Company for the Financial Years 2018– 19 to 2023– 24. The Company has preferred statutory appeals against the respective demand orders before the competent GST Appellate Authority within the prescribed time limits. The appeals are presently pending adjudication before the respective	2,700.84	The matter is pending before the competent authority and appeal has been filed on the said matter.



				appellate authorities.*		
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*Details for the demand are as follows:

Financial Year	Demand ID	Tax	Interest	Penalty	Fee	Total
2018-19	ZD070326058322J	122.86	1.38	122.86	0.44	247.54
2019-20	ZD0703260583394	298.95	2.07	298.95	0.66	600.62
2020-21	ZD070326058354C	337.58	2.11	337.58	0.34	677.60
2021-22	ZD070326058364B	369.69	0.87	369.69	0.37	740.62
2022-23	ZD070326058383B	216.34	0.01	216.34	0.20	432.89
2023-24	ZD0703260583980	0.67	-	0.67	0.23	1.57
Total		1,346.08	6.44	1,346.08	2.25	2,700.84

(e) Other proceedings

Sr. No.	Initiated By	Initiated Against	Forum/ Court	Facts of The Case	Quantum of Claims (Rs. in Lakhs)	Status
1.	Prakash Bapurao Hatmode	SBI General Insurance through its General Manager and Pooja Logistics Limited (Formerly known as Pooja Logistics Private Limited)	Nagpur Industrial and Labour Court Maharashtra	The petition filed by Mr. Prakash Bapurao Hatmode, Smt. Anita W/o Mr. Prakash Bapurao and Miss. Anchal D/o Mr. Prakash Bapurao under section 22 of Workmen Compensation Act, 1923 against SBI General & Pooja Logistics. This claim has filed by workmen for his injury during his service period and main prayer is against insurance company as per memo of party.	Quantum of claims may not quantifiable	The matter is currently pending adjudication before the competent authority. The next date of hearing is 07.10.2026.

(f) Other material proceedings

Except as disclosed below, as on the date of the Red Herring Prospectus, there are no pending material proceedings involving our Company.:



Litigation proceedings involving our Directors

(a) Criminal proceedings

As on the date of the Red Herring Prospectus, there are no pending criminal proceedings involving any of our Directors.

(b) Civil Proceedings

As on the date of the Red Herring Prospectus, there are no pending civil proceedings involving any of our Directors.

(c) Actions by statutory or regulatory authorities

As on the date of the Red Herring Prospectus, there are no pending actions initiated by statutory or regulatory authorities against our Directors.

(d) Claims related to direct and indirect taxes

Except as disclosed below, as on the date of the Red Herring Prospectus, there are no pending claims related to direct or indirect taxes involving our Directors:

Sr. No.	Name of the Person	Regulatory Authority	Nature of Claim	Quantum (INR Lakhs)	Status
1	Deepak Khanna	Income Tax Authority (Direct Tax)	Income tax demand under Section 143(1)(a) for AY 2021 (Demand Ref: 2021202137052902014T). Response submitted on 08-Nov-2025; matter pending with CPC.	O/s Demand Amt. (in Lakhs) :0.91 and Accrued Interest (In Lakhs) :0.46	The reply filed disagreeing with the demand via online portal; no further hearing date received; the matter is pending.
2	Garima Seth	Income Tax Authority (Direct Tax)	Income tax demand under Section 143(1)(a) for AY 2023 (Demand Ref: 2025202337401389094T). The matter is pending with CPC.	₹0.04 as per Income Tax portal)	The matter is pending before the competent authority.

(e) Other material proceedings

As on the date of the Red Herring Prospectus, there are no other proceedings involving any of our Directors, which have been considered material by our Company in accordance with the Materiality Policy.

Litigation proceedings involving our Promoters

(a) Criminal proceedings

As on the date of the Red Herring Prospectus, there are no pending criminal proceedings involving any of our



Promoters.

(b) Civil proceedings

As on the date of the Red Herring Prospectus, there are no pending civil proceedings involving any of our Promoters.

(c) Actions by statutory or regulatory authorities

As on the date of this Red Herring Prospectus, there are no pending actions initiated by statutory or regulatory authorities against our Promoters.

(d) Claims related to direct and indirect taxes

Except as disclosed below, as on the date of the Red Herring Prospectus, there are no pending claims related to direct or indirect taxes involving our Promoters:

Sr. No.	Name of the Person	Regulatory Authority	Nature of Claim	Quantum (INR Lakhs)	Status
1	Deepak Khanna	Income Tax Authority (Direct Tax)	Income tax demand under Section 143(1)(a) for AY 2021 (Demand Ref: 2021202137052902014T). Response submitted on 08-Nov-2025; matter pending with CPC.	O/s Demand Amt. (in Lakhs) :0.91 and Accrued Interest (In Lakhs) :0.46	The reply filed disagreeing with the demand via online portal; no further hearing date received; the matter is pending.

(e) Other material proceedings

As on the date of the Red Herring Prospectus, there are no other proceedings involving any of our Promoters, which have been considered material by our Company in accordance with the Materiality Policy.

(f) Disciplinary action taken including penalty imposed against our Promoters in the five Fiscals preceding the date of this Red Herring Prospectus by SEBI or any stock exchange

No disciplinary action, including any penalty, has been taken or imposed against our Promoters in the five Fiscals preceding the date of the Red Herring Prospectus either by SEBI or any stock exchange.

Litigation proceedings involving our Key Managerial Personnel and Senior Managerial Personnel

(a) Criminal proceedings

As on the date of the Red Herring Prospectus, there are no pending criminal proceedings involving any of our Key Managerial Personnel and Senior Managerial Personnel.

(b) Civil proceedings

As on the date of the Red Herring Prospectus, there are no pending civil proceedings involving any of our Key Managerial Personnel and Senior Managerial Personnel.



(c) Actions by statutory or regulatory authorities

As on the date of the Red Herring Prospectus, there are no pending actions initiated by statutory or regulatory authorities against any of our Key Managerial Personnel and Senior Managerial Personnel.

(d) Claims related to direct and indirect taxes

Except as disclosed below, as on the date of the Red Herring Prospectus, there are no pending claims related to direct or indirect taxes involving our Key Managerial Personnel and Senior Managerial Personnel:

Sr. No.	Name of the Person	Regulatory Authority	Nature of Claim	Quantum (INR Lakhs)	Status
1	Ajay Rajpal	Income Tax Authority (Direct Tax)	Income tax demand under Section 143(1)(a) for AY 2022 (Demand Ref: 2022202237146831841T). Response submitted on 9-October-2024; matter pending with CPC.	O/s Demand Amt.(in Lakhs) :1.16 and Accrued Interest (In Lakhs) :0.50	The reply filed disagreeing with the demand via online portal; no further hearing date received; the matter is pending.
2	Ajay Rajpal	Income Tax Authority (Direct Tax)	Income tax demand under Section 143(1)(a) for AY 2023 (Demand Ref: 2023202337201579616T). Response submitted on 9-October-2024; matter pending with CPC.	O/s Demand Amt. (in Lakhs) :2.43 and Accrued Interest (In Lakhs) :0.83	The reply filed disagreeing with the demand via online portal; no further hearing date received; the matter is pending.

(e) Other material proceedings

As on the date of the Red Herring Prospectus, there are no other proceedings involving any of our Key Managerial Personnel and Senior Management, which have been considered material by our Company in accordance with the Materiality Policy.

Litigation proceedings involving our Material Wholly-Owned Subsidiary

(a) Criminal proceedings

As on the date of the Red Herring Prospectus, there are no pending criminal proceedings involving of our Material wholly-owned Subsidiary.

(b) Civil proceedings

As on the date of the Red Herring Prospectus, there are no pending civil proceedings involving of our Material wholly-owned Subsidiary.



(c) Actions by statutory or regulatory authorities

As on the date of the Red Herring Prospectus, there are no pending actions initiated by statutory or regulatory authorities against our Material wholly-owned Subsidiary.

(d) Claims related to direct and indirect taxes

As on the date of the Red Herring Prospectus, there are no pending claims related to direct and indirect taxes involving our Material wholly-owned Subsidiary.

(e) Other material proceedings

As on the date of the Red Herring Prospectus, there are no proceedings involving our Material wholly-owned Subsidiary, which have been considered material by our Company in accordance with the Materiality Policy.

Litigation proceedings involving our Group Companies

As on the date of the Red Herring Prospectus, the company does not have any group companies. .

Outstanding dues to small scale undertakings, material creditors, and any other creditors

In accordance with the Materiality Policy, our Company has considered such creditors material to whom an amount exceeding 10% of the total consolidated trade payables of the Company as per the latest restated audited financial statements of the Company, as disclosed in the Offer Documents. Based on review of Company's books of accounts, trial balance, ledger scrutiny, management confirmation letters and other relevant records, as well as information and explanations provided by the management of Pooja Logistics Limited ("the Company"), as Certified by the M/s Maroti & Associates, Chartered Accountants, Statutory Auditor of the Company, vide their certificate dated July 30, 2026, it has been verified that, as on March 31, 2026, there is one material outstanding creditor (including trade payables and outstanding expenses) requiring disclosure under the materiality thresholds prescribed by the Company's Materiality Policy and the provisions of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended.

The details of the material creditor of our Company as at March 31, 2026 are set out below:

Sr. No	Name of Material Creditor	Amount (INR in Lakhs)	Percentage*
1.	A.K. Roadlines (Prop. Amir Khan)	112.50	14.56%
	Total	112.50	14.56%

*% of Total Consolidated Sundry Creditors

Note: A.K. Roadlines mentioned in the above list belongs to our Material Creditor from whom we have purchased used commercial vehicle.

The details of outstanding dues (trade payables) owed to micro, small and medium enterprises (as defined under Section 2 of the Micro, Small and Medium Enterprises Development Act, 2006), material creditors and other creditors, as at March 31, 2026 by our Company, are set out below:

Sr. No.	Particulars	Number of Creditors	Amount as of 31 st March, 2026 (INR in Lakhs)
1.	Total Dues to Material Creditors	1	112.50
2.	Total Outstanding dues to Micro, Small & Medium Enterprises	11	60.87
3.	Total Outstanding dues to creditors other than Micro, Small & Medium Enterprises	283	599.42
	Total	295	772.79



Material Developments

Except as stated in the section "Management's Discussion and Analysis of Financial Condition and Results of Operations – Significant developments after March 31, 2026 that may affect our future results of operations" on page [•], there have not arisen, since the date of the last Restated Financial Information disclosed in this Red Herring Prospectus, any circumstances which materially and adversely affect or are likely to affect our trading or profitability taken as a whole or the value of our consolidated assets or our ability to pay our liabilities within the next 12 months.



GOVERNMENT AND OTHER APPROVALS

Set out below is an indicative list of licenses, approvals, registrations, and permits obtained by our Company and our Material Subsidiaries which are considered material and necessary for the purpose of undertaking its business activities, and operations ("**Material Approvals**"). Except as disclosed herein, we have obtained all material consents, licenses, registrations, permissions and approvals from various governmental, statutory and regulatory authorities, which are considered material and necessary for undertaking the current business activities and operations of our Company and our Material Subsidiaries. Except as disclosed below, no further material approvals are required for carrying on the present business operations of our Company and our Material Subsidiaries. In the event any of the approvals and licenses that are required for our business operations expire in the ordinary course, we make applications for their renewal from time to time. For details in connection with the regulatory and legal framework within which our Company operates, see "Key Regulations and Policies" on page [•]. For incorporation details of our Company, see "History and Certain Corporate Matters" beginning on page [•].

Pursuant to the conversion of our Company into a public limited company and the consequent change in name of our Company, our Company is in the process of changing our name as it appears on various approvals and licenses.

For Offer related approvals obtained by our Company, see "Other Regulatory and Statutory Disclosures" on page [•]. For details of the risk associated with a delay in obtaining, or not obtaining, the requisite material approvals, see "Risk Factors – We require certain approvals and licenses in the ordinary course of business and are required to comply with certain rules and regulations to operate our business, and the failure to obtain, retain and renew such approvals and licenses in a timely manner or comply with such rules and regulations or at all may adversely affect our operation" on page [•].

I. Material approvals, License, Registrations and Permits in relation to our business and operations

A. Our Company

i. Corporate Approvals

1. Our Board of Directors has, pursuant to resolutions passed at its meeting held on August 22, 2025, authorized the Issue, subject to the approval by the shareholders of our Company under section 62(1) (c) of the Companies Act, 2013.
2. Our shareholders have, pursuant to a resolution dated August 23, 2025, under Section 62(1) (c) of the Companies Act, 2013, authorized the Issue.
3. Our Board of Directors have, pursuant to a resolution dated September 26, 2025, September 17, 2026 and [•] authorized our company to take necessary action for filing DRHP, RHP and Prospectus respectively.

ii. General Approvals

1. The initial certificate of incorporation was granted by the Registrar of Companies, National Capital Territory of Delhi and Haryana on December 9, 2011.
2. Fresh certificate of incorporation consequent upon conversion to public limited company was granted by the Registrar of Companies, Central Processing Centre on November 18, 2024.
3. Corporate Identity Number: U60300DL2011PLC228491

iii. Tax related Approvals



Sr. No.	NAME OF LICENSE/APPROVAL/PERMISSION	ISSUING AUTHORITY	LICENSE/APPLICATION NO.	DATE OF ISSUE	VALIDITY
1.	Permanent Account Number (PAN)	Income Tax Department, Government of India	AAGCP3192D	December 09, 2011	Valid Till Cancelled
2.	Tax Deduction Account Number (TAN)	Income Tax Department, Government of India	DELP18468C	December 19, 2024	Valid Till Cancelled
3.	GST REG – 06 (West Bengal)	Goods and Services Tax, Government of India	19AAGCP3192D1ZD	December 28, 2024	Valid Till Cancelled
5.	GST REG – 06 (New Delhi)	Goods and Services Tax, Government of India	07AAGCP3192D2ZH	December 13, 2024	Valid Till Cancelled
6.	GST REG – 06 (Uttar Pradesh)	Goods and Services Tax, Government of India	09AAGCP3192D1ZE	July 15, 2025	Valid Till Cancelled
7	GST REG-06 (Haryana)	Goods and Services Tax, Government of India	06AAGCP3192D1ZK	July 28, 2026	Valid Till Cancelled
8	GST REG-06 (Uttar Pradesh)	Goods and Services Tax, Government of India	09AAGCP3192D2ZD	July 20, 2026	Valid Till Cancelled

iv. Business related approvals

Sr. No.	NAME OF LICENSE/APPROVAL/PERMISSION	ISSUING AUTHORITY	LICENSE/APPLICATION NO.	DATE OF ISSUE	VALIDITY
1.	Certificate Importer-Exporter Code (IEC)	Ministry of Commerce and Industry, Directorate General of Foreign Trade	AAGCP3192D	September 11, 2024 (Last modified on March 21, 2025)	Valid Till Cancelled
3.	Form C – Central License, FSSAI Delhi	Food Safety and Standards Authority of India	10021011000667	January 30, 2025	April 22, 2027



		License under FSS Act, 2006			
4.	Trade License for the state of West Bengal	Board of Councillors of Bally Municipality	210882507200220035	May 20, 2025	May 19, 2028
5.	Trade License for Delhi	Municipal Corporation of Delhi	MGTL04251352654533	April 22, 2025	March 31, 2028
6.	Legal Entity Identifier	Legal Entity Identifier India Limited recognize by the Reserve Bank of India	9845006AA5D90JBB1A35	November 16, 2021	November 16, 2027
7	Certificate of Common Carrier Registration*	Transport Department 5/9 under Hill Road Delhi: 110054 Government of National Capital Territory of Delhi	RT/93/2016	May 25, 2016	May 24, 2026

*The renewal fee for the said certificate was paid on July 30, 2026 vide receipt/application no. DL26073095519956, and the renewal application is currently under process with the competent authority.

v. Registration/Approvals related to Labour Laws

Sr. No.	NAME OF LICENSE/APPROVAL/PERMISSION	ISSUING AUTHORITY	LICENSE/APPLICATION NO.	DATE OF ISSUE	VALIDITY
1.	EPF Code	Employees Provident Fund, Ministry of Labour and Employment	Code No: DLCPM1621516000	July 15, 2017	Valid Till Cancelled
2.	ESI Code*	Employee State Insurance, Ministry of Labour and Employment	Code No: 22001231440000704	June 30, 2017	Valid Till Cancelled
3.	Udyam Registration Certificate (UDYAM)	Ministry of Micro, Small and Medium Enterprises, Government of India	UDYAM-DL-06-0008260	December 14, 2020	Valid Till Cancelled
4.	Shop and Establishment License issued under West Bengal Shops and Establishments Act, 1963	Labour Department, Government of West Bengal	HW03272N202503765	May 20, 2025	Valid Till Cancelled



5.	Certificate of Enrolment issued under West Bengal State Tax on Professions, Trades, Callings and Employments Rules, 1979	West Bengal South Range	194001212915	June 24, 2025	Valid Till Cancelled
6.	Shop and Establishment License issued under Delhi Shops and Establishment Act, 1954	Department of Labour, Government of NCT of Delhi	2025014542	January 30, 2025	Valid Till Cancelled
7.	Shop and Establishment License issued under Uttar Pradesh Shops and Establishment Act, 1962	Labour Department, Uttar Pradesh	UPSA10737323	April 07, 2025	Valid Till Cancelled
8.	Shop and Establishment License issued under Delhi Shops and Establishment Act, 1954	Department of Labour, Government of NCT of Delhi	2025014550	January 30, 2025	Valid Till Cancelled

*Issued in the name of Pooja Logistics Private Limited

Note: Additionally, the Company has also obtained the following state specific permits for its trucks operating around several states in India:

- Certificate of fitness: A certificate of fitness in respect of a transport vehicle granted under Rule 62(1) of the Central Motor Vehicles Rules, 1989, in Form 38 issued by the State Transport Department;
- Permit in respect of National Permit Heavy Goods (NP), Part A: Grant of permit in respect of National Permit Heavy Goods (NP) issued by the state Transport Department in accordance with Sections 86 – 90 of the Motor Vehicle Act, 1988;

The Company holds a separate All India Permit issued under the provisions of the Motor Vehicles Act, 1988 and the applicable State Motor Vehicle Rules. The issuing authority for such permits varies with the state of registration of the respective vehicle, as each permit is granted by the Regional Transport Office (RTO) in the state where the vehicle is registered.

- Authorization certificate of N.P. (Goods): Grant of authorisation certificate of N.P. (goods) in Form 47 issued by the state Transport Department in accordance with Rule 87(2) of Central Motor Vehicles Rules, 1989.

B. Truckit India Private Limited (Material wholly-owned Subsidiary):

i. Tax related Approvals

Sr. No.	NAME OF LICENSE/APPROVAL/PERMISSION	ISSUING AUTHORITY	LICENSE/APPLICATION NO.	DATE OF ISSUE	VALIDITY
1.	Certificate of Incorporation	Registrar of Companies, National	U60300DL2018PTC341484	November 01, 2018	Valid Till Cancelled



		Capital Territory of Delhi and Haryana			
2.	GST REG – 06 (New Delhi)	Goods and Services Tax, Government of India	07AAHCT0189M1ZV	March 16, 2019	Valid Till Cancelled
3.	Permanent Account Number (PAN)	Income Tax Department	AAHCT0189M	November 1, 2018	Valid Till Cancelled
4.	Tax Deduction Account Number (TAN)	Income Tax Department	DELT16124D	November 1, 2018 and modified on dated August 28, 2026	Valid Till Cancelled

ii. Registration/Approvals related to Labour Laws

Sr. No.	NAME OF LICENSE/APPROVAL/PERMISSION	ISSUING AUTHORITY	LICENSE/APPLICATION NO.	DATE OF ISSUE	VALIDITY
1.	Shop and Establishment License issued under Delhi Shops and Establishment Act, 1954	Department of Labour, Government of NCT of Delhi	2025037255	March 16, 2025	Valid Till Cancelled

iii. Business related approvals

Sr. No.	NAME OF LICENSE/APPROVAL/PERMISSION	ISSUING AUTHORITY	LICENSE/APPLICATION NO.	DATE OF ISSUE	VALIDITY
1.	Form C – License under FSS Act, 2006	Food Safety and Standards Authority of India	13323999000567	April 27, 2024	May 15, 2027

II. Material approvals expired and renewals yet to be applied for

As on the date of this Red Herring Prospectus, there are no material approvals which have expired and for which renewal applications are yet to be made by our Company or Material wholly-owned Subsidiary.

III. Material approvals required but not obtained or applied for



As on the date of this Red Herring Prospectus, there are no material approvals which are required but which have not been obtained or applied for by our Company or Material wholly-owned Subsidiary.

IV. Intellectual property

Sr. No.	Description	Registration Number/Mark/Label	Class	Applicable Laws	Issuing Authority	Date of Application	Status
1.	Registration for Trademark	6817459 	39	Trade Marks Act, 1999	Trade Mark Registry, New Delhi	January 22, 2025	Accepted & Advertised
2.	Registration for Trade Mark*	4401196 	39	Trade Marks Act, 1999	Trade Mark Registry, New Delhi	January 07, 2020 and valid upto January 7, 2030	Registered

Note: * The Proprietor of this trademark is Truckit India Private Limited, however Assignment Deed dated August 07, 2025 has been executed between our Company and Truckit India Private Limited (Material wholly-owned Subsidiary) to transfer all its rights and obligations to our Company.

V. Domain Registration Details

Sr. No.	Domain Name And ID	Sponsoring Registrar and IANA ID	Creation Date	Expiry Date
1.	www.poojalogistics.in	Endurance Digital Domain Technology Private Limited ID: D7354738-IN	May 24, 2013	May 24, 2029

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