

SHORTER NOTICE OF 15TH ANNUAL GENERAL MEETING

SHORTER NOTICE IS HEREBY GIVEN THAT THE ANNUAL GENERAL MEETING ("AGM") OF THE MEMBERS OF POOJA LOGISTICS LIMITED ("COMPANY") WILL BE HELD ON SATURDAY, 22ND AUGUST, 2026 AT 05:00 P.M. AT THE REGISTERED OFFICE OF COMPANY SITUATED AT 4 - COMMUNITY CENTRE, INDUSTRIAL AREA LAWRENCE ROAD, DELHI - 110035, TO TRANSACT THE FOLLOWING BUSINESS:

ORDINARY BUSINESS

1. To consider and adopt the audited financial statements (including the consolidated financial statements) of the Company for the financial year ended March 31, 2026 together with the reports of the Board of Directors and Auditors thereon.
2. To appoint a director in place of Mr. Lakshay Dua (DIN: 09579440), who retires by rotation in terms of Section 152(6) of the Companies Act, 2013 and being eligible offers himself for re-appointment.

For and on behalf of the Board of
POOJA LOGISTICS LIMITED

 **For POOJA LOGISTICS LIMITED**

Company Secretary
(Ashish Bisht)
Company Secretary and Compliance Officer
Membership number: A66675

NOTES:

1. A MEMBER ENTITLED TO ATTEND AND VOTE IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON POLL ON HIS/HER BEHALF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. PURSUANT TO SECTION 105 OF THE COMPANIES ACT, 2013, A PERSON CAN ACT AS A PROXY ON BEHALF OF NOT MORE THAN FIFTY MEMBERS HOLDING IN AGGREGATE, NOT MORE THAN TEN PERCENT OF THE TOTAL SHARE CAPITAL OF COMPANY MAY APPOINT A SINGLE PERSON AS PROXY, WHO SHALL NOT ACT AS A PROXY FOR ANY OTHER MEMBER. THE INSTRUMENT OF PROXY, IN ORDER TO BE EFFECTIVE, SHOULD BE DEPOSITED AT THE REGISTERED OFFICE OF THE COMPANY, DULY COMPLETED AND SIGNED, NOT LATER THAN 48 HOURS (SUNDAY IS INCLUDED IN COMPUTATION OF 48 HOURS) BEFORE THE COMMENCEMENT OF THE MEETING. A PROXY FORM IS ANNEXED TO THIS REPORT. PROXIES SUBMITTED ON BEHALF OF LIMITED COMPANIES, SOCIETIES, ETC., MUST BE SUPPORTED BY AN APPROPRIATE RESOLUTION / AUTHORITY, AS APPLICABLE.
2. The Shorter Notice of Annual General Meeting, Proxy Form and Attendance Slip are being sent to Members.
3. Members / proxies / authorized representatives should bring the duly filled attendance slip enclosed herewith to attend the meeting.
4. The Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Act, and the Register of Contracts or Arrangements in which the directors are interested, maintained under Section 189 of the Act, will be available for inspection by the members at the Annual General Meeting.

Form No. MGT- 11**Proxy Form**

[Pursuant to Section 105(6) of the Companies Act, 2013 and Rule 19(3) of the Companies (Management and Administration) Rules, 2014]

Name of the Company	POOJA LOGISTICS LIMITED
Registered address:	4 - Community Centre, Industrial Area Lawrence Road, Delhi - 110035
Name of the member (s):	
Registered address:	
E-mail Id:	
Folio No/ Client Id:	
DP ID:	

I/We, being the member(s) of _____ shares of the above named company, hereby appoint

Name	
Address	
E-mail Id	
Signature, or failing him	

Name	
Address	
E-mail Id	
Signature, or failing him	

Name	
Address	
E-mail Id	
Signature, or failing him	

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the Annual General Meeting of the Company, to be held on Saturday, August 22, 2026 at 05.00 P.M. at the registered office of the company situated at 4 - Community Centre, Industrial Area Lawrence Road, Delhi - 110035 and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution No.

1. To consider and adopt the audited financial statements (including the consolidated financial statements) of the Company for the financial year ended March 31, 2026 together with the reports of the Board of Directors and Auditors thereon.
2. To appoint a director in place of Mr. Lakshay Dua (DIN: 09579440), who retires by rotation in terms of Section 152(6) of the Companies Act, 2013 and being eligible offers himself for re-appointment.

Affix
Revenue
Stamps

Signed this ____ day of August 2026

Signature of Shareholder

Signature of Proxy holder(s)

Note: This form of proxy in order to be effective should be duly completed and deposited at Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.

ATTENDANCE SLIP

Annual General Meeting – Saturday, 22 nd August, 2026	
Registered Folio no.	
Name and address of the member(s)	
Number of shares held	

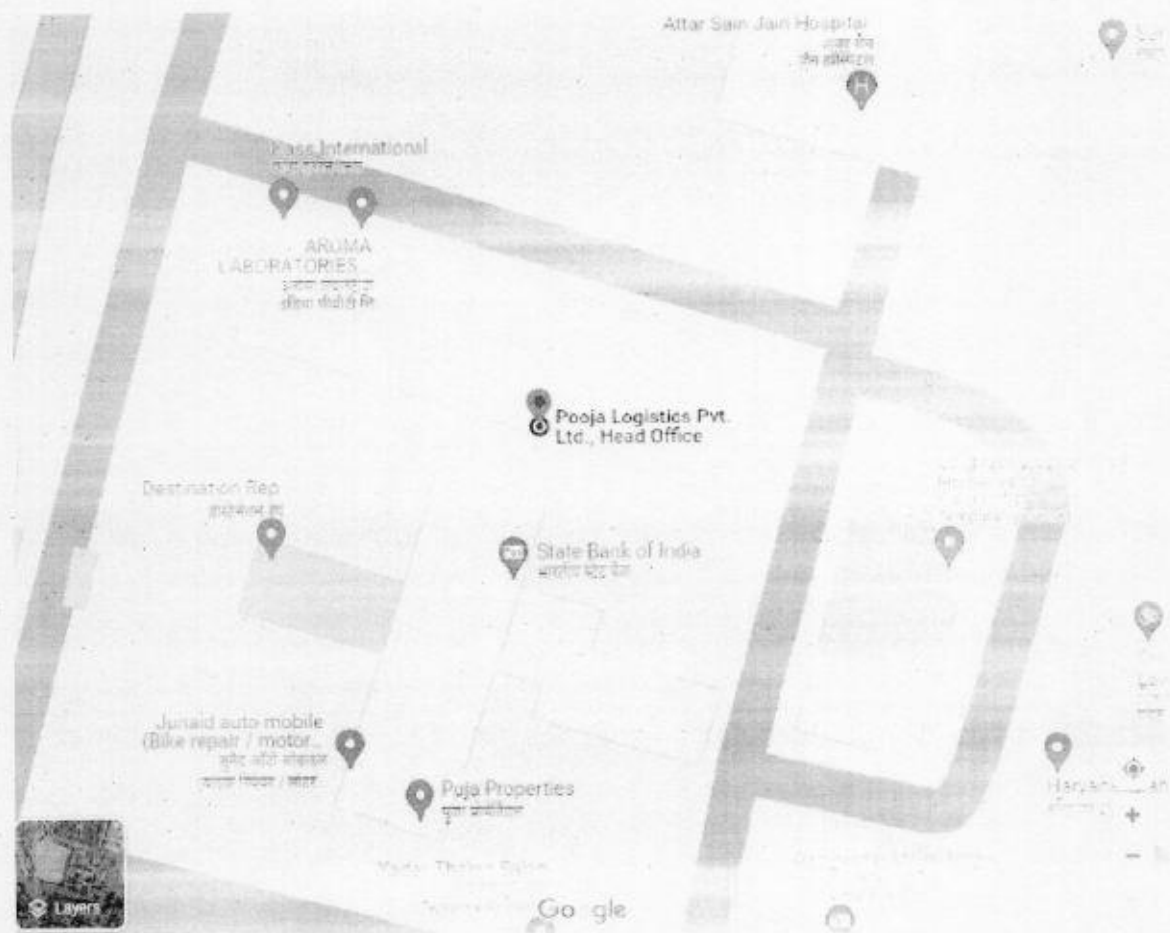
I certify that I am a member of the company.

I hereby record my presence at the Annual General Meeting of the members of the company held on Saturday, 22 August, 2026 at 05:00 P.M. at the registered office of the company situated at 4 - Community Centre, Industrial Area Lawrence Road, Delhi - 110035.

Member's / Proxy's Signature

Note: Please fill attendance slip and hand it over at the entrance of the meeting hall.

ROUTE MAP OF THE VENUE OF ANNUAL GENERAL MEETING



DIRECTORS' REPORT
(1ST APRIL, 2025 to 31ST MARCH, 2026)

Truck-it

DRIVEN WITH INTELLIGENCE

by Pooja Logistics

TM

CIN: U60300DL2011PLC228491

POOJA LOGISTICS LIMITED

(Formerly known as Pooja Logistics Pvt. Ltd.)

To,
The Members,
Pooja Logistics Limited
(formerly known as Pooja Logistics Private Limited)

Your Directors have pleasure in presenting the 15th Annual Report together with the Audited Statements of Accounts of the Company for the year ended 31st March, 2026.

FINANCIAL RESULTS AND OPERATIONS:

The Company's financial and operational performance for the financial year ended 31st March, 2026 is summarized below:

Particulars	Standalone		Consolidated	
	For the Financial year ended 31 st March, 2026 (₹ In Lakhs)	For the Financial year ended 31 st March, 2025 (₹ In Lakhs)	For the Financial year ended 31 st March, 2026 (₹ In Lakhs)	For the Financial year ended 31 st March, 2025 (₹ In Lakhs)
Revenue from Operation	14,922.87	13,358.38	16,570.10	14,877.10
Other Income	203.26	168.63	206.58	171.16
Total Income	15,126.13	13,527.01	16,776.68	15,048.56
Operating Expenses	10,838.58	9,447.63	12,242.062	10,724.12
Cost of material consumed	-	-	-	-
Change in inventories	-	-	-	-
Employee Benefits Expenses	624.20	1,086.31	665.97	1,127.02
Finance Costs	290.46	216.03	290.51	216.07
Depreciation and amortization of expenses	1,013.07	801.65	1,013.14	801.72
Other Expenses	919.66	784.83	931.44	799.77
Total Expenditure	13,685.97	12,336.45	15,143.67	13,668.70
Profit/(Loss) before Tax	1440.17	1190.56	1633.01	1379.86
Less: Current Tax	351.94	302.80	400.46	350.63
Less: Deferred Tax	(1.45)	(14.67)	(01.44)	(14.64)
Less: Earlier Year Taxes	-	-	-	-
Less: Mat credit Expense	-	-	-	-
Profit/(Loss) after Tax	1,089.68	902.43	1,233.98	1,043.87

Earnings per Equity				
Basic (Rs.)	10.60	9.02	12.00	10.44
Diluted (Rs.)	10.60	9.02	12.00	10.44

1. STANDALONE

During the year under review, the total Income is Rs. 15,126.13 (In Lakhs) for the current FY 2025-2026 as compared to Rs. 13,527.01/- (In Lakhs) for the previous FY 2024-2025.

2. CONSOLIDATED

During the year under review, the total Income is Rs. 16,776.68/- (In Lakhs) for the current FY 2025-2026 as compared to Rs. 15,048.56/- (In Lakhs) for the previous FY 2024-2025.

3. COMPANY AFFAIRS / BUSINESS REVIEW:

The Company was incorporated on 09th December, 2011 and primarily engaged in the business of Logistics.

During the year under review, the total Income from the operations increased by 11.71%. The same was Rs. 14,922.87/- (In Lakhs) for the current FY 2025-2026 as compared to Rs. 13,358.38/- (In Lakhs) for the previous FY 2024-2025.

Your Directors are continuously looking for avenues for future growth and are hopeful that the Company will perform better in the coming years.

4. DIVIDEND:

Your Directors did not recommend any dividend for the financial year ended 31st March, 2026.

5. RESERVES AND SURPLUS:

The Company has transferred a sum of Rs. 367.92/- (Rs. in Lakhs) to securities premium account pursuant to preferential allotment of equity shares through private placement.

Other than the above said, the company has not transferred any amount to the reserves during the Financial Year ended 31st March, 2026.

6. SHARE CAPITAL:

The Company has not increased its Authorized Share Capital during the year.

Authorized Share Capital of Company as on 31st March, 2026:

Particulars	No of Shares	Face Value	Total Value
Equity Shares	1,50,00,000	10	15,00,00,000
Preference Shares	-	-	-
Total Authorized Share Capital			15,00,00,000

During the financial year, the Company allotted 4,38,000 Equity Shares of face value Rs. 10 each at an issue price of Rs. 94 per share (including a securities premium of Rs. 84 per share) to Malakshmi Trust on a private placement basis pursuant to the approval of the Board of Directors vide Board Resolution dated 08 August 2025 and in compliance with the applicable provisions of the Companies Act, 2013.

After consideration of the above said allotment, the paid-up Share Capital of Company as on 31st March, 2026 is as follows:

Particulars	No of Shares	Face Value	Total Value
Equity Shares	1,04,38,000	10	10,43,80,000
Preference Shares	-	-	-
Total Paid-up Share Capital			10,43,80,000

7. REDEMPTION OF PREFERENCE SHARE CAPITAL

There were no Preference shares in the Share Capital. Hence, this Provision is not applicable on us.

8. ISSUE OF SHARES AND DEBENTURES AND BUYBACK OF SHARES:

During the financial year, the Company allotted 4,38,000 Equity Shares of face value Rs. 10 each at an issue price of Rs. 94 per share (including a securities premium of Rs. 84 per share) to Malakshmi Trust on a private placement basis pursuant to the approval of the Board of Directors vide Board Resolution dated 08 August 2025 and in compliance with the applicable provisions of the Companies Act, 2013.

Apart from the above said allotment, the Company has neither issued any debentures nor undertaken any buy-back of its securities during the year under review.

9. CHANGE(S) IN THE NATURE OF BUSINESS:

There has been no material change(s) in the nature of business of the Company during the financial year under review.

10. COMPOSITION OF DIRECTORS AND KEY MANAGEMENT PERSONNEL:

As on 31.03.2026, Board of Directors of the Company comprised of following persons.

S. No.	Name of the Director	Designation	DIN/PAN	Date of Appointment
1.	Deepak Khanna	Managing Director	05130667	09/12/2011
2.	Anu Khanna	Director	10736691	24/06/2025
3.	Lakshay Dua	Non-Executive Director	09579440	12/07/2024
4.	Reena Bhaskar	Company Secretary	CETPB9607R	24/12/2024
5.	Prakash Chandra Tamta	Non-Executive Independent Director	09086929	14/01/2025
6.	Garima Seth	Non-Executive Independent Director	07033399	01/03/2025
7.	Ajay Rajpal	Chief Financial Officer	AEBPR2013P	01/03/2025

During the financial year 2025-26, the following changes were made to the constitution of board of directors of the company:

1. Mrs. Anu Khanna (DIN: 10736691) was appointed as an Additional Director of the company w.e.f. 24th June, 2025.
2. Appointment of Mrs. Anu Khanna (DIN: 10736691) was **regularized** from additional director to executive director in the duly convened Extra Ordinary General meeting held on 06th August, 2025.
3. Mr. Vijay Kumar Khanna, (DIN: 05130659) resigned from the **position** of whole time director of the company with effect from 30th June, 2025.
4. Ms. Reena Bhasker resigned from the position of company secretary of the company with effect from 31st March, 2026.

Also, after the end of the financial year 2025-26, the following changes in the constitution of board of directors of the company were made:

Mr. Ashish Bisht was appointed as the company secretary and compliance officer of the company with effect from 10th July, 2026.

11. COMMITTEES OF THE BOARD:

The Company was converted to Public Limited Company on 18th day of November, 2024. The provision of forming the Committees such as the Audit Committee, Nomination and Remuneration Committee, CSR Committee and Stakeholder Committee is applicable on the Company. The Company has constituted the the said committees as per the provisions of Companies Act, 2013.

12. COMPLIANCE OF SECRETARIAL STANDARDS ISSUED BY THE INSTITUTE OF COMPANIES SECRETARIES OF INDIA:

The Company has complied with Secretarial Standards on Meetings of the Board of Directors (SS-1) and General Meetings (SS-2) issued by the Institute of Company Secretaries of India during the year under review.

13. MAINTENANCE OF COST RECORDS:

Maintenance of Cost Audit Records as specified by the Central Government under sub-section (1) of Section 148 of the Companies Act, 2013 is not applicable to the Company and accordingly such accounts and records are not required to be made and maintained.

Also, Cost Audit is not applicable to the Company.

14. NUMBER OF BOARD MEETINGS AND ANNUAL GENERAL MEETING / EXTRA-ORDINARY GENERAL MEETING HELD DURING THE FINANCIAL YEAR 2025-2026:

During the Financial Year, The Company had conducted Thirteen (13) Board Meetings in compliance with the provisions of the Companies Act, 2013 read with Secretarial Standard 1 issued by The Institute of Companies Secretaries of India (ICSI). The Board confirm that the gap between the two consecutive Board meetings did not exceed the maximum number of days as specified in the Companies Act, 2013. The details of Board Meeting held during the year are below:

Sr. No.	Date of Board Meeting
1.	26/04/2025
2.	20/06/2025
3.	24/06/2025
4.	02/07/2025
5.	05/08/2025
6.	08/08/2025
7.	22/08/2025
8.	25/08/2025
9.	26/08/2025
10.	26/09/2025
11.	29/11/2025
12.	15/01/2026
13.	09/03/2026

The Extra – Ordinary General Meeting of the Company was held on 28/04/2025, 25/07/2025, 06/08/2025 and 23/08/2025.

The Annual General Meeting of the Company for the period ended March 31, 2025 was held on 04th August, 2025. The details of Director's attendance at Board Meeting and in AGM are given below:

Name of Director	DIN	Board Meeting Attended		Whether present at AGM held on 04 th August, 2025
		No. of Board meetings entitled to attend	No. of Board meeting attended	
Mr. Deepak Khanna	05130667	13	13	Yes
Mr. Anu Khanna	05130659	10	10	Yes
Mr. Lakshay Dua	09579440	13	13	Yes
Mr. Prakash Chandra Tamta	09086929	13	13	Yes
Ms. Garima Seth	07033399	13	13	Yes

15. STATEMENT ON DECLARATION BY INDEPENDENT DIRECTORS:

Pursuant to the provisions of Section 149(6) and Section 149(7) of the Companies Act, 2013, the Company has received necessary declarations from all the Independent Directors confirming that they meet the criteria of independence as prescribed under the said Act and Rules made thereunder. Based on the declarations received, the Board is of the opinion that all Independent Directors fulfill the conditions specified in Section 149(6) of the Companies Act, 2013 and are independent of the management.

16. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT:

There are no such changes between the end of financial year and date of the board report.

17. SUBSIDIARIES, JOINT VENTURE AND ASSOCIATE COMPANIES:

The Company has a wholly owned subsidiary, the details of which form part of the notes to the financial statements but does not have any joint venture or associated enterprise. ("Annexure A")

Sr. No.	Name and Address of Company	CIN	Holding/Subsidiary/ Associate	% of shares holding
1.	Truckit India Private Limited Registered Address: First Floor, BA-42, Mangol Puri Industrial Area, Saraswati Vihar, North West Delhi 110034	U60300DL2018PTC 341484	Wholly Owned Subsidiary	100.00%

18. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186 OF COMPANIES ACT, 2013:

During the financial year under review, the Company has not provided any loan, guarantee or made any investment under Section 186 of the Companies Act, 2013.

Therefore, the Company has complied with the provisions of Section 186 of the Companies Act, 2013 and details of the same has given in the notes to the Financial Statements.

19. THE COMPANIES (ACCEPTANCE OF DEPOSITS) RULES, 2014

The Company has not accepted Public Deposits within the purview of Section 73 to 76 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014.

20. AUDITOR'S AND AUDITOR'S REPORT

M/s Maroti & Associates, Chartered Accountants (Firm Registration No. 322770E), are the Statutory Auditors of the Company.

The Notes on Financial Statements referred to in the Auditors' Report are self explanatory and do not call for any further comments. There are no qualifications, reservations or adverse remarks or disclaimers made by Statutory Auditors, in their report.

21. DISCLOSURE OF FRAUDS IN THE BOARD'S REPORT UNDER SECTION 143 OF THE COMPANIES ACT, 2013:

There have been no instances of fraud reported by the Auditors under Section 143(12) of the Companies Act, 2013.

22. DESIGNATED PERSON

Mr. Ashish Bisht, Company Secretary of the Company is designated person for furnishing, and extending co-operation for providing, information to the Registrar or any other authorised officer with respect to beneficial interest in shares of the company pursuant to rule 9, sub-rule (5) of Companies (Management and Administration) Rule 2014, Second Amendment Rules, 2023.

23. ANNUAL RETURN:

In accordance with the requirements of Section 92(3) of the Companies Act, 2013 and Rule 12 of the Companies (Management and Administration) Rules, 2014, the Annual Return in the prescribed Format proposed to be submitted to the Registrar of Companies for the financial year ended March 31, 2026 will be made available on the Company's website at <https://poojalogistics.in> after filing the same with the ROC, Delhi II.

24. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO:

(a) CONSERVATION OF ENERGY:

Sr. No.	Particulars	Remarks
(i)	the steps taken or impact on conservation of energy	
(ii)	the steps taken by the Company for utilizing alternate sources of energy	
(iii)	the capital investment on energy conservation equipment	

(b) TECHNOLOGY ABSORPTION:

The Company continues to use the latest technology for improving the productivity and quality of its services and products.

(c) FOREIGN EXCHANGE EARNINGS AND OUTGO:

Particulars	Financial year (1 st April, 2025 to 31 st March, 2026) (Amount in lakhs)	Financial year (1 st April, 2024 to 31 st March, 2025) (Amount in lakhs)
Earnings	-	-
Outgo	-	-

25. CORPORATE SOCIAL RESPONSIBILITY (CSR):

The Company discharges its Corporate Social Responsibility obligations through publicly registered Implementing Agencies towards supporting projects as prescribed under Schedule VII of the Companies Act, 2013, in line with the Corporate Social Responsibility Policy of the Company.

The Board of Directors has approved the CSR Policy of the Company as formulated and recommended by the CSR Committee, which is available on the website of the Company i.e. <https://poojalogistics.in>.

Further, report on CSR activities, for the year under review, is given under "Annexure B"

26. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES:

During the financial year under review, all Related Party Transactions entered into with Related Parties were at arm's length and in the ordinary course of the business which are also disclosed in notes to accounts. There were no materially significant related party transactions entered into by the Company with any Related Parties which require Board of Directors and Shareholders' approval.

27. SECRETARIAL AUDIT REPORT:

The Company is not required to obtain a Secretarial Audit Report under the provisions of the Act.

28. POLICY ON DIRECTOR'S APPOINTMENT AND REMUNERATION UNDER SECTION 178 (3):

The Company being a Public Company, has constituted Nomination and Remuneration Committee under the provisions of the Companies Act, 2013.

29. DEVELOPMENT & IMPLEMENTATION OF RISK MANAGEMENT POLICY:

Risk is an inherent aspect of business, especially in a dynamic economic scenario. The Company's risk management philosophy is to ensure that the Company has an effective risk management system in place comprising strategies, processes and reporting procedures necessary to continuously identify, measure, monitor, manage and report risks to which the Company is or could be exposed to as well as their interdependencies.

Pursuant to section 134 (3) (n) of the Companies Act, 2013, the Company has Risk Management Policy to identify the elements of risk, if any which in the opinion of Board may threaten the existence of the Company.

During the financial year under review the Board of Directors did not come across any potential risks which may threaten the existence of the Company.

30. DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to Section 134(3) (c) read with Section 134(5) of the Companies Act, 2013, the Directors hereby confirm that:

- a. In the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;
- b. the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for that year;
- c. the Directors had taken proper and sufficient care for maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing frauds and other irregularities;
- d. the Directors had prepared the annual accounts on a going concern basis;
- e. the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

31. ADEQUACY OF INTERNAL FINANCIAL CONTROL:

The Company has internal financial control system in place which is commensurate with its size and nature of business to ensure efficiency of operations, including adherence to company's policies, safeguarding of its assets, prevention and detection of frauds and errors, accuracy and completeness of the accounting records and timely preparation and reporting of reliable financial information.

32. DETAILS OF SIGNIFICANT MATERIAL ORDERS PASSED BY THE REGULATORS / COURTS / TRIBUNAL IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATION IN FUTURE:

There are no significant material orders passed by the Regulators / Courts / Tribunal which would impact the going concern status of the Company and its future operations. Hence, disclosure pursuant to Rule 8 (5) (vii) of Companies (Accounts) Rules, 2014 is not required.

33. PARTICULARS OF EMPLOYEES:

There were no such employees of the Company for which the information required to be disclosed pursuant to Section 197 (12) read with Rule 5 (2) of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

34. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

The Company has formed Internal Complaints Committee and Sexual Harassment Policy in accordance with the provisions of "The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013". Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy.

We would like to further add that the Company provides a conducive work environment in terms of sexual harassment for the women employees and has sufficient checks to provide protection against sexual harassment of women at workplace.

Details of Sexual Harassment cases are following:

Sr.no.	Particulars	Details
1.	Number of Sexual Harassment Complaints received	NIL
2.	Number of Sexual Harassment Complaints disposed off	NIL
3.	Number of Sexual Harassment Complaints pending beyond 90 days.	NIL

35. HUMAN RESOURCES:

The Company considers its employees as most important resources and asset. The Company follows a policy of building strong teams of talented professionals. The Company continues to build on its capabilities in getting the right talent to support different products and geographies and is taking effective steps to retain the talent. It has built an open, transparent and meritocratic culture to nurture this asset. The Company ensures that safe working conditions are provided in the offices of the Company.

The Company has kept a sharp focus on Employee Engagement. The Company's Human Resources is commensurate with the size, nature and operations of the Company. The overall industrial relations in the Company have been cordial.

Following is details of number of employees in Company as on closure of financial year:

Sr. No.	Category	Number of Employees
1.	Male	95
2.	Female	9
3.	Transgender	0

36. MATERNITY BENEFIT ACT:

The Company is committed to ensuring a safe, inclusive, and supportive work environment for all employees. The Company has complied with the provisions of the Maternity Benefit Act, 1961, and extends all benefits and protections under the Act to eligible employees. Adequate internal policies and procedures are in place to uphold the rights and welfare of women employees in accordance with the applicable laws.

37. DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 DURING THE YEAR ALONG WITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR

There is no application made or any Proceeding pending against the Company under the Insolvency and Bankruptcy Code, 2016 during the financial year.

38. DETAILS OF DIFFERENCE BETWEEN AMOUNT OF VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM BANKS OR FINANCIAL INSTITUTIONS WITH THE REASON THERE OF.

There are no instances of one-time settlement during the financial year.

39. COMPLIANCES:

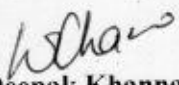
The Company has complied and continued to comply with all the applicable regulations, circulars and guidelines issued by the Ministry of Corporate Affairs (MCA).

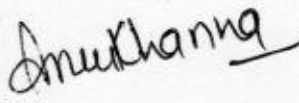
To best of knowledge and information available to the Directors, the Company has complied with all the applicable provisions of the Companies Act, 1956 (to the extent applicable), Companies Act, 2013, Income Tax Act, 1961, all the Labour Laws and other applicable laws, rules/regulations/guidelines issued by the Regulatory Authorities from time to time.

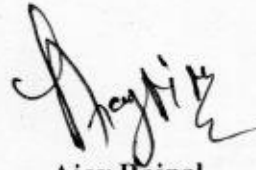
40. ACKNOWLEDGEMENT:

The Directors would like to place on record and express their sincere thanks for the assistance and co-operation received from our bankers, employees, auditors and consultants during the financial year under review. The Directors sincerely appreciate the high degree of professionalism, commitment and dedication displayed by employees all levels. The Directors also place on records their gratitude to the members for their continued support and confidence.

For and on behalf of
Pooja Logistics Limited


Deepak Khanna
Managing Director
DIN: 05130667


Anu Khanna
Director
DIN: 10736691


Ajay Rajpal
Chief Financial
Officer
PAN: AEBPR2013P


Ashish Bisht
Company Secretary
Mem No: A66675

Date: 25th July, 2026
Place: Delhi

("Annexure A")

Form AOC-1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries / associate companies / joint ventures

Part "A": Subsidiaries

(Information in respect of each subsidiary to be presented with amounts in Rs.)

Sr	Particulars	
1	Certificate of Incorporation	01/11/2018
2	Name of the Subsidiary	Truckit India Private Limited
3	The date since when subsidiary was acquired	01/12/2023
4	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	
5	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries	INR
6	Share Capital	INR 500000
7	Reserves and surplus	INR 47676000
8	Total assets	INR 68755000
9	Total liabilities	INR 68755000
10	Investments	INR -
11	Turnover / Revenue	INR 575018000
12	Profit before taxation	INR 19284000
13	Provision for taxation	INR -
14	Profit/(-)loss after taxation	INR 14430000
15	Proposed Dividend	-
16	Extent of Shareholding (in percentage)	100.00%

Part "B": Associates and Joint Ventures

Statement pursuant to Section 129(3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

There are not Associate Companies and Joint Ventures of the Company. Hence, this is not applicable on the Company

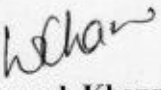
Number of Associates or Joint Ventures which are yet to commence operations.

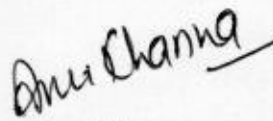
CIN	Not Applicable
Names of Associates and Joint Ventures which are yet to commence operations	Not Applicable

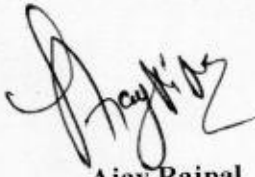
Number of Associates or Joint Ventures which have been liquidated or have ceased to be Associates or Joint Venture during the year.

CIN	Not Applicable
Names of Associates and Joint Ventures	Not Applicable

For and on behalf of
Pooja Logistics Limited


Deepak Khanna
Managing Director
DIN: 05130667


Anu Khanna
Director
DIN: 10736691


Ajay Rajpal
Chief Financial
Officer
PAN: AEBPR2013P


Ashish Bisht
Company Secretary
Mem No: A66675

Date: 25th July, 2026
Place: Delhi

Annexure-B

ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY (CSR) ACTIVITIES

1. Brief outline on CSR Policy of the Company.

The Board of Directors has developed and implemented its Corporate Social Responsibility (CSR) Policy in Board Meeting of the Company.

2. Composition of CSR Committee:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	Mr. Prakash Chandra Tamta	Chairperson	1	1
2	Mr. Deepak Khanna	Member	1	1
3	Mr. Vijay Kumar Khanna	Member	1	1

2. Web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company: <https://poojalogistics.in>

3. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable (attach the report): Not Applicable

4. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any

Sl. No.	Financial Year	Amount available for set-off from preceding financial years (Rs. In Lacs)	Amount required to be set-off for the financial year, if any (Rs. In Lacs)
1	2025-26	-	-
	Total		
6.	Average net profit of the company as per section 135(5) (Rs. In Lacs):		621.00
6(a).	Two percent of average net profit of the company as per section 135(5) (Rs. In Lacs):		12.42
6(b).	Surplus arising out of the CSR projects or programmes or activities of the previous financial years (Rs. In Lacs)		NIL

6(c).	Amount required to be set off for the financial year, if any (Rs. In Lacs):	NIL
6(d).	Total CSR obligation for the financial year (7a+7b-7c) (Rs. In Lacs)	12.42

1. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year. (Rs. In Lacs)	Amount Unspent (Rs. In Lacs)				
	Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).		
	Amount (Rs. In Lacs)	Date of transfer	Name of the Fund	Amount	Date of transfer
12.51/-	NIL	NIL	NIL	NIL	NIL

(b) Details of CSR amount spent against ongoing projects for the financial year: N.A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Sl. No.	Name of the Project.	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/No)	Location of the project	Project duration	Amount allocated for the project (Rs. In Lacs)	Amount spent in the current financial year (Rs. In Lacs)	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (Rs. In Lacs)	Mode of Implementation - Direct (Yes/No).	Mode of Implementation - Through Implementing Agency
				State, District.						Name CSR Registration number.
1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

;) Details of CSR amount spent against other than ongoing projects for the financial year:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/No).	Location of the project.	Amount spent for the project (Rs. In Lacs)	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency.
				State, District.			Name. CSR registration number.
1.	Promoting Education	Education	Yes	State: Delhi District: East Delhi	12.51/-	No	Akashiganga Foundation CSR00011882

Total

12.51/-

l) Amount spent in Administrative Overheads (Rs. In Lacs): NIL

) Amount spent on Impact Assessment, if applicable (Rs. In Lacs): **Not Applicable**

) Total amount spent for the Financial Year (8b+8c+8d+8e) (Rs. in Lacs): **Rs. 12.51/-**

) Excess amount for set off, if any (Rs. In Lacs): nil

Sl. No.	Particular	Amount (Rs. In Lacs)
(i)	Two percent of average net profit of the company as per section 135(5)	12.42/-
(ii)	Total amount spent for the Financial Year	12.51/-
(iii)	Excess amount spent for the financial year [(ii)-(i)]	0.09/-
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	Nil
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	0.09/-

(a) Details of Unspent CSR amount for the preceding three financial years:

Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6) (Rs. In Lacs)	Amount spent in the reporting Financial Year (Rs. In Lacs)	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.			Amount remaining to be spent in succeeding financial years. (Rs. In Lacs)
				Name of the Fund	Amount (Rs. In Lacs)	Date of transfer.	
1.	NA	NA	NA	NA	NA	NA	NA

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s):

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sl. No.	Project ID.	Name of the Project.	Financial Year in which the project was commenced.	Project duration.	Total amount allocated for the project (Rs. In Lacs)	Amount spent on the project in the reporting Financial Year (Rs. In Lacs)	Cumulative amount spent at the end of reporting Financial Year. (Rs. In Lacs)	Status of the project - Completed /Ongoing.
1	NA	NA	NA	NA	NA	NA	NA	NA

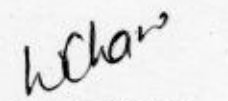
10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year. **NOT APPLICABLE**

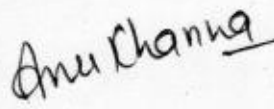
(Asset-wise details).

a. Date of creation or acquisition of the capital asset(s).

- b. Amount of CSR spent for creation or acquisition of capital asset.
- c. Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.
- d. Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset).
11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5): Not Applicable, during the Year company has spent more than its CSR Budget.

For and on behalf of
Pooja Logistics Limited


Deepak Khanna
Managing Director
DIN: 05130667


Anu Khanna
Director
DIN: 10736691


Ajay Rajpal
Chief Financial Officer
PAN: AEBPR2013P


Ashish Bisht
Company Secretary
Mem No: A66675

Date: 25th July, 2026
Place: Delhi

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF POOJA LOGISTICS LIMITED (Formerly Known as Pooja Logistics Private Limited)

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statement of **POOJA LOGISTICS LIMITED** ("The Company") which comprises the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss Account, Statement of Cash Flows for the year then ended, and notes to the standalone financial statements, including material accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements"), which we have signed under reference to this report.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act 2013 (the "Act") in the manner so required and give a true and fair view in conformity with accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, the profit, and its cash flows for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements for the financial year ended 31st March, 2026. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and informing our opinion there on, and we do not provide a separate opinion on these matters.

We have determined that there are no key audit matters to communicate in our report.



Information Other than the Financial Statements and Auditor's Report Thereon

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

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

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

We have nothing to report in this regard.

Responsibility of Management and those charged with governance for the Financial Statements

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

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

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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



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

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in

- (i) planning the scope of our audit work and in evaluating the results of our work; and
- (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss and the cash flows are dealt with by this Report are in agreement with the relevant books of account.
 - d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the companies (Accounts) Rules, 2014.
 - e) On the basis of the written representations received from the directors of the Company as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.



- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:
In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 read with Schedule V of the Act.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company has disclosed the impact of pending litigations on its financial position of the financial statements.
- ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
- iii. There were no such amounts appearing in the books which are required to be transferred to the Investor Education and Protection Fund by the company.
- iv. a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries;
- b) The management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and
- c) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i)(a) and (i)(b) contain any material misstatement.
- v. The Company has not paid/declared any dividend during the year.
- vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with. Additionally, the audit trail has been preserved by the Company as per the statutory requirements for record retention.



2. The Companies (Auditor's Report) order, 2020 ("the order") issued by the Central Government of India in terms of subsection (11) of section 143 of the Act, we give in the Annexure B, a statement on the matters specified in the paragraph 3 and 4 of the order, to the extent applicable.

Place - Delhi
Date - 25/07/2026

For Maroti & associates
Chartered Accountants
Firm Registration No. 322770E

Komal Jain

CA Komal Jain
Partner

Membership No.: 303583

UDIN: 26303583WCHPW 3869



Annexure - A to the Independent Auditor's Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **POOJA LOGISTICS LIMITED** ("the Company") as of 31st March, 2026 in conjunction with our audit of the Standalone Financial Statements of the Company for the year ended on that date.

MANAGEMENT'S RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROLS

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India.

Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidences we have obtained are sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

MEANING OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and



3. provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

OPINION

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place - Delhi
Date - 25/07/2026

For Maroti & Associates
Chartered Accountants
Firm Registration No.322770E

Komal Jain



CA Komal Jain
Partner

Membership No.:303583
UDIN:26303583WCHPW13869

ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of **POOJA LOGISTICS LIMITED** of even date)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

- i. a) In respect of the Company's Property, Plant and Equipment:
 - (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
 - (B) Based on the information and explanations furnished to us and the records of the Company examined by us, the Company does not have any Intangible Assets and accordingly, reporting under this Clause is not applicable.
- ii. i) According to the information and explanations given to us and on the basis of examination of the records of the company, the Company has a regular program of physical verification in a phased manner, which, in our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain fixed assets were physically verified during the year. No material discrepancies were observed on such verification.
- ii) According to the information and explanations given to us, there are no immovable properties, and accordingly, the requirements under paragraph 3(i)(c) of the Order are not applicable to the Company.
- iii) According to the information and explanation given to us, the Company has not revalued any of its Property, Plant and Equipment and Intangible assets during the year.
- iv) According to the information and explanation given to us, no proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made there under.
- iii. a) The Company is engaged in providing logistics and transportation services and does not deal in goods, it does not maintain any inventory. Accordingly, the provisions of clause 3(ii)(a) of the Order are not applicable.
- b) The Company has been sanctioned working capital limits in excess of Rs. 5 crores in aggregate from Banks on the basis of security of current assets, the quarterly returns/statements filed with such Banks are in agreement with books of accounts.
- iv. The Company owns a subsidiary, which was acquired in F.Y. 2023-24. During the year, the Company has not made any fresh investments in, provided any guarantee or security, or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships, or any other parties. Accordingly, reporting under clause 3(iii) of the Order in respect of such transactions during the year is not applicable, except for the existing investment in the subsidiary.
- v. According to the information and explanations given to us, the company has not either directly or indirectly, granted any loan to any of its directors or to any other person in whom the director is interested, in accordance with the provisions of section 185 of the Act and company has not made investments through more than two layers of investment companies in accordance with the provisions of section 186 of the Act. Accordingly Provisions stated in paragraph 3(iv) of the order are not applicable to the company.
- vi. According to the information and explanations given to us and on the basis of our examination of the records, the Company has not accepted any deposit or amounts which are deemed to be deposits under Section 73 to 76. Hence, reporting under clause 3(v) of the Order is not applicable.
- vi. As per the information and explanation given to us by the Management, maintenance of



records has not been prescribed by the Central Government under sub-section (1) of section 148 of the Act.

vii. In respect of statutory dues:

- (a) In our opinion and according to the information and explanations given to us, the Company has generally been regular in depositing with the appropriate authorities undisputed statutory dues including Goods and Services Tax, Provident Fund, Employees' State Insurance, Income Tax, Cess and other material statutory dues applicable to it. According to the information and explanations given to us, there were no undisputed amounts payable in respect of the aforesaid statutory dues which were outstanding as at 31st March, 2026 for a period of more than six months from the date they became payable.
- (b) According to the information and explanations given to us and the records of the Company, the following statutory dues have not been deposited on account of disputes:

Name of the Statute	Nature of Dues	Amount (₹)	Period to which the amount relates	Forum where dispute is pending
Income-tax Act, 1961	Income Tax Demand	4,99,620	Assessment Year 2025-26	Rectification application/grievance pending before the Income-tax Department
Central Goods and Services Tax Act, 2017	Goods and Services Tax	27,00,84,134	Order dated 27 March 2026	Appeal filed before the GST Appellate Authority on 24 July 2026

viii. The Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the income tax act, 1961 as income during the year. Accordingly, the requirement to report on clause 3 (viii) of the Order is not applicable to the Company.

- ix. (a) According to the information and explanations given to us and on the basis of our of the records, the Company has not defaulted in repayment of any loans or other borrowings or in payment of interest thereon to any lender.
- (b) According to the information and explanations given to us and on the basis of our audit procedures, we report that the Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.
- (c) In our opinion and according to the information explanation provided to us, money raised by way of term loans during the year have been applied for the purpose for which they were raised.
- (d) In our opinion, according to the information and explanations given to us and on an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.
- (e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries or associate companies.
- (f) According to the information explanations given to us and on the basis of our examination on the records, the Company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associates' companies and hence reporting on clause 3 (ix) (f) of the Order is not applicable.
- x. (a) According to the information and explanations given to us and on the basis of our examination of the records, the company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the order is not applicable.



- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, during the year, the Company has made a private placement of 4,38,000 Equity Shares of face value ₹10 each at an issue price of ₹91 per share (including a securities premium of ₹84 per share), aggregating to ₹4,11,72,000, in compliance with the provisions of Sections 42 and 62 of the Companies Act, 2013 and the rules made thereunder. In our opinion, the requirements of the aforesaid provisions have been complied with and the funds raised through such private placement have been used for the purposes for which they were raised.
- xi. (a) According to the information and explanations given to us and on the basis of our examination, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.
- (b) We have not come across any instance of fraud by the company or on the company during the course of our audit, accordingly the provisions stated in clause 3 (xi) (b) of the Order is not applicable.
- (c) As represented to us by the management, there are no whistle-blower complaints received by the Company during the year. Accordingly, the provisions stated in paragraph (xi)(c) of the Order is not applicable.
- xii. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, the provisions stated in paragraph 3(xii) (a) to (e) of the Order are not applicable to the Company.
- xiii. In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.
- xiv. In our opinion and based on our examination, the company does not have an Internal Audit system and is not required to have an Internal Audit system as per Companies Act 2013, hence reporting under clause (xiv) of the order is not applicable.
- xv. In our opinion during the year the Company has not entered into any non-cash transactions with its directors or persons connected with its directors. And hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.
- xvi. (a) According to the information and explanation given to us, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, the reporting under Clause 3(xvi)(a) of the Order is not applicable to the Company.
- (b) The Company has not conducted non-banking financial / housing finance activities during the year. Accordingly, the reporting under Clause 3 (xvi) (b) of the Order is not applicable to the Company.
- (c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, the reporting under Clause 3(xvi)(c) of the Order is not applicable to the Company.
- (d) Based on the information and explanations provided by the management of the Company, the Group has no CIC as part of the Group.
- xvii. The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.
- xviii. There has been no resignation or change of the statutory auditors of the Company during the year. Accordingly, the reporting requirements under clause 3(xviii) of the Companies (Auditor's Report) Order, 2020 are not applicable.
- xix. According to the information and explanations given to us and based on our examination of financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination



the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

- xx. The company has fully spent the required amount towards Corporate Social Responsibility (CSR) and there are no unspent CSR amount for the year requiring a transfer to a fund specified in schedule VII of the Act or special amount in compliance with the provision of sub-section (6) of section 135 of the Act.
- xxi. According to the information and explanations given to us, the Company has one subsidiary with holding of 99.996% of paid up equity share capital. The reporting requirements under clause 3(xxi) of the Order in respect of the consolidated financial statements will be addressed in the auditor's report on the consolidated financial statements.

For Maroti & Associates
Chartered Accountants
Firm Registration No. 322770E

Komal Jain



CA Komal Jain
Partner

Membership No. 303583

UDIN:26302583 WCHPWL 3869

Place- Delhi
Date-25/07/2026



POOJA LOGISTICS LIMITED

(Formerly known as Pooja Logistics Private Limited)

CIN: U60300DL2011PTC228491

GSTIN: 07AAGCP3192D2ZH, 19AAGCP3192D1ZD, 09AAGCP3192D1ZE

PAN: AAGCP3192D

Registered Office: 4, Community Centre, Lawrence Road, Industrial Area, Delhi-110035

FINANCIAL STATEMENTS

For the Financial Year Ended 31st March, 2026

Prepared in accordance with the provisions of the Companies Act, 2013 and the applicable Accounting Standards

Board of Directors and Key Management Personnel

Name	Designation
Deepak Khanna	Managing Director
Anu Khanna	Director
Lakshay Dua	Director
Garima Seth	Director
Prakash Chandra Tamta	Director
Ajay Rajpal	CFO
Ashish Bisht	Company Secretary

Statutory Auditors

M/s Maroti & Associates
Chartered Accountants
Firm Registration Number: **322770E**

Balance Sheet as at 31st March 2026

₹ in lakhs

Particulars	Note No.	As at 31st March 2026	As at 31st March 2025
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	2	1,043.80	1,000.00
Reserves and surplus	3	2,903.17	1,445.57
Money received against share warrants		-	-
		3,946.97	2,445.57
Share application money pending allotment		-	-
Non-current liabilities			
Long-term borrowings	4	2,628.78	1,726.65
Deferred tax liabilities (Net)	5	-	-
Other long term liabilities	6	22.37	15.91
Long-term provisions	7	45.35	50.40
		2,696.50	1,792.96
Current liabilities			
Short-term borrowings	8	1,292.58	1,173.58
Trade payables	9		
(A) Micro enterprises and small enterprises		58.16	179.34
(B) Others		564.87	382.07
Other current liabilities	10	415.28	222.76
Short-term provisions	7	372.73	302.80
		2,703.62	2,260.55
TOTAL		9,347.09	6,499.08
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets	11		
Property, Plant and Equipment		2,514.86	1,773.49
Intangible assets		-	-
Capital work-in-Progress		450.30	-
Intangible assets under development		-	-
Non-current investments	12	199.99	199.99
Deferred tax assets (net)		104.48	103.03
Long-term loans and advances	13	-	-
Other non-current assets	14	50.53	39.88
		3,320.16	2,116.39
Current assets			
Current investments	15	797.05	1,331.22
Inventories		-	-
Trade receivables	16	2,528.04	1,727.93
Cash and cash equivalents	17	378.72	550.05
Short-term loans and advances	13	798.10	334.34
Other current assets	18	1,525.02	439.15
		6,026.93	4,382.69
TOTAL		9,347.09	6,499.08

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

As per our report of even date

For M/s Maroti & Associates

Chartered Accountants

(FRN: 322770E)

Eugene

CA Komal Jain
Partner
Membership No.: 303583

UDIN : 26303583MCHPWV3869

Place: Delhi

Date: 25/07/2026

For and on behalf of the Board of Directors
POOJA LOGISTICS LIMITED

Deepak Khanna

DEEPAK KHANNA
Managing Director
DIN: 05130667

Ashish Bisht

ASHISH BISHT
Company Secretary
PAN: CZWPB9367A

Anu Khanna

ANU KHANNA
Director
DIN: 10736691

Ajay Rajpal

AJAY RAJPAL
Chief Financial Officer
PAN: AEBPR2013P

Statement of Profit and loss for the year ended 31st March 2026

₹ in lakhs

Particulars	Note No.	31st March 2026	31st March 2025
Revenue			
Revenue from operations	19	14,922.87	13,358.38
Other income	20	203.26	168.63
Total Income		15,126.13	13,527.01
Expenses			
Operating expenses	21	10,838.58	9,447.63
Cost of material Consumed		-	-
Purchase of stock-in-trade		-	-
Changes in inventories		-	-
Employee benefit expenses	22	624.20	1,086.31
Finance costs	23	290.46	216.03
Depreciation and amortization expenses	24	1,013.07	801.65
Other expenses	25	919.86	784.83
Total expenses		13,685.97	12,336.45
Profit before exceptional, extraordinary and prior period items and tax		1,440.17	1,190.56
Exceptional items		-	-
Profit before extraordinary and prior period items and tax		1,440.17	1,190.56
Extraordinary items		-	-
Prior period item		-	-
Profit before tax		1,440.17	1,190.56
Tax expenses			
Current tax	26	351.94	302.80
Deferred tax		(1.45)	(14.67)
Excess/short provision relating earlier year tax		-	-
Profit(Loss) for the period		1,089.68	902.43
Earning per share-in ₹			
Basic	27		
Before extraordinary Items		10.60	9.02
After extraordinary Adjustment		10.60	9.02
Diluted			
Before extraordinary Items		10.60	9.02
After extraordinary Adjustment		10.60	9.02

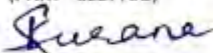
The accompanying notes are an integral part of the financial statements.

As per our report of even date

For M/s Maroti & Associates

Chartered Accountant

(FRN: 322770E)


CA Komal Jain
Partner

Membership No.: 303583

UDIN: 26303582WCHPFW3869

Place: Delhi

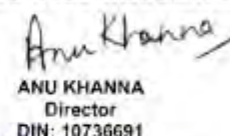
Date: 25/07/2026

For and on behalf of the Board of Directors
POOJA LOGISTICS LIMITED


DEEPAK KHANNA
Managing Director
DIN: 05130667



ASHISH BISHT
Company Secretary
PAN: CZWPB9367A



ANU KHANNA
Director
DIN: 10736691



AJAY RASTAL
Chief Financial Officer
PAN: AEBPR2013P

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2026

₹ in lakhs

	PARTICULARS	31st March 2026	31st March 2025
A.	Cash Flow From Operating Activities		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	1,440.17	1,190.56
	Adjustments for non Cash/ Non trade items:		
	Depreciation & Amortization Expenses	1,013.07	801.65
	Finance Cost	290.46	216.03
	Dividend income	-	(0.07)
	Interest received	(48.37)	(2.28)
	Other Inflows / (Outflows) of cash	362.87	50.40
	Operating profits before Working Capital Changes	3,058.19	2,256.29
	Adjusted For:		
	(Increase) / Decrease in trade receivables	(800.11)	(178.62)
	Increase / (Decrease) in trade payables	61.63	(10.12)
	Increase / (Decrease) in other current liabilities	213.31	(103.59)
	(Increase) / Decrease in Short Term Loans & Advances	(463.76)	(319.02)
	(Increase) / Decrease in other current assets	(1,085.87)	(53.47)
	Cash generated from Operations	983.39	1,591.47
	Income Tax (Paid) / Refund	(302.80)	(190.93)
	Net Cash flow from Operating Activities(A)	680.59	1,400.54
B.	Cash Flow From Investing Activities		
	Purchase of tangible assets	(2,225.11)	(606.02)
	Proceeds from sales of tangible assets	20.38	12.51
	Current Investments / (Purchased) sold	534.17	128.41
	Interest Received	48.37	2.28
	Dividends received	-	0.07
	Other Inflow / (Outflows) of cash	(10.65)	(19.72)
	Net Cash used in Investing Activities(B)	(1,632.83)	(482.47)
C.	Cash Flow From Financing Activities		
	Finance Cost	(290.46)	(216.03)
	Increase in / (Repayment) of Short term Borrowings	119.00	(93.50)
	Increase in / (Repayment) of Long term borrowings	902.14	(109.46)
	Increase / (Decrease) in share capital	43.80	990.00
	Other Inflows / (Outflows) of cash	6.46	(982.65)
	Net Cash used in Financing Activities(C)	780.94	(411.65)
D.	Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	(171.33)	506.42
E.	Cash & Cash Equivalents at Beginning of period	550.05	43.61
F.	Cash & Cash Equivalents at End of period	378.72	550.03
G.	Net Increase / (Decrease) in Cash & Cash Equivalents(F-E)	(171.33)	506.42



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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. Component of Cash and cash equivalents

₹ in lakhs

Particulars	As at 31st March 2026	As at 31st March 2025
Bank Balance	355.80	0.61
Cash in hand	16.30	10.09
E-wallet balances	6.62	12.37
Cheque in hand	-	504.87
Bank balance in term deposit account	-	22.11
Total	378.72	550.05

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

As per our report of even date

For M/s Maroti & Associates
Chartered Accountant
(FRN: 322770E)

CA Komal Jain
Partner

Membership No.: 303583

UDIN: 26303583WCHPWV3869

Place: Delhi

Date: 25/07/2026



For and on behalf of the Board of Directors
POOJA LOGISTICS LIMITED

DEEPAK KHANNA
Managing Director
DIN: 05130667

ASHISH BISHT
Company Secretary
PAN: CZWPB9367A

ANU KHANNA
Director
DIN: 10736691

AJAY RAJAL
Chief Financial Officer
PAN: AEBPR2013P

Notes To Financial statements for the year ended 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 STANDALONE FINANCIAL STATEMENTS**Note No. :1****A. 1(a) Corporate Information/Background**

Pooja Logistics Limited, 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 company's diverse fleet consists of trucks of various designs, sizes and capacities, allowing the company to handle a broad range of consignments. The Company fulfill 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.

1(b) Summary of significant accounting policies**I. Basis of Preparation**

These 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 financial statements have been prepared to comply in all material aspects with the accounting standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended), specified under section 133 and other relevant provisions of the Companies Act, 2013.

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 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.

III. Property, Plant and Equipment**Tangible assets**

Tangible assets, 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.

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

Subsequent expenditure relating to tangible assets is capitalized only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

IV. Depreciation on property, plant and equipment

Based on management's evaluation, useful life prescribed in Schedule II of the Companies Act, 2013 represent actual useful life of property, plant and equipment. The Company uses straight line method and depreciation is provided on pro-rata basis on the carrying amount of property, plant and equipment. The carrying amount is



Deepak Khanna
DEEPAK KHANNA
Managing Director

Amy Rajpal
AMY RAJPAL
Chief Financial Officer

calculated after reducing 5% of the value of property, plant and equipment as residual value. The Company has used following useful lives to provide depreciation of different class of its property, plant and equipment.

Particulars	(Useful life in years)
Plant and Machinery	5
Plant and Machinery- Solar Power Plant	25
Computer	3
Building - RCC frame structure	60
Building other than RCC frame structure	30
Furniture and fixtures	10
Office equipment	5
Vehicle	8
Trucks	6

The Company has adopted Schedule II to the Companies Act, 2013 which requires identification and determination of separate useful life for each major component of the property, plant and equipment, if they have useful life that is materially different from that of the remaining asset, (Component Accounting)

The Company performs assessment of useful life of property, plant & equipment once a year, generally at each year end.

Depreciation on addition to tangible assets is provided on pro-rata basis from the date the assets are ready for intended use. Depreciation on sale/ discard from tangible assets is provided for upto the date of sale, deduction or discard of tangible assets as the case may be.

V. Impairment of Assets

In accordance with Accounting Standard (AS) 28 on 'Impairment of Assets', the carrying amount of the Company's assets are reviewed at each balance sheet date to determine whether there is any indication of impairment. If any such indication exists, the assets' recoverable amount is estimated. The recoverable amount of the assets (or where applicable that of the cash generating unit to which the assets belongs) is estimated at the higher of its net selling price and its value in use. An impairment loss is recognized whenever the carrying amount of the assets or cash-generating unit exceeds its recoverable amount.

Impairment losses, including impairment on inventories, are recognized in the statement of profit and loss.

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

VI. 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.

VII. 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.



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DEEPAK KHANNA
Managing Director

Ajay Rajpal
AJAY RAJPAL
Chief Financial Officer

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.

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 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 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 **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.

VIII. Revenue recognition

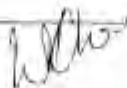
Revenue is recognized when there is no significant uncertainty as to its measurability or collectability and when it is probable that the economic benefits associated with the transaction will flow to the Company. In accordance with the principles laid down under AS-9, revenue is measured at the gross 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).

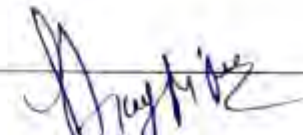
Revenue from Services – Freight Income

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:




DEEPAK KHANNA
Managing Director


AJAY RAJWAL
Chief Financial Officer

1. **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.
2. **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.
3. **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.

Interest income

Interest income is recognized on a time proportion basis taking into account the amount outstanding and applicable interest rate.

Dividend income

Dividend is recognized when the Company's right to receive dividend is established.

IX. 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 retirement benefits in the form of Gratuity Benefits payable to eligible employees of the company with respect to gratuity, a defined benefit plan is accounted for on the basis of an actuarial valuation as at the Balance Sheet date. In accordance with the Payment of Gratuity Act, 1972, the plan provides for lump sum



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DEEPAK KHANNA
Managing Director

Jay Rajpal
JAY RAJPAL
Chief Financial Officer

payment to vested employees on retirement, death while in service or on termination of employment an amount equivalent to 15 days' basic salary for each completed year of service. Vesting occurs upon completion of five years of service.

X. Cash and cash equivalents

Cash and cash equivalents include cash in hand, demand deposits with banks with original maturities of three months or less.

XI. 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.

XII. 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 is 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.

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.

XIII. Contingent Liability, Provisions and Contingent Asset

The Company creates a provision when there is present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of obligation.

The Company records a provision for decommissioning, restoration and similar liabilities that are recognized as cost of property, plant and equipment. Decommissioning costs are provided at the present value of expected costs to settle the obligation using estimated cash flows and are recognized as part of the cost of the particular asset. The cash flows are discounted at a current pre-tax rate that reflects the risks specific to the decommissioning liability. The unwinding of the discount is expensed as incurred and recognized in the statement of profit and loss as a finance cost.

In accordance with the applicable accounting standards, a disclosure for a contingent liability is made when there is:

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

XIV. 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



Deepak Khanna
DEEPAK KHANNA
Managing Director

Aja Rajpal
AJA RAJPAL
Chief Financial Officer

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.

XV. Segment Reporting

The accounting policies adopted for segment reporting are in conformity with the accounting policies adopted for the Company. Revenue and expenses have been identified to segments on the basis of their relationship to the operating activities of the segment. Revenue and expenses, which relate to the Company as a whole and are not allocable to segments on a reasonable basis, are shown as unallocable items.

XVI. 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.

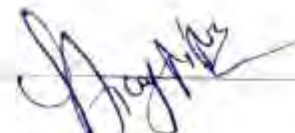
The amounts incurred towards CSR activities are recognized as an expense in the Standalone Statement of Profit and Loss in the period in which such contributions are made or when the liability to make the contribution is incurred, whichever is earlier.

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.




DEEPAK KHANNA
Managing Director


AJAY RAJPAL
Chief Financial Officer

Note No. 2 Share Capital

₹ in lakhs

Particulars	As at 31st March 2026	As at 31st March 2025
Authorised :		
15000000 (31/03/2025:15000000) Equity shares of Rs. 10.00/- par value	1,500.00	1,500.00
Issued		
10438000 (31/03/2025:10000000) Equity shares of Rs. 10.00/- par value	1,043.80	1,000.00
Subscribed and paid-up :		
10438000 (31/03/2025:10000000) Equity shares of Rs. 10.00/- par value	1,043.80	1,000.00
Total	1,043.80	1,000.00

² During the financial year, the Company allotted 4,38,000 Equity Shares of face value ₹10 each at an issue price of ₹94 per share (including a securities premium of ₹84 per share) to Malakshmi Trust on a private placement basis pursuant to the approval of the Board of Directors vide Board Resolution dated 08 August 2025 and in compliance with the applicable provisions of the Companies Act, 2013.

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.

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

Equity shares

₹ in lakhs

	As at 31st March 2026		As at 31st March 2025	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	1,00,00,000	1,000.00	1,00,00,000	10.00
Issued during the Period				
Bonus Issue			99,00,000	990.00
Private Placement	4,38,000	43.80		
Redeemed or bought back during the period	-	-	-	-
Outstanding at end of the period	1,04,38,000	1,043.80	1,00,00,000	1,000.00

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2026		As at 31st March 2025	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity	Deepak Khanna	86,50,000	82.87	86,50,000	86.50
Equity	Vijay Kumar Khanna	6,13,000	5.87	6,13,000	6.13
	Total :	92,63,000	88.74	92,63,000	92.63



Deepak Khanna
DEEPAK KHANNA
Managing Director

Anay Rajpal
ANAY RAJPAL
Chief Financial Officer

Details of shares held by Promoters

		Current Year					Previous Year				
		Shares at beginning		Shares at end		% Chang e	Shares at beginning		Shares at end		% Chang e
Promoter name	Particulars	Number	%	Number	%		Number	%	Number	%	
DEEPAK KHANNA	Equity [NV: 10.00]	8650000	86.50	8650000	82.87	-3.63	48500	48.50	8650000	86.50	38.00
ANU KHANNA	Equity [NV: 10.00]	500000	5.00	500000	4.79	-0.21	0	0.00	500000	5.00	5.00
Total		9150000		9150000			48500		9150000		

Note No. 3 Reserves and surplus

₹ in lakhs

Particulars	As at 31st March 2026	As at 31st March 2025
Securities premium		
Opening Balance	-	-
Add: Addition during the year	367.92	-
Less: Deletion during the year	-	-
Closing Balance	367.92	-
Surplus		
Opening Balance	1,445.57	1,533.14
Add: Profit for the year	1,089.68	902.43
Less: Bonus share issued	-	(990.00)
Closing Balance	2,535.25	1,445.57
Balance carried to balance sheet	2,903.17	1,445.57

Notes:

During the F.Y. 2024-25 the shareholders approved the capitalisation of reserves for a bonus issue on 5 August 2024, in the ratio of 99 fully paid-up equity shares for every one share held. Pursuant to this resolution, the 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 Long-term borrowings

₹ in lakhs

Particulars	As at 31st March 2026		As at 31st March 2025	
	Non-Current	Current Maturities	Non-Current	Current Maturities
Term Loan - From banks				
Vehicle loans from banks	2,628.78	898.26	1,632.61	861.32
Term loan from banks	-	80.10	94.04	99.63
	2,628.78	978.36	1,726.65	960.95
The Above Amount Includes				
Secured Borrowings	2,628.78	978.36	1,726.65	960.95
Amount Disclosed Under the Head "Short Term Borrowings" (Note No. 8)		(978.36)		(960.95)
Net Amount	2,628.78	0	1,726.65	0



Deepak Khanna
DEEPAK KHANNA
Managing Director

Ajay Rajpal
AJAY RAJPAL
Chief Financial Officer

Note:

•Vehicle Loans:

At the beginning of the financial year, the Company had existing vehicle loan facilities from leading commercial banks including Axis Bank Ltd., HDFC Bank Ltd., ICICI Bank Ltd., and Kotak Mahindra Bank Ltd., as well as from non-banking financial companies (NBFCs) such as Sundaram Finance Ltd., Bajaj Finance Limited and HDB Financial Services Ltd. These loans were secured by way of hypothecation of commercial vehicles deployed in the course of business operations. The rate of interest on these loans ranged between 6.50% and 10.88% per annum, depending on the lender and loan terms.

During the current financial year, the Company further availed multiple vehicle loans from banks and financial institutions. The details of these sanctioned loans mentioned below:

S. No.	Lender	Vehicle Number	Sanctioned Amount	ROI	Number of Installments	Installment Amt.
			(₹ in lacs)			(₹ in lacs)
1	Yes Bank Ltd.	NL07AA6077	41.77	10.01%	57	0.92
2	Yes Bank Ltd.	NL07AA6076	41.77	10.01%	57	0.92
3	Yes Bank Ltd.	NL07AA6073	41.77	10.01%	57	0.92
4	Yes Bank Ltd.	NL07AA6074	41.77	10.01%	57	0.92
5	Yes Bank Ltd.	NL07AA6075	41.77	10.01%	57	0.92
6	Yes Bank Ltd.	NL07AA6155	41.77	10.01%	57	0.92
7	Yes Bank Ltd.	NL07AA6154	41.77	10.01%	57	0.92
8	HDB Financial Services Ltd.	NL07AA6356	33.70	10.01%	59	0.73
9	HDB Financial Services Ltd.	DL1LAQ6636	18.40	10.01%	59	0.40
10	HDB Financial Services Ltd.	DL1LAQ6238	18.40	10.01%	59	0.40
11	HDB Financial Services Ltd.	DL1LAQ6271	18.40	10.01%	59	0.40
12	HDB Financial Services Ltd.	DL1LAQ3886	18.40	10.01%	59	0.40
13	HDB Financial Services Ltd.	HR58C1046	33.50	10.01%	59	0.72
14	HDB Financial Services Ltd.	HR58C1067	33.50	10.01%	59	0.72
15	HDB Financial Services Ltd.	HR58C1080	33.50	10.01%	59	0.72
16	HDB Financial Services Ltd.	HR58C1083	33.50	10.01%	59	0.72
17	HDB Financial Services Ltd.	HR58C1026	33.50	10.01%	59	0.72
18	HDB Financial Services Ltd.	HR58C1036	33.50	10.01%	59	0.72
19	HDB Financial Services Ltd.	HR58C1048	33.50	10.01%	59	0.72



Deepak Khanna
DEEPAK KHANNA
Managing Director

Ajay Rajal
AJAY RAJAL
Chief Financial Officer

20	HDB Financial Services Ltd.	HR58C1086	33.50	10.01%	59	0.72
21	HDB Financial Services Ltd.	HR58C1089	33.50	10.01%	59	0.72
22	HDB Financial Services Ltd.	HR58C1092	33.50	10.01%	59	0.72
23	HDB Financial Services Ltd.	HR58F4464	34.50	10.01%	59	0.74
24	HDB Financial Services Ltd.	HR58F3105	34.00	10.01%	59	0.73
25	HDB Financial Services Ltd.	HR58F1781	34.00	10.01%	59	0.73
26	HDB Financial Services Ltd.	DL1MB4937	7.00	10.01%	59	0.15
27	HDB Financial Services Ltd.	DL1GE5245	7.00	10.01%	59	0.15
28	HDB Financial Services Ltd.	DL1GE5131	7.00	10.01%	59	0.15
29	HDB Financial Services Ltd.	WB33M8062	7.00	10.01%	59	0.15
30	HDB Financial Services Ltd.	WB33M8005	7.00	10.01%	59	0.15
31	HDB Financial Services Ltd.	DL1LAR1628	4.50	10.01%	59	0.10
32	HDB Financial Services Ltd.	DL1LAR1670	4.50	10.01%	59	0.10
33	HDB Financial Services Ltd.	DL1LAR1695	4.50	10.01%	59	0.10
34	HDB Financial Services Ltd.	DL1LAR1602	4.50	10.01%	59	0.10
35	HDB Financial Services Ltd.	DL1LAR1627	4.50	10.01%	59	0.10
36	HDB Financial Services Ltd.	DL1LAR1628	7.04	10.01%	59	0.15
37	HDB Financial Services Ltd.	DL1LAR1670	7.04	10.01%	59	0.15
38	HDB Financial Services Ltd.	DL1LAR1695	7.04	10.01%	59	0.15
39	HDB Financial Services Ltd.	DL1LAR1602	7.04	10.01%	59	0.15
40	HDB Financial Services Ltd.	DL1LAR1627	7.04	10.01%	59	0.15
41	HDB Financial Services Ltd.	DL1MB4937	15.00	10.01%	59	0.32
42	HDB Financial Services Ltd.	DL1GE5245	22.00	10.01%	59	0.48



W. Khan
DEEPAK KHANNA
Managing Director

Ajay Rajpal
AJAY RAJPAL
Chief Financial Officer

43	HDB Financial Services Ltd.	DL1GE5131	22.00	10.01%	59	0.48
44	HDB Financial Services Ltd.	WB33M8062	22.00	10.01%	59	0.48
45	HDB Financial Services Ltd.	WB33M8005	22.00	10.01%	59	0.48
46	Bajaj Finance Ltd.	HR58F2479	27.03	9.50%	60	0.57
47	Bajaj Finance Ltd.	HR58F6179	34.04	9.50%	60	0.72
48	Bajaj Finance Ltd.	HR58F7811	34.04	9.50%	60	0.72
49	Bajaj Finance Ltd.	HR58F0232	23.53	9.50%	60	0.50
50	HDB Financial Services Ltd.	HR58F4120	32.50	10.01%	47	0.84
51	HDB Financial Services Ltd.	HR38AB0979	20.58	10.01%	47	0.53
52	HDB Financial Services Ltd.	PB11DF9543	22.50	10.01%	47	0.56
53	HDB Financial Services Ltd.	HR38AB2102	17.52	10.01%	47	0.45
54	HDFC Bank Ltd.	DL1LAR6031	10.66	7.50%	60	0.21
55	HDFC Bank Ltd.	DL1LAR6018	10.66	7.50%	60	0.21
56	HDFC Bank Ltd.	DL1LAR6045	10.66	7.50%	60	0.21
57	HDFC Bank Ltd.	DL1LAR6074	10.66	7.50%	60	0.21
58	HDFC Bank Ltd.	DL1LAR6027	10.66	7.50%	60	0.21
59	HDFC Bank Ltd.	DL1LAR6030	10.66	7.50%	60	0.21
60	HDFC Bank Ltd.	DL1LAR6100	10.66	7.50%	60	0.21
61	HDFC Bank Ltd.	DL1LAR6224	10.66	7.50%	60	0.21
62	HDFC Bank Ltd.	DL1LAR5755	10.66	7.50%	60	0.21
63	HDFC Bank Ltd.	DL1LAR5760	10.66	7.50%	60	0.21
64	HDFC Bank Ltd.	WB33M8217	10.66	7.50%	60	0.21
65	HDFC Bank Ltd.	WB33M8208	10.66	7.50%	60	0.21



Deepak Khanna
DEEPAK KHANNA
Managing Director

Ajay Rajpal
AJAY RAJPAL
Chief Financial Officer

66	HDFC Bank Ltd.	WB33M8321	10.66	7.50%	60	0.21
67	HDFC Bank Ltd.	WB33M8556	10.66	7.50%	60	0.21
68	HDFC Bank Ltd.	NL07AA6889	10.66	7.50%	60	0.21
69	HDFC Bank Ltd.	WB33M8558	10.66	7.50%	60	0.21
70	HDFC Bank Ltd.	NL07AA6891	10.66	7.50%	60	0.21
71	HDFC Bank Ltd.	NL07AA6890	10.66	7.50%	60	0.21
72	HDFC Bank Ltd.	DL1LAR6031	14.90	7.50%	60	0.30
73	HDFC Bank Ltd.	DL1LAR6018	14.90	7.50%	60	0.30
74	HDFC Bank Ltd.	DL1LAR6045	14.90	7.50%	60	0.30
75	HDFC Bank Ltd.	DL1LAR6074	14.90	7.50%	60	0.30
76	HDFC Bank Ltd.	DL1LAR6027	14.90	7.50%	60	0.30
77	HDFC Bank Ltd.	DL1LAR6030	14.90	7.50%	60	0.30
78	HDFC Bank Ltd.	DL1LAR6100	14.90	7.50%	60	0.30
79	HDFC Bank Ltd.	DL1LAR6224	14.90	7.50%	60	0.30
80	HDFC Bank Ltd.	DL1LAR5755	14.90	7.50%	60	0.30
81	HDFC Bank Ltd.	DL1LAR5760	14.90	7.50%	60	0.30
82	HDFC Bank Ltd.	WB33M8217	14.69	7.50%	60	0.29
83	HDFC Bank Ltd.	WB33M8208	14.69	7.50%	60	0.29
84	HDFC Bank Ltd.	WB33M8321	14.69	7.50%	60	0.29
85	HDFC Bank Ltd.	WB33M8556	14.69	7.50%	60	0.29
86	HDFC Bank Ltd.	NL07AA6889	14.69	7.50%	60	0.29
87	HDFC Bank Ltd.	WB33M8558	14.69	7.50%	60	0.29
88	HDFC Bank Ltd.	NL07AA6891	14.69	7.50%	60	0.29



Deepak Khanna
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Managing Director

Ajay Rajpal
AJAY RAJPAL
Chief Financial Officer

89	HDFC Bank Ltd.	NL07AA6890	14.69	7.50%	60	0.29
90	HDFC Bank Ltd.	Chassis No. N1485	14.50	7.50%	60	0.29
91	HDFC Bank Ltd.	NL07AA7134	39.69	7.50%	60	0.80
92	HDFC Bank Ltd.	NL07AA7132	39.69	7.50%	60	0.80
93	HDFC Bank Ltd.	NL07AA7133	39.69	7.50%	60	0.80
94	HDFC Bank Ltd.	NL07AA7134	9.74	7.50%	60	0.20
95	HDFC Bank Ltd.	NL07AA7132	9.74	7.50%	60	0.20
96	HDFC Bank Ltd.	NL07AA7133	9.74	7.50%	60	0.20
97	HDFC Bank Ltd.	NL07AA7293	24.41	7.50%	60	0.49
98	HDFC Bank Ltd.	NL07AA7291	24.41	7.50%	60	0.49
99	HDFC Bank Ltd.	NL07AA7290	24.41	7.50%	60	0.49
100	HDFC Bank Ltd.	NL07AA7292	24.41	7.50%	60	0.49
101	HDFC Bank Ltd.	NL07AA7294	24.41	7.50%	60	0.49

Note No. 5 Deferred Tax

₹ in lakhs

Particulars	As at 31st March 2026	As at 31st March 2025
Deferred tax assets		
Deferred tax assets	104.48	103.03
Gross deferred tax asset	104.48	103.03
Net deferred tax assets	104.48	103.03
Net deferred tax liability	-	-

Note No. 6 Other long term liabilities

₹ in lakhs

Particulars	As at 31st March 2026	As at 31st March 2025
Others		
Driver and staff welfare fund	22.37	15.91
Total	22.37	15.91



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DEEPAK KHANNA
Managing Director

AY RAJPAL
Chief Financial Officer

Note No. 7 Provisions

₹ in lakhs

Particulars	As at 31st March 2026			As at 31st March 2025		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Provision for employee benefit						
Provision for gratuity	45.35	20.79	66.14	50.40	-	50.40
	45.35	20.79	66.14	50.40	-	50.40
Other provisions						
Income tax provision	-	351.94	351.94	-	302.80	302.80
	-	351.94	351.94	-	302.80	302.80
Total	45.35	372.73	418.08	50.40	302.80	353.20

Note No. 8 Short-term borrowings

₹ in lakhs

Particulars	As at 31st March 2026	As at 31st March 2025
Loans Repayable on Demands - From banks		
Secured Working capital loan (overdraft limit)	314.22	212.63
	314.22	212.63
Current maturities of long-term debt	978.36	960.95
	978.36	960.95
Total	1,292.58	1,173.58

Note: Cash Credit Facilities

The Company has availed working capital credit facilities from HDFC Bank Limited, 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.

Note No. 9 Trade payables

₹ in lakhs

Particulars	As at 31st March 2026	As at 31st March 2025
(A) Micro enterprises and small enterprises	58.16	179.34
(B) Others		
Sundry creditors	564.87	382.07
	564.87	382.07
Total	623.03	561.41

Trade Payables Ageing Schedule

₹ in lakhs

Payment date not defined (Outstanding for following periods from due date of Transaction)

Particular	Current Year					Previous Year				
	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total
MSME	58.16				58.16	179.34				179.34
Others	537.28	23.43	1.68	2.49	564.87	363.73	15.19	3.15	0.00	382.07
Disputed Dues-MSME					0.00					0.00
Disputed- Others					0.00					0.00



Deepak Khanna
DEEPAK KHANNA
Managing Director

Ajay Rajpal
AJAY RAJPAL
Chief Financial Officer

Note No. 10 Other current liabilities

₹ in lakhs

Particulars	As at 31st March 2026	As at 31st March 2025
Others payables		
Interest on loans payable	17.79	8.93
Contractual driver payables	86.96	55.21
Telephone expenses payable	-	0.05
Salary and wages payable	60.44	61.34
Audit fee payable	2.70	2.70
Contribution to PF And ESI Payable	8.05	1.41
Staff reimbursement	2.71	2.99
TDS payable	5.44	12.00
GST payable	193.03	65.24
Advance from customer	29.51	12.84
Other payables	8.65	0.05
	415.28	222.76
Total	415.28	222.76



Deepak Khanna
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Managing Director

Ajay Rajpal
AJAY RAJPAL
Chief Financial Officer

Note No. 11 Property, Plant and Equipment and Intangible assets as at 31st March 2026

Statement of Property, Plant and Equipment and Intangible assets as at 31st March 2026													
Assets		Gross Block					Accumulated Depreciation/ Amortisation				Net Block		
		Useful Life (in Years)	Balance as at 1st April 2025	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 31st March 2026	Balance as at 1st April 2025	Provided during the year	Deletion / adjustment during the year	Dep. on assets having no useful life charge from P&L	Balance as at 31st March 2026	Balance as at 31st March 2025
A	Tangible assets												
	Own Assets												
	Vehicles	8.00	90.58	24.20	-	-	114.78	80.68	9.27	-	-	24.82	9.90
	Vehicles- Trucks	6.00	6,700.06	1,735.98	-	282.16	8,153.88	4,951.73	895.75	261.78	-	2,468.17	1,748.32
	Computer and Peripherals	3.00	32.68	12.82	-	-	45.50	27.05	5.09	-	-	32.14	5.63
	Furniture and Fixtures	10.00	3.76	0.92	-	-	4.68	1.81	0.71	-	-	2.16	1.96
	Office Equipment	5.00	23.16	0.90	-	-	24.06	19.45	1.79	-	-	2.82	3.71
	Solar Power Plant	25.00	4.04	-	-	-	4.04	0.07	0.45	-	-	3.52	3.96
	Total(A)		6,854.28	1,774.81	-	282.16	8,346.94	5,080.79	1,013.07	261.78	-	2,514.86	1,773.49
	Capital work in Progress		-	450.30	-	-	450.30	-	-	-	-	450.30	-
	Total (B)		-	450.30	-	-	450.30	-	-	-	-	450.30	-
	Current Year Total (A + B)		6,854.28	2,225.11	-	282.16	8,797.24	5,080.79	1,013.07	261.78	-	2,965.15	1,773.49
	Previous Year Total		6,421.13	606.02	-	172.87	6,854.28	4,439.48	801.65	160.36	-	1,773.49	1,981.63

General Notes :

1. No depreciation if remaining useful life is negative or zero.
2. If asset is used less than 365 days during current financial year then depreciation is equals to w.d.v as on 31-03-2025 less residual value.
3. Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F.Y.
4. If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.
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. 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.



(Signature)

DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

POOJA LOGISTICS LIMITED (Formerly Known as Pooja Logistics Limited)

(F.Y. 2025-2026)

Ageing Schedule of Capital Work-in-Progress:

Capital Work-in-Progress	Less than 3 months	1-2 years	2-3 years	More than 3 years	Total
Commercial Vehicles Under Plant and Refrigeration Unit Installation	450.30	-	-	-	450.30
Total	450.30	-	-	-	450.30



DEEPAK KHANNA
Managing Director

AJAY RASPAL
Chief Financial Officer

Note No. 12 Non-current investments

₹ in lakhs

Particulars	As at 31st March 2026	As at 31st March 2025
Non-Trade Investment(Valued at cost unless stated otherwise)		
Investments in equity Instruments (Unquoted)		
In Subsidiaries		
Investment in subsidiaries unquoted non-trade	199.99	199.99
Net Investment	-	-
Aggregate amount of unquoted investments	199.99	199.99

Note:

On 01 December 2023, the Company acquired 49,998 equity shares (plus two nominee shares) of Truckit India Pvt Ltd, thereby making Truckit its wholly-owned subsidiary. The investment recorded at cost as a non-current investment brings full control over Truckit's, enhancing the Group's last-mile logistics capabilities and cross-selling potential.

Note No. 13 Loans and advances

₹ in lakhs

Particulars	As at 31st March 2026		As at 31st March 2025	
	Long-term	Short-term	Long-term	Short-term
Other loans and advances				
Other loans advances (Unsecured)	-	798.10	-	334.34
Total	-	798.10	-	334.34

Note No. 14 Other non-current assets

₹ in lakhs

Particulars	As at 31st March 2026	As at 31st March 2025
Non Current Bank Balance (Note No.17)	10.65	-
Security Deposit	39.88	39.88
Total	50.53	39.88

Note No. 15 Current investments

₹ in lakhs

Particulars	As at 31st March 2026	As at 31st March 2025
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
Other current investments (Unquoted)		
In Others		
Alternative investment funds- ask investment- aif iii (Lower of cost and Market value)	-	100.00
Gross Investment	797.05	1,331.22
Net Investment	797.05	1,331.22
Aggregate amount of quoted investments (Market Value:970.03) (2025:1,469.69)	797.05	1,231.22
Aggregate amount of unquoted investments	0.00	100.00

Note No. 16 Trade receivables

₹ in lakhs

Particulars	As at 31st March 2026	As at 31st March 2025
Secured, Considered good	-	-
Unsecured, Considered Good	2,528.04	1,727.93
Doubtful	-	-
Allowance for doubtful receivables	-	-
Total	2,528.04	1,727.93



Deepak Khanna
DEEPAK KHANNA
Managing Director

Jay R. Pal
JAY R. PAL
Chief Financial Officer

(Current Year)

Particulars	Outstanding for following periods from due date of payment					₹ in lakhs
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables (considered good)	2,437.67	41.62	48.54	0.21	-	2,528.04
(ii) Undisputed Trade Receivables (considered doubtful)	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
(v) Provision for doubtful receivables	-	-	-	-	-	-

(Previous Year)

Particulars	Outstanding for following periods from due date of payment					₹ in lakhs
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables (considered good)	1,700.91	26.81	0.21	-	-	1,727.93
(ii) Undisputed Trade Receivables (considered doubtful)	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
(v) Provision for doubtful receivables	-	-	-	-	-	-

Note No. 17 Cash and cash equivalents

Particulars	₹ in lakhs	
	As at 31st March 2026	As at 31st March 2025
Balance with banks		
HDFC Bank Limited	2.68	0.61
State Bank of India	353.12	-
Total	355.80	0.61
Cash in hand		
Cash in hand	16.30	10.09
Total	16.30	10.09
Other		
E-wallet balances	6.62	12.37
Cheque in hand	-	504.87
Bank balance in term deposit account	-	22.11
Total	6.61	539.38
Total	378.72	550.05

Note No. 18 Other current assets

Particulars	₹ in lakhs	
	As at 31st March 2026	As at 31st March 2025
Other Assets		
Prepaid insurance	88.40	73.55
Prepaid permit	34.93	27.64
Accrued interest on FDR	42.20	3.67
TDS receivable from NBFC	6.19	4.15
Prepaid road tax	6.46	6.06
Prepaid fitness expenses	0.03	0.42
Prepaid AMC and other charges	36.02	40.87
Accrued interest on security deposit	0.18	0.01
Dividend income accrued	-	-



Deepak Khanna
DEEPAK KHANNA
Managing Director

Ajay Raupal
AJAY RAUPAL
Chief Financial Officer

TDS carried forward	-	7.48
TDS receivable	293.15	263.21
TCS receivable	21.57	5.52
Input Tax Credit available	50.61	6.57
TDS refundable	4.50	-
Staff Imprest	8.20	-
Bank deposits lien against overdraft	911.72	-
Bank deposit lien against Bank guarantees	20.81	-
Total	1,525.02	439.15

Note No. 19 Revenue from operations

₹ in lakhs

Particulars	31st March 2026	31st March 2025
Sale of services		
Transportation services of goods	14,922.87	13,351.64
	14,922.87	13,351.64
Other operating revenues		
MTM F&O gain	-	6.25
Speculative business (intraday share trading profit)	-	0.03
Short term capital gain	-	0.47
	-	6.75
Revenue from operations	14,922.87	13,358.39
Less: Excise duty	-	-
Net revenue from operations	14,922.87	13,358.39

Note:

During the previous financial year, up to August 5, 2024, the 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 Company amended its Memorandum of Association (MOA) to discontinue and remove all references to capital market-related business activities. Consequently, the Company has ceased all operations pertaining to such activities from the said date.

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

Note No. 20 Other income

₹ in lakhs

Particulars	31st March 2026	31st March 2025
Interest Income		
Interest on fixed deposit	47.70	2.28
Interest on security deposit	0.67	-
	48.37	2.28
Dividend Income	-	0.07
Net gain/loss on sale of investments		
Short term gain on sale of mutual funds	5.82	35.51
Long term gain on sale of mutual funds	144.97	125.58
	150.79	161.09
Other non-operating income		
Scrap sale	2.52	1.51
Profit on sale of fixed asset	1.58	3.47
MTM F&O gain	-	0.21
	4.10	5.19
Total	203.26	168.63



Deepak Khanna
DEEPAK KHANNA
Managing Director

Ajay Rajpal
AJAY RAJPAL
Chief Financial Officer

Note No. 21 Operating Expenses

₹ in lakhs

Particulars	31st March 2026	31st March 2025
Labour charges	95.29	76.26
Vehicle running and maintenance expenses	2,173.06	1,790.04
Vehicle fuel expenses	3,972.86	3,996.01
Vehicle hire charges	3,551.34	3,278.04
Short & deductions	12.24	4.70
Contractual Driver expenses	1,033.79	292.88
Mtn I&O loss	-	9.69
Total	10,838.58	9,447.63

Note No. 22 Employee benefit expenses

₹ in lakhs

Particulars	31st March 2026	31st March 2025
Salaries and Wages		
Salaries, wages and bonus	452.30	931.86
Director's remuneration	79.50	64.97
	531.80	996.83
Contribution to provident and other fund		
Contribution to provident fund	8.94	7.31
Contribution to esi fund	1.20	2.06
Provision for gratuity expense	15.74	50.40
	25.88	59.77
Staff welfare expenses	66.53	29.71
Total	624.21	1,086.31

Note No. 23 Finance costs

₹ in lakhs

Particulars	31st March 2026	31st March 2025
Interest		
Interest on vehicle loan	249.06	176.74
Interest on msme loan	11.09	18.37
Interest on bank overdraft	27.28	18.90
	287.43	214.01
Other Borrowing costs		
Loan processing charges	0.08	0.13
Bank charges	2.95	1.89
	3.03	2.02
Total	290.46	216.03

Note No. 24 Depreciation and amortization expenses

₹ in lakhs

Particulars	31st March 2026	31st March 2025
Depreciation on tangible assets	1,013.07	801.65
Total	1,013.07	801.65



Deepak Khanna
DEEPAK KHANNA
Managing Director

Ajay Rajpal
AJAY RAJPAL
Chief Financial Officer

Note No. 25 Other expenses

₹ in lakhs

Particulars	31st March 2026	31st March 2025
Audit fees	3.00	3.00
Conveyance & travelling expenses	32.07	21.76
Electricity charges	12.60	11.81
Documentation charges	203.61	155.84
Office rent	24.71	20.80
Roc fee & charges	1.59	12.42
Telephone expenses	4.97	2.89
Computer repair and maintenance expenses	11.11	1.45
Office repair and maintenance expenses	8.49	9.37
Postage and courier expenses	2.59	1.51
Printing and stationery expenses	5.80	6.97
Water expenses	1.01	1.51
Interest and penalty of TDS	-	0.14
Late filing fees	0.21	0.13
Vehicle insurance expenses	140.61	125.92
Gps tracking expenses	20.20	15.43
Uniform expenses	-	1.11
GST reverse in compliance of section 42 and 43 of CGST act, 2017	220.12	214.74
Website and software expenses	1.45	5.14
GST written off	0.54	1.89
Commission expenses	24.70	11.51
Bill discounting expenses	21.73	60.18
Miscellaneous expenses	8.03	7.23
Legal and professional expenses	93.31	44.43
GST interest and penalty	15.50	9.40
Business promotion expenses	8.91	2.57
License renew fees	-	0.01
Loss on sale of fixed assets	6.21	2.49
Service charges	4.21	3.22
Supervision charges	15.00	15.00
Demat charges	1.15	0.07
Valuation charges	0.73	0.45
Newspaper and periodicals	0.02	0.02
Director sitting fees	7.94	1.54
Corporate social responsibility expenses	12.51	8.01
Festival expenses	1.14	0.39
Short term capital loss	-	2.88
Vehicle registration charges	3.38	1.01
Fees & subscription	0.50	0.59
Total	919.66	784.83

Note No. 26 Current tax

₹ in lakhs

Particulars	31st March 2026	31st March 2025
Current tax pertaining to current year	351.94	302.80
Total	351.94	302.80



WCh
DEEPAK KHANNA
Managing Director

Ajay Rajpal
AJAY RAJPAL
Chief Financial Officer

Note No. 27 Earning Per Share

₹ in lakhs

Particulars	Before Extraordinary items		After Extraordinary items	
	31st March 2026	31st March 2025	31st March 2026	31st March 2025
Basic				
Profit after tax (A)	1,089.68	902.43	1,089.68	902.43
Weighted average number of shares outstanding (B)	1,02,83,200	1,00,00,000	1,02,83,200	1,00,00,000
Basic EPS (A / B)	10.60	9.02	10.60	9.02
Diluted				
Profit after tax (A)	1,089.68	902.43	1,089.68	902.43
Weighted average number of shares outstanding (B)	1,02,83,200	1,00,00,000	1,02,83,200	1,00,00,000
Diluted EPS (A / B)	10.60	9.02	10.60	9.02
Face value per share	10.00	10.00	10.00	10.00

Note number: 28 Accounting Ratios

Ratio	Numerator	Denominator	C.Y. Ratio	P.Y. Ratio	% Change	Reason for variance
(a) Current Ratio	Current Assets	Current Liabilities	2.23	1.94	14.95	Not Applicable
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	1.00	1.19	-15.97	Not Applicable
(c) Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings	2.03	1.73	17.67	Not Applicable
(d) Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholder's Equity	0.34	0.45	-24.44	Not Applicable
(e) Inventory turnover ratio	Turnover	Average Inventory	0.00	0.00	0.00	Not Applicable
(f) Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	7.01	8.15	-13.99	Not Applicable
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	0.00	0.00	0.00	Not Applicable
(h) Net capital turnover ratio	Total Sales	Average Working Capital	4.49	6.29	-28.62	The decline is attributable to a significant increase in net working capital, primarily on account of higher trade receivables, current investments and other current assets.
(i) Net profit ratio	Net Profit	Net Sales	0.07	0.07	0.00	Not Applicable
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	0.22	0.26	-15.38	Not Applicable
(k) Return on investment	Income Generated from Investment-Cost of Investment	Average Investment	0.14	0.12	16.67	Not Applicable

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.



DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

Note No. 13 (a) Loans and advances : Other loans and advances: Other loans advances (Unsecured)

₹ in lakhs

Particulars	As at 31st March 2026		As at 31st March 2025	
	Long-term	Short-term	Long-term	Short-term
Advance to employees	-	20.57	-	19.38
Advance to hire purchase vendors	-	191.02	-	38.92
Advance for purchase of vehicle	-	174.89	-	276.05
Advance to contractual driver	-	392.12	-	-
Advance to others	-	1.93	-	-
Advance to R&M vendors	-	17.58	-	-
Total	-	798.11	-	334.35

Note No. 14(a) Other non-current assets: Security Deposit

₹ in lakhs

Particulars	31st March 2026	As at 31st March 2025
Security deposit with mother dairy	23.87	22.66
Security deposit-rent	0.57	0.57
Security deposit-lawrence road	3.90	3.90
Security deposit with bihar state milk co-ope (sudha)	3.34	3.34
Security deposit-malviya nagar	1.50	1.50
Security deposit- manglopuri	-	0.22
Gem portal security	0.25	0.25
Godrej tyson foods ltd. security	0.30	0.30
Security deposit electricity kashna	-	-
Security deposit- kolkata office	-	1.00
Security gujarat co-operative milk marketing federa	2.00	2.00
Vehicle security	2.83	2.83
Bharti airtel security	0.05	0.05
Security deposit with cdsi	0.45	0.45
Security deposit with nsdl	0.10	0.10
Security for office	0.70	0.70
Reliance jio infocom ltd security	0.01	0.01
Total	39.88	39.88



DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

29. Salaries includes director's remuneration on account of salary ₹79,50,000/- (Director's remuneration for the financial year 2024-25 is ₹63,00,000/-)
30. Sitting fees paid to the Non-Executive Director and the Independent Directors for attending Board and Committee meetings during the year amounted to ₹1,10,000 and ₹6,84,000, respectively.
31. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.
32. Payments to Auditors:

(₹ in lakhs)		
Auditors Remuneration	2025-2026	2024-2025
Tax Audit Fees	0.50	0.50
Statutory Audit Fees	2.50	2.50
Total	3.00	3.00

33. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.
34. 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. Subsidiary Company	Truckit India Private Limited
II. Key Managerial Personnel (KMP)	
➤ Managing Director	Deepak Khanna
➤ Director	Anu Khanna
➤ Chief Financial Officer (CFO)	Ajay Rajpal
➤ Company Secretary	Reena Bhaskar
➤ Independent Director	Ganma Sethi
➤ Independent Director	Prakash Chandra Tamta
➤ Non-Executive Director	Lakshay Dua
III. Relative of Key Managerial Personnel (KMP)	
➤ Mother of Director	Kailash Khanna
➤ Father of Director	Vijay Kumar Khanna



Deepak Khanna
DEEPAK KHANNA
Managing Director

Ajay Rajpal
AJAY RAJPAL
Chief Financial Officer

B. Transactions with related parties

Particulars	(₹ in lakhs)	
	2025-26	2024-25
Sales		
Subsidiary Company		
Truckit India Private Limited	4,102.95	4,251.43
Director's Remuneration		
Key managerial personnel (KMP)		
Deepak Khanna	60.00	54.00
Lakshay Dua	-	1.97
Anu Khanna	9.00	-
Relative of Key managerial personnel (KMP)		
Vijay Kumar Khanna	10.50	9.00
Rent Expense		
Relative of Key managerial personnel (KMP)		
Kailash Khanna	6.00	8.55
Vijay Kumar Khanna	10.32	2.40
Key managerial personnel (KMP)		
Anu Khanna	-	1.50
Salary		
Relative of Key managerial personnel (KMP)		
Vijay Kumar Khanna	31.50	-
Key managerial personnel (KMP)		
Ajay Rajpal	12.00	1.00
Reena Bhaskar	5.40	1.51
Anu Khanna	-	3.00
Sitting Fees		
Key Managerial Personnel (KMP)		
Garima Seth	3.84	0.50
Prakash Chandra Tamta	3.00	0.54
Lakshay Dua	1.10	0.50

C. Balance outstanding at year end

Particulars	(₹ in lakhs)	
	2025-26	2024-25
Trade receivables		
Subsidiary Company		
Truckit India Private Limited	-	84.98
Advance from customers		
Subsidiary Company		
Truckit India Private Limited	23.37	-
Director's Remuneration payable		
Key management personnel (KMP)		
Deepak Khanna	23.83	31.79
Vijay Kumar Khanna		1.52



Deepak Khanna
DEEPAK KHANNA
Managing Director

Ajay Rajpal
AJAY RAJPAL
Chief Financial Officer

Anu Khanna	1.40	-
Rent Expense payable		
Relative of Key management personnel (KMP)		
Kailash Khanna	3.15	0.45
Vijay Kumar Khanna	3.32	-
Salary payable		
Key managerial personnel (KMP)		
Anu Khanna	-	0.20
Ajay Rajpal	0.98	1.00
Reena Bhaskar	0.21	0.59
Lakshay Dua	-	1.97
Sitting Fees Payable		
Key Managerial Personnel		
Garima Seth	0.53	0.50
Prakash Chandra Tamta	0.92	0.54
Lakshay Dua	-	0.50

15. Contingent Liability

a) Legal Dispute – Civil Suit for Recovery of Dues

A civil suit bearing Special Civil Suit No. 1912 of 2024 has been filed by NTEX Transportation Services Pvt. Ltd. before the Hon'ble Civil Judge (Senior Division), Pune, against the Company for recovery of an alleged outstanding amount of ₹9,09,811, along with interest, towards software services provided under a contractual arrangement.

The Company has disputed the claim and is contesting the matter. The management, based on legal opinion obtained, believes that the case is defensible on merits and does not expect any material liability to devolve upon the Company. Accordingly, no provision has been made in the books of account in this regard.

However, as the matter is sub judice, it has been disclosed as a contingent liability in accordance with the provisions of Accounting Standard (AS) 29 – *Provisions, Contingent Liabilities and Contingent Assets*.

b) Vehicle Traffic Challans / Violations

During the course of business operations, the Company's fleet of commercial vehicles may be subject to traffic challans or violations, which are inherent and incidental to the nature of the logistics and transportation business.

These charges are regularly settled by the Company on a case-to-case basis and are accounted for in the normal course of operations. As such, no significant or uncertain liability arises from these, and therefore, no provision is considered necessary in this regard under AS 29.

c) Income Tax Demand (Assessment Year 2025–26)

Pursuant to the assessment proceedings for Assessment Year 2025–26, an income tax demand of ₹4,99,620 has been raised against the Company on account of an alleged double disallowance. The Company has filed an appropriate grievance and submitted its response through the CPGRAMS and the Income Tax Department's online portal seeking rectification of the demand.

Based on the facts of the case and the merits of its representation, the management believes that the demand is not likely to result in an outflow of economic resources. Accordingly, no provision has been recognised in the financial statements, and the amount has been disclosed as a contingent liability pending resolution by the Income Tax Department.



Deepak Khanna
DEEPAK KHANNA
Managing Director

Ajay Rajpal
AJAY RAJPAL
Chief Financial Officer

d) GST Demand

Pursuant to orders passed by the Goods and Services Tax ("GST") Department on 27 March 2026, 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 filed appeals before the GST Appellate Authority against all the said orders within the prescribed time limit.

Based on the facts of the case, the merits of its legal position, and the legal opinion obtained, the management believes that the demand is not likely to result in an outflow of economic resources. Accordingly, no provision has been recognised in the financial statements, and the amount has been disclosed as a contingent liability pending the final outcome of the proceedings.

Date of Order	Order Ref No.	Financial Year	Appeal ARN
27/03/2026	ZD0703260583980	2023-24	AD070726014456Z
27/03/2026	ZD070326058383B	2022-23	AD0707260144519
27/03/2026	ZD070326058364B	2021-22	AD070726014438X
27/03/2026	ZD070326058354C	2020-21	AD070726014431B
27/03/2026	ZD070326058339A	2019-20	AD0707260144246
27/03/2026	ZD070326058322J	2018-19	AD0707260143917

36. 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
Discount rate (per annum)	7.03%	6.72%
Expected rate of increase in compensation levels (p.a.)	8.00%	8.00%
Retirement age (years)	60	60
Mortality table	100% of IALM (2012-14)	100% of IALM (2012-14)
Withdrawal rate	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. Changes in Present Value of Defined Benefit Obligation

(₹ in lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Opening present value of obligation	50.40	0.00
Interest cost	3.39	0.00
Past Service Cost	0	41.63
Current service cost	10.39	8.77
Actuarial loss / (gain) on obligation	1.97	0.00
Closing present value of obligation	66.14	50.40

C. Expense Recognised in the Statement of Profit and Loss

(₹ in lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Current service cost	10.39	8.77
Past Service Cost	0	41.63
Interest cost	3.39	0.00
Net actuarial loss / (gain) to be recognized	1.97	0.00
Total Expense recognised in the Statement of P&L	15.74	50.40



Deepak Khanna
DEEPAK KHANNA
Managing Director

Ajay Rajpal
AJAY RAJPAL
Chief Financial Officer

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

(₹ in lakhs)

	As at 31.03.2026	As at 31.03.2025
Present value of defined benefit obligation	66.14	50.40
Net funded status	66.14	50.40

Recognised under:

(₹ in lakhs)

Component	As at 31.03.2026	As at 31.03.2025
Short term provision	20.79	4.46
Long term provision (refer note 5)	45.35	45.95

E. 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
PBO	66.14	50.40
Net assets / (liability)	(66.14)	(50.40)
Experience gain / (loss) on PBO	0	0

37. 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
a) Gross amount required to be spent by the Company	12.42
b) Amount approved by the Board to be spent during the year	12.51
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
d) Amount remaining unspent during the financial year	-
e) Nature of CSR activities	Health and education-related charitable activities.

The Company does not carry any provisions for Corporate social responsibility expenses for current and previous year.

The Company does not wish to carry forward any excess amount spent during the year.

The Company does not have any ongoing projects as at March 31, 2026.

38. 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 financial statements are as under:

Break-up of Deferred Tax Asset / (Liability):

(₹ in lakhs)

Particulars	As at 31.03.2026 (₹)	As at 31.03.2025 (₹)
Deferred Tax Asset on account of:		
- Provision for Gratuity	16.65	12.68
- Difference in WDV of Fixed Assets	87.84	90.34
Sub-total (Deferred Tax Asset)	104.49	103.03



Deepak Khanna
DEEPAK KHANNA
Managing Director

Ajay Rajpal
AJAY RAJPAL
Chief Financial Officer

Deferred Tax Liability	-	-
Sub-total (Deferred Tax Liability)	-	-
Net Deferred Tax Asset / (Liability)	104.49	103.03

Disclosure:

The increase in deferred tax asset during the year 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%**.

39. Disclosure under the Micro, Small and Medium Enterprises Development Act, 2006:

The Company has taken necessary steps to identify suppliers registered under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) based on information and declarations received from the vendors. The disclosure of amounts outstanding and interest due to such enterprises, as required under the MSMED Act, is as follows:

S. No.	Particulars	Amount (₹ in lacs)
(a)	Principal amount and interest due thereon remaining unpaid to any supplier as at the end of the accounting year	58.16
(b)	Interest paid by the Company in terms of Section 16 of the MSMED Act, 2006, along with payment made beyond the appointed day during the year	0.00
(c)	Interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) without interest as per MSMED Act	0.00
(d)	Interest accrued and remaining unpaid at the end of the accounting year	0.00
(e)	Further interest remaining due and payable in succeeding years, until such date when the interest dues are actually paid	0.00

**The above information has been determined to the extent such parties have been identified by the Company.*

40. Disclosure of transactions with struck off companies

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.

41. Compliance with Schedule III

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

- The Company has not traded or invested in Crypto currency or Virtual currency during the financial year.
- The Company does not have any Benami Property, where any proceeding has been initiated or pending against the company for holding any Benami Property.
- The Company has not been declared as wilful defaulter by any bank or financial institution.
- The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

42. Disclosure in relation to undisclosed income

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).

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



Deepak Khanna
DEEPAK KHANNA
Managing Director

Ajay Rastal
AJAY RASTAL
Chief Financial Officer

44. There were no amounts which were required to be transferred to the Investor and Protection Fund by the Company.
- | | | |
|-------------------------------------|-----|-----|
| 45. Expenditure in Foreign Currency | Nil | Nil |
| 46. Earning in Foreign Exchange | Nil | Nil |
47. Previous year figures have been regrouped/rearranged wherever necessary.

Signature to notes 1 to 47

In terms of Our Separate Audit Report of Even Date Attached.

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

As per our report of even date

For M/s Maroti & Associates

Chartered Accountant

(FRN: 322770E)

CA KOMAL JAIN

PARTNER

Membership No.: 303583

Place: NEW DELHI

Date: 25/07/2026

UDIN: 26303583 WCHPWHL 3869



For and on behalf of the Board of Directors
POOJA LOGISTICS LIMITED

ANU KHANNA

Director

DIN: 10736691

DEEPAK KHANNA

Director

DIN: 05130667

ANU KHANNA
Chief Financial Officer
PAN: AEBPR2013P

ASHISH BISHT
Company Secretary
PAN: CZWPB9367A

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF POOJA LOGISTICS LIMITED (Formerly known as Pooja Logistics Private Limited)

Report on the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statement of **POOJA LOGISTICS LIMITED** (herein referred to as 'The Company') and its subsidiary (together referred to as "the group") which comprises the Consolidated Balance Sheet as at March 31, 2026, the Consolidated Statement of Profit and Loss, Consolidated Statement of Cash Flows for the year ended, and notes to consolidated financial statements, including material accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements"), which we have signed under reference to this report.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014, as amended, ("the AS") and other accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at March 31, 2026, the consolidated profit and its consolidated cash flows for the year ended on that date.

Basis for Opinion

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

Information other than the Consolidated Financial Statement and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information include in the Management Discussions and Analysis, Board's Report including Annexure to Board's Report, Business Responsibility Report, Corporate Governance and shareholder's Information, but does not include the consolidated financial statement and our auditor's report thereon.

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



In connection with our audit of consolidated financial statement, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statement or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of other information; we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management and those charged with governance for the Consolidated Financial Statements

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

In preparing the consolidated financial statements, the respective Board of Directors of the Companies included in the Group are responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Companies included in the Group are responsible for overseeing the Company's financial reporting process of the Group.

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

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

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

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



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

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

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

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

Other Matters

We did not audit the financial statement and other financial information of subsidiary included in the consolidated annual financial statements that reflect for the year ended 31st March, 2026:

(Rs. In Lakhs)			
Name of the Company	Total Assets	Total Profit/(Loss)	Group Share in Net Profit/ (Loss)
Subsidiary Company			
Truck India Private Limited	687.55	144.30	144.29

Report on Other Legal and Regulatory Requirements

- I. As required by Section 143(3) of the Act, based on our audit we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The consolidated Balance Sheet, the consolidated Statement of Profit and Loss and the consolidated cash flows are dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of consolidated financial statements.
 - d) In our opinion, the aforesaid consolidated financial statements comply with the Accounting standards specified under section 133 of the Act, read with Rule 7 of the companies (Accounts) Rule, 2014.



- e) On the basis of the written representations received from the directors of the Company as on March 31, 2026 taken on record by the Board of Directors of the Company and its subsidiary incorporated in India and the reports of the statutory auditors of its subsidiary incorporated in India, none of the directors of the Group companies in India is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A" which is based on the auditor's reports of the company and its subsidiary incorporated in India. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting of those companies, for reasons stated therein.
- g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:
In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
- i. The consolidated financial statements disclose the impact of pending litigations on its financial position in its consolidated financial statements.
 - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
 - iii. There are no such amounts which needed to be transfer to the Investor Education and Protection Fund by the Company.
- iv. a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned ...invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- v. The company has not declared or paid any dividend during the year.



- vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with. Additionally, the audit trail has been preserved by the Company as per the statutory requirements for record retention.
2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraph 3 and 4 of the Order, to the extent applicable.

For Maroti & Associates
Chartered Accountants
Firm Registration No. 322770E

Kumar



CA Komal Jain
Partner

Membership No. 303583

UDIN:26303583XKQ 67AY4150

Place- Delhi
Date-25/07/2026

Annexure - A to the Independent Auditors' Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls with reference to Consolidated Financial Statements of **POOJA LOGISTICS LIMITED** (herein referred to as "the Company") as of 31st March 2026 in conjunction with our audit of the consolidated financial statements which includes subsidiary for the year ended on that date.

MANAGEMENT'S RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROLS

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on the Holding Company and its subsidiary, which are incorporated in India, internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India.

Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to Consolidated Financial Statements over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system with reference to Consolidated Financial Statements over financial reporting and their operating effectiveness. Our audit of internal financial controls with reference to Consolidated Financial Statements over financial reporting included obtaining an understanding of internal financial controls with reference to Consolidated Financial Statements over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidences we have obtained are sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system with reference to Consolidated Financial Statements over financial reporting.

MEANING OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

A company's internal financial control with reference to Consolidated Financial Statements over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to Consolidated Financial Statements over financial reporting includes those policies and procedures that:



1. Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
3. Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

Because of the inherent limitations of internal financial controls with reference to Consolidated Financial Statements over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to Consolidated Financial Statements over financial reporting to future periods are subject to the risk that the internal financial control with reference to Consolidated Financial Statements over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

OPINION

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Other matters

Our aforesaid reports under section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls with reference to Consolidated Financial Statements of the Company, in so far as it relates to subsidiary which are companies incorporated in India, is based on the corresponding reports of the auditors of such subsidiary incorporated in India.

Place- Delhi

Date- 25/07/2026

For Maroti & Associates

Chartered Accountants

Firm Registration No. 322770E

Komal Jain

CA Komal Jain

Partner

Membership No. 303583

UDIN: 26303583XK06TA44150



ANNEXURE 'B'

To the independent auditor's report of even date on the Consolidated Financial statements of Pooja Logistics Limited.

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report as on 31.03.2026)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

- xxi. There are no qualifications or adverse remarks by the respective auditor in the Companies (Auditor Report) Order (CARO) reports of the companies included in the Consolidated Financial Statements. Accordingly, reporting under clause 3 (xxi) of the Order is not applicable.

**For MAROTI & ASSOCIATES
Chartered Accountants
Firm Registration No. 322770E**

Komal Jain

**CA KOMAL JAIN
Partner**

Membership No.: 303583

UDIN: 26303583XK061A44150



Place:

Date: 25/07/2026



POOJA LOGISTICS LIMITED

(Formerly known as Pooja Logistics Private Limited)

CIN: U60300DL2011PTC228491

GSTIN: 07AAGCP3192D2ZH

PAN: AAGCP3192D

Registered Office: 4, Community Centre, Lawrence Road, Industrial Area, Delhi-110035

CONSOLIDATED FINANCIAL STATEMENTS

For the Financial Year Ended 31st March, 2026

Prepared in accordance with the provisions of the Companies Act, 2013 and the applicable Accounting Standards

Board of Directors and Key Management Personnel

Name	Designation
Deepak Khanna	Managing Director
Anu Khanna	Director
Lakshay Dua	Director
Garima Seth	Director
Prakash Chandra Tamta	Director
Ajay Rajpal	CFO
Ashish Bisht	Company Secretary

Statutory Auditors

M/s Maroti & Associates
Chartered Accountants
Firm Registration Number: **322770E**

Registrar & Transfer Agent (RTA):
Maashitla Securities Private Limited
Address: 451, Krishna Apra Business Square, Netaji Subhash Place, Pitampura, Delhi-110034

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

Consolidated Balance Sheet as at 31st March 2026				In Lakhs
Particulars	Note No.	As at 31st March 2026	As at 31st March 2025	
EQUITY AND LIABILITIES				
Shareholder's funds				
Share capital	2	1,043.80	1,000.00	
Reserves and surplus	3	3,207.80	1,605.90	
Minority Interest	3(a)	0.02	0.01	
Share application money pending allotment				
Non-current liabilities				
Long-term borrowings	4	2,628.78	1,726.65	
Deferred tax liabilities (Net)	5			
Other long term liabilities	6	22.37	15.91	
Long-term provisions	7	45.35	50.40	
Current liabilities				
Short-term borrowings	8	1,292.58	1,173.58	
Trade payables	9			
(A) Total outstanding dues of micro enterprises and small enterprises		60.87	179.34	
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		711.92	692.19	
Other current liabilities	10	399.43	231.99	
Short-term provisions	7	421.25	350.63	
TOTAL		9,834.18	7,026.60	
ASSETS				
Non-current assets				
Property, Plant and Equipment and Intangible assets				
Property, Plant and Equipment	11	2,515.21	1,773.91	
Intangible assets	11a	22.88	22.88	
Capital work-in-Progress	11	450.30	-	
Intangible assets under development				
Non-current investments	12			
Deferred tax assets (net)	5	104.61	103.17	
Long-term loans and advances	13			
Other non-current assets	14	52.66	41.78	
Current assets				
Current investments	15	797.05	1,331.22	
Inventories				
Trade receivables	16	3,041.67	2,294.49	
Cash and cash equivalents	17	410.94	572.69	
Short-term loans and advances	13	806.55	336.60	
Other current assets	18	1,632.32	549.84	
TOTAL		9,834.18	7,026.60	

The accompanying notes are an integral part of the financial statements.
As per our report of even date
For M/s Maroti & Associates
Chartered Accountant
(FRN: 322770E)

Kurane

CA Komal Jain
Partner

Membership No.: 303583

UDIN: 26302583 XKQGAY4150

Place: Delhi

Date: 25/07/2026



For and on behalf of the Board of Directors
Pooja Logistics Limited

Deepak Khanna
DEEPAK KHANNA
Managing Director
DIN: 05130667

Ajay Rajpal
AJAY RAJPAL
Chief Financial Officer
PAN: AEBPR2013P

Anu Khanna
ANU KHANNA
Director
DIN: 10736691

Ashish Bisht
ASHISH BISHT
Company Secretary
PAN: CZWPB9367A

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

Consolidated Statement of Profit and loss for the year ended 31st March 2026			in Lakhs
Particulars	Note No.	31st March 2026	31st March 2025
Revenue			
Revenue from operations	19	16,570.10	14,877.10
Less: Excise duty		00.00	00.00
Net Sales		16,570.10	14,877.10
Other income	20	206.58	171.46
Total Income		16,776.68	15,048.56
Expenses			
Operating expenses	21	12,242.62	10,724.12
Cost of material Consumed		00.00	00.00
Purchase of stock-in-trade		00.00	00.00
Changes in inventories		00.00	00.00
Employee benefit expenses	22	665.97	1,127.02
Finance costs	23	290.51	216.07
Depreciation and amortization expenses	24	1,013.14	801.72
Other expenses	25	931.44	799.77
Total expenses		15,143.67	13,668.70
Profit before exceptional, extraordinary and prior period items and tax		1,633.01	1,379.86
Exceptional items		0.00	-
Profit before extraordinary and prior period items and tax		1,633.01	1,379.86
Extraordinary items		00.00	00.00
Prior period item		00.00	00.00
Profit before tax		1,633.01	1,379.86
Tax expenses			
Current tax	26	400.46	350.63
Deferred tax	38	(01.44)	(14.64)
Excess/short provision relating earlier year tax		00.00	00.00
Profit(Loss) for the period		1,233.98	1,043.88
Profit for the year attributable to			
-Owner/Parent Company		1,233.98	1,043.87
-Minority Interest		0.01	0.01
Earning per share	27		
Basic			
Before extraordinary Items		12.00	10.44
After extraordinary Adjustment		12.00	10.44
Diluted			
Before extraordinary Items		12.00	10.44
After extraordinary Adjustment		12.00	10.44

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

As per our report of even date

For M/s Maroti & Associates

Chartered Accountant

(FRN: 322770E)

Kumara



CA Komal Jain

Partner

Membership No.: 303583

UDIN: 26303583 XKQGAY 4150

Place: Delhi

Date: 25/07/2026

For and on behalf of the Board of Directors

Pooja Logistics Limited

Deepak Khanna

DEEPAK KHANNA
Managing Director

DIN: 05130667

Ajay Rajpal

AJAY RAJPAL
Chief Financial Officer
PAN: AEBPR2013P

Anu Khanna

ANU KHANNA
Director

DIN: 10736691

Ashish Bisht

ASHISH BISHT
Company Secretary
PAN: CZWPB9367A

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

Consolidated Cash Flow Statement For The Year Ended 31st March 2026		in Lakhs	
PARTICULARS	31st March 2026	31st March 2025	
A. Cash Flow From Operating Activities			
Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	1,633.01	1,379.86	
Adjustments for non Cash/ Non trade items:			
Depreciation & Amortization Expenses	1,013.14	801.72	
Finance Cost	290.51	216.07	
Dividend income	(00.00)	(00.07)	
Interest received	(51.69)	(05.11)	
Other Inflows / (Outflows) of cash-Provision for Gratuity	15.74	50.40	
Operating profits before Working Capital Changes	2,900.70	2,442.87	
Adjusted For:			
(Increase) / Decrease in trade receivables	(747.18)	(509.96)	
Increase / (Decrease) in trade payables	(98.73)	160.40	
Increase / (Decrease) in other current liabilities	167.44	(106.50)	
(Increase) / Decrease in Short Term Loans & Advances	(469.95)	(321.17)	
(Increase) / Decrease in other current assets	(1,082.47)	(162.18)	
Cash generated from Operations	669.81	1,503.47	
Income Tax (Paid) / Refund	(350.63)	(110.09)	
Net Cash flow from Operating Activities(A)	319.18	1,393.38	
B. Cash Flow From Investing Activities			
Purchase of tangible assets	(2,225.11)	(606.02)	
Proceeds from sales of tangible assets	20.38	12.51	
Non Current Investments (Purchased)/sold	00.00	00.00	
Current Investments (Purchased)/sold	534.17	128.41	
Interest Received	51.69	05.11	
Cash advances and loans made to other parties	00.00	00.00	
Cash advances and loans received back	0.00	00.00	
Dividends received	0.00	00.07	
Other Inflow / (Outflows) of cash - Security Deposit	(10.88)	(21.62)	
Net Cash used in Investing Activities(B)	(1,629.75)	(481.54)	
C. Cash Flow From Financing Activities			
Finance Cost	(290.51)	(216.07)	
Increase in / (Repayment) of Short term Borrowings	119.00	(93.50)	
Increase in / (Repayment) of Long term borrowings	902.14	(109.46)	
Increase / (Decrease) in share capital and Reserves & Surplus	411.72	00.00	
Other Inflow / (Outflows) of cash - Driver and Staff welfare fund	06.46	07.35	
Net Cash used in Financing Activities(C)	1,148.81	(411.69)	
D. Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	(161.75)	500.15	
E. Cash & Cash Equivalents at Beginning of period	572.69	72.54	
F. Cash & Cash Equivalents at End of period	410.94	572.69	
G. Net Increase / (Decrease) in Cash & Cash Equivalents(F-E)	(161.75)	500.15	

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

As per our report of even date

For M/s Maroti & Associates

Chartered Accountant

(FRN: 322770E)



CA Komal Jain

Partner

Membership No.: 303583

UDIN : 26303583XKQUTAY4150

Place: Delhi

Date: 25/07/2026

For and on behalf of the Board of Directors

Pooja Logistics Limited

DEEPAK KHANNA

Managing Director

DIN: 05130667

ANAY RAJ

Chief Financial Officer

PAN: AEBPR2013P

ANU KHANNA

Director

DIN: 10736691

ASHISH BISHT

Company Secretary

PAN: CZWPB9367A

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

- 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 Pursuant to a definitive agreement, the Company has acquired Truckit India Pvt. Ltd. with effect from December 1, 2023. Hence, this adjustment has been occurred.

Note: Components of Cash and Cash Equivalents	For the period ended	
	31/03/2026	31/03/2025
Particulars		
Bank Balance	383.30	21.63
Cash in hand	21.02	11.71
E-wallet Balances	6.62	12.37
Cheque in hand	-	504.87
Bank balance in term deposit account	-	22.11
Total	410.94	572.69



SIGNIFICANT ACCOUNTING POLICIES & NOTES ON CONSOLIDATED FINANCIAL STATEMENTS**Note No.: 1****A. Basis of Consolidation**

The Consolidated Financial Statements relate to Pooja Logistics Limited (the Company), its Subsidiary.

1. Basis of Preparation

The consolidated financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act") / Companies Act, 1956 ("the 1956 Act"), and the applicable guidelines issued by the Reserve Bank of India ('RBI'). The consolidated financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the consolidated financial statements are consistent with those followed in the previous year.

2. Use of Estimates

The preparation of 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.

3. Principles of Consolidation

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

- a. The financial statements of the 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 Consolidated Financial statements.
- c. Minority Interest in the net assets of consolidated subsidiary is identified and presented in the 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.



Deepak Khanna
DEEPAK KHANNA
Managing Director

Ajay Rajpal
AJAY RAJPAL
Chief Financial Officer

4. The following Subsidiary company is considered in the Consolidated Financial Statements

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




DEEPAK KHANNA
Managing Director


AJAY RAJPAL
Chief Financial Officer

B. Significant Accounting Policies**1. Basis of accounting:-**

These 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 consolidated financial statements have been prepared to comply in all material aspects with the accounting standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended), specified under section 133 and other relevant provisions of the Companies Act, 2013.

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.

2. Use of Estimates

The preparation of Consolidated Financial Statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

3. Property, Plant & Equipment :-**Tangible assets**

Tangible assets, 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.

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

Subsequent expenditure relating to tangible assets is capitalized only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

4. Depreciation :-

Based on management's evaluation, useful life prescribed in Schedule II of the Companies Act, 2013 represent actual useful life of property, plant and equipment. The Company uses written down value method and depreciation is provided on pro-rata basis on the carrying amount of property, plant and equipment. The carrying amount is calculated after reducing 5% of the value of property, plant and equipment as residual value. The Company has used following useful lives to provide depreciation of different class of its property, plant and equipment.

Particulars	(Useful life in years)
Plant and Machinery	5
Plant and Machinery- Solar Power Plant	25



Deepak Khanna
DEEPAK KHANNA
Managing Director

Ajay Rajpal
AJAY RAJPAL
Chief Financial Officer

Computer	3
Building - RCC frame structure	60
Building other than RCC frame structure	30
Furniture and fixtures	10
Office equipment	5
Vehicle	8
Trucks	6

The Company has adopted Schedule II to the Companies Act, 2013 which requires identification and determination of separate useful life for each major component of the property, plant and equipment, if they have useful life that is materially different from that of the remaining asset. (Component Accounting)

The Company performs assessment of useful life of property, plant & equipment once a year, generally at each year end.

Depreciation on addition to tangible assets is provided on pro-rata basis from the date the assets are ready for intended use. Depreciation on sale/ discard from tangible assets is provided for upto the date of sale, deduction or discard of tangible assets as the case may be.

5. Impairment of Assets

In accordance with Accounting Standard (AS) 28 on 'Impairment of Assets', the carrying amount of the Company's assets are reviewed at each balance sheet date to determine whether there is any indication of impairment. If any such indication exists, the assets' recoverable amount is estimated. The recoverable amount of the assets (or where applicable that of the cash generating unit to which the assets belongs) is estimated at the higher of its net selling price and its value in use. An impairment loss is recognized whenever the carrying amount of the assets or cash-generating unit exceeds its recoverable amount.

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

6. Borrowing cost:-

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.

7. 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

a. 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.



Deepak Khanna
DEEPAK KHANNA
Managing Director

Ajay Rajpal
AJAY RAJPAL
Chief Financial Officer

b. 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.

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 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 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 **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.

8. 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:



Deepak Khanna
DEEPAK KHANNA
Managing Director

Ajay Rajpal
AJAY RAJPAL
Chief Financial Officer

1. **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.

2. **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.

3. **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.

Interest income

Interest income is recognized on a time proportion basis taking into account the amount outstanding and applicable interest rate.

Dividend income

Dividend is recognized when the Company's right to receive dividend is established.

9. 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.

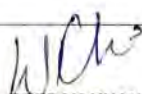
The Company has no obligation other than the contribution payable. The contributions are charged to the Statement of Profit and Loss in the period in which the employee renders the related service.

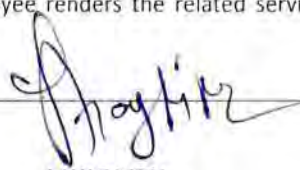
- **Employee State Insurance (ESI):**

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




DEEPAK KHANNA
Managing Director


AJAY RAJPAL
Chief Financial Officer

The Company provides for retirement benefits in the form of Gratuity Benefits payable to eligible employees of the company with respect to gratuity, a defined benefit plan is accounted for on the basis of an actuarial valuation as at the Balance Sheet date. In accordance with the Payment of Gratuity Act, 1972, the plan provides for lump sum payment to vested employees on retirement, death while in service or on termination of employment an amount equivalent to 15 days' basic salary for each completed year of service. Vesting occurs upon completion of five years of service.

10. 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 is 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.

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.

11. Contingent Liability, Provisions and Contingent Asset

The Company creates a provision when there is present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of obligation.

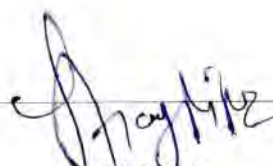
The Company records a provision for decommissioning, restoration and similar liabilities that are recognized as cost of property, plant and equipment. Decommissioning costs are provided at the present value of expected costs to settle the obligation using estimated cash flows and are recognized as part of the cost of the particular asset. The cash flows are discounted at a current pre-tax rate that reflects the risks specific to the decommissioning liability. The unwinding of the discount is expensed as incurred and recognized in the statement of profit and loss as a finance cost.

In accordance with the applicable accounting standards, a disclosure for a contingent liability is made when there is:

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




DEEPAK KHANNA
Managing Director


AJAY RAJPAL
Chief Financial Officer

12. Cash and cash equivalents (for purposes of Cash Flow Statement)

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

13. Cash flow statement

Consolidated Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

14. Goodwill on Consolidation

Goodwill arising from the consolidation of a subsidiary is recognized as an intangible asset in the consolidated financial statements. In accordance with applicable accounting standards, goodwill is not amortized but is subject to annual impairment testing, or more frequently if events or changes in circumstances indicate that it may be impaired. The impairment review is conducted at each reporting date, and any impairment loss is recognized immediately in the consolidated statement of profit and loss and is not subsequently reversed.

15. 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.

16. Segment Reporting

The accounting policies adopted for segment reporting are in conformity with the accounting policies adopted for the Company. Revenue and expenses have been identified to segments on the basis of their relationship to the operating activities of the segment. Revenue and expenses, which relate to the Company as a whole and are not allocable to segments on a reasonable basis, are shown as unallocable items.

17. 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 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.

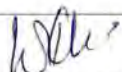


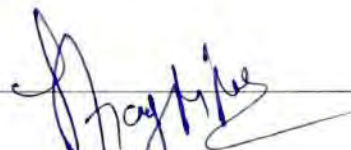
DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

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.




DEEPAK KHANNA
Managing Director


AJAY RASTOGI
Chief Financial Officer

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

Notes to Financial statements for the year ended 31st March 2026

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

Note No. 2 Share Capital	in Lakhs	
Particulars	As at 31st March 2026	As at 31st March 2025
Authorised :		
15000000 (31/03/2025:15000000) Equity shares of Rs. 10.00/- par value	1,500.00	1,500.00
Issued :		
10438000 (31/03/2025:10000000) Equity shares of Rs. 10.00/- par value	1,043.80	1,000.00
Subscribed and paid-up :		
10438000 (31/03/2025:10000000) Equity shares of Rs. 10.00/- par value	1,043.80	1,000.00
Total	1,043.80	1,000.00

Equity shares

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

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

Equity shares	in Lakhs			
	As at 31st March 2026		As at 31st March 2025	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	1,00,00,000.00	1,000.00	1,00,00,000.00	10.00
Issued during the Period	4,38,000.00	43.80		0.00
Bonus issue	0.00	0.00	99,00,000.00	990.00
Redeemed or bought back during the period	0.00	0.00	0.00	0.00
Outstanding at end of the period	1,04,38,000.00	1,043.80	1,00,00,000.00	1,000.00

Note:

During the financial year, the Company allotted 4,38,000 Equity Shares of face value ₹10 each at an issue price of ₹94 per share (including a securities premium of ₹84 per share) to Malakshmi Trust on a private placement basis pursuant to the approval of the Board of Directors vide Board Resolution dated 08 August 2025 and in compliance with the applicable provisions of the Companies Act, 2013. 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 in the company

Type of Share	Name of Shareholders	As at 31st March 2026		As at 31st March 2025	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity	Deepak Khanna	86,50,000.00	82.87		86.50
Equity	Vijay Kumar Khanna	6,13,000.00	5.87	6,13,000.00	6.13
	Total :	92,63,000.00	88.74	6,13,000.00	92.63

Details of shares held by Promoters

Promoter name	Current Year				
	Shares at beginning		Shares at end		% Change
	Number	%	Number	%	
DEEPAK KHANNA	86,50,000	86.50	86,50,000	82.87	-3.63
ANU KHANNA	5,00,000	5.00	5,00,000	4.79	-0.21
Total	91,50,000.00		91,50,000.00		

Promoter name	Previous Year				
	Shares at beginning		Shares at end		% Change
	Number	%	Number	%	
DEEPAK KHANNA	48,500	48.50	86,50,000	86.50	38.00
ANU KHANNA			5,00,000	5.00	5.00
Total	48,500.00		91,50,000.00		

Note: % changes in the shareholding have been calculated on absolute basis.



Deepak Khanna
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Managing Director

Ajay Rajpal
AJAY RAJPAL
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POOJA LOGISTICS LIMITED (Formerly known as Pooja Logistics Private Limited)

Note No. 3 Reserves and surplus	in Lakhs	
Particulars	As at 31st March 2026	As at 31st March 2025
Surplus		
Opening Balance	1,605.90	1,552.03
Add: Profit for the year	1,233.98	1,043.87
Less: Bonus Shares issued		-990.00
Closing Balance	2,839.88	1,605.90
Securities Premium Reserve	367.92	
Balance carried to balance sheet	3,207.80	1,605.90

Note No. 4(a) Minority Interest	in Lakhs	
Particulars	As at 31st March 2026	As at 31st March 2025
Opening bal of Minority Interest	0.01	0.01
Add: Minority interest share of profit	0.01	0.01
Closing Balance	0.02	0.01

Note:

*The Group holds 49,998 equity shares in Truckit India Private Limited (the "Subsidiary"), representing 99.996 % of its paid-up equity capital.

*The remaining 2 equity shares (0.004 %) are held by individual promoters and constitute the Minority Interest.

*At the date of acquisition, the minority interest was measured at fair value, in accordance with paragraph 26(a) of AS-21.

*The Minority shareholders do not have board representation and hold only the standard protective rights available under the Companies Act, 2013.

*No agreements exist that would materially restrict the Group's ability to access or use the assets, or settle the liabilities, of the subsidiary.

*Given the insignificant ownership percentage (0.004 %) and absence of substantive participating rights, management determined that the impact of potential voting dilution or put-call arrangements is immaterial to the consolidated financial statements.

*Up to the date of approval of these financial statements, no transactions have occurred that would change the NCI percentage or require additional disclosure.

Note No. 4 Long-term borrowings	in Lakhs					
Particulars	As at 31st March 2026			As at 31st March 2025		
	Non-Current	Current Maturities	Total	Non-Current	Current Maturities	Total
Term Loan - From banks						
Vehicle loans from banks	2,628.78	898.26	3,527.04	1,632.61	861.32	2,493.92
Term loan from banks	-	80.10	80.10	94.04	99.63	193.67
	2,628.78	978.36	3,607.15	1,726.65	960.95	2,687.59
	-	-	-	-	-	-
The Above Amount Includes						
Secured Borrowings	2,628.78	978.36	3,607.15	1,726.65	960.95	2,687.59
Unsecured Borrowings	-	-	-	-	-	-
Amount Disclosed Under the Head "Short Term Borrowings" (Note No. 8)	-	-978.36	-978.36	-	-960.95	-960.95
Net Amount	2,628.78	-	2,628.78	1,726.65	-	1,726.65

Note:

• Vehicle Loans:

At the beginning of the financial year, the Company had existing vehicle loan facilities from leading commercial banks including Axis Bank Ltd., HDFC Bank Ltd., ICICI Bank Ltd., and Kotak Mahindra Bank Ltd., as well as from non-banking financial companies (NBFCs) such as Sundaram Finance Ltd., Bajaj Finance Limited and HDB Financial Services Ltd. These loans were secured by way of hypothecation of commercial vehicles deployed in the course of business operations. The rate of interest on these loans ranged between 6.50% and 10.88% per annum, depending on the lender and loan terms. During the current financial year, the Company further availed multiple vehicle loans from banks and financial institutions. The details of these sanctioned loans mentioned below:

S. No.	Lender	Vehicle Number	Sanctioned Amount	ROI	Number of Installments	Installment Amt.
			(₹ in lacs)			(₹ in lacs)
1	Yes Bank Ltd.	NL07AA6077	41.77	10.01%	57	0.92
2	Yes Bank Ltd.	NL07AA6076	41.77	10.01%	57	0.92
3	Yes Bank Ltd.	NL07AA6073	41.77	10.01%	57	0.92
4	Yes Bank Ltd.	NL07AA6074	41.77	0.1001	57	0.92
5	Yes Bank Ltd.	NL07AA6075	41.77	0.1001	57	0.92
6	Yes Bank Ltd.	NL07AA6155	41.77	10.01%	57	0.92
7	Yes Bank Ltd.	NL07AA6154	41.77	10.01%	57	0.92
8	HDB Financial Services Ltd.	NL07AA6356	33.70	10.01%	59	0.73
9	HDB Financial Services Ltd.	DL11AQ6636	18.40	0.1001	59	0.40
10	HDB Financial Services Ltd.	DL11AQ6238	18.40	0.1001	59	0.40
11	HDB Financial Services Ltd.	DL11AQ6271	18.40	10.01%	59	0.40
12	HDB Financial Services Ltd.	DL11AQ3886	18.40	10.01%	59	0.40
13	HDB Financial Services Ltd.	HR58C1046	33.50	10.01%	59	0.72
14	HDB Financial Services Ltd.	HR58C1067	33.50	0.1001	59	0.72
15	HDB Financial Services Ltd.	HR58C1080	33.50	0.1001	59	0.72
16	HDB Financial Services Ltd.	HR58C1083	33.50	10.01%	59	0.72
17	HDB Financial Services Ltd.	HR58C1026	33.50	10.01%	59	0.72



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

18	HDB Financial Services Ltd.	HR58C1036	33.50	10.01%	59	0.72
19	HDB Financial Services Ltd.	HR58C1048	33.50	0.1001	59	0.72
20	HDB Financial Services Ltd.	HR58C1086	33.50	0.1001	59	0.72
21	HDB Financial Services Ltd.	HR58C1089	33.50	10.01%	59	0.72
22	HDB Financial Services Ltd.	HR58C1092	33.50	10.01%	59	0.72
23	HDB Financial Services Ltd.	HR58F4484	34.50	10.01%	59	0.74
24	HDB Financial Services Ltd.	HR58F3105	34.00	0.1001	59	0.73
25	HDB Financial Services Ltd.	HR58F1781	34.00	0.1001	59	0.73
26	HDB Financial Services Ltd.	DL1MB4937	7.00	10.01%	59	0.15
27	HDB Financial Services Ltd.	DL1GE5245	7.00	10.01%	59	0.15
28	HDB Financial Services Ltd.	DL1GE5131	7.00	10.01%	59	0.15
29	HDB Financial Services Ltd.	WB33M8062	7.00	0.1001	59	0.15
30	HDB Financial Services Ltd.	WB33M8005	7.00	0.1001	59	0.15
31	HDB Financial Services Ltd.	DL1LAR1628	4.50	10.01%	59	0.10
32	HDB Financial Services Ltd.	DL1LAR1670	4.50	10.01%	59	0.10
33	HDB Financial Services Ltd.	DL1LAR1695	4.50	10.01%	59	0.10
34	HDB Financial Services Ltd.	DL1LAR1602	4.50	0.1001	59	0.10
35	HDB Financial Services Ltd.	DL1LAR1627	4.50	0.1001	59	0.10
36	HDB Financial Services Ltd.	DL1LAR1628	7.04	10.01%	59	0.15
37	HDB Financial Services Ltd.	DL1LAR1670	7.04	10.01%	59	0.15
38	HDB Financial Services Ltd.	DL1LAR1695	7.04	10.01%	59	0.15
39	HDB Financial Services Ltd.	DL1LAR1602	7.04	0.1001	59	0.15
40	HDB Financial Services Ltd.	DL1LAR1627	7.04	0.1001	59	0.15
41	HDB Financial Services Ltd.	DL1MB4937	15.00	10.01%	59	0.32
42	HDB Financial Services Ltd.	DL1GE5245	22.00	10.01%	59	0.48
43	HDB Financial Services Ltd.	DL1GE5131	22.00	10.01%	59	0.48
44	HDB Financial Services Ltd.	WB33M8062	22.00	0.1001	59	0.48
45	HDB Financial Services Ltd.	WB33M8005	22.00	0.1001	59	0.48
46	Bajaj Finance Ltd.	HR58F2479	27.03	9.50%	60	0.57
47	Bajaj Finance Ltd.	HR58F6179	34.04	9.50%	60	0.72
48	Bajaj Finance Ltd.	HR58F7811	34.04	9.50%	60	0.72
49	Bajaj Finance Ltd.	HR58F0232	23.53	0.095	60	0.50
50	HDB Financial Services Ltd.	HR58F4120	32.50	0.1001	47	0.84
51	HDB Financial Services Ltd.	HR38AB0978	20.58	10.01%	47	0.53
52	HDB Financial Services Ltd.	PB11DF9543	22.50	10.01%	47	0.58
53	HDB Financial Services Ltd.	HR38AB2102	17.52	10.01%	47	0.45
54	HDFC Bank Ltd.	DL1LAR6031	10.66	0.075	60	0.21
55	HDFC Bank Ltd.	DL1LAR6018	10.66	0.075	60	0.21
56	HDFC Bank Ltd.	DL1LAR6045	10.66	7.50%	60	0.21
57	HDFC Bank Ltd.	DL1LAR6074	10.66	7.50%	60	0.21
58	HDFC Bank Ltd.	DL1LAR6027	10.66	7.50%	60	0.21
59	HDFC Bank Ltd.	DL1LAR6030	10.66	0.075	60	0.21
60	HDFC Bank Ltd.	DL1LAR6100	10.66	0.075	60	0.21
61	HDFC Bank Ltd.	DL1LAR6224	10.66	7.50%	60	0.21
62	HDFC Bank Ltd.	DL1LAR5755	10.66	7.50%	60	0.21
63	HDFC Bank Ltd.	DL1LAR5760	10.66	7.50%	60	0.21
64	HDFC Bank Ltd.	WB33M8217	10.66	0.075	60	0.21
65	HDFC Bank Ltd.	WB33M8208	10.66	0.075	60	0.21
66	HDFC Bank Ltd.	WB33M8321	10.66	7.50%	60	0.21
67	HDFC Bank Ltd.	WB33M8556	10.66	7.50%	60	0.21
68	HDFC Bank Ltd.	NLO7AA6889	10.66	7.50%	60	0.21
69	HDFC Bank Ltd.	WB33M8558	10.66	0.075	60	0.21
70	HDFC Bank Ltd.	NLO7AA6891	10.66	0.075	60	0.21
71	HDFC Bank Ltd.	NLO7AA6890	10.66	7.50%	60	0.21
72	HDFC Bank Ltd.	DL1LAR6031	14.90	7.50%	60	0.30
73	HDFC Bank Ltd.	DL1LAR6018	14.90	7.50%	60	0.30
74	HDFC Bank Ltd.	DL1LAR6045	14.90	0.075	60	0.30
75	HDFC Bank Ltd.	DL1LAR6074	14.90	0.075	60	0.30
76	HDFC Bank Ltd.	DL1LAR6027	14.90	7.50%	60	0.30
77	HDFC Bank Ltd.	DL1LAR6030	14.90	7.50%	60	0.30
78	HDFC Bank Ltd.	DL1LAR6100	14.90	7.50%	60	0.30
79	HDFC Bank Ltd.	DL1LAR6224	14.90	0.075	60	0.30
80	HDFC Bank Ltd.	DL1LAR5755	14.90	0.075	60	0.30
81	HDFC Bank Ltd.	DL1LAR5760	14.90	7.50%	60	0.30
82	HDFC Bank Ltd.	WB33M8217	14.69	7.50%	60	0.29
83	HDFC Bank Ltd.	WB33M8208	14.69	7.50%	60	0.29
84	HDFC Bank Ltd.	WB33M8321	14.69	0.075	60	0.29
85	HDFC Bank Ltd.	WB33M8556	14.69	0.075	60	0.29
86	HDFC Bank Ltd.	NLO7AA6889	14.69	7.50%	60	0.29
87	HDFC Bank Ltd.	WB33M8558	14.69	7.50%	60	0.29
88	HDFC Bank Ltd.	NLO7AA6891	14.69	7.50%	60	0.29



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Ajay Rajpal
AJAY RAJPAL
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POOJA LOGISTICS LIMITED (Formerly known as Pooja Logistics Private Limited)

89	HDFC Bank Ltd.	NLD7AA6890	14.69	0.075	60	0.29
90	HDFC Bank Ltd.	Chassis No. N1485	14.50	0.075	60	0.29
91	HDFC Bank Ltd.	NLD7AA7134	39.69	7.50%	60	0.80
92	HDFC Bank Ltd.	NLD7AA7132	39.69	7.50%	60	0.80
93	HDFC Bank Ltd.	NLD7AA7133	39.69	7.50%	60	0.80
94	HDFC Bank Ltd.	NLD7AA7134	9.74	0.075	60	0.20
95	HDFC Bank Ltd.	NLD7AA7132	9.74	0.075	60	0.20
96	HDFC Bank Ltd.	NLD7AA7133	9.74	7.50%	60	0.20
97	HDFC Bank Ltd.	NLD7AA7293	24.41	7.50%	60	0.49
98	HDFC Bank Ltd.	NLD7AA7291	24.41	7.50%	60	0.49
99	HDFC Bank Ltd.	NLD7AA7290	24.41	0.075	60	0.49
100	HDFC Bank Ltd.	NLD7AA7292	24.41	0.075	60	0.49
101	HDFC Bank Ltd.	NLD7AA7294	24.41	7.50%	60	0.49

Note No. 5: Deferred Tax		in Lakhs	
Particulars	As at 31st March 2026	As at 31st March 2025	
Deferred tax assets			
Deferred tax assets	104.61	103.17	
Net deferred tax assets	104.61	103.17	

Note No. 6: Other Long term liabilities		in Lakhs	
Particulars	As at 31st March 2026	As at 31st March 2025	
Driver and staff welfare fund	22.37	15.91	
Total	22.37	15.91	

Note No. 7 Provisions	in Lakhs					
Particulars	As at 31st March 2026			As at 31st March 2025		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Provision for employee benefit						
Provision for Gratuity	45.35	20.79	66.14	50.40	-	50.40
Other provisions						
Income tax provision	-	400.46	400.46	-	350.63	350.63
Total	45.35	421.25	466.60	50.40	350.63	401.02

Note No. 8: Short-term borrowings		in Lakhs	
Particulars	As at 31st March 2026	As at 31st March 2025	
Loans Repayable on Demands - From banks			
Secured Working capital loan (Overdraft Limit)	314.22	212.63	
	314.22	212.63	
Current maturities of long-term debt	978.36	960.95	
	978.36	960.95	
Total	1,292.58	1,173.58	

Note: Cash Credit Facilities

The Company has availed working capital credit facilities from HDFC Bank Limited, 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 bank 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 bank debt statements and maintenance of stipulated security margins.

Note No. 9: Trade payables		in Lakhs	
Particulars	As at 31st March 2026	As at 31st March 2025	
(A) Micro enterprises and small enterprises	60.87	179.34	
(B) Others			
Sundry creditors	711.92	692.19	
Total	772.79	871.53	



Deepak Khanna
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Managing Director

Ajay Rajpal
AJAY RAJPAL
Chief Financial Officer

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

Trade Payables Ageing Schedule

Payment date not defined (Outstanding for following periods from due date of Transaction)

in Lakhs

Particular	Current Year				
	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total
MSME	60.87	-	-	-	60.87
Others	683.93	23.82	1.68	2.49	711.92
Disputed Dues-MSME	-	-	-	-	-
Disputed- Others	-	-	-	-	-

Particular	Previous Year				
	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total
MSME	179.34	-	-	-	179.34
Others	673.85	15.19	3.15	-	692.19
Disputed Dues-MSME	-	-	-	-	-
Disputed- Others	-	-	-	-	-

Note No. 10 Other current liabilities		in Lakhs	
Particulars	As at 31st March 2026	As at 31st March 2025	
Others payables			
Interest Payable	17.79	8.93	
Contractual Driver Payables	86.96	55.21	
Salary and wages payable	64.74	61.34	
Expenses payables	1.72	1.38	
Audit fee payable	3.15	3.15	
Contribution to pf and esi payable	8.05	1.41	
Staff reimbursement	2.71	2.99	
Tds payable	6.46	19.13	
Gst payable	193.05	65.24	
Advance from customer	6.14	13.16	
Others payables	8.65	0.05	
Total	399.43	231.99	



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

Particulars of Property, Plant and Equipment and Intangible assets as at 31st May 2026

Assets Particulars	Useful Life (in Years)	Gross Block				Accumulated Depreciation/ Amortisation				Net Block		in Lakhs
		Balance as at 1st April 2025	Additions during the year	Addition on account of business	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 2025	
Commercial Vehicles	6.00	6700.06	1735.98	0.00	282.16	8153.88	4951.73	995.75	261.78	5585.71	2468.17	1954.94
Vehicles	8.00	90.58	24.20	0.00	0.00	114.78	80.68	9.27	0.00	89.96	24.82	14.21
Computer and Peripherals	3.00	32.68	12.82	0.00	0.00	45.50	27.05	5.09	0.00	32.14	13.36	7.04
Furniture and Fixtures	10.00	3.76	0.92	0.00	0.00	4.68	1.81	0.71	0.00	2.52	2.16	0.82
Office Equipments	5.00	23.16	0.90	0.00	0.00	24.06	19.45	1.79	0.00	21.24	2.82	4.62
Solar Power Plant	25.00	4.04	0.00	0.00	0.00	4.04	0.07	0.45	0.00	0.52	3.52	0.00
(A)		6,854.28	1,774.81	-	282.16	8,346.94	5,080.79	1,013.07	261.78	5,832.08	2,514.86	1,981.63
(B) Capital Work in Progress			450.30			450.30				0.00	450.30	0.00
Total (A+B) Pooja		6,854.28	2,225.11	-	282.16	8,797.24	5,080.79	1,013.07	261.78	5,832.08	2,965.15	1,981.63
Furniture & Fixtures	10.00	0.72	0.00	0.00	0.00	0.72	0.44	0.07	0.00	0.51	0.21	0.28
Air Conditioner	5.00	1.06	0.00	0.00	0.00	1.06	1.00	0.00	0.00	1.00	0.05	0.05
Mobile	5.00	0.65	0.00	0.00	0.00	0.65	0.62	0.00	0.00	0.62	0.03	0.03
Computer	3.00	1.03	0.00	0.00	0.00	1.03	0.98	0.00	0.00	0.98	0.05	0.05
Total (A) (Truckit)		3.47	-	-	-	3.47	3.05	0.00	0.00	0.00	0.00	0.00
Total (A) (Consolidated)		6,857.75	2,225.11	-	282.16	8,800.70	5,083.84	1,013.14	261.78	5,835.20	2,965.50	1,982.05
Total (PV) (Consolidated)		5,424.59	606.02	-	172.87	5,857.75	4,442.47	801.72	160.36	5,083.84	1,773.91	1,982.12

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. 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 3 months	1-2 years	2-3 years	Total
Commercial Vehicles Under Plant and Refrigeration Unit Installation	450.30	-	-	450.30
Total	450.30	-	-	450.30



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

Note No. 11a Intangible Assets		in Lakhs	
Particulars	As at 31st March 2026	As at 31st March 2025	
Intangible Assets			
Goodwill	22.88	22.88	
Total	22.88	22.88	

Note :- During the year 2023-24, the 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 2026, the carrying amount of Goodwill in the Consolidated Financial Statements is ₹ 22,88,043.00, which is the same as at 31st March 2025, indicating no impairment or further adjustment during the year.

Note No. 12 Non-current Investments		in Lakhs	
Particulars	As at 31st March 2026	As at 31st March 2025	
Non-Trade Investment(Valued at cost unless stated otherwise)	0.00	0.00	
Investments in equity Instruments (Unquoted)	0.00	0.00	
Other non-current investments (Unquoted)	0.00	0.00	
Net Investment	0.00	0.00	

Note No. 13 Loans and advances		in Lakhs			
Particulars	As at 31st March 2026		As at 31st March 2025		
	Long-term	Short-term	Long-term	Short-term	
Other loans and advances					
Other loans advances (Unsecured) *	-	806.55	-		336.60
Total	-	806.55	-		336.60

*Note:		
Other Loans and advances consist of :	Current Year	Previous Year
Advance to employees	21.95	20.37
Advance to hire purchase vendors	201.46	40.18
Advance for purchase of vehicle	191.02	276.05
Advance to Contractual Drivers	392.12	0.00

Note No. 14 Other non-current assets		in Lakhs	
Particulars	As at 31st March 2026	As at 31st March 2025	
Security Deposit	42.01	41.78	
Non current Bank Balance	10.65	0.00	
Total	52.66	41.78	

Note No. 15 Current Investments		in Lakhs	
Particulars	As at 31st March 2026	As at 31st March 2025	
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	
Other current investments (Unquoted)			
In Others			
Alternative investment funds- ask investment- aif iii (Lower of cost and Market value)	0.00	100.00	
Gross Investment	797.05	1,331.22	
Net Investment	797.05	1,331.22	
Aggregate amount of quoted investments (Market Value:9,70,02,546.57) (2025:14,69,69,071.48)	797.05	1,231.22	
Aggregate amount of unquoted investments	0.00	100.00	

Note No. 16 Trade receivables		in Lakhs	
Particulars	As at 31st March 2026	As at 31st March 2025	
Secured, Considered good	-	-	
Unsecured, Considered Good	3,038.91	2,294.49	
Doubtful	2.76	-	
Allowance for doubtful receivables	-	-	
Total	3,041.67	2,294.49	



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DEEPAK KHANNA
Managing Director

Ajay Rajpal
AJAY RAJPAL
Chief Financial Officer

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

(Current Year)		in Lakhs					
Particulars	Outstanding for following periods from due date of payment						Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years		
(i) Undisputed Trade receivables (considered good)	2,934.27	51.80	52.27	0.56	-		3,038.91
(ii) Undisputed Trade Receivables (considered doubtful)	-	-	-	-	2.76		2.76
(iii) Disputed Trade Receivables considered good	-	-	-	-	-		-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-		-
(v) Provision for doubtful receivables	-	-	-	-	-		-

(Previous Year)		in Lakhs					
Particulars	Outstanding for following periods from due date of payment						Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years		
(i) Undisputed Trade receivables (considered good)	2,254.24	30.17	0.57	9.51	-		2,294.49
(ii) Undisputed Trade Receivables (considered doubtful)	-	-	-	-	-		-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-		-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-		-
(v) Provision for doubtful receivables	-	-	-	-	-		-

Note No. 17 Cash and cash equivalents		in Lakhs	
Particulars	As at 31st March 2026	As at 31st March 2025	
Balance with banks			
State bank of India	353.12	-	
Hdfc bank limited	30.17	21.63	
Total	383.30	21.63	
Cash in hand			
Cash in hand	21.02	11.71	
Total	21.02	11.71	
Other			
E-wallet balances	6.62	12.37	
Demat Balance with Axis Bank	-	-	
Cheque in hand	-	504.87	
Bank Balance in Term Deposits	-	22.11	
Total	6.62	539.36	
Total	410.94	572.69	

Note No. 18 Other current assets		in Lakhs	
Particulars	As at 31st March 2026	As at 31st March 2025	
Other Assets			
Dividend Income Accrued	-	0.00	
Other Current Asset	0.00	-	
Tds receivable	400.08	373.70	
Prepaid insurance	88.40	73.55	
Pre-paid permit	34.93	27.64	
Interest on Security Deposit (Accrued)	0.18	0.01	
Interest on FDR (Accrued)	42.26	3.67	
TDS Carried Forward	-	7.48	
Input Tax Credit available	50.87	6.57	
Prepaid road tax	6.46	6.06	
Prepaid AMC charges	36.02	40.87	
Prepaid fitness expenses	0.03	0.42	
Tds receivable from nbfc	6.19	4.15	
TCS receivable	21.57	5.52	
GST cash ledger balance	-	0.02	
TDS Refundable	4.50	-	
Prepaid license charges	0.10	0.18	
Staff Imprest	8.20	-	
Bank Deposit lien against Overdraft	911.72	-	
Bank Deposit lien against Bank Guarantees	20.81	-	
Total	1,632.32	549.84	



Deepak Khanna
DEEPAK KHANNA
 Managing Director

Ajay Rajpal
AJAY RAJPAL
 Chief Financial Officer

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

Note No. 19 Revenue from operations	in Lakhs	
Particulars	31st March 2026	31st March 2025
Sale of services		
Goods transport agency services	16,570.10	14,870.36
Other services	-	-
Total	16,570.10	14,870.36
Other operating revenues		
Mtm f&o gain	-	6.25
Speculative business (Intraday share trading profit)	-	0.03
Short term Capital Gain	-	0.47
Total	-	6.74
Net revenue from operations	16,570.10	14,877.10

Note:

During the previous financial year 2024-25, 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 of the Holding Company held on August 5, 2024, the Memorandum of Association (MOA) was amended to discontinue and remove all references to capital market-related business activities.

As a result, the Holding Company ceased all operations related to capital market activities from the said date.

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

Note No. 20 Other income	in Lakhs	
Particulars	31st March 2026	31st March 2025
Interest Income		
Interest on income tax refund	3.32	2.83
Interest on fixed deposit	47.70	2.28
Interest on Security Deposit	0.67	-
Total	51.69	5.11
Dividend Income	0.00	0.07
Net gain/loss on sale of investments		
Short term gain on sale of mutual funds	5.82	35.51
Long term gain on sale of mutual funds	144.97	125.58
Total	150.79	161.10
Other non-operating income		
Scrap sale	2.52	1.51
Profit on sale of fixed asset	1.58	3.47
MTM F&O gain	-	0.21
Total	4.10	5.18
Net Other Income	206.58	171.46

Note No. 21 Operating Expenses	in Lakhs	
Particulars	31st March 2026	31st March 2025
Labour charges	114.99	102.96
Vehicle running and maintenance expenses	2,173.06	1,790.04
Vehicle fuel expenses	3,972.86	3,996.01
Vehicle Hire Charges	4,931.65	4,519.75
Short & deductions	16.28	12.78
Contractual Driver expenses	1,033.79	292.88
Mtm f&o loss	-	9.69
Total	12,242.62	10,724.12



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

Note No. 22 Employee benefit expenses	in Lakhs	
	31st March 2026	31st March 2025
Particulars		
Salaries and Wages		
Salaries, wages and bonus	475.26	954.48
Director's remuneration	97.50	82.97
	572.76	1,037.45
Contribution to provident and other fund		
Contribution to provident fund	8.94	7.31
Contribution to esi fund	1.20	2.06
Provision for Gratuity expense	15.74	50.40
	25.88	59.76
Staff welfare expenses	67.33	29.81
Total	665.97	1,127.02

Note No. 23 Finance costs	in Lakhs	
	31st March 2026	31st March 2025
Particulars		
Interest		
Interest on vehicle loan	249.06	176.74
Interest on msme loan	11.09	18.37
Interest on bank overdraft	27.28	18.90
	287.43	214.01
Other Borrowing costs		
Processing charges for loan	0.08	0.13
Bank charges	3.00	1.93
	3.08	2.07
Total	290.51	216.07

Note No. 24 Depreciation and amortization expenses	in Lakhs	
	31st March 2026	31st March 2025
Particulars		
Depreciation on tangible assets	1,013.07	801.65
Total	1,013.07	801.65

Note No. 25 Other expenses	in Lakhs	
	31st March 2026	31st March 2025
Particulars		
Audit fees	3.50	3.50
Bill discounting expenses	21.73	60.18
Business Promotion expenses	8.91	2.57
Cash Discount	9.53	4.86
Commission expenses	24.70	11.51
Computer repair and maintenance expenses	11.11	1.45
Conveyance & Travelling expenses	32.11	22.02
Corporate social responsibility expenses	12.51	8.01
Demat Charges	1.15	0.07
Director sitting fees	7.94	1.54
Documentation charges	203.61	155.84
Electricity charges	12.60	11.81
Fees & subscription	0.50	0.59
Festival expenses	1.14	0.39
Gps tracking expenses	20.20	15.43
Gst interest on late payment	15.50	9.40



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DEEPAK KHANNA
 Managing Director

Ajay Rajpal
AJAY RAJPAL
 Chief Financial Officer

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

Gst reverse in compliance of section 42 and 43 of cgst act,2017	220.12	214.74
Gst written off	0.54	1.89
Interest on late tds deposit and late fees	0.01	0.62
Late filling fees	0.23	0.14
Legal and professional expenses	93.36	49.25
License Charges	0.09	0.22
Loss on sale of Fixed Assets	6.21	2.49
Miscellaneous expenses	8.03	7.23
Newspaper and periodicals	0.02	0.02
NSDL charges	-	0.30
Office Rent	26.16	23.20
Office repair and maintenance expenses	8.49	9.37
Postage and courier expenses	2.59	1.51
Printing and stationery expenses	5.80	6.97
Repair and maintenance expenses	-	1.00
Roc fee & charges	1.63	12.44
Round off Expense	0.00	0.02
RTA charges	0.05	0.04
Service Charges	4.21	3.22
Short Term Capital Loss	-	2.88
Supervision Charges	15.00	15.00
Telephone expenses	4.97	2.92
Uniform expenses	-	1.11
Valuation Charges	0.73	0.45
Vehicle Insurance expenses	140.61	125.92
Vehicle registration charges	3.38	1.01
Water expenses	1.01	1.51
Website and software expenses	1.45	5.14
Total	931.44	799.77

Note No. 26 Current tax	in Lakhs	
Particulars	31st March 2026	31st March 2025
Current tax pertaining to current year	400.46	350.63
Total	400.46	350.63

Note No. 27 Earning per Share	in Lakhs			
Note No. 27 Earning Per Share	Before Extraordinary items		After Extraordinary items	
Particulars	31st March 2026	31st March 2025	31st March 2026	31st March 2025
Basic				
Profit after tax (A)	1,233.98	1,043.87	1,233.98	1,043.87
Weighted average number of shares outstanding (B)	1,02,83,200.00	1,00,00,000.00	1,02,83,200.00	1,00,00,000.00
Basic EPS (A / B)	12.00	10.44	12.00	10.44
Diluted				
Profit after tax (A)	1,233.98	1,043.88	1,233.98	1,043.88
Weighted average number of shares outstanding (B)	1,02,83,200.00	1,00,00,000.00	1,02,83,200.00	1,00,00,000.00
Diluted EPS (A / B)	12.00	10.44	12.00	10.44
Face value per share	10.00	10.00	10.00	10.00

Note:

As per paragraph 22 of AS 20: If the number of equity shares outstanding increases as a result of a bonus issue or share split, or decreases as a result of a reverse share split, the calculation of basic and diluted earnings per share for all periods presented shall be adjusted retrospectively.

As per paragraph 16 equity shares issued for cash (including private placement) are included in the weighted average number of shares from the date on which the consideration is receivable.



Deepak Khanna
DEEPAK KHANNA
Managing Director

Ajay Rajpal
AJAY RAJPAL
Chief Financial Officer



A handwritten signature in blue ink, appearing to read "Deepak Khanna".

DEEPAK KHANNA
Managing Director

A handwritten signature in blue ink, appearing to read "Ajay Rajpal".

AJAY RAJPAL
Chief Financial Officer

Note: 28 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.	92.835%	3,946.97	88.31%	1,089.68
Subsidiaries				
Indian				
Truckit India Pvt Ltd.	11.331%	481.76	11.69%	144.30
Foreign	Not Applicable	-	Not Applicable	-
Minority Interest in all Subsidiaries	0.000%	-0.00	0.000%	0.00
Associates (Investment as per Equity Method)				
Indian	Not Applicable	-	Not Applicable	-
Foreign	Not Applicable	-	Not Applicable	-
Inter- Company eliminations and consolidation adjustments	-4.166%	-177.11	- 0.000%	- 0.00
Joint Ventures(as per proportionate consolidation/ investment as per the equity method)				
Indian	Not Applicable	-	Not Applicable	-
Foreign	Not Applicable	-	Not Applicable	-
Total	100%	4,251.60	100%	1,233.98



Deepak Khanna
DEEPAK KHANNA
Managing Director

Ajay Rajpal
AJAY RAJPAL
Chief Financial Officer

Note: 29 Additional Regulatory information
Accounting Ratios

S No.	Particulars	Numerator	Denominator	C.Y. Ratio	P.Y. Ratio	Variance %	Reason for Variance > 25%
1	Current Ratio	Current assets	Current Liabilities	2.32	1.94	19.76%	N.A.
2	Debt Equity Ratio	Total Debt	Total Equity	0.92	1.11	-17.13%	N.A.
3	Debt Service Coverage Ratio	Net Operating Income	Total Debt Services	1.88	1.61	16.54%	N.A.
4	Return on Equity	Net Earnings	Average Shareholder's Equity	0.36	0.50	-28.15%	The variance in the ratio is primarily attributable to the increase in the Company's paid-up share capital consequent to the bonus issue made in the previous financial year, resulting in a higher capital base.
5	Inventory Turnover Ratio	Net Sales	Average Inventories	0.00	0.00	0.00%	N.A.
6	Trade Receivables Turnover Ratio	Net Credit Sales	Average Trade Receivables	6.21	7.29	-14.86%	N.A.
7	Trade Payables Turnover Ratio	Net Credit Operating Expenses	Average trade Payables	10.06	8.49	18.47%	N.A.
8	Net Capital Turnover Ratio	Total Sales	Average working capital	5.29	7.93	-33.27%	The decline is attributable to a significant increase in average working capital, primarily on account of higher current assets
9	Net Profit Ratio	Net Profit	Revenue from Operations	0.07	0.07	0.00%	N.A.
10	Return on Capital Employed	Earning before interest on tax	Capital Employed	0.23	0.29	-18.50%	N.A.
11	Return on Investment	Income generated from investments	Weighted average investments	0.14	0.12	17.10%	N.A.



W. Khan
DEEPAK KHANNA
 Managing Director

Ajay Rajpal
AJAY RAJPAL
 Chief Financial Officer

30. Salaries includes director's remuneration on account of salary ₹ 97.50 Lacs (Director's remuneration for the financial year 2024-25 is ₹ 82.97 Lacs .)
31. Sitting fees paid to the Non-Executive Director and the Independent Directors for attending Board and Committee meetings during the year amounted to ₹1,10,000 and ₹6,84,000, respectively.
32. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.
33. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.
34. Payments to Auditors:

	(₹ in lakhs)	
Auditors Remuneration	2025-2026	2024-2025
Tax Audit Fees	0.50	0.50
Statutory Audit Fees	3.00	3.00
Total	3.50	3.50

35. 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. Key Managerial Personnel (KMP)	
➤ Managing Director	Deepak Khanna
➤ Director	Anu Khanna
➤ Chief Financial Officer (CFO)	Ajay Rajpal
➤ Company Secretary	Reena Bhaskar
➤ Independent Director	Garima Seth
➤ Independent Director	Prakash Chandra Tamta
➤ Non-Executive Director	Lakshay Dua
II. Relative of Key Managerial Personnel (KMP)	
➤ Mother of Director	Kailash Khanna
➤ Father of Director	Vijay Kumar Khanna



Deepak Khanna
DEEPAK KHANNA
Managing Director

Ajay Rajpal
AJAY RAJPAL
Chief Financial Officer

B. Transactions with Related Parties

		(₹ in lakhs)	
Particulars	2025-26	2024-25	
Director's Remuneration			
Key managerial personnel (KMP)			
Deepak Khanna	60.00	54.00	
Lakshay Dua	-	1.97	
Anu Khanna	9.00	-	
Relative of Key managerial personnel (KMP)			
Vijay Kumar Khanna	28.50	27.00	
Rent Expense			
Relative of Key managerial personnel (KMP)			
Kailash Khanna	6.00	10.95	
Vijay Kumar Khanna	10.32	2.40	
Key managerial personnel (KMP)			
Anu Khanna	-	1.50	
Salary			
Relative of Key managerial personnel (KMP)			
Vijay Kumar Khanna	31.50	-	
Key managerial personnel (KMP)			
Ajay Rajpal	12.00	1.00	
Reena Bhaskar	5.40	1.51	
Anu Khanna	-	3.00	
Sitting Fees			
Key Managerial Personnel (KMP)			
Garima Seth	3.84	0.50	
Prakash Chandra Tamta	3.00	0.54	
Lakshay Dua	1.10	0.50	



DEEPAK KHANNA
Managing Director

AJAY RAJPAL
Chief Financial Officer

C. Balance outstanding at year end

(₹ in lakhs)

Particulars	2025-26	2024-25
Director's Remuneration payable		
Key management personnel (KMP)		
Deepak Khanna	23.83	31.79
Anu Khanna	1.40	-
Relative of Key management personnel (KMP)		
Vijay Kumar Khanna	4.30	1.52
Rent Expense payable		
Relative of Key management personnel (KMP)		
Kailash Khanna	3.15	0.65
Vijay Kumar Khanna	3.32	-
Salary payable		
Key management personnel (KMP)		
Anu Khanna	-	0.20
Ajay Rajpal	0.98	1.00
Reena Bhaskar	0.21	0.59
Lakshay Dua	-	1.97
Sitting Fees Payable		
Key Managerial Personnel		
Garima Seth	0.53	0.50
Prakash Chandra Tamta	0.92	0.54
Lakshay Dua	-	0.50

36. Contingent Liability

a) Legal Dispute – Civil Suit for Recovery of Dues

A civil suit bearing Special Civil Suit No. 1912 of 2024 has been filed by NTEX Transportation Services Pvt. Ltd. before the Hon'ble Civil Judge (Senior Division), Pune, against the Company for recovery of an alleged outstanding amount of ₹9,09,811, along with interest, towards software services provided under a contractual arrangement.

The Company has disputed the claim and is contesting the matter. The management, based on legal opinion obtained, believes that the case is defensible on merits and does not expect any material liability to devolve upon the Company. Accordingly, no provision has been made in the books of account in this regard.

However, as the matter is sub judice, it has been disclosed as a contingent liability in accordance with the provisions of Accounting Standard (AS) 29 – *Provisions, Contingent Liabilities and Contingent Assets*.

b) Vehicle Traffic Challans / Violations

During the course of business operations, the Company's fleet of commercial vehicles may be subject to traffic challans or violations, which are inherent and incidental to the nature of the logistics and transportation business.



Deepak Khanna
DEEPAK KHANNA
Managing Director

Ajay Rajpal
AJAY RAJPAL
Chief Financial Officer

These charges are regularly settled by the Company on a case-to-case basis and are accounted for in the normal course of operations. As such, no significant or uncertain liability arises from these, and therefore, no provision is considered necessary in this regard under AS 29.

c) Income Tax Demand (Assessment Year 2025-26)

Pursuant to the assessment proceedings for Assessment Year 2025-26, an income tax demand of ₹4,99,620 has been raised against the Company on account of an alleged double disallowance. The Company has filed an appropriate grievance and submitted its response through the CPGRAMS and the Income Tax Department's online portal seeking rectification of the demand.

Based on the facts of the case and the merits of its representation, the management believes that the demand is not likely to result in an outflow of economic resources. Accordingly, no provision has been recognised in the financial statements, and the amount has been disclosed as a contingent liability pending resolution by the Income Tax Department.

d) GST Demand

Pursuant to orders passed by the Goods and Services Tax ("GST") Department on 27 March 2026, 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 filed appeals before the GST Appellate Authority against all the said orders within the prescribed time limit.

Based on the facts of the case, the merits of its legal position, and the legal opinion obtained, the management believes that the demand is not likely to result in an outflow of economic resources. Accordingly, no provision has been recognised in the financial statements, and the amount has been disclosed as a contingent liability pending the final outcome of the proceedings.

Date of Order	Order Ref No.	Financial Year	Appeal ARN
27/03/2026	ZD0703260583980	2023-24	AD070726014456Z
27/03/2026	ZD070326058383B	2022-23	AD0707260144519
27/03/2026	ZD070326058364B	2021-22	AD070726014438X
27/03/2026	ZD070326058354C	2020-21	AD070726014431B
27/03/2026	ZD0703260583394	2019-20	AD0707260144246
27/03/2026	ZD070326058322J	2018-19	AD0707260143917

37. 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
Discount rate (per annum)	7.03%	6.72%
Expected rate of increase in compensation levels (p.a.)	8.00%	8.00%
Retirement age (years)	60	60
Mortality table	100% of IALM (2012-14)	100% of IALM (2012-14)
Withdrawal rate	10.00%	10.00%



DEEPAK KHANNA
Managing Director

AVAY RAJPAL
Chief Financial Officer

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. Changes in Present Value of Defined Benefit Obligation

(₹ in lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Opening present value of obligation	50.40	0.00
Interest cost	3.39	0.00
Past Service Cost	0	41.63
Current service cost	10.39	8.77
Actuarial loss / (gain) on obligation	1.97	0.00
Closing present value of obligation	66.14	50.40

C. Expense Recognised in the Statement of Profit and Loss

(₹ in lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Current service cost	10.39	8.77
Past Service Cost	0	41.63
Interest cost	3.39	0.00
Net actuarial loss / (gain) to be recognized	1.97	0.00
Total Expense recognised in the Statement of P&L	15.74	50.40

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

(₹ in lakhs)

	As at 31.03.2026	As at 31.03.2025
Present value of defined benefit obligation	66.14	50.40
Net funded status	66.14	50.40

Recognised under:

(₹ in lakhs)

Component	As at 31.03.2026	As at 31.03.2025
Short term provision	20.79	-
Long term provision (refer note 7)	45.35	50.40

E. 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
PBO	66.14	50.40
Net assets / (liability)	(66.14)	(50.40)
Experience gain / (loss) on PBO	0	0

38. 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:



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DEEPAK KHANNA
Managing Director

Ajay Rajpal
AJAY RAJPAL
Chief Financial Officer

Break-up of Deferred Tax Asset / (Liability):

(₹ in lakhs)		
Particulars	As at 31.03.2026 (₹)	As at 31.03.2025 (₹)
Deferred Tax Asset on account of:		
- Provision for Gratuity	16.65	12.68
- Difference in WDV of Fixed Assets	87.97	90.49
Sub-total (Deferred Tax Asset)	104.62	103.17
Deferred Tax Liability		-
Sub-total (Deferred Tax Liability)		-
Net Deferred Tax Asset / (Liability)	104.62	103.17

Disclosure:

The increase in deferred tax asset during the year 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%**.

39. .Disclosure under the Micro, Small and Medium Enterprises Development Act, 2006:

The Company has taken necessary steps to identify suppliers registered under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) based on information and declarations received from the vendors. The disclosure of amounts outstanding and interest due to such enterprises, as required under the MSMED Act, is as follows:

S. No.	Particulars	Amount (₹ in lacs)
(a)	Principal amount and interest due thereon remaining unpaid to any supplier as at the end of the accounting year	60.87
(b)	Interest paid by the Company in terms of Section 16 of the MSMED Act, 2006, along with payment made beyond the appointed day during the year	0.00
(c)	Interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) without interest as per MSMED Act	0.00
(d)	Interest accrued and remaining unpaid at the end of the accounting year	0.00
(e)	Further interest remaining due and payable in succeeding years, until such date when the interest dues are actually paid	0.00

**The above information has been determined to the extent such parties have been identified by the Company.*



[Signature]
DEEPAK KHANNA
Managing Director

[Signature]
AJAY RAJPAL
Chief Financial Officer

40. Corporate social responsibility (CSR)

As per Section 135 of the Companies Act, 2013, the holding 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
a) Gross amount required to be spent by the Holding Company	12.42
b) Amount approved by the Board to be spent during the year	12.51
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
d) Amount remaining unspent during the financial year	-
e) Nature of CSR activities	Health and education-related charitable activities.

The Holding Company does not carry any provisions for Corporate social responsibility expenses for current year and previous year.

The Holding Company does not have any ongoing projects as at March 31, 2026.

41. Disclosure of transactions with struck off companies

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.

42. Compliance with Schedule III

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

- The Company has not traded or invested in Crypto currency or Virtual currency during the financial year.
- The Company does not have any Benami Property, where any proceeding has been initiated or pending against the company for holding any Benami Property.
- The Company has not been declared as wilful defaulter by any bank or financial institution.
- The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

43. Disclosure in relation to undisclosed income

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).

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

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



Deepak Khanna
DEEPAK KHANNA
Managing Director

Ajay Rajpal
AJAY RAJPAL
Chief Financial Officer

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

(F.Y. 2025-2026)

46. Expenditure in Foreign Currency	Nil	Nil
47. Earning in Foreign Exchange	Nil	Nil
48. Previous year figures have been regrouped/rearranged wherever necessary.		

Signature to notes 1 to 48.

In terms of Our Separate Audit Report of Even Date Attached.

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

As per our report of even date

For M/s Maroti & Associates

Chartered Accountant

(FRN: 322770E)

Kurana

CA Komal Jain
Partner

Membership No.: 303583

UDIN : 25/07/2026 26303583XKQ61A44150

Place: Delhi

Date: 25/07/2026



For and on behalf of the Board of Directors
Pooja Logistics Limited

Deepak Khanna
DEEPAK KHANNA
Managing Director
DIN: 05130667

Anu Khanna

ANU KHANNA
Director
DIN: 10736691

Ajay Rajpal
AJAY RAJPAL
Chief Financial Officer
PAN: AEBPR2013P

Ashish Bisht
ASHISH BISHT
Company Secretary
PAN: CZWPB9367A