



Date: 17-02-2025

To,
The Manager- Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex, Bandra (E),
Mumbai-400 051.

SYMBOL: PRANIK
ISIN: INEOVJG01014

Sub: Integrated Filing (Financial) for the quarter December 31,2024, voluntarily

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, please find attached herewith the Integrated Filing (Financial) for the quarter ended December 31, 2024 as per the details mentioned below:

A.Financial Results: As per annexure attached herewith

B.Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc: Not Applicable for the quarter ended December 31, 2024.*

***Pranik Logistics Limited listed on NSE Emerge platform on 17.10.2024.**

C.Format for Disclosing Outstanding Default on Loans and Debt Securities: There is no default on outstanding loans as on December 31, 2024, and the Company has not issued any debt securities.

D.Format for Disclosure of Related Party Transactions (Applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Pursuant to Regulation 15(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the compliance with the corporate governance provisions as specified in regulations 17, 17A, 18, 19, 20, 21,22, 23, 24, 24A, 25, 26, 27 and clauses (b) to (1) and (t) of sub-regulation (2) of regulation 46 and para-C, D and E of Schedule V shall not apply, in respect of –

b) a listed entity which has listed its specified securities on the SME Exchange:

PRANIK LOGISTICS LIMITED

14TH FLOOR, PLOT NO. 52, BLOCK DN,
P. S. SRIJAN TECH PARK, SECTOR V,
SALT LAKE CITY, BIDHAN NAGAR,
KOLKATA, WEST BENGAL - 700091

✉ info@pranikgroup.com

🌐 www.pranikgroup.com

CIN No: L60231WB2015PLC205412



In this regard, please note that our Company is listed on NSE Emerge, a SME Exchange, and therefore, our Company is not required to submit Disclosure of Related Party Transactions under Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended December 31, 2024.

E.Statement on Impact of Audit Qualifications (For Audit Report with Modified Opinion) Submitted Along-with Annual Audited Financial Results (Standalone and Consolidated Separately) (Applicable only for Annual Filing i.e., 4th Quarter): Not Applicable for the quarter ended December 31, 2024.

Kindly take the above information on record.

For, Pranik Logistics Limited

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Pranav Kumar Sonthalia

Managing Director

DIN: 06717643

Date: 17.02.2025

Place: Kolkata

PRANIK LOGISTICS LIMITED

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P. S. SRIJAN TECH PARK, SECTOR V,
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CIN No: L60231WB2015PLC205412

STATEMENT OF ACCOUNTS

AND

REPORT

OF

M/S PRANIK LOGISTICS LIMITED
(FORMERLY KNOWN AS PRANIK LOGISTICS PRIVATE LIMITED)

AS ON

31ST DECEMBER 2024

**A JOHN MORIS AND CO.
CHARTERED ACCOUNTANTS
1ST FLOOR, MR TOWER,
LINE TANK ROAD,RANCHI-834001, JHARKHAND
PH.NO.7903027317,9431192776
EMAIL ID: manishnjain882@gmail.com**

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF PRANIK LOGISTICS LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **PRANIK LOGISTICS LIMITED** ("the Company"), which comprise the Balance Sheet as at December 31, 2024, the Statement of Profit and Loss and the Statement of Cash flow for the year ended on that date, notes to the financial statement and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the 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 the Companies (Accounting Standards) Rules, 2014 and other accounting principles generally accepted in India, of the state of affairs of the Company as at December 31, 2024, the profit and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. 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 (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made there under, 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 audit opinion on the 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 financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no such key Audit Matters to be reported.

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Management's Responsibility for the Financial Statements

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

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 Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are 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.

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- 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 Company's ability 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 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.
- 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.
- 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 the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order to the extent applicable.

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Branches: Mumbai, Ahmedabad, New Delhi, Bengaluru, Hyderabad, Coimbatore, Kochi, Madurai,

2. As required by section 143 (3) of the Act, we report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books:
- c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account:
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act and rules made there under, as applicable;
- e) On the basis of written representations received from management as on December 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on December 31, 2024 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 with reference to these standalone financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
- 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, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact on its financial position.
 - ii. The company did not have any long term contracts including derivative contracts for which there were any foreseeable losses.
 - iii. there has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
 - 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:

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Chartered Accountants

- 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 (iv)(a) and (iv)(b) contain any material mis-statement.
- iv. No Dividend is declared or paid by the company during the year.

For A JOHN MORIS AND CO.
Chartered Accountants
Firm Registration Number: 007220S

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CA Manish Jain

Partner

M.No.402192

UDIN: 25402192BMOBAH3105

Date: 14/02/2025

Place: Ranchi

ANNEXURE A
To the Independent Auditors' Report on
Financial Statements of PRANIK LOGISTIC LIMITED
(Referred to our report of even date)

The Annexure referred to in our Independent Auditors' Report to the members of the Company on the financial statements for the period ended December 31, 2024, we report that:

i. In respect of Property, Plant & Equipment

- a) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant & Equipment.
- b) The Company does not have any Intangible assets; hence this clause is not applicable.
- c) According to information and explanations given to us and on the basis of our examination of the records of the company, the Property, Plant & Equipment have been physically verified during the year by the management under a regular programme of verification by rotation over a period of three years, which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed.
- d) According to information and explanations given to us and on the basis of our examination of the records of the company, there is no any immovable properties forming part of the Property are held in the name of the Company.
- e) According to information and explanations given to us and on the basis of our examination of the records of the company, the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
- f) According to information and explanations given to us and on the basis of our examination of the records of the company, there are no proceedings initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

ii. In respect of Inventory

- a) The physical verification of inventory has been conducted at reasonable intervals by the Management during the year end and, in our opinion, the coverage and procedure of such verification by Management is appropriate.
- b) The Company has been sanctioned working capital limits in excess of Rs. 50 million, in aggregate from banks and financial institutions on the basis of security of current assets (Book Debts);

iii. In respect of Investment and loan granted:

According to information and explanations given to us and on the basis of our examination of the records of the company, the company has not made any investments, provided guarantee or security or granted any advance in nature of loans, secured or unsecured to Companies, Firms, Limited Liability Partnerships or other parties.

iv. In respect of compliance of Sections 185 and 186 of the Companies Act, 2013

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In our opinion and according to information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of the loans. The Company has not provided any guarantee or security to parties covered under Section 185 and 186 of the Companies Act, 2013.

v. In respect of public deposits

In our opinion and according to the information and explanations given to us and on the basis of our examination, the Company has not accepted any deposit from the public within the meaning of the provisions of sections 73 to 76 or any relevant provisions of the Companies Act, 2013 and the rules framed there under.

vi. In respect of Cost Records:

According to the information and explanations given to us, the maintenance of cost records has not been specified by the central government under the section 148(1) of the Companies Act, 2013 for the business activities carried out by the company. Thus, reporting under clause 3(vi) of the order is not applicable to the company.

vii. In respect of statutory dues:

a) According to the records of the Company, there is some delay in payment of statutory dues of GST, TDS, Provident Fund & ESIC dues applicable to it. As per the records of the Company, as at December 31, 2024, the Company does not have any undisputed statutory dues which are outstanding 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 on the basis of examination of records of the company there is no dispute in respect of income tax or GST or any others except some dues of GST for which reconciliation with GST Portal is under consideration

viii. In respect of undisclosed Income

In our opinion and according to the information and explanations given to us and based on our examination of the records of the company, there were no such unrecorded transaction in the books of account which were surrendered or disclosed as income during the year in tax assessments under Income Tax Act, 1961 (43 of 1961).

ix. In respect of repayment of loan

According to the information and explanations given to us, based on our examination of the records of the company and on the basis of overall examination of the Balance Sheet of the Company,

- a) The company has not defaulted in repayment of loans or borrowing to a financial institution or bank.
- b) The company has not been declared willful defaulter by any bank or financial institution.
- c) In our opinion the term loan were applied for the purpose for which the loan was obtained.
- d) No such short term loan funds have been utilized for long term purpose.
- e) The company has not raised any fund from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
- f) The company has not raised any loan during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

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- x. In respect of funds raised through IPO/FPO/Debt finance**
- a) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, the reporting under clause 3(x)(a) of the Order is not applicable to the Company.
- b) The Company has not made any preferential allotment or private placement of shares fully or partially or optionally convertible debentures during the year. Accordingly, the reporting under clause 3(x)(b) of the Order is not applicable to the Company.
- xi. In respect of fraud reporting**
- a) According to the information and explanations given to us and based on our examination of the records of the company, no material fraud by the Company or on the Company by its officers or employees was noticed or reported during the year.
- b) According to the information and explanations given to us and based on our examination of the records of the company, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- c) According to the information and explanations given to us and based on our examination of the records of the company, there are no whistle blower complaints received by the Company during the year.
- xii. In respect of Nidhi Company**
- According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- xiii. In Respect of Transactions With Related Parties**
- According to the information and explanations given to us, transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- xiv. In Respect of Internal Audit System**
- According to the information and explanations given to us and based on our examination of the records of the Company, the company has an in-house internal audit system commensurate with the size and nature of its business and the reports of the same for the period under audit were considered by us.
- xv. In respect of Non-Cash Transactions**
- According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.
- xvi. In respect of compliance of section 45IA of the RBI Act, 1934**
- a) The Company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934. Accordingly, paragraph 3(xvi)(a) of the Order is not applicable.
- b) The Company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934. Accordingly, paragraph 3(xvi)(b) of the Order is not applicable.

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- c) The Company is not a core investment company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the order is not applicable.
- d) According to information and explanations given to us during the course of audit, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

xvii. In respect of Cash losses

The company has not incurred any cash losses in the financial year or in the immediately preceding financial year.

xviii. In respect of resignation of statutory auditors

There has been no change in the statutory auditors during the year.

xix. In respect of any material uncertainty to meet liability

In our opinion and according to the information and explanations given to us and based on our examination of the records of the Company, on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which cause us to believe that any material uncertainty exists as on the date of the audit report that the 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. In Respect of Unspent Amount Under Section 135(5) of The Companies Act, 2013

a. In our opinion and according to the information and explanations given to us and based on our examination of the records of the Company, there was no such unspent amount to be transferred to fund specified in Schedule VII to the Companies Act. Accordingly, paragraphs 3(xx)(a) of the Order are not applicable.

b. The Company does not have ongoing projects under section 135 of the Companies Act and accordingly, paragraphs 3(xx)(b) of the Order are not applicable.

For A JOHN MORIS AND CO
Chartered Accountants
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Partner
M.No.402192
UDIN: 25402192BMOBAH310

Date: 14/02/2025
Place: Ranchi

ANNEXURE B

**To the Independent Auditors' Report on
Financial Statements of PRANIK LOGISTICS LIMITED
(Referred to our report of even date)**

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 PRANIK LOGISTICS LIMITED ("the Company") as of December 31, 2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

MANAGEMENT'S RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROLS

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('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 evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting

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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 December 31, 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For A JOHN MORIS AND CO

Chartered Accountants

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Date: 14/02/2025

Place: Ranchi

Partner

M.No. - 402192

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PRANIK LOGISTICS LIMITED
(CIN- L60231WB2015PLC205412)

Particulars	Amount Rs.	Amount Rs.	Amount Rs.
Profit and Gains from Business			
Profit before Tax as per Profit & Loss Account		59,082,519	
Add: Expenses to be Disallowed: Penalty & Interest for Violation of Law			
i) ROC Filing Fees	-		
ii) GST Late Filing Fees	-		
iii) TDS Late Filing Fees	-		
iv) Employee Contribution to PF	-		
v) Employee Contribution to ESI	-		
vi) Employer Contribution to PF	-		
vii) Employer Contribution to ESI	-		
viii) Expenses disallowed due non deduction of TDS	-		
Add: Depreciation and Amortisations	20,279,643	20,279,643	
		79,362,163	
Less: Depreciation allowable u/s 32(1)	13,187,189	13,187,189	66,174,973
Total Income			66,174,970

COMPUTATION OF BOOK PROFIT

Particulars	Amount Rs.	Amount Rs.	Amount Rs.
PBT as per P/L Account			59,082,519
Book Profit			59,082,519

(C) COMPUTATION OF TAX

Particulars	Tax	S/c	Cess	Amount Rs.	Amount Rs.
(a) Tax on Total Income @ 22.00%	14,558,493	1,455,849	640,574	16,654,916	
(b) Tax on Book Profit @ 15.00%	8,862,378	-	354,495	9,216,873	16,654,916
(c) Tax being higher of above					16,654,916
Less: TCS					16,223
Less: TDS					8,413,073
Tax Payable/(Refundable)					8,225,620

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PRANIK LOGISTICS LIMITED
(CIN- L60231WB2015PLC205412)
BALANCE SHEET AS AT 31st December 2024

(` In '000)

PARTICULARS	Note	As at 31-Dec-24	As at 30-Sep-24	As at 30-Jun-24	As at 31-Mar-24
EQUITY AND LIABILITIES					
(1) Shareholder's Funds					
(a) Share Capital	2	110,101.50	80,917.50	80,917.50	53,945.00
(b) Reserve & Surplus	3	248,489.01	61,743.85	44,291.36	60,373.86
		358,590.51	142,661.35	125,208.86	114,318.86
(2) Non-Current Liabilities					
(a) Long Term Borrowings	4	31,272.23	26,277.65	26,401.22	20,159.81
(b) Deffered Tax Liabilities		-	-	-	-
		31,272.23	26,277.65	26,401.22	20,159.81
(3) Current Liabilities					
(a) Short Term Borrowings	5	156,334.22	174,974.81	169,781.91	158,235.95
(b) Trade Payables	6	1,527.63	25,972.70	22,146.49	11,099.56
(c) Other Current Liabilities	7	8,361.66	36,526.21	35,845.53	37,255.54
(d) Short Term Provisions	8	17,593.98	10,845.17	4,891.22	15,760.74
		183,817.48	248,318.89	232,665.15	222,351.79
TOTAL		573,680.22	417,257.88	384,275.23	356,830.46
ASSETS					
(4) Non-Current Assets					
(a) Property Plant & Equipments					
(i) Tangible Assets	9	76,730.48	57,766.18	47,045.38	39,540.03
(ii) Intangible Assets		5,575.85	-	-	-
(b) Deferred Tax Assets	10	2,784.37	1,330.81	1,242.83	940.33
(c) Long-Term Loans and Advances		-	-	-	-
(d) Other non-current assets	11	14,190.41	14,026.01	12,523.76	11,928.36
		99,281.11	73,123.00	60,811.97	52,408.73
(5) Current Assets					
(a) Trade Receivables	12	266,599.82	244,199.08	230,245.19	196,128.33
(b) Cash & Cash Equivalents	13	121,416.69	84,814.21	83,919.46	85,442.04
(c) Short Term Loans and Advances	14	30,865.23	9,828.31	4,388.50	15,330.47
(d) Other Current Assets	15	55,517.38	5,293.56	4,910.10	7,520.89
		474,399.11	344,135.16	323,463.26	304,421.74
TOTAL		573,680.22	417,257.88	384,275.23	356,830.46
See accompanying notes forming part of the financial statements		0.00	-0.00	0.00	0.00

In terms of our report attached.

For A John Moris and Co.

Firm Registration No. : 007220S

Chartered Accountants

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CA Manish Jain

(Partner)

Membership No. 402192

Place : Ranchi

Date : 14/02/2025

UDIN - 25402192BMOBAH3105

For and on behalf of the Board of Directors

**PRANAV KUMAR
SONTHALIA**

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Pranav Kumar Sonthalia
Director [DIN - 06717643]

Shradha Kumari
Director [DIN - 8257480]

PRANIK LOGISTICS LIMITED
(CIN- L60231WB2015PLC205412)
Statement of Profit and Loss for the year ended 31st December 2024

(In '000)

Particulars	Note No.	For the year ended 31-Dec-24	For the year ended 30-Sep-24	For the year ended 30-Jun-24	For the year ended 31-Mar-24
1 Income from operations	16	746,012.60	464,234.77	223,090.38	668,392.65
2 Other income	17	9,517.61	4,668.80	1,798.56	8,614.99
3 Total revenue (1+2)		755,530.20	468,903.58	224,888.93	677,007.64
4 Expenses					
Purchases of stock-in-trade		-	-	-	-
Employee benefits expense	18	105,794.40	62,979.47	29,203.14	120,845.63
Finance costs	19	12,211.90	7,699.04	3,342.47	17,104.46
Depreciation and amortisation expense	20	20,279.64	11,294.37	5,410.85	20,610.10
Other expenses	21	558,161.74	349,072.58	172,392.80	462,742.59
Total expenses		696,447.68	431,045.46	210,349.27	621,302.78
5 Profit / (Loss) before tax (3 - 4)		59,082.52	37,858.12	14,539.66	55,704.87
6 Tax expense:					
Current tax expense for current year		16,654.92	9,906.11	3,952.16	15,760.74
Current tax expense relating to prior years		-	-	-	-
Less: MAT Credit Entitlement/(Utilised)		16,654.92	9,906.11	3,952.16	15,760.74
		-	-	-	-
Deferred tax expenses for current year		16,654.92	9,906.11	3,952.16	15,760.74
		(1,844.04)	(390.48)	(302.50)	(711.60)
		14,810.88	9,515.64	3,649.66	15,049.14
7 Profit / (Loss) for the year (5 - 6)		44,271.64	28,342.48	10,890.00	40,655.73
8 Earnings per share (of Rs. 10/- each):	27				
(a) Basic		4.02	3.50	1.35	7.54
(b) Diluted		4.02	3.50	1.35	7.54
See accompanying notes forming part of the financial statements					

In terms of our report attached.

For A John Moris and Co.

Firm Registration No. : 007220S

Chartered Accountants

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**CA Manish Jain
(Partner)**

Membership No. 402192

Place : Ranchi

Date : 14/02/2025

UDIN - 25402192BMOBAH3105

For and on behalf of the Board of Directors

**PRANAV KUMAR
SONTHALIA**

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**Pranav Kumar Sonthalia
Director [DIN - 06717643]**

**Shradha Kumari
Director [DIN - 8257480]**

PRANIK LOGISTICS LIMITED
(CIN- L60231WB2015PLC205412)
Cash Flow Statement for the year ended 31st December 2024

(In '000)

Particulars	For the year ended		For the year ended		For the year ended		For the year ended	
	31st December 2024		31st September 2024		30th June 2024		31st March, 2024	
A. Cash flow from operating activities								
Net Profit / (Loss) before extraordinary items and tax Adjustments for:		59,082.52		37,858.12		14,539.66		55,704.87
Depreciation and amortisation	20,279.64		11,294.37		5,410.85		20,610.10	
Finance costs	12,211.90		7,699.04		3,342.47		17,104.46	
Bad and irrecoverable debts written off	-		-		-		-	
Interest income	(4,398.64)	28,092.90	(2,594.09)	16,399.32	(1,099.69)	7,653.64	(5,387.22)	32,327.35
Operating profit / (loss) before working capital changes		87,175.42		54,257.44		22,193.30		88,032.22
Changes in working capital:								
Adjustments for (increase) / decrease in operating assets:								
Inventories	-		-		-		-	
Trade receivables	(70,471.49)		(48,070.76)		(34,116.87)		(87,515.43)	
Short-term loans and advances	-15,534.76		5,502.16		10,941.97		3,400.36	
Long-term loans and advances	-		-		-		-	
Other Non current assets	(2,262.05)		(2,097.65)		(595.40)		(2,930.94)	
Other current assets	(47,996.48)	(136,264.79)	2,227.34	(42,438.91)	2,610.79	(21,159.50)	(5,074.76)	(92,120.77)
Adjustments for increase / (decrease) in operating liabilities:								
Short Term Borrowings	-1,901.73		16,738.85		11,545.95		38,965.31	
Trade payables	-9,571.93		14,873.14		11,046.94		6,597.49	
Other current liabilities	-28,893.89		-729.33		-1,410.01		22,460.73	
Short-term provisions	1,833.24	-38,534.30	-4,915.56	25,967.10	-10,869.52	10,313.36	11,656.21	79,679.74
Cash flow from extraordinary items		-		-		-		-
Cash generated from operations		-87,623.67		37,785.63		11,347.16		75,591.19
Net income tax (paid) / refunds		(16,654.92)		(9,906.11)		(3,952.16)		(15,760.74)
Net cash flow from / (used in) operating activities (A)		-104,278.59		27,879.52		7,395.00		59,830.45
B. Cash flow from investing activities								
Capital expenditure on fixed assets, including capital advances		(63,045.94)		(29,520.51)		(12,916.20)		(21,929.29)
Sale of Fixed Assets		-		-		-		-
Bank balances not considered as Cash and cash equivalents		-		-		-		-
- Placed		-		-		-		-
- Matured		-		-		-		-
Interest received								
- Others		4,398.64		2,594.09		1,099.69		5,387.22
Cash flow from extraordinary items		-		-		-		-
Net cash flow from / (used in) investing activities (B)		(58,647.29)		(26,926.42)		(11,816.51)		(16,542.08)
C. Cash flow from financing activities								
Proceeds from issue of Equity Shares (Incl. Premium)		200,000.00		-		-		-
Net increase / (decrease) in long term borrowings		11,112.42		6,117.83		6,241.41		1,221.63
Net increase / (decrease) in working capital borrowings		-		-		-		-
Finance cost		(12,211.90)		(7,699.04)		(3,342.47)		(17,104.46)
Cash flow from extraordinary items		-		-		-		-
Net cash flow from / (used in) financing activities (C)		198,900.53		(1,581.21)		2,898.93		-15,882.83
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		35,974.64		-628.11		-1,522.58		27,405.54
Cash and cash equivalents at the beginning of the year		85,442.03		85,442.03		85,442.03		85,036.49
Cash and cash equivalents at the end of the year		121,416.69		84,814.21		83,919.45		85,442.03
Reconciliation of Cash and cash equivalents with the Balance Sheet:								
Cash and cash equivalents as per Balance Sheet (Refer Note 14)		121,416.69		84,814.21		83,919.46		85,442.04
Less: Bank balances not considered as Cash and cash equivalents as defined in AS 3 Cash Flow Statements (give details)		-		-		-		-
Deposit pledged with bank as security against borrowings		-		-		-		-
Net Cash and cash equivalents (as defined in AS 3 Cash Flow Statements) included in Note 14		121,416.69		84,814.21		83,919.46		85,442.04
Add: Current investments considered as part of Cash and cash equivalents (as defined in AS 3 Cash Flow Statements)		-		-		-		-
Cash and cash equivalents at the end of the year *		121,416.69		84,814.21		83,919.46		85,442.04

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* Comprises:					
(a) Cash on hand		768.94	1,795.71	2,245.65	2,725.74
(c) Balances with banks					
(i) In current accounts		6,193.21	15.00	15.00	15.00
(ii) In deposit accounts with original maturity of less than 3 months		114,454.53	83,003.50	81,658.81	82,701.30
		121,416.69	84,814.21	83,919.46	85,442.04

Notes:

- (i) The Cash Flow Statement reflects the combined cash flows pertaining to continuing and discounting operations.
(ii) These earmarked account balances with banks can be utilised only for the specific identified purposes.

See accompanying notes forming part of the financial statements

In terms of our report attached.

For A John Moris and Co.

Firm Registration No. : 007220S
Chartered Accountants

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CA Manish Jain
(Partner)

Membership No. 402192

Place : Ranchi

Date : 14/02/2025

UDIN - 25402192BMOBAH3105

For and on behalf of the Board of Directors

**PRANAV KUMAR
SONTHALIA**

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Pranav Kumar Sonthalia
Director [DIN - 06717643]

Shradha Kumari
Director [DIN - 8257480]

PRANIK LOGISTICS LIMITED
NOTES TO & FORMING PART OF FINANCIAL STATEMENT AS AT 31st December 2024

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES

1 Basis of Accounting

(a) The financial statements are prepared in accordance with Generally Accepted Accounting Principles (Indian GAAP) under the historical cost convention on accrual basis and on principles of going concern. The accounting policies are consistently applied by the Company.

(b) The financial statements are prepared to comply in all material respects with the Accounting Standards notified by the Companies (Accounting Standards) Rules 2006 (as amended) and the relevant provisions of the Companies Act, 2013.

(c) The preparation of the financial statements requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Differences between the actual results and estimates are recognised in the period in which the results are known / materialised.

(d) 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 to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current- non current classification of assets and liabilities.

2 Fixed Assets

(a) Fixed Assets are stated at cost, less accumulated depreciation and impairment losses, if any. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

(b) Depreciation on Fixed Assets is calculated on Written Down Value Method based on the life and in the manner prescribed in Schedule II to the Companies Act, 2013.

(c) The carrying amounts of assets are reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognised wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the higher of the asset's net selling price and value in use, which is determined by the present value of the estimated future cash flows.

3 Inventories

Inventories are valued at lower of Cost or net realisable value. Cost of Inventories is taken on FIFO basis.

4 Revenue Recognition

a) Income & Expenditure are accounted for on accrual basis.

b) Sales are accounted on the basis of invoices raised and are net of VAT, returns, discounts, credit card charges & incentives .

c) Purchases are accounted for on receipt of goods and are net of VAT, returns, discounts, claims and incentives.

d) Advertisement , Publicity and Labour charges are net of reimbursements from the vendors.

5 Contingent Liabilities

(a) A provision is recognized when the company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made.

- (b) Contingent Liabilities are not provided for in the accounts and are shown separately in the Notes on Account.
- (c) Contingent Assets are neither recognized nor disclosed in the financial statements.

6 Taxes on Income

Tax expense comprises of current tax and deferred tax

(a) Current income tax is measured at the amount expected to be paid to the tax authorities, computed in accordance with the applicable tax rates and tax laws.

(b) Deferred Tax arising on account of "timing differences" and which are capable of reversal in one or more subsequent periods is recognised, using the tax rates and tax laws that are enacted or substantively enacted. Deferred tax asset is recognised only to the extent there is reasonable certainty with respect to reversal of the same in future years as a matter of prudence.

7 Earnings per share

Basic earnings per share is 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

8 Taxes on Income

Tax expense comprises of current tax and deferred tax

(a) Current income tax is measured at the amount expected to be paid to the tax authorities, computed in accordance with the applicable tax rates and tax laws.

(b) Deferred Tax arising on account of "timing differences" and which are capable of reversal in one or more subsequent periods is recognised, using the tax rates and tax laws that are enacted or substantively enacted. Deferred tax asset is recognised only to the extent there is reasonable certainty with respect to reversal of the same in future years as a matter of prudence.

9 Earnings per share

Basic earnings per share is 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.

PRANIK LOGISTICS LIMITED
Notes forming part of the financial statements

(` In '000)

Note 2 : Share capital

Particulars	As at 31st Dec, 2024		As at 30th Sep, 2024		As at 30th June, 2024		As at 31st March, 2024	
	Number of shares	Amount	Number of shares	Amount	Number of shares	Amount	Number of shares	Amount
(a) Authorised Equity shares of Rs. 10/- each with voting rights	13,000,000	130,000.00	13,000,000	130,000.00	13,000,000	130,000.00	5,500,000	55,000.00
	13,000,000	130,000.00	13,000,000	130,000.00	13,000,000	130,000.00	5,500,000	55,000.00
(b) Issued Equity shares of Rs. 10/- each with voting rights	11,010,150	110,101.50	8,091,750	80,917.50	8,091,750	80,917.50	5,394,500	53,945.00
	11,010,150	110,101.50	8,091,750	80,917.50	8,091,750	80,917.50	5,394,500	53,945.00
(c) Subscribed and fully paid up Equity shares of Rs. 10/- each with voting rights	11,010,150	110,101.50	8,091,750	80,917.50	8,091,750	80,917.50	5,394,500	53,945.00
Total	11,010,150	110,101.50	8,091,750	80,917.50	8,091,750	80,917.50	5,394,500	53,945.00

Refer Notes (i) to (ii) below

Notes:

(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars					Opening Balance	Fresh Issue	Other Changes (Bonus Share Issue)	Closing Balance
Issued, Subscribed and Fully Paid-up								
Equity shares with voting rights								
Year ended 31 Decemebr 2024								
- Number of shares					8,091,750	2,918,400	-	11,010,150
- Amount (Rs.)					80,917.50	29,184.00	-	110,101.50
Year ended 31 March, 2024								
- Number of shares					5,394,500	-	-	5394500
- Amount (Rs.)					53,945.00	-	-	53,945.00

(ii) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31st Dec, 2024		As at 30th Sep , 2024		As at 30th June , 2024		As at 31 March, 2024	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights								
Pranav Kumar Sonthalia	7,970,050	72.39%	7,949,250	98.24%	7,949,250	98.24%	5,299,500	98.24%
Shradha Kumari	141,750	1.29%	141,750	1.75%	141,750	1.75%	94,500	1.75%
Total	8,111,800	73.68%	8,091,000	99.99%	8,091,000	99.99%	5,394,000	99.99%

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(iii) Equity Shares held by Promoters

Promotor's Name	as at 31st Dec-24		as at 30th Sep-24		as at 30th June-24			
	No of shares	% of total Shares	No of shares	% of total Shares	No of shares	% of total Shares		
Pranav Kumar Sonthalia	7,970,050	72.39%	7,949,250	98.24%	7,949,250	98.24%		
Shradha Kumari	141,750	1.29%	141,750	1.75%	141,750	1.75%		
Minal Sonthalia	150	0.0014%						
	8,111,950.00	73.68%	8,091,000.00	99.99%	8,091,000.00	99.99%		

(iv) Terms / rights attached to equity shares:

The Company has only one class of ordinary shares ('equity shares') having a par value of Rs 10/- each. Each holder of ordinary shares (equity shareholder) is entitled to one vote per share.

(v) No Bonus share has been issued and no share bought back during the period of 5 years immediately preceding the Balance sheet date.

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PRANIK LOGISTICS LIMITED
Notes forming part of the financial statements

(In '000)

Note 3: Reserves & Surplus

Particulars	As at 31-Dec-24	As at 30-Sep-24	As at 30-Jun-24	As at 31-Mar-24
(a) Securities premium account				
Opening balance	2,168.31	2,168.31	2,168.31	2,168.31
Add : Premium on shares issued during the year	170,816.00	-	-	-
	172,984.31	2,168.31	2,168.31	2,168.31
Less : Utilised during the year for:	-	-	-	-
Closing balance	172,984.31	2,168.31	2,168.31	2,168.31
(b) Surplus / (Deficit) in Statement of Profit and Loss				
Opening balance	59,575.53	42,123.05	58,205.55	17,549.82
Add: Profit / (Loss) for the year	15,929.16	17,452.48	10,890.00	40,655.73
Less :- Transfer into Capital Account (Bonus Sh Issue)	-	-	26,972.50	-
Closing balance	75,504.69	59,575.53	42,123.05	58,205.55
Total	248,489.01	61,743.85	44,291.36	60,373.86

Note 4: Long Term Borrowings

Particulars	As at 31-Dec-24	As at 30-Sep-24	As at 30-Jun-24	As at 31-Mar-24
Term Loans - Secured				
(a) From Banks				
(i) Mahindra Finance Ltd	18,610.02	4,072.63	5,506.38	7,725.98
Add: Furthur Loan Sanctioned During the year	-	16,175.00	-	9,520.00
Less: Principal Repayment During the year	4,398.29	1,637.61	1,433.76	11,739.59
Less: Current Maturities of Long Term Debts (Secured against hypothecation of vehicle financed)	7,900.46	10,243.74	4,072.63	5,506.38
	6,311.27	8,366.00	-	-
(ii) Yes Bank Ltd	5,932.27	7,733.37	9,483.07	-
Add: Furthur Loan Sanctioned During the year	-	-	-	13,651.13
Less: Principal Repayment During the year	1,854.04	1,801.10	1,749.69	4,168.07
Less: Current Maturities of Long Term Debts (Secured against hypothecation of vehicle financed)	4,078.23	5,536.77	6,953.79	7,290.12
	-	395.50	779.58	2,192.94
(iii) Mercedes Benz Financial Services India Ltd	6,261.07	6,457.39	6,650.43	-
Add: Furthur Loan Sanctioned During the year	16,600.10	-	-	6,965.00
Less: Principal Repayment During the year	253.55	196.32	193.04	314.57
Less: Current Maturities of Long Term Debts (Secured against hypothecation of vehicle financed)	1,516.56	819.29	805.57	792.09
	21,091.05	5,441.78	5,651.82	5,858.34
(iv) ICICI Bank Ltd - Business Loan	1,640.83	1,782.24	1,917.98	-
Add: Furthur Loan Sanctioned During the year	-	-	-	2,000.00
Less: Principal Repayment During the year	147.33	141.41	135.74	82.03
Less: Current Maturities of Long Term Debts (Secured against hypothecation of vehicle financed)	653.55	627.32	602.13	577.96
	839.95	1,013.51	1,180.11	1,340
(v) AXIS LOAN FINANCE (Vehicle Loan)	10,969.08	12,437.24	2,795.95	18,699.08
Add: Furthur Loan Sanctioned During the year	-	-	14,817.39	-
Less: Principal Repayment During the year	1,506.68	1,468.16	5,176.10	15,903.13
Less: Current Maturities of Long Term Debts (Secured against hypothecation of vehicle financed)	6,432.43	6,268.01	6,107.80	2,795.95
	3,029.96	4,701.06	6,329.44	-

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PRANIK LOGISTICS LIMITED

Notes forming part of the financial statements

(vi) HDB LOAN FINANCE (Vehicle Loan)	9,221.14	10,943.41	12,621.81	18,992.67
Add: Furthur Loan Sanctioned During the year	-	-	-	-
Less: Principal Repayment During the year	1,761.34	1,722.27	1,678.40	6,370.86
Less: Current Maturities of Long Term Debts	7,459.80	7,294.43	6,508.42	6,968.97
(Secured against hypothecation of vehicle financed)	-	1,926.71	4,434.99	5,652.84
(vii) ICICI CAR LOAN (Vehicle Loan)	1,089.45	1,438.38	1,780.41	3,082.38
Add: Furthur Loan Sanctioned During the year	-	-	-	-
Less: Principal Repayment During the year	355.95	348.92	342.04	1,301.96
Less: Current Maturities of Long Term Debts	733.50	1,089.45	1,438.38	1,410.03
(Secured against hypothecation of vehicle financed)	-	-	-	370.39
(a)	31,272.23	21,844.56	18,375.94	15,414.52
Unsecured Loans				
(i) From Others				
- Pranav Kumar Sonthalia	-	3,593.08	7,185.28	3,905.28
- Gaurav Kumar Choudhury	-	600.00	600.00	600.00
- Pappu Choudhury	-	240.00	240.00	240.00
(b)	-	4,433.08	8,025.28	4,745.28
Total (a) + (b)	31,272.23	26,277.65	26,401.22	20,159.81

Note 5: Short Term Borrowings

Particulars	As at 31-Dec-24	As at 30-Sep-24	As at 30-Jun-24	As at 31-Mar-24
Tata Motors Finance Ltd Corporate Loan (Secured by Personal Guarantee of Directors)	274.73	5,599.40	5,798.59	4,800.00
Cash Credit with HDFC Bank (Secured by Debtors, Fixed Deposit and Personal Guarantee of Directors)	127,284.95	137,496.39	137,494.60	128,094.46
(b) Current Maturities of Long Term Debts	28774.54349	31,879.02	26,488.72	25,341.49
Total	156,334.22	174,974.81	169,781.91	158,235.95

Note 6: Trade Payables

Particulars	As at 31st December 2024					
	Less than 1 Yr	1-2 years	2-3 Years	More than 3 years	Total	
(i) MSME*	-	-	-	-	-	-
(ii) Others	1,527.63	-	-	-	1,527.63	
(iii) Disputed Dues - MSME	-	-	-	-	-	
(iv) Disputed dues - others	-	-	-	-	-	
	1,527.63	-	-	-	1,527.63	
* Due to MSME is Not available with Company						
Particulars	As at 31st March 2024					
	Less than 1 Yr	1-2 years	2-3 Years	More than 3 years	Total	
(i) MSME	-	-	-	-	-	
(ii) Others	10,059.89	1,039.66	-	-	11,099.56	
(iii) Disputed Dues - MSME	-	-	-	-	-	
(iv) Disputed dues - others	-	-	-	-	-	
	10,059.89	1,039.66	-	-	11,099.56	

* Due to MSME is Not available with Company

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PRANIK LOGISTICS LIMITED
Notes forming part of the financial statements

Note 7: Other Current Liabilities

Particulars	As at 31-Dec-24	As at 30-Sep-24	As at 30-Jun-24	As at 31-Mar-24
Statutory Remittances				
EPF & ESI Payable (Refer Note 25)	1,054.72	4,355.73	2,910.11	3,216.00
Goods & Service Tax Payable (Refer Note 25)	(77.62)	19,821.09	25,175.14	26,964.12
TDS Payable (Refer Note 25)	1,235.78	1,033.09	1,146.98	2,360.17
Anand Rajendra & Co	-	515.47	-	171.77
Salary Payable	6,148.77	10,800.83	6,613.31	4,543.48
	8,361.66	36,526.21	35,845.53	37,255.54

Note 8: Short Term Provisions

Particulars	As at 31-Dec-24	As at 30-Sep-24	As at 30-Jun-24	As at 31-Mar-24
Provision for Income- tax	16,654.92	9,906.11	3,952.16	15,760.74
Provision for Income- tax FY 2023-24	939.06	939.06	939.06	
	17,593.98	10,845.17	4,891.22	15,760.74

Note 10: Deferred Tax Assets

Particulars	As at 31-Dec-24	As at 30-Sep-24	As at 30-Jun-24	As at 31-Mar-24
Deferred Tax Assets	2,784.37	1,330.81	1,242.83	940.33
	2,784.37	1,330.81	1,242.83	940.33

Note 11: Other non-current assets

Particulars	As at 31-Dec-24	As at 30-Sep-24	As at 30-Jun-24	As at 31-Mar-24
Advances (Unsecured and considered good)				
Security Deposits	14,190.41	14,026.01	12,523.76	11,928.36
	14,190.41	14,026.01	12,523.76	11,928.36

Note 12: Trade Receivables

Particulars	Outstanding as on 31.12.2024 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			
Undisputed Trade Receivables- Considered Goods	244,762.72	17,486.52	3,148.76	1,095.04	106.78			266,599.82
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-	-	-
Total	244,762.72	17,486.52	3,148.76	1,095.04	106.78			266,599.82

Particulars	Outstanding as on 31.03.2024 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			
Undisputed Trade Receivables- Considered Goods	188,939.33	3,496.00	2,467.93	1,225.07	-			196,128.33
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-	-	-
Total	188,939.33	3,496.00	2,467.93	1,225.07	-			196,128.33

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PRANIK LOGISTICS LIMITED
Notes forming part of the financial statements

Note 13: Cash and Cash Equivalents

Particulars	As at 31-Dec-24	As at 30-Sep-24	As at 30-Jun-24	As at 31-Mar-24
(a) Cash on hand	768.94	1,795.71	2,245.65	2,725.74
(b) Balances with banks (i) In current accounts	6,193.21	15.00	15.00	15.00
(c) Fixed Deposits & Recurring Deposit				
Fixed Deposit HDFC Bank(Including Accured Inte	114,454.53	83,003.50	81,658.81	82,701.30
Investment in Gold (Pysically verified by Manage	-	-	-	-
	121,416.69	84,814.21	83,919.46	85,442.04

Note 14: Short Term Loans and Advances

Particulars	As at 31-Dec-24	As at 30-Sep-24	As at 30-Jun-24	As at 31-Mar-24
(a) Advances to Suppliers & Others	200.00	315.00	109.95	-
(a) Advances to Others				
Other Loans & Advances	17,135.87	1,084.02	1,847.01	508.79
(b) Balance With Government Authorities				
TDS Receivable (23-24)	13,305.39	8,413.07	2,415.32	14,655.18
TCS Receivable (23-24)	223.97	16.22	16.22	166.50
	30,865.23	9,828.31	4,388.50	15,330.47

Note 15: Other Current Assets

Particulars	As at 31-Dec-24	As at 30-Sep-24	As at 30-Jun-24	As at 31-Mar-24
Religare Broking Ltd	1,369.94	1,427.97	1,427.78	1,427.80
NJ India Investment	875.71	800.71	750.71	700.71
Investment in Mutual Funds	3,300.00	2,850.00	2,550.00	2,250.00
OLA Money	11.98	-	-	-
Prepaid Expenses(RIL-PGB Transportation)	48,575.12	-	-	2,484.00
Indian Oil Fleet Card	1,276.97	101.55	46.69	487.38
Paytm Fastag	107.65	113.32	134.92	171.00
	55,517.38	5,293.56	4,910.10	7,520.89

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PRANIK LOGISTICS LIMITED

Notes forming part of the financial statements as at 31-12-2024

(` In '000)

Note : 9 Property , Plant and Equipment and Intangible Assets

Particulars	Gross Block				Depreciation				Net Block		
	As at 01.04.2024	Additions	Deductions	As at 31.12.2024	Upto 31.03.2024	For the year till 31.12.2024	Sales/ Adjustments	Total	As at 31.12.2024	As at 31.03.2024	
PROPERTY , PLANT AND EQUIPMENT											
Furnitures & Fixtures	819.46	1,137.21	-	1,956.67	417.60	145.03	-	562.63	1,394.04	401.87	
Office Equipments	925.32	379.01	-	1,304.33	657.60	183.34	-	840.94	463.38	267.72	
Computers & Peripherals	6,236.16	5,783.40	-	12,019.57	3,406.77	2,741.20	-	6,147.97	5,871.60	2,829.40	
Vehicles											
Lorries	5,089.23	-	-	5,089.23	4,837.21	74.28	-	4,911.49	177.74	252.02	
Pick Up Van	70,110.34	50,170.47	-	120,280.81	34,321.31	17,135.79	-	51,457.10	68,823.71	35,789.03	
INTANGIBLE ASSETS	-	-	-	-	-	-	-	-	-	-	
Total	83,180.52	57,470.09	-	140,650.61	43,640.49	20,279.64	-	63,920.13	76,730.48	39,540.03	
Previous Year	23,354.75	37,896.48	-	61,251.23	10,164.75	12,865.64	-	23,030.39	38,220.85	13,190.00	

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PRANIK LOGISTICS LIMITED
Notes forming part of the financial statements

Note 16: Income from Operations

(` In '000)

Particulars	For the year ended 31-Dec-24	For the year ended 30-Sep-24	For the year ended 30-Jun-24	For the year ended 31-Mar-24
Sale of Services				
Carring & Forwarding Agents	662,634.62	411,674.73	204,523.95	583,128.13
Godown Rent Charges	8,405.52	5,197.59	2,010.81	9,395.35
SPA Charges	30,920.99	23,185.07	7,039.23	18,122.57
Manpower Charges	81.00	81.00	81.00	23,477.65
Storage & Warehouse	42,138.37	23,646.39	9,425.21	34,227.19
Misc Income	1,832.11	450.00	10.18	41.76
	746,012.60	464,234.77	223,090.38	668,392.65

Note 17: Other Income

Particulars	For the year ended 31-Dec-24	For the year ended 30-Sep-24	For the year ended 30-Jun-24	For the year ended 31-Mar-24
Interest on FD	4,398.64	2,594.09	1,099.69	5,387.22
Interest on RD	-	-	-	-
Interest on IT Refund	-	-	-	98.64
Misc Income	5,118.96	2,074.71	698.87	2,126.98
Interest on Security Deposit	-	-	-	-
Discount Received	-	-	-	1,002.16
	9,517.61	4,668.80	1,798.56	8,614.99

Note 18: Employee Benefit Expenses

Particulars	For the year ended 31-Dec-24	For the year ended 30-Sep-24	For the year ended 30-Jun-24	For the year ended 31-Mar-24
Salaries and Wages - (including Casual Staff)	96,025.69	57,849.39	26,829.86	116,036.60
Director's Remuneration	2,250.00	1,500.00	750.00	2,950.00
Staff Welfare Expenses	7,518.71	3,630.08	1,623.29	1,859.03
	105,794.40	62,979.47	29,203.14	120,845.63

Note 19: Finance Costs

Particulars	For the year ended 31-Dec-24	For the year ended 30-Sep-24	For the year ended 30-Jun-24	For the year ended 31-Mar-24
(a) Interest expense on:				
(i) Vechicle Loan	3,789.61	2,312.73	1,205.31	4,677.14
(ii) HDFC Cash Credit Loan	7,885.00	4,993.76	1,944.06	11,930.27
(iii) Others Loan	82.55	45.47	30.52	109.69
(iv) Tata Motors Finance Ltd Term Loan	454.74	347.09	162.59	387.36
	12,211.90	7,699.04	3,342.47	17,104.46

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PRANIK LOGISTICS LIMITED

Notes forming part of the financial statements

Note 20: Depreciation and Amortisations

Particulars	For the year ended 31-Dec-24	For the year ended 30-Sep-24	For the year ended 30-Jun-24	For the year ended 31-Mar-24
Depreciation	20,279.64	11,294.37	5,410.85	20,610.10
	20,279.64	11,294.37	5,410.85	20,610.10

Note 21: Other Expenses

Particulars	For the year ended 31-Dec-24	For the year ended 30-Sep-24	For the year ended 30-Jun-24	For the year ended 31-Mar-24
Direct Expenses				
Power & Fuel	32,180.16	19,611.33	9,749.40	38,699.65
Rent including lease rentals	24,297.02	15,597.79	6,516.14	15,749.17
Detention & Demurrage Expenses	263.46	185.35	99.35	92.70
Freight & Forwarding	465,463.33	296,639.63	148,718.17	378,812.19
Spoilage & Damages	-	-	-	23.48
Administrative Expenses				
Bank Charges	820.09	379.94	232.70	661.03
Filing Fees	609.79	601.39	591.89	0.60
Car Hire Charges	78.42	78.42	-	373.09
Donations & Subscription	600.00	550.00	450.00	120.62
Travelling & Conveyance	6,554.62	2,329.36	1,165.74	6,580.64
Printing & Stationery	391.10	256.20	114.27	206.15
Postage & Courier	668.01	402.09	119.40	90.93
Late Fees, Fines & Penalty	1,348.11	245.56	48.72	66.20
Legal & Professional	1,648.10	1,569.27	441.23	1,223.08
Payments to Auditor	815.03	275.00	-	150.00
Motor Car Insurance	2,410.19	1,406.19	780.82	2,624.24
Loan Processing Charges	155.38	58.22	58.22	308.88
Office Expenses	5,323.54	1,214.78	514.50	7,682.38
Repairs & Maintenance	6,098.64	3,692.76	1,701.91	3,812.66
General Expenses	1,771.92	118.71	27.49	158.57
Miscellaneous Expenses	5,893.64	3,381.18	1,062.84	4,275.08
Selling & Distribution Expenses				
Brokerage & Commission Charges	313.88	313.88	-	223.00
Business Promotion	100.64	44.99	-	-
Entertainment Expenses	356.68	120.54	-	808.25
Total	558,161.74	349,072.58	172,392.80	462,742.59

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PRANIK LOGISTICS LIMITED
Notes forming part of the financial statements

NOTE 22

In the opinion of the Board of Directors, the Current Assets, Loans & Advances have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated in the accounts. Adequate provisions have been made for all known losses and liabilities.

NOTE 23

Certain balances of Sundry Creditors, Sundry Debtors, Unsecured Loans and Advances are subject to confirmation.

NOTE 24

a) Certain Cash transactions entered into by the company have been unable to verify as per the provisions of the Income Tax Act.

b) Upon Verification it has been found that there is some mismatch in GST data which is subject to reconciliation

NOTE 25

a) List of related parties over which control of the Company exists - None

b) List of Related Parties with whom transactions have taken place during the year:

i) Key Managerial Personnel

Pranav Kumar Sonthalia

Shradha Sonthalia

ii) Relatives of Key Managerial Personnel

Gaurav Kumar Choudhury

Pappu Choudhury

c) Transactions with Related Parties During the Year

Nature of Transactions	12/31/2024	3/31/2024
Director Remuneration		
Pranav Kumar Sonthalia	1,800,000	2,400,000
Shradha Sonthalia	450,000	550,000
Unsecured Loans		
Pranav Kumar Sonthalia	-	3,905,281
Gaurav Kumar Choudhury	-	600,000
Pappu Choudhury	-	240,000

NOTE 26

Earnings in Foreign Currency	NIL	NIL
Expenditure in Foreign Currency		
Travelling Expenses	NIL	NIL
Training and Recruitment Expenses	NIL	NIL

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NOTE 27

Earning Per Share		Year Ended	Year Ended
		12/31/2024	3/31/2024
Net Profit for the period attributable to equity shareholders	(a)	44,272	40,656
Weighted average number of Equity Shares of Rs. 10 each outstanding during the period	(b)	11,010,150	5,394,500
Earnings Per Share:			
Basic	(c) = (a)/(b)	4.02	7.54

NOTE 28**CONTINGENT LIABILITIES**

According to the information and explanations given to us, All known liabilities in the financial statements have been recorded. The Company have contingent liabilities of Rs. 61,44.668/-.

NOTE 29**ADDITIONAL REGULATORY INFORMATION****Title deeds of Immovable Property not held in name of the Company.**

There is no Immovable Property not held in name of the Company.

Revaluation of Property, Plant and Equipment

The Company has not revalued its Property, Plant and Equipment.

Loans or Advances in the nature of loans are granted to promoters, directors, KMPs

The Company has not made any Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person.

Capital-Work-in Progress (CWIP).**(a) For Capital-work-in progress, following ageing schedule are as under:**

CWIP aging schedule

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	NIL				-
Projects temporarily suspended					

(b) For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following

CWIP	To be completed in				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects 1		NIL			
Projects 2					

Intangible assets under development

There is no Intangible assets under development.

Details of Benami Property held

According to the information and explanations given to us and on the basis of our examination of the records of the Company , No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

Borrowings from banks or financial institutions

The Company has borrowings from banks or financial institutions on the basis of security of current assets.

(a) Quarterly returns or statements of current assets filed by the Company with banks or financial institutions are not made available to us , so unable to comment whether the same are in agreement with the books of accounts or not.

Wilful Defaulter

According to the information and explanations given to us and on the basis of our examination of the records of the Company , Company is not declared wilful defaulter by any bank or financial Institution or other lender.

Relationship with Struck off Companies

According to the information and explanations given to us and on the basis of our examination of the records of the Company ,the company has not made any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

Registration of charges or satisfaction with Registrar of Companies

According to the information and explanations given to us and on the basis of our examination of the records of the Company , the company is regular in filing Registration or Satisfaction of charges with Registrar of company.

Compliance with number of layers of companies

According to the information and explanations given to us and on the basis of our examination of the records of the Company ,the company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

NOTE 30 Ratios

Ratios	Numerator	Denominator	Current Reporting Period (31 Dec 2024)	Previous reporting period (31ST March 2024)	% of Change	Reason for Variance
Current Ratio	Current Assets	Current Liabilities	2.58	1.37	88.50%	NA
Debt Equity Ratio	Total Debt	Shareholder's Equity	0.52	1.56	-66.47%	Increase of Cash Credit
Debt Service coverage ratio	Earnings available for debt services	Debt Service	4.16	2.37	75.12%	Increase of Current Maturities
Return on Equity Ratio	(Net Profit after taxes-Preference Dividend(if any))	Average Shareholder's Equity	0.40	0.75	-46.65%	Increase of Shareholder's equity
Inventory Turnover Ratio	Sales or Cost of Goods Sold	Average Inventory	NA	NA	-	NA
Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivables	2.80	3.41	-17.89%	Increase of Sales
Trade payables turnover ratio	Net Credit purchases	Closing Trade Payables	NA	NA	-	NA
Net capital turnover ratio	Net Sales	Average Working Capital	2.57	8.14	-68.48%	NA
Net profit ratio	Net Profit	Sales	0.06	0.06	-2.44%	NA
Return on Capital employed	Earning before interest and taxes(EBIT)	Capital Employed	0.03	0.13	-75.37%	Increase of Shareholder's fund
Return on investment	Income generated from invested funds	Average invested funds in investments	-	-	-	NA

Compliance with approved Scheme(s) of Arrangements

No Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

Utilisation of Borrowed funds and share premium

(A) Company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries).

(B) Company has not received any fund from any person(s) or entity (ies), including foreign entities (Funding Party).

Undisclosed income.

There were no Transaction which were not recorded in the books of accounts that has been surrendered or disclosed as income during the 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).

Corporate Social Responsibility (CSR)

The Company does not cross the threshold limit provided under Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 relating to Corporate Social Responsibility, and hence CSR is not applicable to the Company.

Details of Crypto Currency or Virtual Currency.

According to the information and explanations given to us and on the basis of our examination of the records of the Company , the Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

NOTE 30

C.I.F Value of Imports-**NIL**, (Previous Year - NIL)

Expenditure in Foreign Currency - Rs. Nil (Previous Year - Nil)

Earnings in Foreign Currency - **NIL**(Previous Year - Nil)

F.O.B value of exports - **NIL** (Previous Year - NIL)

NOTE 31

Previous year's figures have been reworked, regrouped, rearranged and reclassified wherever considered necessary to conform to this year's classification. Accordingly, amounts and other disclosures for the preceding year are included as an integral part of the current year financial statements and are to be read in relation to amounts and other disclosures relating to the current year.

In terms of our report attached.
For A John Moris and Co.
Chartered Accountants
Firm Registration No. : 007220S

MANISH JAIN
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Date: 2025.02.14 17:55:30 +05'30'
(CA Manish Jain)
Partner
Membership No. 402192

**For and on behalf of the Board of Directors
PRANIK LOGISTICS LIMITED**

PRANAV KUMAR SONTHALIA
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Date: 2025.02.14 18:58:26 +05'30'

Director
(Pranav Kumar Sonthalia)
DIN:06717643

Director
(Shradha Kumari)
DIN:8257480

Place : Ranchi
Date : 14/02/2025
UDIN - 25402192BMOBAH3105

PRANIK LOGISTICS LIMITED
(CIN- L60231WB2015PLC205412)

ANNEXURE B: COMPUTATION OF DEPRECIATION ALLOWABLE U/S 32 OF THE INCOME TAX ACT, 1961

[Refer: Clause 18]

Sl. No.	Block of assets	Rate	WDV as on 01.04.2024	Additions Between 01.04.24 to 30.09.2024	Sale consideration or other realisation during the year	(4) + (5) - (6)	Additions Between 1.10.24 to 31.12.2024	Depreciation on (7)	Depreciation on (8)	Initial depreciation, if any, on (5) and (8)	Total Depreciation (9) + (10) + (11)	WDV as on 31.12.2024
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Buildings	5%	-	-	-	-	-	-	-	-	-	-
		10%	-	-	-	-	-	-	-	-	-	-
		100%	-	-	-	-	-	-	-	-	-	-
2	Furniture and Fittings	10%	630,588	435,173	-	1,065,761	702,036	53,288	17,551	-	70,839	1,696,958
		15%	-	-	-	-	-	-	-	-	-	-
3	Machinery and Plant	15%	800,821	343,550	-	1,144,371	35,456	85,828	1,329.60	-	87,157	1,092,670
		20%	-	-	-	-	-	-	-	-	-	-
		30%	38,401,701	24,443,360	-	62,845,061	25,727,110	9,426,759	1,929,533	-	11,356,292	77,215,879
		40%	3,323,585	4,298,429	-	7,622,014	1,484,975	1,524,403	148,498	-	1,672,900	7,434,089
4	Intangible Assets	25%	-	-	-	-	-	-	-	-	-	-
Total			43,156,696	29,520,512	-	72,677,207	27,949,577	11,090,278	2,096,911	-	13,187,189	87,439,595

**PRANAV
KUMAR
SONTHALIA**

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H JAIN**

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