



COMMITTED CARGO CARE
LIMITED

27th ANNUAL GENERAL MEETING NOTICE

25th SEPTEMBER 2025

NOTICE

Notice is hereby given that the 27th Annual General Meeting of the members of **COMMITTED CARGO CARE LIMITED** will be held on Thursday, 25th September, 2025 at 12.30 P.M. (IST) through Video Conferencing ("VC") or Other Audio Visual Means ("OAVM"), to transact the following business to transact the following business:

ORDINARY BUSINESS

1. **To receive, consider and adopt the Audited Financial Statements (Standalone & Consolidated) of the Company for the Financial Year ended March 31, 2025 together with the Reports of the Board of Directors and Auditors thereon; and**
2. **To declare the final dividend of Rs. 0.50/- (i.e. 5%) per equity share of 10/- each recommended by the Board of Directors of the Company at its meeting held on August 28, 2025 as final dividend for the Financial Year ended March 31, 2025**

To consider and, if thought fit, to pass with or without modification(s), the following as an Ordinary Resolution:

"RESOLVED THAT a final Dividend of Re. 0.50/- per equity share of face value of Re.10/- each aggregating to Rs. 57.29 Lacs out of the profits of the Company, as recommended by the Board of Directors of the Company for the financial year ended March 31, 2025, be and is hereby declared and the same be paid to the eligible members of the Company as per the provisions of the Companies Act, 2013 and the SEBI (LODR) Regulations, 2015."

3. **To appoint a director in place of Dr. Nitin Bharal (DIN: 00342195) Executive, Non-Independent Director who retires by rotation, and being eligible, offers themselves for reappointment.**

To consider and if thought fit, to pass the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, and the rules made thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force) ("Act"), Dr. Nitin Bharal (DIN: 00342195), Executive, Non-Independent Director, who retires by rotation at this Annual General Meeting and being eligible for such re-appointment, be and is hereby re-appointed as Executive, Non-Independent Director, liable to retire by rotation."

SPECIAL BUSINESS:

4. **To regularize appointment of Mr. Satpal Kumar Arora (DIN: 00061420) as an Independent Director**

To consider and, if thought fit, to pass with or without modification(s), the following as Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Sections 149, 152 and any other applicable provisions of the Companies Act, 2013 ("Act") and the Rules made there under read with Schedule IV to the Act, (including any statutory modification(s) or re-enactment thereof for the time being in force), **Mr. Satpal Kumar Arora (DIN: 00061420)**, who was appointed as an Independent, Additional Director of the Company by the Board of Directors vide circular resolution dated July 2, 2025 effective from July 2, 2025, whose term of office expires at this Annual General Meeting ('AGM') and who has submitted a declaration that he meets the criteria for independence as provided in Section 149(6) of the Act, be and is hereby appointed as an Independent Director of the Company to hold office for a term of 5 (Five) consecutive years commencing from July 2, 2025."

5. **To consider the appointment of M/s Deepak Kumar & Associates, Practising Company Secretaries, Proprietor Mr. Deepak Kumar (M. No. F10189 | COP No.: 11372) as the Secretarial Auditors for the term of five years:**

To consider and, if thought fit, to pass with or without modification(s), the following as Ordinary Resolution:

“RESOLVED THAT pursuant to the provisions of Section 204 and other applicable provisions of the Companies Act, 2013 read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, and other applicable laws, the consent of the Members be and is hereby accorded for the appointment of M/s Deepak Kumar & Associates, Practising Company Secretaries, through its Proprietor Mr. Deepak Kumar (Membership No. F10189 | COP No. 11372) as the Secretarial Auditor of the Company, to carry out the Secretarial Audit for a continuous period of five (5) financial years commencing from the financial year 2025-26 up to the financial year 2029-30, at such remuneration and on such terms as may be decided by the Board of Directors in consultation with the said Secretarial Auditor.

RESOLVED FURTHER THAT any Director or the Company Secretary of the Company be and is hereby authorized to do all such acts, deeds, matters and things as may be necessary to give effect to this resolution, including the filing of requisite forms with the Registrar of Companies and making necessary intimations/disclosures to the Stock Exchanges as required under SEBI LODR Regulations.

6. **Approval to advance any loan/give guarantee/provide security u/s 185 of the Companies Act, 2013**

To consider and if thought fit, to pass with or without modification(s), the following resolution as **Special Resolution**:

“RESOLVED THAT pursuant to the provisions of Section 185 and other applicable provisions, if any of the Companies Act, 2013 (“Act”) (including any statutory modification(s) or re-enactment thereof for the time being in force) and subject to such approvals, consents, sanctions and permissions as may be necessary, approval of the members be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the “Board” which term shall include any Committee constituted by the Board or any person(s) authorized by the Board to exercise its powers, including the powers conferred by this Resolution), for giving loan(s) in one or more tranches including loan represented by way of book debt (the “Loan”) to, and/or giving of guarantee(s), and/or providing of security(ies) in connection with any Loan taken/to be taken by any entity which is a Subsidiary or Associate or Joint Venture or group entity of the Company or any other person in which any of the Directors of the Company is deemed to be interested as specified in the explanation to sub-section 2 of section 185 of the Act (collectively referred to as the “Entities”), of an aggregate amount not exceeding Rs. 100 Crores (Rupees One Hundred Crores Only), in its absolute discretion deem beneficial and in the best interest of the Company.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board of Directors of the Company be and is hereby authorized to negotiate, finalise and agree to the terms and conditions of the aforesaid Loans / Guarantees / Securities, and to take all necessary steps, to execute all such documents, instruments and writings and to do all necessary acts, deeds and things in order to comply with all the legal and procedural formalities and to do all such acts, deeds or things incidental or expedient thereto and as the Board may think fit and suitable.”

7. **To increase in threshold of loans/ guarantees, providing of securities and making of investments in securities under section 186 of the Companies Act, 2013:**

To consider and if thought fit, to pass with or without modification(s), the following resolution as **Special Resolution**:

“RESOLVED THAT pursuant to the provisions of Section 186 of the Companies Act, 2013 and any other applicable provisions of the Companies Act, 2013 and Rules made there under (including any statutory modification(s) or re-enactment thereof for the time being in force) and in supersession of all the earlier resolutions passed in this regard, consent of the members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the “Board” which term shall include any Committee constituted by the Board or any person(s) authorized by the Board to exercise its powers, including the powers conferred by this Resolution) to (a) give any loan to any person or other body corporate; (b) give any guarantee or provide security in connection with a loan to any other body corporate or person; and (c) acquire by way of subscription, purchase or otherwise, the securities of any other body corporate from time to time in one or more tranches as the Board of Directors as in their absolute discretion deem beneficial and in the interest of the Company, for an amount not exceeding Rs. 100 Crores (Rupees One Hundred Crores Only), notwithstanding that such investments, outstanding loans given or to be given and guarantees and/or security provided may collectively exceed the limits prescribed under Section 186 of the Companies Act, 2013.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board of Directors of the Company be and is hereby authorized to take from time to time all decisions and such steps as may be necessary for giving loans, guarantees or providing securities or for making such investments and to execute such documents, deeds, writings, papers and/or agreements as may be required and do all such acts, deeds, matters and things, as it may in its absolute discretion, deem fit; necessary or appropriate.

8. To seek approval under Section 180(1)(a) of the Companies Act, 2013 inter alia for creation of mortgage or charge on the assets, properties or undertaking(s) of the Company:

To consider and if thought fit, to pass with or without modification(s), the following resolution as **Special Resolution:**

“RESOLVED THAT pursuant to the provisions of Section 180(1)(a) of the Companies Act, 2013 (the “Act”) and any other applicable provisions, if any of the Act, or any amendment or modifications thereof and pursuant to the provisions of the Articles of Association of the Company, consent of the Company be and is hereby accorded to the Board of Directors (hereinafter referred to as the ‘Board’, which term shall be deemed to include any Committee thereof which the Board may hereinafter constitute to exercise its powers including the powers conferred by this Resolution) to sell, lease or dispose of in any manner including but not limited to mortgaging, hypothecating, pledging or in any manner creating charge on all or any part of the present and future moveable or immovable assets or properties of the Company or the whole or any part of the undertaking(s) of the Company of every nature and kind whatsoever (hereinafter referred to as the “Assets”) and/or creating a floating charge on the Assets to or in favour of banks, financial institutions, investors, debenture trustees or any other lenders to secure the amount borrowed by the company or any entity which is a subsidiary or associate or group entity, from time to time, for the due re-payment of principal and/or together with interest, charges, costs, expenses and all other monies payable by the Company or any such entity in respect of the such borrowings provided that the aggregate indebtedness so secured by the assets do not at any time exceed the value of limits approved under Section 180(1)(c) of the Act.

RESOLVED FURTHER THAT the Board be and is hereby severally authorized to do all such acts, deeds, matters and things as may be considered necessary in this regard for and on behalf of the Company, including but not limited to, negotiating and finalizing the terms of sale, lease, creation of security or any other dispositions, filing of necessary forms, returns, applications, submissions under the Act.”

9. To approve the overall Borrowing Limits u/s 180(1)(c) of the Companies Act, 2013:

To consider and if thought fit, to pass with or without modification(s), the following resolution as **Special Resolution**:

“RESOLVED THAT pursuant to the provisions of Section 180(1)(c) and other applicable provisions, if any, of the Companies Act, 2013 and Rules made there under (including any statutory modification(s) or re-enactment thereof for the time being in force), the Articles of Association of the Company and subject to such other approvals as may be necessary, consent of the Company be and is hereby accorded to the Board of Directors of the Company (‘hereinafter referred to as the ‘Board’, which term shall be deemed to include any Committee thereof which the Board may hereinafter constitute to exercise its powers including the powers conferred by this Resolution’) to borrow any sum or sums of money by obtaining loans, overdraft facilities, lines of credit, commercial papers, convertible/nonconvertible debentures, external commercial borrowings (loans/bonds), INR denominated offshore bonds or in any other forms from Banks, Financial Institutions, other Bodies Corporate or other eligible investors, from time to time, which, together with the monies already borrowed by the Company (apart from temporary loans obtained or to be obtained from the Company’s Bankers in the ordinary course of business) may exceed, at any time, the aggregate of the paid-up share capital and free reserves, provided that the total amount so borrowed by the Board shall not at any time exceed Rs. 200 Crores (Rupees Two Hundred Crores only) or equivalent amount in any other foreign currency.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, director and key managerial personnel of the Company be and are hereby severally authorized to do all acts, deeds, matters and things as they may in their absolute discretion deem necessary, proper or desirable and to settle any question, difficulty, doubt that may arise in respect of the matter aforesaid and further to do all acts, deeds, matters and things as may be necessary, proper or desirable or expedient to give effect to the above resolution.”

10. To approve material related party transactions

To consider and if thought fit, to pass with or without modification(s), the following resolution as an **Ordinary Resolution**:

“RESOLVED THAT pursuant to the provisions of Section 188 and other applicable provisions, if any of the Companies Act, 2013 (“Act”), read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014) and Regulation 23(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), including any statutory modification(s) or re-enactment thereof for the time being in force and subject to such approvals, consents, sanctions and permissions as may be necessary, approval of the members be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the “Board” which term shall include any Committee constituted by the Board or any person(s) authorized by the Board to exercise its powers, including the powers conferred by this Resolution) to enter into contract(s)/ arrangement(s)/ transaction(s) with parties as detailed in the table(s) forming part of the Explanatory Statement annexed to this notice with respect to, availing or rendering of any services including the providing and/ or receiving of loans or guarantees or securities or making investments, or any other transactions of whatever nature, notwithstanding that such transactions may exceed Rs. 50 Crores or 10% of the Consolidated Turnover (whichever is lower) of the Company in any financial year or such other threshold limits as may be specified by the Listing Regulations from time to time,

up to such extent and on such terms and conditions as the Board of Directors may deem fit, in the normal course of business and on arm's length basis, within the aggregate limits and during the financial years as mentioned in the explanatory statement.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to do or cause to be done all such acts, matters, deeds and things and to settle any queries, difficulties that may arise with regard to any transaction with the related party and execute such agreements, documents and writings and to make such filings as may be necessary or desirable for the purpose of giving effect to this resolution, in the best interest of the Company.”

By order of the Board of Directors

Sd/-

Charumita Bhutani

Company Secretary & Compliance Officer

Place: New Delhi

Date: September 2, 2025

Registered Office: A-406, Road No.4, Street No.8, Mahipalpur

New Delhi-110037, India

Email Id: cs@committedgroup.com

Website: www.committedgroup.com

Phone No: +91-11-46151111

CIN: L63090DL1998PLC096746

Notes:

1. The Explanatory Statement pursuant to Section 102 of the Act, in respect of the Special Businesses as set out in Item No. 4 and Item No. 5 above and the relevant details of the regularization of Independent Director and Appointment of Secretarial Auditor above as required by Regulation 36(3) of the Listing Regulations and Secretarial Standard - 2 on General Meetings (“SS-2”) issued by the Institute of Company Secretaries of India are annexed hereto.
2. In view of the massive outbreak of the COVID-19 pandemic, social distancing is a norm to be followed and pursuant to the Circular No. 14/2020 dated April 08, 2020, Circular No.17/2020 dated April 13, 2020 issued by the Ministry of Corporate Affairs followed by Circular No. 20/2020 dated May 05, 2020; Circular No. 02/2021 dated January 13, 2021 and all other relevant circulars issued from time to time, physical attendance of the Members to the EGM/AGM venue is not required and general meeting be held through video conferencing (VC) or other audio visual means (OAVM).
3. Since this AGM is being held pursuant to the MCA circulars through VC/OAVM, the requirement of physical attendance of members has been dispensed with. Accordingly, pursuant to the Circular No. 14/2020 dated April 08, 2020, issued by the Ministry of Corporate Affairs, the facility for appointment of proxies by the members will not be available for this AGM and hence the proxy form, attendance slip and route map of the AGM venue are not annexed to this notice. Hence, Members can attend and participate in the ensuing EGM/ AGM through VC/OAVM and the deemed venue for the AGM shall be the Registered Office of the Company i.e. A-406, Road No.4, Street No.8, Mahipalpur, New Delhi-110037, India.

However, the Body Corporates are entitled to appoint authorised representatives to attend the EGM/AGM through VC/OAVM and participate there at and cast their votes through e-voting.

4. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.
5. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.
6. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as venue voting on the date of the EGM/AGM will be provided by NSDL.
7. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at www.committedgroup.com. The Notice can also be accessed from the website of the Stock Exchange i.e. www.nseindia.com respectively and the AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com
8. AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 14/2020 dated April 08, 2020 and MCA Circular No. 17/2020 dated April 13, 2020, MCA Circular No. 20/2020 dated May 05, 2020 and MCA Circular No. 2/2021 dated January 13, 2021.

Dividend related information

9. The Register of Members and the Share Transfer Books of the Company will remain closed from 18th September 2025 (Thursday) to 25th September, 2025 (Thursday) (both days inclusive) for the purpose of payment of dividend for the financial year ended March 31, 2025 and the Annual General Meetings.
10. Dividend of Rs. 0.50/- per equity share as recommended by the Board of Directors for the year ended March 31, 2025 is subject to the approval by the Members at the ensuing Annual General Meeting.
11. Members holding shares in electronic form are hereby informed that bank particulars registered against their respective depository accounts will be used by the Company for payment of dividend. The Company or its Registrars cannot act on any request received directly from the Members holding shares in electronic form for any change in bank particulars or bank mandates. Such changes are to be advised only to the Depository Participant of the Members.
12. To prevent fraudulent transactions, Members are advised to exercise due diligence and notify the Company for any change in address or demise of any Member as soon as possible. Members are also advised not to leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned Depository Participant and holdings should be verified.

13. Securities and Exchange Board of India ("SEBI") has mandated the submission of Permanent Account Number ("PAN") by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit the PAN to their Depository Participants with whom they are maintaining their demat accounts.
14. **TDS ON DIVIDEND:** The Securities and Exchange Board of India (SEBI) has recently mandated furnishing of PAN, KYC details (i.e., Postal Address with PIN Code, email address, mobile number, bank account details) and nomination details by holders of securities. Relevant details and forms prescribed by SEBI in this regard are available under the Investor Information Section on the Investor's page on the website of the company at the web-link: www.committedgroup.com
15. **Pursuant** to Finance Act 2020, dividend income is taxable in the hands of shareholders w.e.f. April 01, 2020 and the Company is required to deduct tax at source from dividend paid to shareholders at the prescribed rates. Shareholders (Resident / Foreign) are required to update necessary documents for exemption / deduction at beneficial rates by uploading necessary documents on the Investor Information Section on the Investor's Relations section on the website of the company at the web-link: www.committedgroup.com
16. Members are requested to note that, dividends if not encashed for a consecutive period of 7 years from the date of transfer to Unpaid Dividend Account of the Company, are liable to be transferred to the Investor Education and Protection Fund ("IEPF"). The shares in respect of such unclaimed dividends are also liable to be transferred to the demat account of the IEPF Authority. In view of this, Members are requested to claim their dividends from the Company, within the stipulated timeline. Members who wish to claim Dividends, which remain unclaimed, are requested to either correspond with the Secretarial Department at the Company's registered office or emailing at investors@committedgroup.com or the Company's RTA by e-mailing at investor@bigshareonline.com for revalidation and encash them before the due dates.
17. Listed companies are required to use the Reserve Bank of India's approved electronic mode of payment such as National Automated Clearing House (NACH), National Electronic Fund Transfer (NEFT), Real Time Gross Settlement (RTGS) for making payments like dividend to the shareholders, in terms of Schedule I of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR). Accordingly, shareholders holding securities in demat mode are requested to update their bank details with their depository participants.
18. Pursuant to the Income-tax Act, 1961, as amended by the Finance Act, 2020, dividend income will be taxable in the hands of Members with effect from 1st April, 2020 and therefore, the Company shall be required to deduct tax at source (TDS) from dividend paid to Members at the prescribed rates. For the prescribed rates for various categories, Members are requested to refer to the Finance Act, 2020 and amendments thereof. Members are requested to update their Permanent Account Number ("PAN") with the Company and depositories (in case of shares held in demat mode).

For Resident Shareholders, tax shall be deducted at source under Section 194 of the Income-tax Act, 1961 @ 10% on the amount of Dividend declared and paid by the Company w.e.f. the Financial Year ("FY") 2021-22 in case the PAN is provided by the shareholder. However, no TDS shall be deducted on the Dividend payable to a resident Individual if the total dividend to be received during FY 2024-25 does not exceed Rs. 5,000. If PAN is not submitted, TDS would be deducted @ 20% as per Section 206AA of the Income-Tax Act, 1961. Separately, in cases where the shareholder provides Form 15G (applicable to any person other than a Company or a Firm)/Form 15H (applicable to an Individual above the age of 60 years) in duplicate, no tax at source shall be deducted provided that the eligibility conditions are being met. Needless to say, PAN is mandatory. Members are requested to note that in case their PAN is not registered, the tax will be deducted at a higher rate of 20%.

In order to provide exemption from withholding of tax, the organizations as specified under Section 194 of income Tax, 1961, must provide a self-declaration for the same.

19. For Non-resident Shareholders, taxes are required to be withheld in accordance with the provisions of section 195 of the Income Tax Act, 1961 at the applicable rates in force. As per the relevant provisions of section 195 of the said

Act, the withholding tax shall be at the rate of 20% (plus applicable surcharge and cess) on the amount of Dividend payable to them.

In case of Foreign Portfolio Investors / Foreign Institutional Investors, the withholding tax shall be as per the rates specified in Section 196C and 196D of the Act respectively plus applicable surcharge and cess on the amount of Dividend payable to them. However, as per Section 90 read with Section 195 of the Income-Tax Act, the non-resident shareholder has the option to be governed by the provisions of the Double Tax Avoidance Agreement (“DTAA”) between India and the country of tax residence of the shareholder, if they are more beneficial to them.

For this purpose, i.e. to avail the Tax Treaty benefits, the non-resident shareholder will have to provide the following:

- a. Self-attested true copy of Tax Residency Certificate (“TRC”) obtained from the tax authorities of the country of which the shareholder is resident for the Financial Year 2024-25;
- b. Self-declaration in Form 10F;
- c. Self-attested true copy of the PAN Card if allotted by the Indian Income Tax authorities;
- d. Self-declaration, certifying that the
 - (i) Shareholder is and will continue to remain a tax resident of the country of its residence during the Financial Year 2024-25;
 - (ii) Shareholder is eligible to claim the beneficial DTAA rate for the purposes of tax withholding on dividend declared by the Company;
 - (iii) Shareholder has no reason to believe that its claim for the benefits of the DTAA is impaired in any manner;
 - (iv) Shareholder does not have a taxable presence or a Permanent Establishment (“PE”) in India during the Financial Year 2024-25. In any case, the amounts paid/ payable to the Shareholder are not attributable or effectively connected to the PE or fixed base, if any, which may have got constituted otherwise;
 - (v) Shareholder is the ultimate beneficial owner of its shareholding in the Company and dividend receivable from the Company; and;
 - (vi) Non-resident shareholder is satisfying the Principle Purpose Test as per the respective tax treaty effective 1st April, 2020 (if applicable).

Please note that the Company is not obligated to apply the beneficial DTAA rates at the time of tax deduction/ withholding on dividend amounts. Application of beneficial DTAA rate shall depend upon the completeness and satisfactory review by the Company, of the documents submitted by the Non-Resident shareholder. Members may submit the aforementioned documents to the Company on or before 10th August, 2024 in order to enable the Company to determine and deduct appropriate tax.

No communication on the tax determination/ deduction may be entertained post 10th August, 2024. It may further be noted that in case the tax on said dividend is deducted at a higher rate in absence of receipt of the aforementioned details/documents from the Shareholders, there would still be an option available with the Shareholders to file the return of income and claim an appropriate refund, if eligible. The Company may arrange to e-mail the soft copy of TDS certificate to the Shareholders at the registered email ID in due course, post payment of the said Dividend.

20. As per SEBI norms, with effect from January 25, 2022, all transmission/transfer requests including issuance of duplicate share certificates are mandatorily to be processed in dematerialized form only.

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER: -

The remote e-voting period begins on September 22, 2025 at 09.00 A.M. and ends on September 24, 2025 at 05.00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. September 17 2025 may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being September 17 2025.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of “Two Steps” which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
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Individual Shareholders holding securities in demat mode with NSDL.

1. For OTP based login you can click on <https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp>. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. <https://eservices.nsdl.com> either on a Personal Computer or on a mobile. On the e-Services home page click on the **“Beneficial Owner”** icon under **“Login”** which is available under **‘IDeAS’** section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on **“Access to e-Voting”** under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
3. If you are not registered for IDeAS e-Services, option to register is available at <https://eservices.nsdl.com>. Select **“Register Online for IDeAS Portal”** or click at <https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp>
4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon **“Login”** which is available under **‘Shareholder/Member’** section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
5. Shareholders/Members can also download NSDL Mobile App **“NSDL Speede”** facility by scanning the QR code mentioned below for seamless voting experience.

NSDL Mobile App is available on



Individual Shareholders holding securities in demat mode with CDSL	<ol style="list-style-type: none"> 1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

4. Your User ID details are given below:

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12***** then your user ID is 12*****.
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
 - a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
 - b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the ‘initial password’ which was communicated to you. Once you retrieve your ‘initial password’, you need to enter the ‘initial password’ and the system will force you to change your password.
 - c) How to retrieve your ‘initial password’?
 - i. If your email ID is registered in your demat account or with the company, your ‘initial password’ is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8-digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your ‘User ID’ and your ‘initial password’.
 - ii. If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

6. If you are unable to retrieve or have not received the “Initial password” or have forgotten your password:
 - a) Click on **“Forgot User Details/Password?”**(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
 - b) **Physical User Reset Password?**” (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
 - c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
 - d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to “Terms and Conditions” by selecting on the check box.
8. Now, you will have to click on “Login” button.
9. After you click on the “Login” button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies “EVEN” in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select “EVEN” of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on “VC/OAVM” link placed under “Join Meeting”.
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on “Submit” and also “Confirm” when prompted.
5. Upon confirmation, the message “Vote cast successfully” will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to csdelhi84@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to

key in the correct password. In such an event, you will need to go through the “[Forgot User Details/Password?](#)” or “[Physical User Reset Password?](#)” option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request to Mr. Narendra Dev at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to cs@committedgroup.com.
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to cs@committedgroup.com. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A) i.e. Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.**
3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE EGM/AGM ARE AS UNDER: -

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

THE INSTRUCTIONS FOR MEMBERS FOR E-VOTING ON THE DAY OF THE AGM ARE AS UNDER: -

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE EGM/AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of “VC/OAVM” placed under “**Join meeting**” menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.
2. Members are encouraged to join the Meeting through Laptops for better experience.
3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
5. Shareholders who would like to express their views/ have questions may send their questions in advance mentioning their names, DP ID and Client ID/folio number, PAN and mobile number at cs@committedgroup.com between 10th September, 2025 (9.00 a.m. IST) and 20th September, 2025 (5.00 p.m. IST). Only those Members who have pre-registered themselves as a speaker will be allowed to express their views/ ask questions during the AGM. The Company reserves the right to restrict the number of speakers depending on the availability of time for the AGM.
6. Members who have cast their votes by remote E-Voting prior to the AGM may also attend/ participate in the meeting through VC/ OAVM but they shall not be entitled to cast their vote again.
7. Any person, who acquires shares of the Company and becomes Member of the Company after the Company sends the Notice of the 27th AGM by email and holds shares as on the cut-off date i.e. 17th September, 2025, may obtain the User ID and password by sending a request at evoting@nsdl.co.in. However, if you are already registered with NSDL for remote e-Voting then you can use your existing user ID and password for casting your vote. If you forgot your password, you can reset your password by using “[Forgot User Details/Password?](#)” or “[Physical User Reset Password?](#)” option available on www.evoting.nsdl.com.
8. Shri Deepak Kumar, Practicing Company Secretary (Membership No. FCS-10189 & CP No. 11372), Partner, M/s. Deepak Kumar & Associates, Company Secretaries have been appointed as the Scrutinizer for providing facility to the Members of the Company to scrutinize the e-voting process in a fair and transparent manner.
9. The Chairperson shall, at the AGM, allow voting with the assistance of Scrutinizer, by use of electronic voting for all those Members who are present at the AGM but have not cast their votes by availing the remote e-Voting facility.
10. The Scrutinizer shall after the conclusion of voting at the AGM, declare the results not later than two working days of the conclusion of the AGM, along with a consolidated scrutinizer’s report of the total votes cast in favour or against, if any, to the Chairperson or a person authorized by him in writing, who shall countersign the same and declare the results of the voting forthwith. The results declared along with the report of the Scrutinizer shall be placed on the website of the Company www.committedgroup.com and on the website of NSDL and National Stock Exchange of India Limited.
11. Documents open for inspection: All the documents referred to in the accompanying notice and the statement pursuant to Section 102(1) of the Companies Act, 2013 shall be available for inspection through electronic mode. Members are requested to write to the Company at cs@committedgroup.com for inspection of said documents; and the Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170

of the Companies Act, 2013 and the Register of Contracts or Arrangements in which Directors are interested, maintained under Section 189 of the Companies Act, 2013, will be available for inspection by the members during the AGM, upon Log-in to NSDL e-Voting system at <https://www.evoting.nsdl.com>

EXPLANATORY STATEMENT IN RESPECT OF THE SPECIAL BUSINESS PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

Item no. 4

Based on the recommendations of the Nominations and Remuneration Committee, the Board of Directors of the Company vide Circular Resolution dated July 2, 2025 had appointed Mr. Satpal kumar Arora (DIN: 00061420) as an Independent, Additional Director of the Company for a term of 5 (Five) years, which is effective from July 2, 2025.

Profile of Mr. Satpal kumar Arora:

Mr. Satpal kumar Arora, 67 years and has an Extensive experience in wholesale lending, project appraisal and financing, infrastructure project appraisal /monitoring/ negotiating terms and legal aspects. Sale and purchase of distress loan accounts. Recovery from the stressed assets, Treasury management. Venture /PE funding. Recovery/legal process, sale/ purchase/ assignment of NPAs. Insolvency laws and procedure. Heading legal and Recovery Department, Disinvestment of equity/enterprises.

He also has an extensive experience in tourism industry in appraisal and monitoring of tourism projects as Managing Director of Tourism Finance corporation of India. A Global advisor to Government of UP for disinvestment of 77 Hotels and Restaurants units of UP Tourism corporation and 31 sugar mills by inviting bids for sale/ disinvestment on PPP mode ensuring protection of employment and staff service terms and conditions.

He holds good working knowledge of general commercial and economic laws, companies act, regulatory provisions of Stock Exchanges and SEBI along with management of board and senior level meetings.

He has also involved in the functioning of Credit ratings Agency, Trusteeship Co. and Assets Reconstruction Co. and engaged in HR functions/ manpower planning and development viz. formulation of policies for recruitment, training, promotions, transfer, disciplinary, vigilance. Formulation of employees Welfare schemes, heading CSR functions ensuring equitable and conducive environment for employees' involvement/ satisfaction.

Mr. Arora holds the following qualifications:

2017	Insolvency Professional	Insolvency and Bankruptcy Board of India
1991	Company Secretary	Institute of Company Secretaries of India
1987	Bachelors of Law (LLB)	University of Delhi
1984	ICAI	Institute of Cost and Management Accountants of India Kolkata
1981	Diploma in Labour Laws	Indian Law Institute, Delhi
1984	CAIIB (Both Parts)	CAIIB (Both Parts) Indian Institute of Bankers
1979	Masters in Commerce	Delhi School of Economics, University of Delhi
1977	B.Com.(Hons)	University of Delhi

Mr. Satpal kumar Arora has given a declaration to the Board that he meets the criteria of independence as provided under Section 149 (6) of the Act. In the opinion of the Board, Mr. Arora fulfills the conditions specified in the Act and the Rules made there under for appointment as an Independent Directors and he is an independent of the management. Other details of Director seeking appointment at the forthcoming Annual General Meeting Information as required under Clause 1.2.5 of the Secretarial Standard on General Meetings (SS-2) is given hereunder:

Name of Director	Mr. Satpal kumar Arora																																									
DIN	00061420																																									
Date of Birth and Age	01-04-1958 67 years																																									
A brief resume, Qualification(s), Experience and Nature of her expertise in specific functional areas, Recognition or awards	As mentioned in explanatory statement above																																									
Details of remuneration sought to be paid	Sitting Fees and Commission (if any).																																									
Details of the remuneration last drawn by such person (FY 2024-25)	NA																																									
Date of first appointment on the Board	July 2 2025																																									
Shareholding in the Company	Nil																																									
Relationship with other Directors, Manager and other Key Managerial Personnel	None																																									
The number of Meetings of the Board attended during FY 2024-25	Nil																																									
Other Directorships	<table><tr><th>S. No.</th><th>Name of Companies</th><th>Designation</th></tr><tr><td>1.</td><td>AVA Advisors & Trainers India private limited</td><td>Independent Director</td></tr><tr><td>2.</td><td>Eastman auto & power limited</td><td>Independent Director</td></tr><tr><td>3.</td><td>Tesla Power Equipments and Projects Limited</td><td>Independent Director</td></tr><tr><td>4.</td><td>Sonitron Fininvest Private Limited</td><td>Independent Director</td></tr><tr><td>5.</td><td>Pravartaka Tooling Services Private Limited</td><td>Independent Director</td></tr><tr><td>6.</td><td>Globin Infra AMC Services Private Limited (Under process of striking off)</td><td>Independent Director</td></tr><tr><td>7.</td><td>IFCI Sycamore Capital Advisors Private Limited (Under Liquidation)</td><td>Independent Director</td></tr><tr><td>8.</td><td>Shree Maheshwar Hydel Power Corporation Limited (Under CIRP)</td><td>Nominee Director</td></tr><tr><td>9.</td><td>Shree Pushkar Chemicals & Fertilisers Limited</td><td>Independent Director</td></tr><tr><td>10.</td><td>Som Distilleries and Breweries Limited</td><td>Independent Director</td></tr><tr><td>11.</td><td>Nagarjuna Fertilizers and Chemicals Ltd. (Amalgamated)</td><td>Nominee Director</td></tr><tr><td>12.</td><td>Dhampur Sugar Mills Limited</td><td>Independent Director</td></tr></table>			S. No.	Name of Companies	Designation	1.	AVA Advisors & Trainers India private limited	Independent Director	2.	Eastman auto & power limited	Independent Director	3.	Tesla Power Equipments and Projects Limited	Independent Director	4.	Sonitron Fininvest Private Limited	Independent Director	5.	Pravartaka Tooling Services Private Limited	Independent Director	6.	Globin Infra AMC Services Private Limited (Under process of striking off)	Independent Director	7.	IFCI Sycamore Capital Advisors Private Limited (Under Liquidation)	Independent Director	8.	Shree Maheshwar Hydel Power Corporation Limited (Under CIRP)	Nominee Director	9.	Shree Pushkar Chemicals & Fertilisers Limited	Independent Director	10.	Som Distilleries and Breweries Limited	Independent Director	11.	Nagarjuna Fertilizers and Chemicals Ltd. (Amalgamated)	Nominee Director	12.	Dhampur Sugar Mills Limited	Independent Director
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	12.	Dhampur Sugar Mills Limited	Independent Director																																							

Membership / Chairmanship of Committees of other Board	S. No.	Name of Companies	Designation
	1.	Eastman auto & power limited	Chairperson <ul style="list-style-type: none"> • Nomination & Remuneration Committee • Stakeholder's Relationship Committee Member Audit Committee
	2.	Tesla Power Equipments and Projects Limited	Chairperson <ul style="list-style-type: none"> • Audit Committee Member <ul style="list-style-type: none"> • Risk Management Committee
	3.	Pravartaka Tooling Services Private Limited	Chairperson <ul style="list-style-type: none"> • Audit Committee
	4.	Shree Pushkar Chemicals & Fertilisers Limited	Chairperson <ul style="list-style-type: none"> • Audit Committee Member <ul style="list-style-type: none"> • Stakeholder's Relationship Committee • Risk Management Committee
	5.	Som Distilleries and Breweries Limited	Chairperson <ul style="list-style-type: none"> • Audit Committee

The Board recommends the resolution for his appointment for approval of the members as an **Ordinary Resolution**.

None of the Directors and/or Key Managerial Personnel of the Company and/or their respective relatives are, in any way, concerned or interested, financially or otherwise, in the proposed resolution(s), set out at Item No. 4 of this Notice. except for Mr. Satpal kumar Arora.

Item no. 5

Pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 under Regulation 24A, as amended, the Board of Directors, at its meeting held on August 28, 2025, upon the recommendation of the Audit Committee, has recommended the appointment of M/s Deepak Kumar & Associates, Practising Company Secretaries, through its Proprietor Mr. Deepak Kumar (M. No. F10189 | COP No. 11372) as the Secretarial Auditor of the Company for a term of five (5) years, commencing from the financial year 2025-26.

In terms of Section 204(1) of the Companies Act, 2013 read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, every listed company is required to annex a Secretarial Audit Report, given by a Practising Company Secretary, along with its Board's Report. Further, Regulation 24A of SEBI (LODR) Regulations, 2015, as amended by SEBI notifications and circulars (including SEBI Circular No. CIR/CFD/CMD1/27/2019 dated February 8, 2019), mandates appointment of Secretarial Auditors of the Company.

Additionally, pursuant to Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024 every listed entity and its material unlisted subsidiaries incorporated in India shall undertake Secretarial Audit by a Secretarial Auditor who shall be a Peer Reviewed Company Secretary and shall annex a Secretarial Audit Report in such form as specified, with the annual report of the listed entity.

Therefore, M/s Deepak Kumar & Associates is a peer reviewed firm with the Unique Identification No. I2012DE970300 valid till 30th June, 2030. Mr. Deepak Kumar is a Fellow Member of the Institute of Company Secretaries of India (ICSI), and has extensive experience in corporate law, governance and regulatory compliances. Based on his professional qualifications, experience and independence, the Board recommends his appointment as the Secretarial Auditor of the Company. The Board is of the opinion that such appointment would be beneficial to the Company, given his experience and professional standing.

The necessary disclosures in this regard are provided herein as under –

The remuneration proposed is 40,000 per annum fixed, exclusive of taxes and reimbursements. The Board of directors is proposed to be empowered, in consultation with the Audit Committee, to subsequent revise such remuneration in consultation with the Secretarial Auditor as and when it may be required. The remuneration fixed is commensurate with his qualification, experience, the size of the company's business and the remuneration being paid to him in his capacity as the Secretarial Auditor.

The Board recommends the resolution for his appointment for approval of the members as an **Ordinary Resolution**.

None of the Directors and/or Key Managerial Personnel of the Company and/or their respective relatives are, in any way, concerned or interested, financially or otherwise, in the proposed resolution(s), set out at Item No. 5 of this Notice.

Item no. 6

Pursuant to Section 185 of the Companies Act, 2013 (“the Act”), a Company may advance any loan including any loan represented by book debt, or give any guarantee or provide any security in connection with any loan taken by any entity (said entity(ies) covered under the category of ‘a person in whom any of the director of the Company is interested’ as specified in the explanation to Section 185(2)(b) of the Companies Act, 2013, after passing a Special Resolution in the general meeting.

It is proposed to make loan(s) including loan represented by way of Book Debt to, and/or give guarantee(s) and/or provide security(ies) in connection with any loan taken/to be taken by the Subsidiary Companies or Associate or Joint Venture or group entity or any other person in whom any of the Director of the Company is deemed to be interested as specified in the explanation to Section 185(2)(b) of the Act (collectively referred to as the “Entities”), from time to time, for the purpose of capital expenditure of the projects and/or working capital requirements including purchase of fixed assets as may be required from time to time for its principal business activities and other matters connected and incidental thereto, within the limits as mentioned in the Item no. 6 of the notice.

The members may note that Board of Directors would carefully evaluate the proposals and provide such loan, guarantee or security through deployment of funds out of internal resources/accruals and/or any other appropriate sources, from time to time, and the proposed loan shall be at such rate of interest as agreed by the parties in the best interest of the Company and shall be used by the borrowing company for its principal business activities only.

The Board of Directors recommend the resolution set forth in Item no. 6 of the notice for your approval as a **Special Resolution**. None of the Directors or Key Managerial Personnel or their relatives are in any way concerned with or interested, financially or otherwise in the said resolution except to the extent of their shareholding in the Company, if any.

Item no. 7

In order to make optimum use of funds available with the Company and also to achieve long term strategic and business objectives, the Board of Directors of the Company proposes to make use of the same by making investment in other bodies corporate or granting loans, giving guarantee or providing security to other persons or other bodies corporate as and when required.

Members may note that pursuant to Section 186 of the Companies Act, 2013 (“Act”), the Company can give loan or give any guarantee or provide security in connection with a loan to any other body corporate or person and acquire securities of any other body corporate, in excess of 60% of its paid up share capital, free reserves and securities premium account or 100% of its free reserves and securities premium account, whichever is more, with the approval of Members by special resolution passed at the general meeting.

In view of the aforesaid, it is proposed to take approval under Section 186 of the Companies Act, 2013, by way of special resolution, up to a limit of Rs. 100 Crores, as proposed in the Notice.

The above proposal is in the interest of the Company and the Board recommends the Resolution as set out at Item No. 7 for approval by the members of the Company as **Special Resolution**.

None of the Directors or Key Managerial Personnel or their relatives are in any way concerned with or interested, financially or otherwise in the said resolution except to the extent of their shareholding in the Company, if any.

Item no. 8 & 9

Keeping in view the Company's long term strategic and business objectives, the Company may need additional funds. For this purpose, the Company may, from time to time, raise finance from various Banks and/or Financial Institutions and/ or any other lending institutions and/or Bodies Corporate and/or such other persons/ individuals as may be considered fit, which, together with the monies already borrowed by the Company (apart from temporary loans obtained from the Company's bankers in ordinary course of business) may exceed the aggregate of the paid-up capital and free reserves of the Company. Pursuant to Section 180(1)(c) of the Companies Act, 2013, the Board of Directors cannot borrow more than the aggregate amount of the paid-up capital of the Company and its free reserves at any time except with the consent of the members of the Company in a general meeting.

In order to facilitate securing the borrowing made by the Company, it would be necessary to create charge on the assets or whole or part of the undertaking of the Company. Further, Section 180(1)(a) of the Companies Act, 2013 provides for the power to sell, lease or otherwise dispose of the whole or substantially the whole of the undertaking of the Company subject to the approval of members in the General Meeting.

The above proposal is in the interest of the Company and the Board recommends the Resolution as set out at Item nos. 8 & 9 for approval by the members of the Company as **Special Resolutions**.

None of the Directors or Key Managerial Personnel or their relatives are in any way concerned with or interested, financially or otherwise in the said resolution except to the extent of their shareholding in the Company, if any their shareholding in the Company, if any.

Item no. 10

Pursuant to the provisions of Section 188 of the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Rules, 2014, the Related Party Transactions as mentioned in clause (a) to (g) of the said section requires a Company to obtain approval of the Board of Directors and subsequently the Shareholders of the Company by way of ordinary resolution in case the value of the Related Party Transactions exceed the stipulated thresholds prescribed in Rule 15 of the said Rules and transactions other than in ordinary course of business and on arm's length basis.

Further, Regulation 23 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("Listing Regulations") also stipulates that all material related party transactions shall require prior approval of the shareholders through ordinary resolution.

Accordingly, the related party transactions as recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 28 August 2025 are hereby placed before the shareholders for their approval by way of ordinary resolution to enable the Company / Subsidiary Company to enter into the following Related Party Transactions in one or more tranches. The transactions under consideration, are proposed to be entered into by the Company / Subsidiary Company with the following related parties in the ordinary course of business and at arms' length basis.

Pursuant to Rule 15 of Companies (Meetings of Board and its Powers) Rules, 2014 and SEBI Circular SEBI/HO/CFD/CMD1/CIR/P/2021/662, dated November 22, 2021, the particulars of transactions to be entered into by the Company with related parties are as under:

S. No.	Particulars	Details of Material Related Party Transactions
1.	Name of the related party and its relationship with the listed entity or its subsidiary, including nature of its concern or interest (financial or otherwise)	Committed Cargo Solutions Private Limited over which Director and / or relative has control or joint control (As per SEBI Listing Regulations)
2.	Type, material terms and particulars of the proposed transactions	Transactions with respect to: (i) sale, purchase, lease and/ or transfer of components, parts, products, goods, materials, assets, services or resources; (ii) reimbursement of expenses including towards availing / providing for sharing/ usage of each other's resources; and (iii) transfer of any resources, services or obligations to meet their business requirements.
3.	Tenure of the Proposed transactions ("Tenure")	FY 2025-26
4.	Value of the proposed transactions	Rs. 50 Crores
5.	The percentage of the listed entity's annual consolidated turnover, for the immediately preceding financial year, that is represented by the value of the proposed transactions	26.17%
6.	If the transactions relate to any loans, inter-corporate deposits, advances or investments made or given by the listed entity or its subsidiary	Rs. 10 crores
7.	Justification as to why the RPTs are in the interest of the listed entity	Subsidiary of company
8.	A copy of the valuation or other external party report, if any such report has been relied upon	The transactions do not contemplate any valuation.

9.	Percentage of the counter- party's annual consolidated turnover that is represented by the value of the proposed RPTs on a voluntary basis	52083.3% (turnover ₹0.096 Cr in FY 2024-25) Since Committed Cargo Solutions Private Limited is a Subsidiary with limited standalone operations previous year, the proposed transaction value is higher than its standalone turnover in the previous year. However, the transactions are in the ordinary course of business and at arm's length, and will be consolidated at the group level.
10.	Any other information that may be relevant	Transactions are in ordinary course of business and at arm's length.

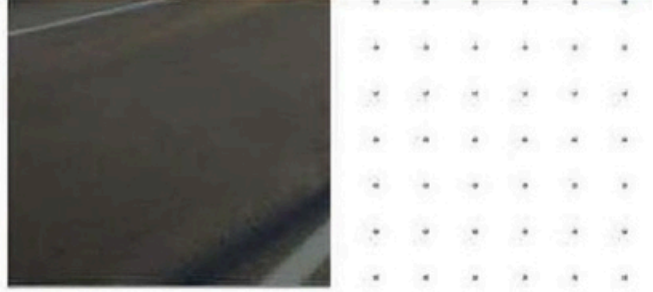
The proposed contracts/ arrangements/ transactions relate to sale/ purchase of goods/ services or any other transaction(s), which shall be governed by the Company's Related Party Transaction Policy and shall be reviewed by the Audit Committee within the overall limits approved by the members. The Board of Directors or any Committee thereof would carefully evaluate the proposals providing and/ or receiving of loans or guarantees or securities or making investments through deployment of funds out of internal resources/ accruals and/ or any other appropriate sources, from time to time, only for principal business activities of such entities.

The proposal outlined above will contribute to the principal business activities of your Company and is in the interest of the Company. Hence, the Audit Committee/ Board recommends the resolution set out in the Item no. 10 of the notice for your approval as an ordinary resolution. None of the Related Parties shall vote in the resolution.

Except Mr. Narendra Singh Bisht, Dr. Nitin Bharal, Mr. Rajeev Sharma and Mr. Yash Pal Arora, none of the other Directors, Key Managerial Personnel or their respective relatives in any way, financially or otherwise, concerned or interested in the said resolution.

ANNUAL REPORT

2025



Committed Cargo Care Limited

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To view our online reports,
please log on to
www.committedgroup.com

In this Annual report, we have disclosed the forward-looking information to enable investors to comprehend our prospects and take informed investment decisions. This report and other statements, written or oral, that we periodically make, contain forward looking statements that set out anticipated performances/ results based on the management's plans and assumptions. We have tried wherever possible to identify such statements by using words such as, anticipate, estimate, expects, project, intends, plans, believes, and words of similar substance in connection with any discussion of our future performance. We cannot guarantee that these forward looking statements will be realized, although we believe we have been prudent in assumption. The achievements of results are subject to risks, uncertainties and realization of assumptions. Should known or unknown risks or uncertainties materialize or should underlying assumptions prove inaccurate, actual results could vary materially from those anticipated, estimated or projected. Readers should bear this in mind.



CORPORATE INFORMATION

Board of Directors

Mr. Rajeev Sharma
Managing Director

Dr. Nitin Bharal
Whole-time Director

Mr. Narendra Singh Bisht
Whole-time Director

Mr. Yash Pal Arora
Whole-time Director

Mr. Satpal Kumar Arora
Independent Director

Mr. Gurinder Singh
Independent Director

Mrs. Shaman Chaudhry
Independent Director

CFO
Mr. Narendra Singh Bisht

CEO
Dr. Nitin Bharal

Company Secretary & Compliance Officer
Ms. Charumita Bhutani

Statutory Auditors

M/s KMM & Associates
Chartered Accountants
F-605, Rashmi Apartments, Harsh Vihar, Pitampura, New Delhi - 110034

Secretarial Auditors

M/s Akhil Rohatgi & Co.
21, Shamnath Marg, Civil Lines, New Delhi -110054

Registrar & Transfer Agent

Bigshare Services India Private Limited
Office No. S6 - 2, 6th Floor, Pinnacle Business Park, Next to Ahura Centre,
Mahakali Cave Road, Andheri - [East], Mumbai Maharashtra - 400093



Location

New Delhi-Central Works

A-406, Road No.4, Street No.8,
Mahipalpur, New Delhi

Ludhiana

Room No 107 & 108/B-21- 4608-14609
Green Building 1st Floor Gandhi Nagar
G.T.Road Near Dholewal Chowk,
Ludhiana Punjab

Chennai

Office No. 307, #10, Uthamar Gandhi
Salai, Nungambakkam High Rd,
Nungambakkam, Chennai, Tamil Nadu

Jaipur

S-4, 2nd Floor, Govindam
Complex, Sansar Chand Road,
Jaipur Rajasthan

New Delhi

T-95A, M. No: 161/A/2, Third Floor C. L.
House, Commercial Centre, Yusuf Sarai,
New Delhi

Ahmedabad

Opulence Cabin No. 304, 11th Floor, A -
Block, Shree Square House, Beside GTP
House, Sindhubhavan Road,
Ahmedabad

Mumbai (Sea Division)

Office No. 6B, 1st Floor, H & G House,
Plot.No.12, Sector-11, CBD Belapur, Navi
Mumbai

Goa

Office No. 06, G.F, Utility Building, Air
Cargo Terminal Complex, Manohar
International Airport, Dadachiwadi Road,
Nagzar, Taluka Pernem, Mopa, North Goa

Bengaluru

Workafella Office No.024, 50, 1, Infantry
Rd, Opp. Commissioner Office, Shivaji
Nagar, Bengaluru, Karnataka

Mumbai (Air Division)

91 Springboard, Office 4.9, Plot No. D-5,
Road No. 20, Marol MIDC, Andheri (East)
Mumbai Maharashtra

Pune

Office No. 1.49, 11th Floor, 91 Springboard
Sky Loft, Creativity Mall, Off, Airport
Road, Opposite Golf Course, Shastri
Nagar, Yerawada, Pune, Maharashtra

Hyderabad

Cabin Number 5, Plot No. 73, SMR Tower,
Road No. 5, Mothi Nagar, Nagarjuna Hills,
Punjagutta, Hyderabad, Telangana -
500082,

Regd. & Corporate Office Committed Cargo Care Limited

(CIN: L63090DL1998PLC096746)
A-406, Road No.4, Street No.8,
Mahipalpur, New Delhi-110037



OUR BOARD



Rajeev Sharma
Chairperson &
Managing Director



Narendra Singh Bisht
Whole-time Director &
CFO



Dr. Nitin Bharal
Whole-time Director &
CEO



Yash Pal Arora
Whole-time Director



Shaman Chaudhry
Independent Director



Satpal Kumar Arora
Independent Director



Gurinder Singh
Independent Director



Milestones in Our Journey

Financial Year

Events

1998

Incorporated as a Private Limited Company in the name and style of Committed Cargo Care Private Limited.

2001

Accredited by IATA for the first time. Thereafter we have been accredited by IATA almost every year.

2004

Mumbai Office started.

2005

Jaipur Office started.

2006

Accredited by FIATA.

2011

Received Certificate of Membership of The Air Cargo Agents Association of India

2011

Certificate of Nomination as Leader of Tomorrow Celebrating Entrepreneurship Awards 2011

2014

Turnover crossed Rs. 50 Crs.

2014

Received License for Custom Broker authorizing Company to act as Custom Broker all over India.

2015

Ludhiana Office started

2016

Received Authorized Economic Operator – LO Certificate (Customs Broker) from AEO Programme Manager/ Commissioner, Directorate of International Customs



Milestones in Our Journey

Financial Year

Events

2016

Delhi/ ICD Tuglakabad Office started

2017

Appreciation as Leading Customs House Agent – Express Industry awarded by India Cargo awards North & East 2017

2017

Awarded NSIC – CRISIL Rating of CRISIL MSE – I indicating 'Higher Credit Worthiness'.

2018

Received license for Customs Broker and the company was authorised to transact, business as Customs Broker all over India.

2018

Converted into a Public Limited Company.

2021

Received ISO 9001:2015 Certificate.

2021

Turnover crossed Rs. 100 Crores.

2023

Mumbai's 2nd office started.

2023

Received Certificate of Appreciation in recognition to the invaluable contribution to the growth of Maskargo through outstanding sales achievement in 2022.

2023

Listing of Company's equity shares at NSE (SME) with IPO of Rs. 24.95 Crs.

2023

25 years of Company's operations completed.



Milestones in Our Journey

Financial Year

Events

2024

New offices at Goa, New Delhi, Ahmedabad, Bengaluru, Pune, Hyderabad, and Chennai started.

2025

Turnover crossed Rs. 150 Crores

2025

Launched a Preferential Issue of Convertible Warrants of Rs. 44.55 Crs.

2025

Awarded with "Times Power Icons" (North 2024-25) by 'Bennett Coleman And Company Limited' (BCCL) - The Times of India

2025

Awarded as Winner - Custom Broker of the Year (Air Export) - Aviation Cargo express by EXIM INDIA



FROM THE DESK OF CHAIRPERSON & MANAGING DIRECTOR

Dear Shareholders,

It gives me immense pleasure to present to you the Annual Report of Committed Cargo Care Limited (CCCL) for the financial year 2024-25. The robust performance during the year confirms our company's position as a trusted logistics partner-offering world class logistics solutions with integrity, innovation and value.

Performance Highlights

Last year marked by a successful Initial Public Offering (IPO) laid the foundation for a robust FY 2024-25 performance. The Gross Revenue has gone up from ₹143.36 Crs. in FY 2023-24 to Rs. 191.00 Crs., posting a year -on-year growth of 33%. The EBITDA and PAT achieved growth of 81.6% and 89.5% respectively, hence proving our business model, strategic foresight and effective execution to be on the right path.

We, as a company, continue to believe in our lean and Asset-Light model which has helped us to deliver impressive financial results year-on-year without compromising financial stability.

While we are on course to achieve organic growth at a healthy rate, we believe that Logistics Industry in India is ripe for consolidation. And that will enable our company, with a healthy cash chest, to look at inorganic growth opportunities in future.

Strategic Initiatives and Expansion

While last year was marked with geographical expansion, in the current year, we have taken a big leap forward by setting up International Express Business through a Subsidiary Company, Committed Cargo Solutions Pvt. Ltd. This company is led by a set of very senior and experienced professionals of the Industry, handpicked to focus on fast growing Express Logistics opportunities in the global market. In the coming years, this arm of your Company, we strongly believe, will strengthen the overall performance further.

Sustainable Business Practices

Your company has always strived hard for sustainable operations through its dedicated Team, diverse business relationships, strategic geographical presence, robust processes, an eye for perfection and integrated supply chain. Our asset-light model and strong financial health has further helped in achieving it.

Industry Insights

The logistics industry is undergoing significant transformation in 2025. The growth is driven by technological advancements, evolving consumer expectations and need for more resilient supply chains.

The logistics sector in 2025 is being reshaped by high impact trends that are redefining how goods move across the globe. Advances in automation, AI and IOT are streamlining operations, while green initiatives and data intelligence are pushing sustainability and precision. These shifts are not just incremental but these are transforming infrastructure, decision making and delivery models to meet rising consumer expectations and global disruptions head on.





Asia-Pacific remains a dominant force in logistics, accounting for 49.7% of the market share in 2024 due to rapid urbanization, booming e-commerce, and strong manufacturing bases in China, India, and South East Asia. Trade Agreements like RCEP have also reduced barriers and expanded cross-border logistics. Companies are shifting supply chains towards Asia to reduce costs and diversify from traditional Western hubs, reinforcing the region's central role in global logistics.

Current challenges for the logistics sector have been Rising Logistics Costs, Disrupted Trade routes, infrastructure gaps and Economic uncertainty.

While challenges such as rising costs and geopolitical instability persist, Companies that invest in innovation and adapt to the evolving landscape, will be well-positioned to thrive in the coming decade.

Geopolitical dynamics will necessitate more resilient and flexible supply chains. Investments in Infrastructure and Technology will be crucial to meet the growing demands of global trade.

Our Journey and Achievements

Through your company's journey of 27 years, the Company has regularly earned accolades and awards for its operational and financial performance. In its endeavors, the Company has been assisted by its several accreditations including IATA, FIATA, ISO 9001:2015.

Financial Stability and Future Outlook

Your company continues to enjoy strong financial health with a net cash position of Rs. 32.18 Cr. and negligible debt as on 31st March, 2025. The Balance Sheet presents solid financial standing with total assets increasing by 28% during the year.

With healthy cash flow and strong liquidity ratios, your company is poised to achieve Revenue and Profit growth in the current year and beyond through both organic as well as inorganic means. Our Debt-to-Equity ratio at 0.01% and Current Ratio of 7.77 times as on 31st March, 2025 reflects company's prudent financial management and risk-averse approach. This also reflects Company's ability to take up aggressive future growth targets & challenges.

Acknowledgement

I extend my deepest gratitude for the unwavering dedication of our employees which has positioned us for multifold growth across logistics industry verticals, both existing and emerging.

I also thank our loyal clients, valued Partners and Shareholders for their continuing support and trust. Together, we are committed to chart new horizons in logistics.

As we look ahead, your company, with its focused initiatives and continuing efforts, should be able to achieve high levels of growth along with ever-improving operating margins. This, in turn, will continue to deliver exceptional value to all our stakeholders, I am sure.

Sincerely,
Rajeev Sharma
Managing Director



MANAGEMENT DISCUSSION AND ANALYSIS REPORT

1. GLOBAL LOGISTICS INDUSTRY

The years 2024-25 witnessed a period of significant growth and transformation for this sector, driven by a confluence of factors including e-commerce boom, technological advancements, and increasing globalization. Ongoing geopolitical conflicts and trade disputes have disrupted supply chains, forcing businesses to diversify sourcing and explore alternative routes.

Tariff adjustments have been another defining feature of 2024 and 2025, reshaping international trade flows, introducing new trade policies and tariffs targeting goods from key manufacturing hubs causing significant ripple effects. Businesses are forced to reassess supply chain strategies, diversify sourcing and explore tariff mitigation options. This has increased demand for bonded facilities and specialized customs brokerage services as companies seek to navigate a complex regulatory landscape.

Current challenges for the logistics sector have been Rising Logistics Costs, Disrupted Trade routes, infrastructure gaps, and Economic uncertainty.

The logistics industry in 2025 is characterized by rapid technological advancement, a strong emphasis on sustainability, and the need for resilient supply chains. While challenges such as rising costs and geopolitical instability persist, Companies that invest in innovation and adapt to the evolving landscape, will be well-positioned to thrive in the coming decade.

2. LOGISTICS INDUSTRY AHEAD

The global logistics market was valued at **USD 9407.5 billion in 2023**, the market is projected to further grow at a **CAGR of 6.4% between 2023 and 2032** to reach a value of **USD 15978.2 billion by 2032**.

Sustainability and technology will also dominate discussions in 2025. Businesses must balance operational efficiency with environmental responsibility, and strengthen automation and green logistics solutions.

The reopening of the Suez Canal for cargo traffic in 2025 could be a potential game-changer. If opened, the capacity swell would alter shipping times for key markets. While the Canal's reopening could alleviate strain on traditional lanes, it may also introduce new capacity challenges for carriers.

As we enter 2025, tariffs remain a critical focus. Potential shifts in U.S. trade policies could increase duties on key imports, compelling businesses to look at alternatives.

Looking ahead to 2025-26 and beyond, logistics Providers are gearing up for busier years. E-Commerce will grow exponentially especially with technological advancements like same day delivery and drone logistics becoming more mainstream. Additionally, geopolitical shifts could further impact trade policies and tariffs, requiring businesses to stay agile, informed and flexible.

3. LOGISTICS INDUSTRY IN INDIA

The International Monetary Fund has projected India's economy to grow at 6.8 percent in financial year 2025 and 6.5 percent in financial year 2026. This is in stark contrast to be projected global growth. India's growth is expected to come on the back of resilient domestic demand and private sector CAPEX which is expected to take over from government CAPEX. Overall manufacturing activity continues to remain buoyant in India, the manufacturing Purchasing Managers Index (PMI) scaling high rates of gross expenses. This growth in overall exports has come despite global headwinds. During the financial year 2024-25 Goods and Service Tax collection saw highest ever collection thus signifying strong economic activity.



While the global economic recovery is expected to remain steady and slow, India will continue to gallop on its path to growth, Government initiatives to boost manufacturing and Infrastructure, strong domestic consumption, and investments by private sector augurs well for economic growth in India. Consumer price inflation in India is expected to decline from an average of 5.4 percent in financial year 2024 to 4.6 percent in financial year 2025 and 4.2 percent in financial year 2026.

With India poised to become one of the leading economies in the world, logistics as a sector is bound to play an important role as economic growth is always coupled with growth of the logistics sector. This also includes India's undertaking of significant changes like implementation of GST, e-invoicing, improvement in infrastructure and digitization.

Few initiatives undertaken by the government that will shape the future of logistics sector in India are:

1) Infrastructure development:

Under which the government plans to accelerate work for enabling movement of goods across the country. According to the Ministry of Road Transport and Highways, National Highway (NH) network has increased to 1,46,145 km in year 2023 from 91,287 km in year 2014.

2) PM Gati Shakti:

Under this scheme, the government plans to facilitate multimodal connectivity. Even during the recent interim budget announcement, focus was laid on further boosting railway corridors, energy, mineral and cement corridors; port connectivity, and high traffic density corridors.

3) Manufacturing:

There is thrust by the government to boost manufacturing in India. It aims to increase the contribution of manufacturing to India's GDP from 17% currently to 25% by 2025. Various schemes such as the Production Linked Incentive (PLI) scheme are being supported. Technology is also bound to play an important role in supporting logistics. It will help in improving efficiency and providing visibility of shipments.

4) Global Logistics Sector:

Global ocean trade was marred by a turbulent global environment in 2024-25. Geopolitical crisis coupled with a slowdown in consumer spending had an adverse impact on trade. The demand was impacted by rising inflation on account of the Russia Ukraine war and tensions in the Middle East. The conflicts in the Middle East also led to disruptions in vessel movement, many carriers were forced to reroute vessel progress through the Red Sea.

4. Brief introduction of company's business model and operations

At Committed Cargo, we define excellence through the highest level of Logistics Services. Having started the journey in 1998, we completed 27 years of unparalleled services. During this span of 27 glorious years, we have served a robust clientele by delivering logistics services of global standards. Our commitment to innovation within the Logistics realm continues as we introduce and implement innovative concepts while customizing solutions for our clients' unique needs. Our dedicated professionals are ceaselessly innovating and enhancing operational efficiencies.

With ISO 9001: 2015 Certification, Committed Cargo specializes in the seamless handling of Import and Export Cargo, earning a distinguished reputation for delivering dependable and comprehensive cargo movement solutions globally. Its guiding principle 'Customer Pride' has been instrumental in establishing a lasting presence in the dynamic cargo industry.



The Operational Team at Committed Cargo consists of 215 in-house, well-trained, and dynamic employees. These individuals collectively possess several years of experience in international freight forwarding and a proactive history with reputable shipping lines and air lines. This operational prowess empowers Committed Cargo to adopt a 'Total Freight Management' approach enabling the provision of end-to-end logistics services.

Comprehensive list of services being rendered by Committed Cargo include Custom Brokerage, Air Freight, Sea Freight, Express Freight, and 4 PL and Supply Chain Management. In addition, our company provides special services handling Dangerous goods, Human Remains relocations, Diplomatic relocations, Exhibition Cargo, Critical Logistics, and many more.

In this Current Year, Committed Cargo has extended its focus on Express Logistics by investing into a Subsidiary Company, Committed Cargo Solutions (P) Ltd.

5. Financial performance review

- Our Company recorded total revenue of Rs. 191.00 Crs. against Rs. 143.36 Crs. in the previous years which is 33% more in the current year as compared to the last year. The EBITDA for the year has been Rs. 10.8 crores and Profit after tax (PAT) has been Rs. 7.80 crores.
- The Board has recommended a dividend of Rs. 0.50 per share (5% on the face value of equity shares of Rs. 10 each) for the financial year ended March 31, 2025, in line with the previous year.
- The Company continues to be largely Debt Free Company with Shareholders' Net worth being Rs. 76.31 Crs. and Debt of Rs. 0.57 Crs only.
- During the year, the Company allotted, on a preferential basis 55,00,000 Fully Convertible Warrants, on 11th February, 2025 to the persons belonging to "Promoter/Promoter Group" and "Non-Promoter, Public Category", at an issue price of Rs. 81/- per warrant higher than the floor price determined in accordance with the provisions of Chapter V of SEBI ICDR Regulations, payable in cash for aggregating amount of Rs. 44.55 Crs.

6. Key financial ratios

During the year, Company's revenue increased by ~33%. With the result, the Net Worth of the Company has gone up substantially to Rs. 65.17 Crs. (Comprising Premium and Net Profit for the year) as on 31st March 2025 as against Rs. 57.91 Crs. as on 31st March 2024.

S.No.	Ratios	2024-25	2023-24
1	Current Ratio	7.77	6.37
2	Debt Equity Ratio	0.01	0.00
3	Debt Service Coverage Ratio(Times)	48.43	8.50
4	Operating Profit Margin (%)	14.04	13.63
5	Net Profit Margin (%)	4.08	2.87
6	Return of Net Worth (%)	11.97	7.11
7	Return of Capital Employed (%)	14.44	8.61

7. Internal control system

With a view to manage the business operations efficiently, Internal Control System has been put in place and is reviewed periodically by Company's Team and further by Internal Auditors. In Management's opinion, the systems being followed are adequate, keeping in view the nature and size of Company's operations.



8. Human Resources

Committed Cargo employs, as on date, 215 people in different categories. The Company practises people-friendly working environment and gives sufficient opportunities to its people to grow within the organization. Your Company has also laid emphasis on improving the skills of its human resources for achieving better quality and performance. This has resulted in very high retention % of people since its inception.

9. Outlook and future strategies

In the previous year 2023-24, the Company expanded its geographical presence by setting up new Branches. These Branches were equipped with experienced manpower, infrastructure and processes. These Branches are in the process of stabilization and should yield high returns in the current year and beyond.

The process of digitization of Company's operations was started last year by investing into a subsidiary company. The Company has made significant progress during the year and is on course to make CCCL digitally abled.

Having entered FY 2023-24 with strong momentum coupled with robust growth and sustainable free cash flows, CCCL has, with a view to focus on fast-growing Express Logistics business, invested into a subsidiary company, Committed Cargo Solutions (P) Ltd. The company has begun its operation with a Team comprising of Senior Professionals in the industry with long-standing experience.

CONCLUSION

Committed Cargo, like in past, aims to be a customer-centric and technology-abled logistics company. The company will continue to strive for excellence in all its activities and will pursue value-based policies to satisfy the aspirations of its customers, vendors, employees, shareholders and society at large.

In the current scenario of tariff adjustments, Committed Cargo will continue helping its clients managing these changes by identifying cost saving opportunities and optimizing supply chains.



DIRECTORS' REPORT

To,

The Members,

Committed Cargo Care Limited

Your Directors are pleased to present their 27th Annual Report on the business and operations of the Company together with the Audited Financial Statements for the year ended 31st March, 2025.

1 FINANCIAL HIGHLIGHTS AND STATE OF AFFAIRS

Particulars		Standalone		Consolidated	
		Current Year	Previous Year	Current Year	Previous Year
		31.03.2025 (Rs. In Lacs)	31.03.2024 (Rs. In Lacs)	31.03.2025 (Rs. In Lacs)	31.03.2024 (Rs. In Lacs)
Revenue from operations		18,957.64	14,259.81	18,957.64	14,259.81
Other income		143.26	76.66	143.26	76.66
Profit before depreciation, interest and tax		19,100.90	14,336.47	19,100.90	14,336.47
Less: Financial Charges		13.01	6.14	13.01	6.14
Less: Depreciation		96.54	49.15	96.54	49.15
Net profit before Taxation		1079.50	570.25	1,079.50	570.25
Less: Tax		299.24	158.47	299.24	158.47
Profit after Taxation		780.26	411.78	780.26	411.78
EPS	Basic	7.22	3.81	7.22	3.81
	Diluted	7.22	4.70	7.22	4.70

Your Directors are pleased to present the financial performance of the Company for the financial year ended 31st March, 2025.

Standalone Financial Performance

During the year under review, the Company has delivered a strong performance. The revenue from operations for the financial year 2024-25 stood at Rs. 18,957.64 lacs as against Rs. 14,259.81 lacs in the previous year, reflecting a robust growth of approximately 33%. Other income increased to Rs. 143.26 lacs (Previous Year: Rs. 76.66 lacs).



The profit before depreciation, interest and tax increased to Rs. 1251.94 lacs from Rs. 688.43 lacs in the previous year. After accounting for financial charges of Rs. 13.01 lacs (Previous Year: Rs. 6.14 lacs) and depreciation of Rs. 96.54 lacs (Previous Year: Rs. 49.15 lacs), the net profit before tax stood at Rs. 1,079.50 lacs as compared to Rs. 570.25 lacs in the previous year, and write offs of Rs. 62.89 Lacs (Previous year: Rs. 62.89 Lacs)

The profit after tax for the year was Rs. 780.26 lacs as against Rs. 411.78 lacs in the previous year, registering a notable increase of nearly 89%.

The Earnings Per Share (EPS) for the year was Rs. 7.22 per share (Basic and Diluted) compared to Rs. 3.81 (Basic) and Rs. 4.70 (Diluted) in the previous year.

Consolidated Financial Performance

On a consolidated basis, the revenue from operations also stood at Rs. 18,957.64 lacs as against Rs. 14,259.81 lacs in the previous year. Other income for the year was Rs. 143.26 lacs (Previous Year: Rs. 76.66 lacs).

The consolidated profit before depreciation, interest and tax amounted to Rs. 1251.94 lacs (Previous Year: Rs. 688.43 lacs). After deduction of financial charges of Rs. 13.01 lacs and depreciation of Rs. 96.54 lacs, the net profit before tax stood at Rs. 1,079.50 lacs (Previous Year: Rs. 570.25 lacs).

The consolidated profit after tax for the year was Rs. 780.26 lacs compared to Rs. 411.78 lacs in the previous year, marking an improvement of approximately 89%.

The consolidated Earnings Per Share (EPS) was Rs. 7.22 per share (Basic and Diluted) as compared to Rs. 3.81 (Basic) and Rs. 4.70 (Diluted) in the previous year.

The Company's financial results reflect the successful execution of its strategic initiatives and continued focus on operational excellence and customer satisfaction.

The Company's operations are predominantly focused on cargo handling and customs clearance, implemented through an integrated "Total Freight Management" approach. This comprehensive strategy ensures accurate, efficient, and reliable cargo management tailored to the diverse needs of global clients.

With a specialized emphasis on the seamless handling of both import and export cargo, the Company has established a strong reputation for providing dependable, end-to-end cargo movement solutions on an international scale. Over the years, we have successfully positioned ourselves as a trusted logistics partner, committed to service excellence and operational precision.

Our core guiding principle, "Customer Pride," continues to be the cornerstone of our business philosophy. This customer-centric approach has been instrumental in fostering enduring relationships, ensuring consistent service delivery, and maintaining a resilient presence in the dynamic and competitive cargo and logistics industry.

2 EXPANSION AND FUTURE PROSPECTS

Your Directors remain optimistic about the Company's prospects and growth potential by expanding service portfolio, enhanced global presence, and deepening capabilities in complex logistics execution. With continued emphasis on operational efficiency, client satisfaction, and market adaptability, the Company is well-positioned to further strengthen its footprint in the logistics and cargo sector.



We are confident that our strategic initiatives, supported by a highly dedicated team and loyal customer base, will continue to yield encouraging results in the years to come. Your Directors are hopeful of achieving even better performance in the ensuing year, with increased revenues and profitability.

3 CHANGE IN NATURE OF BUSINESS

During the year under review, the Company has continued to provide integrated logistics services to its customers, consistent with its existing business model. There have been no significant changes in the nature of the Company's business or operations that have materially affected its financial position.

4 DIVIDEND

Your Company has earned a net profit (after tax) of Rs. 780.26 Lacs as against Rs. 411.78 Lacs in the previous year. The Board has recommended a dividend of Rs. 0.50 per share (5% on the face value of equity shares of Rs. 10 each) for the financial year ended March 31, 2025, in line with the previous year.

The dividend, if approved by the Members at the ensuing Annual General Meeting (AGM), shall absorb a sum of Rs. 57.29 Lacs.

The Dividend Distribution Policy of the Company in line with Regulation 43A of the Listing Regulations is available on the Company's website at <https://www.committedgroup.com/policies.html>.

5 NUMBER OF BOARD MEETINGS

During the financial year 2024-25, the Board of Directors of your Company convened 7 meetings, in compliance with Section 173 of the Companies Act, 2013. The meetings were scheduled and conducted in accordance with the statutory requirements, ensuring adherence to the prescribed time gap between consecutive meetings.

6 PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS UNDER SECTION 186

The particulars of loans, guarantees and investments have been disclosed in the financial statements, which forms the integral part of this Annual Report.

7 PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

Disclosures for the related party transactions as per the Section 188 Companies Act, 2013 and relevant provisions and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 during the financial year ended March 31, 2025 isn't required, being no material related party transactions. Suitable disclosure as required by the Indian Accounting Standards has been made in the notes to the Financial Statements.

The Audit committee and the Board of the Directors of the Company had given omnibus approval in its respective meetings held on 29.05.2024 respectively for availing or rendering of services with Nedlloyd Logistics India Pvt. Ltd. and Trigon Synergies Pvt. Ltd.



Related party transactions that are entered during the financial year were in the ordinary course of Business and on an arm's length basis. The Company had not entered into any contract/ arrangement/ transactions with related parties which could be considered material. Hence, no particulars are required to be mentioned in Form AOC-2 pursuant to section 134 (3)(h) of the Companies act, 2013 read with rule 8(2) of the Companies (Accounts) Rules, 2014.

Pursuant to Companies (Accounts) Second Amendment Rules, 2025, the Ministry of Corporate Affairs your Company shall file e-Form AOC-2 electronically.

8 COPY OF ANNUAL RETURN

The Annual Return as on March 31, 2025, in terms of provisions of Section 134(3) and other applicable provisions of the Companies Act, 2013, read with Rules thereto is available on website of the Company <https://www.committedgroup.com/annualreturns.html> and forms integral part of this Annual Report.

9 MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY

During the financial year under review, the Board in its meeting held on 24th December, 2025 proposed to create, issue, offer and allot, on a preferential basis, 55,00,000 (Fifty-Five Lakhs Only) Fully Convertible Warrants ("Warrants"), to the person belonging to "Promoter/Promoter Group" and "Non-Promoter, Public Category", at an issue price of Rs. 81/- (Rupees Eighty-One only) per warrant higher than the floor price determined in accordance with the provisions of Chapter V of SEBI ICDR Regulations, payable in cash for aggregating amount of up to Rs. 44,55,00,000/- (Rupees Forty-Four Crores Fifty-Five Lakhs Only), which was consequently approved by shareholders in their Extra-Ordinary General Meeting held on 17th January, 2025.

Additionally, your Company pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Part A of Schedule III Company has agreed to acquire 70% share capital in a company to be newly incorporated under the name & style of 'Flexichain Private Limited', which would enable the digitization of your company's operations assist company in development of ERP and CRM products for its internal use.

Beside the company under the Joint Venture would sell it as products and services to other logistics industry players either as complete product or as SAAS.

Further, there are no other material changes and commitments during the period under review, affecting the financial position of the Company.

10 DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANY

During the year under review, the Company has one Subsidiary which is as follows

Sr. No.	Name of Body Corporate	Number of shares	Relation	Country
1.	Flexichain Private Limited	7,000	Subsidiary	India

Note: The Company acquired 70% equity shares of Flexichain Private Limited, effective 15th November, 2024.

Apart from above, there are no Holding /Subsidiary/ Joint Venture/ Associate Company, except for Committed Cargo Solutions Private Limited which has become Subsidiary Company on August 14, 2025 i.e. after the end of period under review.



The Consolidated Financial Statements of the Company for the year ended March 31, 2025 are prepared in compliance with the applicable provisions of the Companies Act, 2013, and as stipulated under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

The audited Consolidated Financial Statements together with the Auditors' Report thereon forms part of the Annual Report.

Pursuant to Section 129(3) of the Companies Act, 2013, a Statement containing salient features of the Financial Statements of the Subsidiary Companies in the prescribed Form AOC-1 is appended as "**Annexure-1**" to this report and additionally, pursuant to Companies (Accounts) Second Amendment Rules, 2025, the Ministry of Corporate Affairs your Company shall file **e-Form AOC-1** electronically.

Pursuant to the provisions of Section 136 of the Companies Act, 2013, the Financial Statements of the Subsidiary Companies are kept for inspection by the Members at the Registered Office of the Company.

The Company shall provide a copy of the Financial Statements of its Subsidiary Companies to the Members upon their request. The statements are also available on the website of the Company at www.committedgroup.com.

Additionally, subsequent to the end of the financial year but before the date of this Report, the Company has acquired 51% equity stake in Committed Cargo Solutions Private Limited, thereby making it a subsidiary of the Company with effect from 14th August, 2025.

A report on the performance and financial position of the newly acquired subsidiary will be provided in the Annual Report of FY 2025-26, in accordance with Section 129(3) of the Companies Act, 2013 and Rule 8 of the Companies (Accounts) Rules, 2014.

11 CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

The information in terms of Section 134(3)(m) of the Companies Act, 2013, read with relevant rules is annexed herewith as "**Annexure-2**" and forms integral part of this report.

12 DETAILS OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

During the year under review no changes took place in the Board and Key Managerial Personnel of your Company.

The Board comprises of seven directors during the period under review, out of which three are Independent Directors.

However, after the end of the year under review the following changes took place in the Board and Key Managerial Personnel of your Company.

- Dr. John Joseph (DIN: 08641139) ceased as an Independent Director of the Company due to resignation with effect from the close of business hours on April 7, 2025.
- Mr. Satpal Kumar Arora (DIN: 00061420) has been appointed as an Additional Non-Executive Independent Director of the Company, with effect from July 2, 2025.
- Mr. Narendra Singh Bisht (DIN: 00342205) has ceased to be the Chief Financial Officer (CFO) of the Company due to his resignation from the close of business hours on August 28, 2025.
- Mr. Anil Gupta (PAN: AGOPG4776F) has been appointed as Chief Financial Officer (CFO) of the Company w.e.f August 29, 2025.



Thereby, the Board comprises of seven directors as on the date of Director's Report, out of which three are Independent Directors.

Since your Company is listed at NSE SME exchange, therefore pursuant to regulation 15 sub-regulation 2(b) of Listing Regulations, corporate governance provisions as specified in regulation 17 governing the composition of Board shall not apply to the Company and such composition shall be solely governed by the provisions of Companies Act, 2013 and other applicable provisions (including any modification or re-enactment thereof), if any.

Accordingly, pursuant to Section 149(4) of Companies Act, 2013 and other applicable provisions (including any modification or re-enactment thereof), every listed public company shall have at least one-third of the total number of Directors as Independent Directors, accordingly, Mr. Satpal Kumar Arora has been appointed as an Additional Non-Executive Independent Director, effective July 2, 2025, thereby filling the vacancy created by the resignation of Dr. John Joseph within the stipulated timeframe of three months, implying the adequate Board composition.

Pursuant to the provisions of Section 152 of the Companies Act, 2013, Dr. Nitin Bharal (DIN: 00342195), Director of the Company retires by rotation at the ensuing AGM and being eligible, offers himself for re-appointment. His brief resume as required under the Regulations 36(3) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standards is provided in the Notice of the 27th AGM of the Company. The requisite resolution pertaining to the re-appointment appears at the respective item of the Notice along with the Statement and is recommended to the Members for approval.

Further, for FY 2025-26 all the Directors submitted declaration of non-disqualification pursuant to section 164(2) and interest in other entities pursuant to section 184(1) in the first meeting of Board of Directors held on 28th May, 2025 and thereby taken note of.

13 MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Management Discussion and Analysis Report on the business outlook and performance review for the year ended March 31, 2025, as stipulated in Regulation 34 read with Schedule V of the Listing Regulations, is available as a separate section which forms the integral part of the Annual Report.

14 KEY MANAGERIAL PERSONNEL ("KMP")

The following are the KMP's of the Company as at March 31, 2025:

- i. Mr. Rajeev Sharma, Managing Director;
- ii. Mr. Narendra Singh Bisht, Whole-time Director & Chief Financial Officer;
- iii. Dr. Nitin Bharal, Whole-time Director & Chief Executive Officer;
- iv. Mr. Yash Pal Arora, Whole-time Director
- v. Ms. Charumita Bhutani, Company Secretary & Compliance Officer;

15 STATEMENT IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROL WITH REFERENCE TO THE FINANCIAL STATEMENTS

The Company maintains a robust internal control system, supported by comprehensive documented policies and procedures that govern financial and operating functions. These controls are designed to provide reasonable assurance regarding the accuracy and reliability of financial reporting, operational monitoring, asset protection, and regulatory compliance. The Company continually strives to align its processes and controls with global best practices, conducting regular reviews to ensure their effectiveness and relevance. Compliance is deeply ingrained in the management review



process, and the Company fosters a culture where every employee is responsible for upholding regulatory adherence and ethical behaviour.

16 VIGIL MECHANISM

Pursuant to Section 177(9) of the Companies Act, 2013, the Company has established a Vigil Mechanism to provide a formal mechanism to the Directors and employees to report their concerns about unethical behavior, actual or suspected fraud or violation of the Company's Code of Conduct or ethics policy of the Company, and also provides for direct access to the Chairman of the Audit Committee.

The same is also intended to cover the Whistle Blower Policy. The purpose and objective of this Policy is to cover serious concerns that would have a larger impact on image and values of the Company due to incorrect financial reporting or improper conduct.

The Whistle Blower Policy has been placed on the website of the Company <https://www.committedgroup.com/policies.html>.

The Statutory Auditors have not reported any frauds under Section 143(2) of the Companies Act, 2013 and rules made thereunder.

17 TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND ("IEPF")

As per the requirements of Section 124 and 125 of the Companies Act, 2013, and the Investor Education and Protection Fund (Accounting, Audit, Transfer, and Refund) Rules, 2016, dividends that remain unclaimed or unpaid for a period of seven consecutive years are to be transferred to the Investor Education and Protection Fund (IEPF).

Since the Company declared its maiden dividend for the financial year ended March 31, 2024, no amount is due for transfer to the IEPF during the year under review. The details of unclaimed/ unpaid dividends are available on the Company's website at <https://www.committedgroup.com/dividend23-24.html>.

18 DEPOSIT

During the year under review, the Company has not accepted any deposits from the public falling within the meaning of Sections 73 and 76 of the Act and read with the Companies (Acceptance of Deposit) Rules, 2014.

19 DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013, your directors 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;
- b) The Directors have 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 period;
- c) The Directors have taken proper and sufficient care for the 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 and detecting fraud and other irregularities;
- d) The Directors have prepared the annual accounts on a going concern basis;
- e) The Directors have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively; and



- f) The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

20 INDEPENDENT DIRECTORS AND DECLARATION

The Company has received declarations from all Independent Directors confirming that they meet the criteria of independence as prescribed under Section 149(6) and (7) of the Act and Regulations 25 of the Listing Regulations. There has been no change in the circumstances affecting their status as Independent Directors of the Company.

It is informed that Mr. Satpal Kumar Arora has been allotted 75,000 Fully Convertible Warrants ("Warrants"), belonging to "Non-Promoter, Public Category", at an issue price of Rs. 81/- (Rupees Eighty-One only) per warrant. However, considering Section 149(6) of the Companies Act, 2013, Mr. Arora doesn't hold together with his relatives two per cent or more of the total voting power of the company. Therefore, this allotment does not impact his status as an Independent Director of the Company.

The Company has received confirmation from the Independent Directors regarding their registration in the Independent Directors Databank maintained by the Indian Institute of Corporate Affairs.

21 CODE OF CONDUCT

Your Company has formulated the code of conduct for directors and the senior management personnel who are the members of your Company's core management team comprising all the members of management one level below the executive non-independent director, including the functional basis.

22 CAPITAL STRUCTURE

▪ INCREASE IN AUTHORIZED SHARE CAPITAL

Your Company, in view of business requirements of raising funds from time to time and to accommodate the proposed Preferential Issue, increased its Authorized Share Capital of the Company from existing Rs.11,00,00,000/- (Rupees Eleven Crores) divided into 1,10,00,000 (One Crore and Ten Lakhs Only) equity shares of Rs. 10/- (Rupees Ten only) each to Rs. 20,00,00,000 (Rupees Twenty Crores only) divided into 2,00,00,000 (Two Crores Only) equity shares of Rs. 10/- (Rupees Ten only), with the approval of members in their General Meeting held on 17th January, 2025.

Thus, there is a change in the Authorized Share Capital of the Company depicted as follows:

Equity Shares outstanding prior to the increase: 11,00,00,000 Equity Shares of face value of ₹10.00/- each.

Equity Shares outstanding after the increase: 20,00,00,000 Equity Shares of face value of ₹10.00/- each.

▪ ALLOTMENT OF FULLY CONVERTIBLE WARRANTS ON PREFERENTIAL BASIS

During the year under review, your Company with the approval of members in their Extra-Ordinary General Meeting held on 17th January, 2025 allotted on a preferential basis 55,00,000 (Fifty-Five Lakhs Only) Fully Convertible Warrants ("Warrants"), on 11th February, 2025 in the meeting of Funds Raising Committee Meeting to the persons belonging to "Promoter/Promoter Group" and "Non-Promoter, Public Category", at an issue price of Rs. 81/- (Rupees Eighty-One only) per warrant higher than the floor price determined in accordance with the provisions of Chapter V of SEBI ICDR Regulations, payable in cash for aggregating amount of Rs. 44,55,00,000/- (Rupees Forty-Four Crores Fifty-Five Lakhs Only), as detailed herein below, to the below mentioned person ("Proposed Allottee"):



Sr. No.	Name of the Allottees	Approval under Regulation 28(1) - No. of Securities	No. of Securities Allotted	Allotments pursuant to Conversion (after the end of year under review)	Balance to be converted
1.	Nitin Bharal HUF	1,45,000	1,45,000	0	1,45,000
2.	Dakshteleco India Services Private Limited	1,45,000	1,45,000	0	1,45,000
3.	Nitin Bharal	1,45,000	1,45,000	0	1,45,000
4.	Dakshesh Bharal	1,45,000	1,45,000	0	1,45,000
5.	Urshita Bharal	1,45,000	1,45,000	0	1,45,000
6.	Narendra Singh Bisht	3,62,500	3,62,500	0	3,62,500
7.	Neeru Bisht	3,62,500	3,62,500	0	3,62,500
8.	Rajeev Sharma	2,41,667	2,41,667	0	2,41,667
9.	Manju Sharma	2,41,667	2,41,667	0	2,41,667
10.	Devi Prasad	2,41,666	2,41,666	0	2,41,666
11.	Yash Pal Arora	3,62,500	3,62,500	0	3,62,500
12.	Sapna Arora	3,62,500	3,62,500	0	3,62,500
13.	Century India Opportunity Fund PC	10,00,000	10,00,000	4,00,000 (29.05.2025)*	6,00,000
14.	Nidhi Jain	5,00,000	5,00,000	0	5,00,000
15.	Neeraj Jain	5,00,000	5,00,000	0	5,00,000
16.	Karuna Bajaj	75,000	75,000	75,000 (23.07.2025)*	0
17.	Satpal Kumar Arora	75,000	75,000	0	75,000
18.	Shalini Mehrotra	50,000	50,000	50,000 (18.06.2025)*	0
19.	Shweta Malhotra	50,000	50,000	50,000 (29.05.2025)*	0
20.	Ajaiya Mehrotra	50,000	50,000	0	50,000
21.	Nidhi Gupta	2,00,000	2,00,000	75,000 (29.05.2025)*	1,25,000
22.	Bikramjeet Singh	10,000	10,000	0	10,000
23.	Amatya Business Consulting Private Limited	60,000	60,000	0	60,000
24.	Hari Om Bhatia HUF	30,000	30,000	0	30,000
Total		55,00,000	55,00,000	6,50,000	48,50,000

During the year under review, no conversion has happened as no allottee has deposited the balance 75% of the payment in accordance with the SEBI ICDR Regulations, 2018.



*However, after the end of the year under review and upto the date of this report, three allotments have been made on the date 29-05-2025, 18-06-2025 and 23-07-2025 as mentioned above.

Thus, there is a change in the Issued, Subscribed and Paid-up Share Capital of the Company depicted as follows:

Pre-and Post-Issue Equity Shares

Equity Shares outstanding prior to the issue: 1,08,09,600 Equity Shares of face value of ₹10.00/- each.

Equity Shares outstanding after the issue: 1,14,59,600 Equity Shares of face value of ₹10.00/- each.

23 ANNUAL EVALUATION

Pursuant to Sections 134 and 178 of the Companies Act, 2013, your Company has set the criteria for performance evaluation of the Board, its Committees, Individual Directors including the Chairperson of the Company.

Based on the criteria set by your Company, the Board has carried out annual evaluation of its own performance, its Committees and individual Directors for FY2024-25. The questionnaires on performance evaluation were prepared in line with the Guidance Note on Board Evaluation dated January 5, 2017, issued by SEBI as amended from time to time.

The parameters for performance evaluation of the Board includes the roles and responsibilities of the Board, timeliness for circulating the board papers, content and the quality of information provided to the Board, attention to the Company's long term strategic issues, risk management, overseeing and guiding major plans of action.

The performance of the Board and individual Director was evaluated by the Board seeking inputs from all the Directors. The performance of the Committees was evaluated by the Board seeking inputs from the Committee members. Your Company reviewed the performance of individual Director and separate meeting of the Independent Directors was also held to review the performance of Non-Independent Directors, performance of the Board as a whole and performance of the Chairperson of the Company taking into account the views of Non-Executive Directors. Thereafter, at the Board meeting, the performance of the Board, its Committees Individual Directors and Chairman was discussed and deliberated. The Board of Directors expressed their satisfaction towards the process followed by the Company for evaluating the performance of the Directors, Board and its Committees.

24 CORPORATE SOCIAL RESPONSIBILITY

The brief outline of the Corporate Social Responsibility ("CSR") Policy of the Company and initiatives undertaken by the Company on CSR activities during the year are set out in "**Annexure-3**" of this Report in the format prescribed under the Companies (Corporate Social Responsibility Policy) Rules, 2014 as amended from time to time.

The CSR Policy is hosted on the Company's website <https://www.committedgroup.com/policies.html>.

The amount to be spent by a company under section 135(5) didn't not exceed fifty lakh rupees, thus, in accordance with Section 135(9) of the Companies Act, 2023, the requirement under sub-section (1) of the said Section for the constitution of the Corporate Social Responsibility Committee isn't applicable to your Company for the FY 2024-25 and the functions of such Committee were discharged by the Board members.

25 AUDIT COMMITTEE

Your Company has in accordance with the Section 177 of the Companies Act, 2013 constituted the Audit Committee on 15th March, 2023 comprising of 4 directors.



The Composition of Audit Committee for the financial year 2024-25 is as follows:

Name of the Director	Position held in the Committee	Category of the Director
Ms. Shaman Chaudhry	Chairman	Independent Director
*Dr. John Joseph	Member	Independent Director
Mr. Gurinder Singh	Member	Independent Director
Mr. Narendra Singh Bisht	Member	Whole-time Director

During the Financial year under review, four Audit Committee meetings were held.

*Post the end of period under review, Dr. John Joseph, Independent Director, ceased to be the member of Audit Committee due to his resignation as Independent Director w.e.f. the close of business hours on 7th April, 2025 from the Board and Audit Committee as well.

26 NOMINATION AND REMUNERATION COMMITTEE

Your Company has in accordance with the Section 178 of the Companies Act, 2013 constituted the Company's Nomination and Remuneration Committee comprising of 3 directors on 15th March, 2023.

The Composition of Nomination and Remuneration Committee for the financial year 2024-25 is as follows:

Name of the Director	Position held in the Committee	Category of the Director
Mr. Gurinder Singh	Chairman	Independent Director
Ms. Shaman Chaudhry	Member	Independent Director
*Dr. John Joseph	Member	Independent Director

During the Financial year under review, three Nomination & Remuneration Committee meetings were held.

*Post the end of period under review, Dr. John Joseph, Independent Director, ceased to be the member of Nomination & Remuneration Committee due to his resignation as Independent Director w.e.f. the close of business hours on 7th April, 2025 from the Board and Nomination & Remuneration Committee as well and consequently Mr. Satpal Kumar Arora was inducted on the Board & in the Nomination & Remuneration Committee of the Company in their meetings held on 2nd July, 2025.

Your Company has the policy on the Director's appointment and remuneration including the criteria for determining qualifications, positive attributes, independence of director and other matters provided under sub-section (3) of section 178 of the Companies Act, 2013.

The Nomination and Remuneration Committee has duly formulated the policy for the Director's appointment and remuneration including the criteria for determining qualifications, positive attributes, independence of director and other matters provided under sub-section (3) of section 178 of the Companies Act, 2013 and recommended to the Board such policy, relating to the remuneration for the director's, key managerial personnel and other employees.

The Nomination and Remuneration Policy is hosted on the Company's website <https://www.committedgroup.com/policies.html>.



27 STAKEHOLDERS RELATIONSHIP COMMITTEE

Your Company has in accordance with the Section 178 of the Companies Act, 2013 constituted the Stakeholder's Relationship Committee comprising of 3 directors on 15th March, 2023.

The Composition of Stakeholder's Relationship Committee for the financial year 2024-25 is as follows:

Name of the Director	Position held in the Committee	Category of the Director
Mr. Gurinder Singh	Chairman	Independent Director
Ms. Shaman Chaudhary	Member	Independent Director
Dr. Nitin Bharal	Member	Whole-time Director

During the Financial year under review, one Stakeholder's Relationship Committee meeting was held.

28 AUDITORS AND AUDITOR'S REPORT

I. Statutory Auditors:

M/s Aggarwal Vineeta & Co., Chartered Accountants (Firm Registration No. 011645N) on recommendation of Audit Committee and Board of Directors of the Company in their meetings held on Monday 23rd May, 2024, the shareholders ratified the appointment of M/s Aggarwal Vineeta & Co., Chartered Accountants (Firm Registration No. 011645N), as Statutory Auditor, made to fill up the casual vacancy, with the requisite majority in the Annual general Meeting ('AGM') of the Company held on Wednesday 21st August, 2024 for the term of one year for the Financial Year 2023-24 and to hold the office till the conclusion of 26th Annual General Meeting from the date of appointment.

Consequently, the Ordinary Resolution for appointment of M/s KMM & Associates (formerly known as M/s Bhupesh Khadaria & Co.), Chartered Accountants (Firm Registration No. 019629N) was passed with requisite majority at the AGM held on 21st August, 2024 for the further term of 5 years, starting from the Financial Years 2024-25 up to 2028-29 and hold the office till the conclusion of 31st Annual General Meeting from the date of appointment.

M/s KMM & Associates (formerly known as M/s Bhupesh Khadaria & Co.), Chartered Accountants (Firm Registration No. 019629N) further confirmed that they are not disqualified to be appointed as statutory auditors in terms of the provisions of the proviso to Section 139(1), Section 141(2) and Section 141(3) of the Act and the provisions of the Companies (Audit and Auditors) Rules, 2014.

Further, the report of the Statutory Auditors M/s KMM & Associates (formerly known as M/s Bhupesh Khadaria & Co.), Chartered Accountants (Firm Registration No. 019629N) along with the notes on the Financial Statements is enclosed to this Report. The Auditors' Reports do not contain any qualification, reservation, adverse remarks, observations or disclaimer on Standalone Audited Financial Statements for the year ended March 31, 2025.

The other observations made in the Auditors' Report are self-explanatory and therefore do not call for any further comments.

There was no instance of fraud during the year under review, which was required by the Statutory Auditors to report to the Audit Committee and/or Board under Section 143(12) of the Act and Rules framed thereunder.



II. Cost Auditors:

Pursuant to Section 148(1) of the Act and Rules framed thereunder related to maintenance of cost records is not applicable to the Company being into service industry. Consequently, your Company isn't subject to the Cost Audit and thus isn't required to appoint the Cost Auditors.

III. Secretarial Auditors:

Pursuant to Section 204 of the Act and Rules framed thereunder, the Company has appointed M/s Akhil Rohatgi & Co., Company Secretaries in practice after the listing of equity shares of the Company on NSE SME platform, to undertake the Secretarial Audit of the Company for FY2024-25. The Report of Secretarial Auditor in Form MR-3 for FY2024-25 is annexed as "**Annexure-4**".

The procurement of Secretarial Compliance Report for FY2024-25 from Company Secretaries in Practice in relation to compliance of all applicable SEBI Regulations / circulars / guidelines issued thereunder, pursuant to requirement of Regulation 24A of the Listing Regulations isn't applicable to your Company being listed at NSE SME Exchange in accordance with exemption provided under Regulation 15(2)(b).

The Secretarial Audit Report does not contain any qualification, reservation, adverse remark or disclaimer and observations made in the Auditors' Report are self-explanatory and therefore do not call for any further comments.

No instance of fraud has been reported by the Secretarial Auditor.

IV. Internal Auditors:

Your members are informed that M/s Arpan Jain & Co., Chartered Accountants (M. No. 561599) had placed their resignation dated 28th October, 2024 effective from the close of business hours on same date due to his pre-occupation & other personal commitments.

Accordingly, pursuant to Section 138 of the Act and Rules framed thereunder, the Company had appointed M/s AGTS & Co., Chartered Accountants (FRN 037461N) as the Internal Auditor of the Company, pursuant to their Consent Letter dated 29th October, 2024 and in the Board Meeting held on 14th November, 2024 for the remaining Quarter'3 or Quarter'4 to undertake the Internal Audit of the Company for FY2024-25.

No instance of fraud has been reported by the Internal Auditor.

29 PARTICULARS OF EMPLOYEES AND RELATED DISCLOSURES

The details of employee's remuneration as required under Section 197(12) of the Act, read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is annexed as "**Annexure - 5**".

The statement containing particulars of employees as required under Section 197(12) of the Act read with Rule 5(2) and (3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 forms part of this Report. Further, in terms of Section 136 of the Act, the Annual Report and the Audited Financial Statements are being sent to the

Members and others entitled thereto, excluding the aforesaid statement. The said statement is available for inspection by the Members at the Registered Office of the Company during the business hours i.e. 10:00 a.m. to 5:00 p.m. on working days excluding Saturdays, Sundays and public holidays up to the date of the AGM. If any Member is interested in obtaining a copy thereof, such member can send e-mail to cs@committedgroup.com



None of the employees are posted and working in a country outside India, not being Directors or their relatives, and thus, no such employee is inducted to draw remuneration more than the limits prescribed under Rule 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

30 RISK MANAGEMENT

Our ability to accomplish sustainable business growth, secure the company's assets, protect shareholder investments, ensure compliance with relevant laws and regulations, and prevent significant surprises of risks is made possible by implementing effective and appropriate risk management systems and structures.

Committed Cargo Care Limited is a logistics company that provides integrated business solutions for national and international trade, warehousing, transportation, and handles different kinds of cargo. The company is exposed to inherent business risks. To identify, evaluate, monitor, control, manage, minimize, and mitigate these risks, the Board of Directors has formulated and implemented a Risk Management Policy that is intended to ensure that an effective risk management framework is established and implemented within the Company.

Setting up a robust organizational structure for the implementation of risk management systems and structures ensures that they are effectively governed. The roles and responsibilities defined for each group identified in the organizational structure are governed in the Risk Management Policy which oversees potential negative impacts from the risk management process.

In order to ensure that we have a deep understanding of our risk landscape and are better positioned to mitigate and prevent the same, we work towards making risk management an integral part of the day-to-day operations of our businesses. All our employees are responsible for promoting sound risk management methods in their respective fields and are actively engaged in risk management within their own areas of responsibility.

31 STATEMENT OF DEVIATION(S) OR VARIATION

As per the following reports submitted to the National Stock Exchange, there is no deviation or variations observed in the utilisation of funds raised.

- 28.05.2025 – IPO Proceeds; and
- 11.06.2025 – Preferential Issue Proceeds

32 INSIDER TRADING DISCLOSURE

The Board of Directors of the Company has duly adopted Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information and Code of Conduct for Prohibition of Insider Trading, pursuant to the provisions of Regulation 8 (Code of Fair Disclosure) and Regulation 9 (Code of Conduct), respectively, of the SEBI (Prohibition of Insider Trading) Regulations, 2015 and the SEBI (Prohibition of Insider Trading) (Amendment) Regulations, 2018.

The aforesaid codes have been adopted with a view to regulate trading in securities by the Directors and designated employees of the Company. The Code requires pre-clearance for dealing in the Company's shares, in excess of limits prescribed and prohibits the purchase or sale of Company shares by the Directors and the designated employees while in possession of unpublished price sensitive information in relation to the Company and during the period when the Trading Window is closed.



33 DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNAL

No significant and material orders were passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.

34 DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

During the year under review, there were no applications made or proceedings initiated in the name of the company under the Insolvency and Bankruptcy Code, 2016.

35 THE DETAILS OF DIFFERENCE BETWEEN AMOUNT OF VALUATION DONE AT THE TIME OF ONE-TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS AND THE FINANCIAL INSTITUTIONS

There is no incidence of one-time settlement in respect of any loan taken from Banks or Financial Institutions during the year. Hence, disclosure pertaining to difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan is not applicable.

36 DISCLOSURE UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE NUMBER OF COMPLAINTS RELATING TO SEXUAL HARASSMENT AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

The Company has in place an Anti-Sexual Harassment Policy in line with the requirements of the Sexual Harassment of Women at the Workplace (Prevention, Prohibition and Redressal) Act, 2013 (the "POSH Act"). The Internal Committee ("IC") redresses the complaint received regarding sexual harassment of women at workplace. All employees (permanent, contractual, temporary, trainees) are covered under this Policy.

During the year under review, no complaints with allegation of sexual harassment were filed with IC and four awareness programmes about Sexual Harassment Policy were conducted and held at workplace.

The Company has submitted its Annual Report on the cases of sexual harassment at workplace to District Officer of the relevant branches which are subject to the submission of the same, pursuant to Section 21 of the POSH Act and Rules framed thereunder.

Pursuant to Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, your Company discloses as follows:

- Number of sexual harassment complaints received - Nil
- Number of complaints disposed of - Nil
- Number of cases pending for more than 90 days - Nil

37 MATERNITY BENEFIT: Rule 8(5)(xiii) of Companies (Account) Rules, 2014

The Company affirms that it has duly complied with all provisions of the Maternity Benefit Act, 1961, and has extended all statutory benefits to eligible women employees during the year.



sub-regulation (2) of regulation 46 and para C, D and E of Schedule V shall not apply to the Company. Certificate from the Practising Company Secretary to this effect is annexed to this Report as “**Annexure-6**”.

(i) Corporate Governance:

The Corporate Governance requirements as stipulated under the of SEBI (LODR) Regulations, 2015 are not applicable to the company but the Company adheres to good corporate practices at all times. Report on Corporate Governance Practices and the Auditors Certificate regarding compliance of conditions of Corporate Governance and certification by CEO & CFO is not applicable to your Company as per regulation 15(2)(b) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

(ii) Disclosures with respect to Demat suspense account/ unclaimed suspense account:

During the year under review no such shares in the Demat suspense account or unclaimed suspense account which required to be reported as per Para F of Schedule V of the SEBI (LODR) Regulations, 2015.

(iii) Disclosure of certain types of agreements binding listed entities:

As all the agreements entered into by the Company are in normal course of business are not required to be disclosed as they either directly or indirectly or potentially or whose purpose and effect will not impact the management or control of the Company.

(iv) Cautionary Statement:

The annual report including those which relate to the directors' report, management discussion and analysis report may contain certain statements on the Company's intent expectations or forecasts that appear to be forward looking within the meaning of applicable securities laws and regulations while actual outcomes may differ materially from what is expressed herein.

38 ACKNOWLEDGEMENT

Your Directors take this opportunity to thank the customers, shareholders, suppliers, bankers, business partners/associates, financial institutions and Central and State Governments for their consistent support and encouragement to the Company.

Your Directors convey their sincere appreciation to all employees of the Company for their hard work and commitment. Their dedication and competence have ensured that the Company continues to be a significant and leading player in the logistics industry.

**For and on Behalf of the Board of Directors
COMMITTED CARGO CARE LIMITED**

Sd/-

Rajeev Sharma
Managing Director

DIN: 00936817

116-B, AD Block, Pitampura,
New Delhi India - 110034

Sd/-

Narendra Singh Bisht
Whole-time Director & CFO

DIN: 00342205

501, Fifth Floor, The Mass Co-
operative Group, Housing
Society, Plot No. 24 Sector 10
Dwarka, South West Delhi,
New Delhi – 110075

Date: 28th August, 2025

Place: New Delhi

Annexure-1

Form AOC-I

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

[Pursuant to first provision to sub section (3) of Section 129 read with rule 5 of Companies (Accounts) Rules, 2014]

Part “A”: Subsidiaries

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

S.No.	Particulars	Details
1.	Name of Subsidiary	Flexichain Private Limited
2.	Reporting period for the subsidiary concerned, if different from the holding Company's reporting period	2024-25 (Same)
3.	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries	N.A
4.	Share Capital (Paid Up Share Capital)	Rs. 1 Lacs
5.	Reserve & Surplus	Nil
6.	Total Assets	Rs. 10.49 Lacs
7.	Total Liabilities	Rs. 10.49 Lacs
8.	Investments	Nil
9.	Turnover	Nil
10.	Profit before taxation	Nil
11.	Provision for taxation	Nil
12.	Profit after taxation	Nil
13.	Proposed Dividend	0
14.	% of Shareholding	70%

Notes:

- Names of subsidiaries which are yet to commence operations : Flexichain Private Limited
- Names of subsidiaries which have been liquidated or sold during the year : NA

Part- "B" Associates & Joint Ventures

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

S.No.	Name of Associates/Joint Ventures	Details
1	Latest audited Balance Sheet Date	N.A.
2	Shares of Associate/Joint Ventures held by the company on the year end	N.A.
	i) Amount of Investment in Associates/Joint Venture	N.A.
	ii) Extent of Holding%	N.A.
3	Description of how there is significant influence	N.A.
4	Reason why the associate/joint venture is not consolidated	N.A.
5	Net worth attributable to shareholding as per latest audited Balance Sheet	N.A.
6	Profit/Loss for the year	N.A.
	i.) Considered in Consolidation	N.A.
	ii). Considered in Consolidation	N.A.

- Names of associates or joint ventures which are yet to commence operations: N.A
- Name of associates or joint ventures which have been liquidated or sold during the year: N.A.

**For and on Behalf of the Board of Directors
COMMITTED CARGO CARE LIMITED**

Sd/-

Sd/-

Rajeev Sharma
Managing Director
DIN: 00936817
116-B, AD Block, Pitampura,
New Delhi India - 110034

Narendra Singh Bisht
Whole-time Director & CFO
DIN: 00342205
501, Fifth Floor, The Mass Co-
operative Group, Housing
Society, Plot No. 24 Sector 10
Dwarka, South West Delhi,
New Delhi - 110075

Date: 28th August, 2025
Place: New Delhi



ANNEXURE – 2 TO THE DIRECTORS' REPORT

PARTICULARS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNING AND OUTGO

[Pursuant to Section 134(3)(m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014].

S. No.	Particulars	
➤	<u>Conservation of Energy</u>	
A.	The steps taken or impact on conservation of energy	Not Applicable
B.	The steps taken by the Company for utilizing alternate sources of energy	
C.	The capital investment on energy conservation equipment	
➤	<u>Technology Absorption</u>	
A.	The efforts made towards technology absorption	The Company has not imported any technology during the year under review.
B.	The benefits derived like product improvement, cost reduction, product development or import substitution	
C.	In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)- (a) the details of technology imported; (b) the year of import; (c) whether the technology been fully absorbed; (d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof;	
D.	The expenditure incurred on Research and Development.	
Amount (Rs. In Lacs)		
➤	<u>Foreign Exchange Earnings/ FOB Value of Exports</u>	249.90
➤	<u>Foreign Exchange Outgo</u>	
	a) CIF Value for Imports (Revenue)	-
	b) CIF value for Imports (Capital Goods)	-
	c) Expenditure in foreign currency	590.85
	d) Technical Services	NIL



**For and on Behalf of the Board of Directors
COMMITTED CARGO CARE LIMITED**

Sd/-

Rajeev Sharma
Managing Director

DIN: 00936817

116-B, AD Block, Pitampura,
New Delhi India - 110034

Sd/-

Narendra Singh Bisht
Whole-time Director & CFO

DIN: 00342205

501, Fifth Floor, The Mass Co-
operative Group, Housing Society,
Plot No. 24 Sector 10 Dwarka, South
West Delhi, New Delhi - 110075

Date: 28th August, 2025**Place:** New Delhi



ANNEXURE-3 TO THE DIRECTORS' REPORT

ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY (CSR) ACTIVITIES For the financial year ended March 31, 2025

1. Brief outline on CSR Policy of the Company

The Company is committed in making a difference in the lives of underprivileged and economically challenged citizens of our country. The Company through its CSR initiatives assists in nurturing, developing and improving the quality of life of this class of the society and endeavors to build a human touch. CSR efforts focus on active participation of the community at all levels including health, education, environment, women empowerment, disasters relief and sports etc. CSR initiatives are undertaken through "Delhi Sanskar Bharti Shiksha Samiti" (CSR00054141) and "Lala Kundan Lal Memorial Society" (CSR00009929) a Non-Profit Organization and in collaboration with various NGOs, Trusts, other approved entities or institutions engaged in CSR programs across India.

Committed Cargo Care Limited endeavors to integrate social and environment concerns in its business operations. The Company demonstrates an increased commitment at all levels in the organization to operate business in an economically, socially and environmentally sustainable manner. The objective of our CSR policy is to actively contribute to the social, environmental & economic development of the society

2. Composition of CSR Committee:

Pursuant to Section 135(9) of the Companies Act, 2013 read with relevant rules thereto (as amended) and the General Circular No. 14 /2021, a set of FAQ's is issued by Ministry of Corporate Affairs, Government of India Ministry, for better understanding and facilitating effective implementation of CSR, it is stated that where the amount to be spent by a company under sub-section (5) does not exceed fifty lakh rupees, the requirement under section 135(1) for constitution of the Corporate Social Responsibility Committee shall not be applicable and the functions of such Committee, be discharged by the Board of Directors of such company.

Therefore, the corpus of CSR Contribution made for the FY 2024-25 is Rs. 12.00 Lacs (Rupees Twelve Lacs), therefore, the CSR Committee constitution isn't applicable to your Company and the functions are discharged by the Board members themselves.

3. Provide the 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://www.committedgroup.com/policies.html>
4. 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
5. 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 (in Rs)	Amount required to be set-off for the financial year, if any (in Rs)
1	2023-24	31,000	31,000

6. Average net profit of the company as per section 135(5): Rs. 569.85 Lacs



7. (a) Two percent of average net profit of the company as per section 135(5): Rs. 11.39 Lacs
- (b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years: Nil
- (c) Amount required to be set off for the financial year if any: 0.31 Lacs
- (d) Total CSR obligation for the financial year (7a+7b-7c): Rs. 11.08 Lacs

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

Total Amount Spent for the Financial Year. (in Rs.)	Amount Unspent (in Rs.)				
	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	Date of transfer	Name of the Fund	Amount.	Date of transfer
Rs. 12.00 Lacs	Not Applicable				

(b) Details of CSR amount spent against ongoing projects for the financial year: Not Applicable

(c) 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.)	Mode of implementation - Direct (Yes/No)	Mode of implementation - Through implementing agency	
				State	District			Name	CSR Registration Number
1.	Operation and maintenance of Education Institutions and skill development of students	Education, Health, Agriculture, Child & Youth Development, Technology, Rural Development	Yes	Delhi	New Delhi	6.00 Lacs	No	Lala Kundan Lal Memorial Society	CSR00009929
2.	Promoting Education, Upgradation and maintenance of school infrastructure	Education & Literacy	Yes	Delhi	New Delhi	6.00 Lacs	No	Delhi Sanskar Bharti Shiksha Samiti	CSR00054141
	TOTAL					12.00 Lacs			



- (d) Amount spent in Administrative Overheads: Nil
- (e) Amount spent on Impact Assessment, if applicable: Not Applicable
- (f) Total amount spent for the Financial Year (8b+8c+8d+8e): Rs. 12.00 Lacs
- (g) Excess amount for set-off, if any:

(Rs. In Lacs)

S. No.	Particulars	Amount
(i)	2% of average net profit of the company as per section 135(5)	11.39
(ii)	Total amount spent for the financial year	12.00
(iii)	Excess amount spent for the financial year [(ii)-(i)]	0.61
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	0.31
(v)	Amount available for set off in succeeding financial years[(iii)-(iv)]	0.92

9. (a) Details of Unspent CSR amount for the preceding three financial years: NIL
- (b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s): Not Applicable
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
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

For and on Behalf of the Board of Directors
COMMITTED CARGO CARE LIMITED

Sd/-

Rajeev Sharma

Managing Director

DIN: 00936817

116-B, AD Block, Pitampura,
New Delhi India - 110034

Sd/-

Narendra Singh Bisht

Whole-time Director & CFO

DIN: 00342205

501, Fifth Floor, The Mass Co-
operative Group, Housing Society,
Plot No. 24 Sector 10 Dwarka, South
West Delhi, New Delhi - 110075Date: 28th August, 2025

Place: New Delhi



ANNEXURE-4 TO THE DIRECTORS' REPORT

Form No. MR-3

SECRETARIAL AUDIT REPORT

for the financial year ended 31st March 2025

[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members,
Committed Cargo Care Limited
Regd Off: Kh. No. 406, G/F, A-Block, Gali no.-8 Mahipalpur Extn.,
Delhi- 110037

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Committed Cargo Care Limited** (hereinafter called the Company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the company has, during the audit period covering the financial year ended on **31st March, 2025** complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by Committed Cargo Care Limited for the financial year ended on 31st March, 2025 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made there under;
- (ii) The Securities Contracts (Regulations) Act, 1956 and the rules made thereunder;
- (iii) The Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder;
- (iv) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under; The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
 - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - (c) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
 - (d) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
 - (e) The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 (Not applicable to the Company during the period under review);
 - (f) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 (Not applicable to the Company during the period under review);
 - (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 (Not applicable to the Company during the period under review);



- (h) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agent) Regulations, 1993 regarding the Companies Act and dealing with client;
- (i) The Securities and Exchange Board of India (Buy back of Securities) Regulations, 1998/2018; (Not applicable to the Company during the period under review);
- (j) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018 and
- (k) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preferences Shares) Regulations, 2013 (Not applicable to the company during the period under review).
- (v) Other applicable Laws, rules and Guidelines as mentioned here-in-below:
 - a. Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013
 - b. Labour Laws as applicable

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned.

Board of Directors of the Company is duly constituted with proper balance of Executive Directors and Independent Directors. The changes in the composition of the Board that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all Directors to schedule the Board and Committee Meetings as per the statutory provisions, and agenda and detailed notes on agenda which were sent at shorter notice were taken up after obtaining the requisite permission as required under the Secretarial Standard -1 of ICSI. Further a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All decisions at Board Meetings and Committee Meetings, as informed by the management, are carried out unanimously as recorded in the Minutes of the Meetings of the Board of Directors or Committees of the Board, as the case may be.

We report that based on the information received and records maintained there was no prosecution initiated during the year under review under the Companies Act 2013, SEBI Act, Depositories Act and Rules, Regulations and Guidelines framed under these Acts against / on the Company, its Directors and Officers.

We further report that based on the information received and records maintained, there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with other applicable laws, rules, regulations and guidelines.

For **Akhil Rohatgi & Co.**
Company Secretaries
Reg. no. P1995DE072900

Sd/-
Deepak Kumar
Partner
M. No.: F10189
CP No:11372
UDIN:F010189G001097132

Date: 28th August, 2025



To,
The Members,
Committed Cargo Care Limited
Regd Off: Kh. No. 406, G/F, A-Block, Gali no.-8 Mahipalpur Extn.,
Delhi- 110037

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in the secretarial records. We believe that the processes and practices, we follow provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of the events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit Report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

For Akhil Rohatgi & Co.
Company Secretaries
Reg. no. P1995DE072900

Sd/-
Deepak Kumar
Partner
M. No.: F10189
CP No:11372
UDIN: F010189G001097132

Date: 28th August, 2025
Place: New Delhi

ANNEXURE-5 TO THE DIRECTORS' REPORT

Details of remuneration of Directors and Key Managerial Personnel

[Pursuant to Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

- The ratio of the remuneration of each Director/ Key Managerial Personnel (KMP) to the median remuneration of the employees for FY2024-25 and percentage increase in remuneration of each Director, Chief Executive Officer, Chief Financial Officer and Company Secretary during the FY2024-25 are as under

S. No.	Name of Director and Key Managerial Personnel (KMP)	Designation	Ratio of Remuneration of each Director/ KMP to median remuneration of employees	% increase/ (decrease) in Remuneration in FY2024-25
Executive Directors and Key Managerial Personnel				
i.	Narendra Singh Bisht	Whole-time Director & CFO	11.88	33.98
ii.	Yash Pal Arora	Whole-time Director	11.26	39.01
iii.	Nitin Bharal	Whole-time Director & CEO	11.88	33.98
iv.	Rajeev Sharma	Managing Director	11.88	33.98
v.	Charumita Bhutani	Company Secretary & Compliance Officer	3.18	22.96

*Remuneration includes fixed pay and perquisites.

- The remuneration paid to Independent Directors/ Non-Executive Directors which includes sitting Fees is proportionate to their attendance in Board and Committee meetings.
- The percentage increase in the median remuneration of employees in FY2024-25 is 2.21%
- Median remuneration of employees for FY2024-25 is Rs. 3.64 Lakhs
- There were 201 permanent employees on the rolls as on March 31, 2025
- Average percentage increase made in the salaries of employees, other than managerial personnel in the FY2024-25 was 20.48% whereas there was 32.78% increase in the managerial remuneration during FY2024-25.
- It is hereby affirmed that the remuneration paid is as per the Remuneration Policy for Directors, Key Managerial Personnel and other Employees.

Details of remuneration of Directors and Key Managerial Personnel

[Pursuant to Section 197(12) of the Companies Act, 2013 read with Rule 5(2) and (3) of the Companies]

(Appointment and Remuneration of Managerial Personnel) Rules, 2014]

The details of top ten employees, employed throughout the financial year or part thereof, was in receipt of remuneration in the financial year which, in the aggregate, or as the case may be, at a rate which, in the aggregate, is in excess of that drawn by the managing director or whole-time director or manager:

S. No.	Name of the Employee	Designation	Remuneration (Rs. annually)	Nature of employment, whether Contractual or otherwise	Qualification of the employee	Date of commencement of employment	The age of such employee	Whether any such employee is a relative of any director or manager of the company and if so, name of such director or manager
1.	Stephen Peter Rose*	Vice President	60,00,000	Permanent	PGDBA in Sales and Marketing	01/08/2023	65	No

*Appointed w.e.f August 1, 2023.

Notes:

- 1) Remuneration received includes fixed pay and Travelling allowance.
- 2) None of the above employee is relative of any Director of the Company.

**For and on Behalf of the Board of Directors
COMMITTED CARGO CARE LIMITED**

Sd/-

Rajeev Sharma
Managing Director

DIN: 00936817

116-B, AD Block, Pitampura,
New Delhi India - 110034

Sd/-

Narendra Singh Bisht
Whole-time Director & CEO

DIN: 00342205

501, Fifth Floor, The Mass Co-operative
Group, Housing Society, Plot No. 24
Sector 10 Dwarka, South West Delhi,
New Delhi - 110075

Date: 28th August, 2025

Place: New Delhi

**ANNEXURE-6 TO THE DIRECTORS' REPORT****CERTIFICATE OF NON-APPLICABILITY OF SOME PROVISIONS OF CORPORATE GOVERNANCE**

(Pursuant to Regulation 34(3) and Schedule V Para E clause of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
The Board of Directors
Committed Cargo Care Limited
A-406, Road No.4, Street No.8,
Mahipalpur, New Delhi-110037

We do hereby certify that that the Committed Cargo Care Limited ("the Company") got listed on NSE EMERGE Platform on October 18, 2023, and accordingly, pursuant to regulation 15(2)(b) 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 (i) and (t) of sub- regulation (2) of regulation 46 and para C, D and E of Schedule V shall not apply, in respect of the listed entity which has listed its specified securities on the SME Exchange, therefore, these provision of Corporate Governance are not applicable to the Company.

Therefore, the aforesaid regulations relevant to Corporate Governance shall not be applicable on the Company.

For **Deepak Kumar & Associates**
Company Secretaries
Reg. no. I2012DE970300

Sd/-
Proprietor
M. No.: F10189
CP No: 11372
UDIN: F010189G001086286

Date: 26th August, 2025
Place: New Delhi

**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF
THE STANDALONE FINANCIAL STATEMENTS**

**To the Members of
COMMITTED CARGO CARE LTD..**

Report on the Audit of the Financial Statements**Opinion**

We have audited the Financial Statements of COMMITTED CARGO CARE LTD. ("the Company"), which comprise the balance sheet as at 31st March 2025, and the statement of profit and loss, (*statement of changes in equity*) and statement of cash flows for the year then ended, and notes to the Financial Statements, including a summary of 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 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and its profit/loss, (*changes in equity*) 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 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 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 Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

The Company's Board of Directors is responsible for the other information.

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

In connection with our audit of the 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.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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 Companies Act, 2013 ("the Act") with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance, (*changes in equity*) and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of 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 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, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also 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 scepticism throughout the audit. We also:

- a. 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.
- b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, 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
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d. 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.
- e. 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 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 Companies Act, 2013, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
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 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 *and proper returns adequate for the purposes of our audit have been received from the branches not visited by us.*
 - (c) *The reports on the accounts of the branch offices of the Company audited under Section 143(8) of the Act by branch auditors have been sent to us and have been properly dealt with by us in preparing this report.*
 - (d) The Balance Sheet, the Statement of Profit and Loss, (the Statement of Changes in Equity) and the Cash Flow Statement dealt with by this Report are in agreement with the books of account *and with the returns received from the branches not visited by us.*
 - (e) In our opinion, the aforesaid Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - (f) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164(2) of the Act.
 - (g) 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".
 - (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:

- a. The Company has disclosed the impact of pending litigations on its financial position in notes to accounts in its financial statements.
- b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- c. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- d. i. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, 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 person(s) or entity(ies), including foreign entities ("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.
- ii. The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("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;
- iii. Based on such audit procedures which we have 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) contain any material mis-statement.
- e. The company has declared and paid the final dividend of Rs 0.50 per share (5% on the face value of equity shares of Rs 10 each) during the year.
- f. Based on our examination, which included test checks, the Company has used accounting software's for maintaining its books of account for the financial year ended March 31, 2025 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's. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

FOR KMM & ASSOCIATES
Chartered Accountants
Firm Regn no. 0019629N

Sd/-
Bhupesh Khadaria
Partner
M.NO.502231
UDIN: 25502231BMLERE1384
Date: 28th August, 2025
Place: New Delhi

Annexure-A to the 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 financial statement of **COMMITTED CARGO CARE LTD.** ("the Company") as of 31 March 2025 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 controls over financial reporting criteria established by the Company considering the essential components of internal controls 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 with reference to these financial statements 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 the ICAI and deemed to be prescribed under section 143 (10) of Companies Act, 2013, to the extent applicable to 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 these financial statements was established and maintained and are such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of internal financial controls with reference to these financial statements and their operating effectiveness. Our audit of internal financial controls with reference to these financial statement 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 controls 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 with reference to these financial statements.

Meaning of internal Financial Controls with reference to these financial statements

A Company's internal financial control with reference to these financial statements 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 controls with reference to these financial statement 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 statement in accordance with generally accepted accounting principles, and that receipts and expenditures 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 material effect on the financial statements.



Inherent Limitations of Internal Financial Controls with reference to these financial statements because of inherent limitations of internal financial controls with reference to these financial statement, including the possibility of collusion or improper management override of control, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of internal financial controls with reference to these financial statement to future periods are subject to the risk that the internal financial control with reference to these financial statements 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 with reference to financial statement and such internal financial control with reference to financial statement were operating effectively as at 31 March 2024, based on the internal controls over financial reporting criteria established by Company considering the essential components of internal controls stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the ICAI.

FOR KMM & ASSOCIATES
Chartered Accountants
Firm Regn no. 0019629N

Sd/-
Bhupesh Khadaria
Partner
M.NO.502231
UDIN:25502231BMLERE1384
Date:28th August,2025
Place: New Delhi

Annexure - B to the Auditors' Report

The Annexure referred to in Independent Auditors' Report to the members of the Company on the financial statements for the year ended March 31 2025, we report that:

- i) (a)
 - (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
 - (B) The Company have intangible assets with proper records showing full particulars during the year as well as on the balance sheet.
- (a) Property, Plant and Equipment have been physically verified by the management at reasonable intervals, there were no material discrepancies noticed on such verification.
- (b) The Company have immovable property during the year as well as on the balance sheet. The Company has maintained proper records showing full particulars, including quantitative details and situation of immovable property.
- (c) The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year. Therefore, the reporting under this clause is not applicable.
- (d) According to the information and explanations given to us and on the basis of our examination of the records of the company, there have been no proceedings initiated or pending against the company for holding any benami property under the Benami Transaction (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- ii) (a) The company does not have any inventory during the year as well as on the date of Balance Sheet. Therefore, the reporting under this clause is not applicable.
- iii) The Company has during the year, not made 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, the provisions of clauses 3(iii) of the Order are not applicable.
- iv) According to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans, investments, guarantees and security.
- v) The Company has not accepted any deposits or amounts which are deemed to be deposits under the directives of the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed thereunder, where applicable. Accordingly, the provisions of clause 3(v) of the Order are not applicable.
- vi) To the best of our knowledge and belief, the Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's products/ services. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.
- vii) According to the records, the company is regular in depositing undisputed statutory dues including GST, Provident Fund, Employee's State Insurance, Income Tax, Sales Tax, Service Tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to appropriate authorities. Further there are arrears of outstanding statutory dues as on the reporting period concerned for a period of more than six months for the date, they become due. The Company has disclosed the information as per notes to accounts in its financial statements.

Further, there are arrears of outstanding statutory dues as on the reporting period pertaining to Income Tax amounting to Rs. 18.12 Lacs for a period of more than 6 months for the date they became due. The demands are being contested.

Furthermore, there is a show cause Notice for service tax for Rs. 17.90 Crs. Which is yet to be adjudicated and hence the demand is not crystalized and is contingent.

- viii) According to the information and explanation given to us and on the basis of our examination of records of the company, the company does not have any transactions which have been surrendered or disclosed as income during the year in any tax assessment hence, reporting under this clause is not applicable to the Company.
- ix) (a) The company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
- (b) The company is not declared a wilful defaulter by any bank or financial institution or other lender.
- (c) The Company has availed long term loans during the year and same has been used for the purpose.
- (d) The Company has not availed short term loans. Accordingly, this clause is not applicable to the company for the current year.
- (e) The company has not taken any funds 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 loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- x) a) The company has not raised money by way of initial public offer or further public offer
- b) According to the information and explanations given to us and based on our examination of records the Company has raised funds through issue of 55,00,000 (fifty five lakh only) fully convertible warrants convertible in to equivalent number of fully paid up equity shares of the company having face value of Rs 10/- (Rupees ten only) each, at the option of proposed allottees, in one or more tranches, within 18 months from the date of allotment of such warrants to the person belonging to Promoter/Promoter group and non-promoter, Public category at an issue price of Rs 81/- for the aggregate amount of up to Rs 44,55,00,000.00(Rupees Forty four Crores Fifty five lakhs only),for cash on preferential basis, which was subsequently approved by the members through special resolution in the Extraordinary General Meeting dated January 17th 2025.
- xi) a) According to the information and explanation given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of audit.
- b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act, 2013 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) The company has not received any whistle blower complaints during the year. Accordingly, reporting under this clause is not applicable.
- xii) In our opinion and according to the information and explanation given to us, the Company is not a Nidhi company as per the Act. Accordingly, paragraph 3(xii) of the Order is not applicable to the company.

- xiii) According to the information and explanations given to us, we are of the opinion that all transactions with related parties are in compliance with Section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the Accounting Standards and the Companies Act, 2013.
- xiv) The company is required to appoint internal auditor as per Section 138 of the Companies Act, 2013. The report of internal auditor has been examined and taken care while doing audit of the company.
- xv) According to the information and explanations given to us and based on our examination of records the company, the company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3(xv) of the Order is not applicable to the company.
- xvi) (a) According to the information and explanations given to us and based on our examination of the records of the Company, The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.
- (a) The Company has not conducted any non-banking financial activities.
- (c) The Company is not a Core Investment Company ('CIC') and hence reporting under paragraph 3(xvi)(c) of the Order is not applicable to the Company.
- xvii) The company has not incurred cash losses during the financial year and in the immediately preceding financial year.
- xviii) During the year causal vacancy arise of Statutory Auditors and accordingly, we have taken into consideration the issues, objections or concerns raised by the outgoing auditors.
- xix) 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 causes us to believe that any material uncertainty exists as on the date of the audit report indicating that company is incapable 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 provisions of Section 135 towards corporate social responsibility are applicable on the company. Accordingly, the provisions of clause 3(xx) of the Order are followed by the company.
- xxi) The reporting under clause (xxi) is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

FOR KMM & ASSOCIATES
Chartered Accountants
Firm Regn no. 0019629N

Sd/-
Bhupesh Khadaria
Partner
M.NO.502231
UDIN: 25502231BMLERE1384
Date: 28th August, 2025
Place: New Delhi



COMMITTED CARGO CARE LIMITED

CIN: L63090DL1998PLC096746

Standalone Balance Sheet as at March 31, 2025

(Figures in Lakhs)

Particulars	Annx. No	As at 31st March 2025	As at 31st March 2024
		(Audited)	(Audited)
<u>EQUITY AND LIABILITIES</u>			
(1) Shareholders' Funds			
Share Capital	2	1,080.96	1,080.96
Reserves and Surplus	3	5,436.62	4,710.41
Money received against share warrants		1,113.75	-
		7,631.33	5,791.37
(2) Share Application Money Pending Allotment		-	-
(3) Non-Current Liabilities			
Long-Term Borrowings	4	56.64	11.15
Deferred Tax Liabilities (Net)		-	-
Other Long-Term Liabilities		-	-
Long-Term Provisions	5	172.45	150.21
		229.09	161.36
(4) Current Liabilities			
Short-Term Borrowings	6	-	-
Trade Payables	7	-	-
- Due to Micro and Small Enterprises		21.22	16.25
- Due to Others		354.40	576.67
Other Current Liabilities	8	672.78	410.48
		1,048.40	1,003.40
Total		8,908.82	6,956.13
<u>ASSETS</u>			
(1) Non-Current Assets			
Property, Plant and Equipment and Intangible assets			
Tangible Assets/Intangible assets	9	405.62	306.20
Non-Current Investments	10	0.70	-
Deferred Tax Assets (Net)	11	8.27	10.84
Long Term Loans and Advances		-	-
Other Non-Current Assets	12	346.69	251.59
		761.28	568.63
(2) Current Assets			
Current Investments	13	2,961.02	2,136.64
Trade Receivables	14	3,936.36	2,682.43
Cash and Cash Equivalents	15	257.14	834.27
Short-Term Loans and Advances	16	42.97	63.62
Other Current Assets	17	950.06	670.54
		8,147.54	6,387.50
Total		8,908.82	6,956.13

Figures of the previous period / year have been rearranged / reclassified wherever necessary, to correspond with current

As per our report of even date attached
For KMM & Associates
 Firm Regn No. 0019629N
 Chartered Accountants

Bhupesh khadaria
 Partner
 M.No. 502231
 New Delhi
 UDIN:- 25502231BMLERE1384
 Date : 28/08/2025

For and on behalf of the Board of Directors
COMMITTED CARGO CARE LIMITED

Yash Pal Arora
 Whole- time Director
 DIN:00391472

Rajeev Sharma
 Managing Director
 DIN: 00936817

Narendra Singh Bisht
 Whole- time Director & CFO
 DIN:00342205

Nitin Bharal
 Whole- time Director & CEO
 DIN:00342195

Charumita Bhutani
 Company Secretary



COMMITTED CARGO CARE LIMITED

CIN: L63090DL1998PLC096746

Standalone Statement of Profit and Loss for the year ended March 31, 2025

(All amounts are in Rs. lakh except for earning per share)

Particulars	Annx. No	Year Ended	
		As at 31st March 2025	As at 31st March 2024
		(Audited)	(Audited)
(A) REVENUE			
Revenue From Operations	18	18,957.64	14,259.81
Other Income	18.1	143.26	76.66
Total Income		19,100.90	14,336.47
(B) EXPENDITURE			
Direct expenses for operation	19	16,296.93	12,316.30
Employee benefits expense	20	1,122.08	949.60
Finance costs	21	13.01	6.14
Depreciation and amortisation expense	9	96.54	49.15
IPO expenses written off		62.89	62.89
Other expenses	22	429.95	382.14
Total Expenditure		18,021.40	13,766.22
Profit before Exceptional and Extraordinary items and tax		1,079.50	570.25
Extra-ordinary & Exceptional items		-	-
Profit before tax		1,079.50	570.25
Tax Expense:			
(1) Current tax		296.67	157.76
(2) Deferred tax		2.57	0.71
Profit for the year		780.26	411.78
Earning per equity share of the face value of Rs.10/- each	23		
(1) Basic		7.22	3.81
(2) Diluted		7.22	4.70

As per our report of even date attached
For KMM & Associates
Firm Regn No. 0019629N
Chartered Accountants

For and on behalf of the Board of Directors
COMMITTED CARGO CARE LIMITED

Bhupesh khadaria
Partner
M.No. 502231
New Delhi
UDIN:- 25502231BMLERE1384
Date : 28/08/2025

Yash Pal Arora
Whole- time Director
DIN:00391472

Rajeev Sharma
Managing Director
DIN: 00936817

Narendra Singh Bisht
Whole- time Director & CFO
DIN:00342205

Nitin Bharal
Whole- time Director & CEO
DIN:00342195

Charumita Bhutani
Company Secretary



COMMITTED CARGO CARE LIMITED

CIN: L63090DL1998PLC096746

Standalone Cash Flow Statement for the year ended March 31, 2025

(Figures in Lakhs)

Particular	As at 31st March 2025	As at 31st March 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax, prior period items and extra-ordinary items	1079.50	570.25
Adjustment for		
Depreciation and amortisation expense	159.43	49.15
Interest and finance charges	13.01	6.14
Deferred Revenue expenditure expend	(157.97)	-
	14.47	55.29
Operating profit before working capital changes	1093.96	625.53
Adjustment for:		
Adjustments for provisions	206.54	31.61
Adjustments for decrease (increase) Trade and other receivables	(1253.93)	(456.49)
Adjustments for decrease (increase) Trade payables / other liabilities	(195.06)	59.00
Adjustments for decrease (increase) short Term Loans and Advances /others	(258.86)	(400.61)
	(1501.31)	(766.49)
Cash generated from operations	-407.35	(140.96)
Direct Taxes paid(Mat Credit Set off)	(240.92)	(158.47)
Net cash from operating activities - A	(648.27)	(299.43)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of assets / addition to CWIP/ construction stores & advances/ others	(195.97)	(212.22)
Investment in subsidiary company	(0.70)	-
FDR/MF/Other Investment	(824.38)	(1471.43)
Net cash used in Investing activities - B	(1021.05)	(1683.65)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Issue of Equity capital	-	2494.80
Money received against share warrants	1113.75	-
Dividend paid	(54.05)	-
Proceeds from borrowings(net)	45.49	(56.19)
Repayment of/allotment against share application money	-	-
Proceeds from share application money	-	-
Interest paid	(13.01)	(6.14)
Net cash from financing activities - C	1,092.18	2432.47
Net increase / decrease in cash and cash equivalents (A+B+C)	-577.13	449.40
Cash and cash equivalents - opening balance	834.27	384.87
Cash and cash equivalents - closing balance	257.14	834.27
Net cash increase / decrease	-577.13	449.40
The above cash flow statement has been prepared under the "Indirect Method" as set out in the Accounting Standard -3 on Cash Flow Statement issued by The Institute of Chartered Accountants of India.		

As per our report of even date attached
For KMM & Associates
 Firm Regn No. 0019629N
 Chartered Accountants

Bhupesh khadaria
 Partner
 M.No. 502231
 New Delhi
 UDIN:- 25502231BMLERE1384
 Date : 28/08/2025

For and on behalf of the Board of Directors
COMMITTED CARGO CARE LIMITED

Yash Pal Arora
 Whole- time Director
 DIN:00391472

Rajeev Sharma
 Managing Director
 DIN: 00936817

Narendra Singh Bisht
 Whole- time Director & CFO
 DIN:00342205

Nitin Bharal
 Whole- time Director & CEO
 DIN:00342195

Charumita Bhutani
 Company Secretary

**COMMITTED CARGO CARE LIMITED****CIN: L63090DL1998PLC096746****Notes forming part of Balance Sheet for the Half year ended on 31st March, 2025****Note No.1 SIGNIFICANT ACCOUNTING POLICIES****A. BASES OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements are prepared on the basic concept of going concern under historical cost convention on Accrual Basis. These statements are in accordance with the requirements of Companies Act, 2013 and comply in all material aspects with the Accounting Standards referred to in section 133 of the Companies Act, 2013.

B. USE OF ESTIMATE

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent liabilities as at the date of financial statements and reported amounts of income and expenses during the period. Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimate are made as the management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to financial statements.

C. RECOGNITION OF REVENUE & EXPENDITURE

The company is following mercantile system of accounting for recognizing both revenue & expenditure. Sales have been recognised as revenue during the year when property in the goods and significant risk/rewards of ownership are transferred to the buyer and there is reasonable certainty of ultimate collection of the consideration.

Interest income/expenditure have been accounted for on time proportion basis based on the interest rate applicable.

D. FOREIGN CURRENCY TRANSACTIONS**Initial Recognition**

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

Conversion

Foreign Currency monetary items are retranslated using the exchange rate prevailing at the reporting date.

Exchange Differences

Exchange differences arising on long-term foreign currency monetary items related to acquisition of a fixed assets are capitalized and depreciated over the remaining useful life of the asset. The exchange differences on other foreign currency monetary items are accumulated in 'Foreign Currency Monetary Item Translation Difference Account' and amortized over the remaining life of the concerned monetary item.

All other exchange differences are recognized as income or as expenses in the period in which they arise.

E. TAXES ON INCOME

-Income tax is accounted for in accordance with Accounting Standard (AS)-22 issued by ICAI. It comprises both Current Tax and Deferred Tax.

-Current Tax is measured as the amount which is payable on the taxable income for the year calculated in terms of provisions contained in the Income Tax Act at the rate prescribed there under.

-the tax effect of the timing difference that results between taxable Income and accounting Income and are capable of reversal in one or more subsequent periods are recorded as deferred tax asset or deferred tax liability. Deferred tax assets and liabilities are recognized for future tax consequence attributable to timing difference. They are measured using the substantive enacted tax rates and tax regulations.

F FIXED ASSETS

Fixed Assets are stated at cost. Cost comprises the purchase price and any attributable cost of bringing the assets to working condition for its intended use.

G. IMPAIRMENT OF ASSETS

Whenever events indicates that the assets may be impaired, the assets are subject to test of recoverability based on estimates future cash flows arising from continuing use of assets and its ultimate disposal. A provision for impairment loss is recognised, where it is probable that the carrying value of assets exceeds the amount to be recovered through use or sale of assets.

H. DEPRECIATION AND AMORTIZATION

Depreciation on fixed assets is calculated on a written down value method using the rates arrived at based on the useful life of the asset prescribed in Schedule II of the Companies Act, 2013. Depreciation has been provided on prorata basis from the date of purchase.

I. BORROWING COST

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that takes necessarily substantial period of time to get ready for its intended use. All other borrowing costs are charged to revenue.

J. EARNINGS PER SHARE

-The company reports basic and diluted Earning per share (EPS) in accordance with Accounting Standard (AS)-20 on "Earning per Share". Basic EPS is computed by dividing the net profit or loss for the year by the weighted average number of equity shares outstanding during the year. Diluted EPS is computed by dividing the net profit or loss for the year by the weighted average number of equity shares outstanding during the year as adjusted for the effects of dilutive potential equity shares except where the results are anti-dilutive.

As per our report of even date attached
For KMM & Associates
Firm Regn No. 0019629N
Chartered Accountants

Bhupesh khadaria
Partner
M.No. 502231
New Delhi
UDIN:- 25502231BMLERE1384
Date : 28/08/2025

For and on behalf of the Board of Directors
COMMITTED CARGO CARE LIMITED

Yash Pal Arora
Whole- time Director
DIN:00391472

Narendra Singh Bisht
Whole- time Director & CFO
DIN:00342205

Charumita Bhutani
Company Secretary

Rajeev Sharma
Managing Director
DIN: 00936817

Nitin Bharal
Whole- time Director & CEO
DIN:00342195



Annexure	Particulars	As at 31st March 2025	As at 31st March 2024
2	Share Capital		
	Authorised Share Capital		
	2,00,00,000 Equity Shares of Rs 10 each	2,000.00	1,100.00
	Issued, Subscribed and paid up :		
	1,08,09,600 (P.Y. 1,08,09,600) Equity Shares of Rs 10 each fully paid up	1,080.96	1,080.96
	Total	1,080.96	1,080.96
2.1	The reconciliation of the number of shares outstanding is set out below :		
	Equity Share at the beginning of the year - Nos	1,08,09,600.00	75,69,600.00
	Add : Shares Transfer to Shareholder - Nos	-	32,40,000.00
	Less : Shares transfer from Shareholder - Nos	-	-
	Equity Share at the end of the year - Nos	1,08,09,600.00	1,08,09,600.00
2.1(a)	Details of Shareholders holding more than 5 % share in the Holding Company		
	Name of Shareholder	Nos	% of Holding
	(Equity shares of Rs. 10 each fully paid)		
	Narendra Singh Bisht	1578600	14.60
	Rajeev Sharma	1789680	16.56
	Sonia Bharal	1854600	17.16
	Yash Pal Arora	1651800	15.28
2.1(b)	Shares held by each promoter:		
	Name of Shareholder	Nos	% of Holding
	(Equity shares of Rs. 10 each fully paid)		
	Narendra Singh Bisht	1578600	14.60
	Rajeev Sharma	1789680	16.56
	Sonia Bharal	1854600	17.16
	Yash Pal Arora	1651800	15.28
3	Security Premium Account		
	Premium on shares issued	2,170.80	2,170.80
	Add :- Share premium on Warrants during the year	-	-
	Reserves and Surplus		
	Profit and loss Account		
	As per last Balance sheet	2,539.61	2,127.83
	Less: Dividend paid	54.05	-
	Add :- Profit for the year	780.26	411.78
	Total	5,436.62	2,539.61
4	Long term Borrowings		
	Secured loans from banks	56.64	11.15
	Secured Term loans from other parties	-	-
	Unsecured Term loans from other parties	-	-
	Total	56.64	11.15
	Particulars of Borrowings		
4.1	Name of Lender/Type of Loan	Nature of Security	Monthly Installments Rs.
	ICICI BANK LTD-COMMERCIAL VEHICLE LOAN	COMMERCIAL	30225
	BANK OF BARODA-VEHICLE LOAN	CAR-BREEZA	18185
	BANK OF BARODA-VEHICLE LOAN	CAR-BALENO	14531
	ICICI BANK LTD-VEHICLE LOAN	CAR-SCORPIO	35780
	KOTAK MAHINDRA PRIME-VEHICLE LOAN	CAR-HONDA CITY	20890
			No of Installment
			60
			60
			60
			84
			60



Annexure	Particulars	As at 31st March 2025	As at 31st March 2024			
Notes: 4.2 Details of Terms of Repayment for the other Long-Term Borrowings and security provided in respect of the a) ICICI BANK LTD-COMMERCIAL VEHICLE LOAN The loan is primarily secured by way of hypothecation of Motor Vehicle purchased from loan. The loan is repayable in 60 equal monthly Installments of Rs. 30225/-. b) KOTAK MAHINDRA PRIME-CAR LOAN The loan is primarily secured by way of hypothecation of Motor Vehicle purchased from loan. The loan is repayable in 60 equal monthly Installments of Rs. 20890/-. c) BANK OF BARODA-VEHICLE LOAN The loan is primarily secured by way of hypothecation of Vehicle purchased from loan. The loan is repayable in 48 equal monthly Installments of Rs. 18185/-. d) BANK OF BARODA-VEHICLE LOAN The loan is primarily secured by way of hypothecation of Vehicle purchased from loan. The loan is repayable in 60 equal monthly Installments of Rs. 14531/-. e) ICICI BANK LTD-VEHICLE LOAN The loan is primarily secured by way of hypothecation of Vehicle purchased from loan. The loan is repayable in 84 equal monthly Installments of Rs. 35780/-.						
5	Provision for employee benefits - Provision for Gratuity (Note-28)	172.45	150.21			
Total		172.45	150.21			
Note: Provison for Gratuity: In accordance with Accounting Standard - 15 (Revised 2005), actuarial valuation was obtained from the actuary in respect of the aforesaid defined benefit plans using projected unit credit method.						
6	Short Term Borrowings Secured Loan Repayable on Demand From Bank :- Banks	-	-			
Total		-	-			
7	Trade Payables Due to Micro and Small Enterprises Due to Others	21.22 354.40	16.25 576.67			
Total		375.62	592.92			
7.1	Trade Payable ageing schedule as at 31 March 2025					
Particulars		Outstanding for following periods from due date of payment				
		Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME		21.22	-	-	-	21.22
(ii) Others		290.40	60.59	3.41	-	354.40
(iii) Disputed Dues- MSME		-	-	-	-	-
(iv) Disputed Dues- Others		-	-	-	-	-
Total		311.62	60.59	3.41	-	375.62
MSME - Undue		-	-	-	-	-
Others - Undue		-	-	-	-	-
Total		311.62	60.59	3.41	-	375.62
7.2	Trade Payable ageing schedule as at 31 March 2024					
Particulars		Outstanding for following periods from due date of payment				
		Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME		16.25	-	-	-	16.25
(ii) Others		507.11	69.56	-	-	576.67
(iii) Disputed Dues- MSME		-	-	-	-	-
(iv) Disputed Dues- Others		-	-	-	-	-
Total		523.36	69.56	-	-	592.92
MSME - Undue		-	-	-	-	-
Others - Undue		-	-	-	-	-
Total		523.36	69.56	-	-	592.92
8	Other Current Liabilities Payable for expenses Statutory Dues COMMITTED WELFARE ASSOCIATION Staff payable & For Expenses Unclaim Dividend Provision for Taxes Privious Years Provision for Taxes Current year F.Y 24-25	114.85 83.33 20.10 - 0.07 157.75 296.68	180.76 71.96 - - - 157.76 -			
Total		672.78	410.48			

**PLANT PROPERTY AND EQUIPMENT****Annexure No. 9****(Rupees in Lakhs)**

	As at 31st March 2025	As at 31st March 2024
Tangible Assets		
Land		
Gross Block	18.39	18.39
Addition During the year	-	-
Reduction during the year	-	-
Depreciation during the year	-	-
Opening Accumulated Depreciation	-	-
Closing Balance	18.39	18.39
Office Building		
Gross Block	76.64	76.64
Addition During the year	7.42	-
Reduction during the year	-	-
Depreciation during the year	5.25	5.80
Opening Accumulated Depreciation	21.43	15.63
Closing Balance	57.38	55.21
Furniture		
Gross Block	85.74	15.81
Addition During the year	18.86	69.93
Reduction during the year	-	-
Depreciation during the year	21.04	5.73
Opening Accumulated Depreciation	19.85	14.12
Closing Balance	63.71	65.89
Motor Vehicles		
Gross Block	258.26	258.26
Addition During the year	55.90	-
Reduction during the year	-	-
Depreciation during the year	13.57	12.22
Opening Accumulated Depreciation	224.16	211.94
Accumulated Depreciation on asset sold	-	-
Closing Balance	76.43	34.10
Office Equipment (Machinery)		
Gross Block	90.20	40.29
Addition During the year	37.24	49.91
Reduction during the year	-	-
Depreciation during the year	11.10	5.29
Opening Accumulated Depreciation	35.02	29.73
Closing Balance	81.32	55.18



(Rupees in Lakh:		
Computer Software		
Gross Block	60.10	16.09
Addition During the year	17.76	44.01
Reduction during the year	-	-
Depreciation during the year	17.62	5.30
Opening Accumulated Depreciation	20.38	15.08
Closing Balance	39.86	39.72
Computer		
Gross Block	94.02	45.66
Addition During the year	58.80	48.36
Reduction during the year	-	-
Depreciation during the year	27.98	14.81
Opening Accumulated Depreciation	56.31	41.50
Closing Balance	68.53	37.71
Total Fixed Assets	405.62	306.20
Total Depreciation	96.56	49.15
Net carrying amount		
Land	18.39	18.39
Office Building	57.38	55.21
Furniture	63.71	65.89
Motor Vehicles	76.43	34.10
Office Equipment (Machinery)	81.32	55.18
Computer Software	39.86	39.72
Computer	68.53	37.71
Total	405.62	306.20



Annexure	Particulars	As at 31st March 2025	As at 31st March 2024		
10	Non-Current Investments Investment in Subsidiary copany With 70% Stake(flexichain pvt ltd)	0.70	-		
	Total	0.70	-		
11	Deferred Tax Liabilities/Assets (Net) Related to Fixed Assets	8.27	10.84		
	Total	8.27	10.84		
11.1	Reasons for deferred tax asset to liability Asssets are carried at residual value - as per the Companies Act, some assets are carried at residual value but as Addition of new assets - few new assets were added during the financial year 2023-24 having higher useful lives as per companies Act in comparison to Income tax Act				
12	Other Non-Current Assets IPO Expenses Less: Expenses Written off Deferred Revenue Expenditure for future years	251.59 62.89 157.99	314.48 62.89 -		
	Total	346.69	251.59		
13	Current Investments Other Current Investment - FDR PDA Accounts YSL Altranates Alpha Plus Fund Investment in Mutual Fund	839.20 15.92 - 2105.90	1,093.80 17.02 100.00 925.82		
	Total	2,961.02	2,136.64		
14	Trade Receivables Undisputed Trade receivables- considered good	3936.36	2,682.43		
	Total	3,936.36	2,682.43		
Trade Receivables ageing schedule as at 31 March 2025					
14.1	Particulars	Outstanding for following periods from due date of			
		Less than 6 months	6m to 1 year	1-2 year	2-3 years
	(i) Undisputed Trade receivables- considered good	2,679.91	491.08	93.13	85.77
	(ii) Undisputed Trade receivables- considered doubtful	-	-	-	-
	(iii) Disputed Trade Receivables considered good	1.41	3.27	2.73	104.35
	(iv) Disputed Trade Receivables considered doubtful	-	-	-	-
	Total	2,681.32	494.34	95.86	190.12
Trade Receivables ageing schedule as at 31 March 2024					
14.2	Particulars	Outstanding for following periods from due date of			
		Less than 6 months	6m to 1 year	1-2 year	2-3 years
	(i) Undisputed Trade receivables- considered good	1,955.57	96.67	54.32	151.68
	(ii) Undisputed Trade receivables- considered doubtful	-	-	-	-
	(iii) Disputed Trade Receivables considered good	0.21	0.36	0.03	0.96
	(iv) Disputed Trade Receivables considered doubtful	-	-	-	-
	Total	1,955.78	97.03	54.35	152.64
15	Cash and Cash Equivalents Balances with Banks Cash on hand	232.27 24.86	810.94 23.33		
	Total	257.14	834.27		
16	Short-Term Loans and Advances Security Deposits	42.97	63.62		
	Total	42.97	63.62		
17	Other Current Assets Imprest Loan & Advance TDS Receivable Privious Years TDS Receivable current year F.Y 24-25 Prepaid Expense Credit Ledger Receivable	167.59 290.71 235.88 193.23 45.89 16.76	121.03 249.31 199.39 - 85.59 15.23		
	Total	950.06	670.54		



(Rupees in Lakhs)

Annexure	Particulars	As at 31st March 2025	As at 31st March 2024
18	Revenue From Operations		
	Sale of Service	18,957.64	14,259.81
18.1	Other operating revenue	143.26	76.66
	Total	19,100.90	14,336.47
	Sale of Service		
	Agency Charges Income	1202.80	1201.45
	Export Clearance Income	230.61	203.87
	Freight Income	7329.61	4533.82
	Import Clearance Income	1373.25	836.38
	Loading Unloadig Income	22.67	23.03
	Mis Income	15.90	15.70
	Transportation Income	513.72	514.97
	Import Duty Income	6263.79	5,392.41
	AAI Charges Income	1438.20	1,054.95
	Courier Charges Income	567.08	482.42
	IATA Commission Income	-	0.83
		18,957.64	14,259.81
	Other Operating Revenue		
	Income on FDR	68.41	50.32
	L.T.C.G On Sale of MF	8.51	0.52
	S.T.C.G On Sale of MF	66.33	25.82
		143.26	76.66



(Rupees in Lakhs)

Annexure	Particulars	As at 31st March 2025	As at 31st March 2024
19	Direct Expenses		
	Terminal Expense/Other	216.47	192.86
	Agency Charges	14.86	11.64
	Courier Charges	559.77	465.43
	Custom Clearance Exp	492.12	333.80
	Freight Expense	6285.64	4,101.39
	Import Clearance Exp	760.72	458.41
	Loading Unloading Exp	4.76	4.65
	AAI Charges Expense	1402.83	1,030.89
	Import Duty Exp	6263.79	5,391.33
	Transportaion Exp	295.97	325.91
	Total	16,296.93	12,316.30
20	Employee Benefits Expenses		
	Salaries & Wages	1004.23	827.67
	Bonus	18.73	17.55
	Provident Fund	47.46	41.60
	Staff welfare expenses	16.32	19.61
	ESIC	2.42	3.49
	Leave encashment expenses	-	7.11
	Gratuity Expense	32.94	32.58
	Total	1,122.08	949.60
21	Finance Costs		
	Interest On Loan	2.15	1.22
	Bank charges	10.78	0.93
	Interest on income tax	-	3.85
	Interest On TDS	0.08	0.14
	Total	13.01	6.14
22	Other Expenses		
	Administration & General Expenses		
	Auditor's Remuneration (Refer to note no.21.1)	4.00	4.00
	Telephone Expense	10.87	9.91
	Electricity Charges	19.87	18.07
	Insurance Charges	5.27	9.19
	Legal & Professional Charges	96.10	65.13
	Printing & Stationery Cost	21.17	15.96
	Rent Rates & Taxes	65.87	53.32
	Repairs & Maintenance Cost	63.78	71.37
	Travelling & Conveyance Cost	13.02	12.55
	Donations	0.11	0.12
	Conveyance Expense	10.70	12.54
	Sundry Balances Written off	0.44	21.85
	Foreign Currency Flutuation	2.48	1.05
	Insurnace Expense on Vechicle	1.90	3.11
	Fees & Subscription Expense	20.32	8.78
	Festival Expense	3.65	11.02
	Office Expense	13.20	17.01
	Contracual Services	43.23	16.22
	Security Guard expenses	1.88	1.76
	CSR Expenses	12.00	10.00
	Short & Exces/Misc exp.	3.05	0.73
	Forex currency exp.	3.28	-
	Board Meeting Sitting fees	2.25	-
	Selling & Distribution Expenses		
	Advertising Expenses	5.38	3.63
	Business Promotion Expenses	6.14	14.83
	Other Selling & Distribution Expenses	-	-
	Total	429.95	382.14



(Rupees in Lakhs)

Annexure	Particulars	As at 31st March 2025	As at 31st March 2024
22.1	Auditors Remuneration		
	(a) Auditor		
	Statutory Audit Fees	4.00	4.00
	Tax Audit fees	-	-
	(b) Certification & Consulting Fees (Other Services)	-	-
	Total	4.00	4.00
23	Earning per share		
	Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
	Restated profit attributable to equity shareholders (Rs)	780.26	411.78
	Weighted average number of equity shares	10809600	10809600
	Restated Earnings per share basic (Rs)	7.22	3.81
	Restated Earnings per share diluted (Rs)	7.22	4.7
	Face value per equity share (Rs)	10	10



Depreciation Chart As Per Income Tax Rules For The Year Ending On 31/03/2025

(Figures in Lakhs)

Description of Asset	Rate of Depreciation	Actual cost or written down value as on 01.04.2024	Additions		Date put to		Depreciation allowable	Depreciation allowable (Additional)	Written down value as on 31.03.2025
			Less than 180 days	More than 180 days	use	sale/ Adj.			
Block -I	10%								
Building		50.72	7.42	-	-	-	5.44		45.28
		50.72	7.42	-	-	-	5.44	-	45.28
Block -II	10%								
Furnitures & Fixtures		67.75	-	18.86	-	-	8.92		58.83
		67.75	-	18.86	-	-	8.92	-	58.83
Block -III	15%								
Plant & Machinery		120.49	92.04	1.10	-	-	23.70		189.93
		120.49	92.04	1.10	-	-	23.70	-	189.93
Block-IV	40%								
Computer		76.69	65.20	11.36	-	-	48.26	-	104.99
		76.69	65.20	11.36	-	-	48.26	-	104.99
		315.65	164.66	31.32	-	-	86.32	-	399.03

**Annexure No. 24****Related Party Disclosure:**

In accordance with the requirement of Accounting Standard (AS) -18 on Related Party Disclosures, the names of the related parties where control exists and /or with whom transactions have taken place during the year in the or during the course of business, as identified and certified by the management are:

Name of the Party	Relationship
Narendra Singh Bisht	Director
Yash Pal Arora	Director
Rajeev Sharma	Director
Nitin Bharal	Director
Gurinder singh	Independent Director
John joseph	Independent Director
Shaman chaudhary	Independent Director
Charumita Bhutani	Company Secretary
Nedlloyd Logistics India Pvt Ltd	Enterprises over which directors have significant influence
Flexichain Private limited	Subsidiary company
TRIGON SYNERGIES PVT.LTD.	common directors

The following transactions were carried out with the related parties and the balances of these related parties are presented herein below:

(Rupees in Lakhs)

Particulars	As at 31st March 2025	As at 31st March 2024
Remuneration		
Narendra Singh Bisht	40.50	30.00
Yashpal Arora	38.27	27.22
Rajeev Sharma	40.50	30.00
Nitin Bharal	40.50	30.00
Charumita Bhutani	9.66	6.90
Board Meeting Sitting Fees		
Gurinder singh	0.30	0.05
Rajeev sharma	0.30	0.05
Yashpal arora	0.30	0.05
Shaman chaudhary	0.45	0.05
Narendra singh	0.40	0.05
Nitin bharal	0.30	0.05
John joseph	0.20	-
Sale Transaction		
Nedlloyd Logistics India Pvt Ltd	69.93	64.86
Flexichain Private limited	-	-
TRIGON SYNERGIES PVT.LTD.	49.96	-
Purchase Transaction		
Nedlloyd Logistics India Pvt Ltd	23.61	3.79
Flexichain Private limited	-	-
TRIGON SYNERGIES PVT.LTD.	0.75	-
Closing Balance:- Amt Payable		
Narendra Singh Bisht	4.00	2.50
Yashpal Arora	3.79	2.67
Rajeev Sharma	4.00	2.50
Nitin Bharal	4.00	2.50
Charumita Bhutani	0.85	0.70
Nedlloyd Logistics India Pvt Ltd	-	-
TRIGON SYNERGIES PVT.LTD.	-	-
Flexichain Private limited	-	-



Annexure 25: Expenditure in Foreign Currency					
(Rupees in Lakhs)					
Particulars		As at 31st March 2025		As at 31st March 2024	
Import of Freight & Chgs (In INR)		590.85		228.98	
		590.85		228.98	
Annexure 26: Contingent Liabilities					
(Rupees in Lakhs)					
Particulars		As at 31st March 2025		As at 31st March 2024	
Claim against company not acknowledged as debts					
- in respect of Income Tax		18.12		19.84	
- in respect of Other Indirect Taxes		1,789.97		1,789.97	
Total		1,808.09		1,809.81	
i) Income Tax Claim on IT Portal for Asst. Year 2016-17 and 2020-21-Rs.18.12 Lacs					
ii) Service Tax Claim under Show Cause Notice No. 31/2020-21 dated 14 th December 2020 amounting to Rs. 17.90 Cr. The company has filed its replies/representations with the Appropriate Authorities. It is yet to be adjudicated by the Appropriate Authority and hence is contingent in nature.					
iii) The company has given following six bank guarantees issued from Kotak Mahindra Bank to various parties for business purposes:					
Sr no.	Issue Date	Product Name	Amount(In lacs)	BG Expiry Date	Advising Bank Name
1	11/5/2024	Import Guarantee	50.00	11/1/2025	STATE BANK OF INDIA
2	12/20/2024	Import Guarantee	20.00	12/26/2025	HDFC BANK LTD
3	12/18/2024	Import Guarantee	30.00	1/6/2026	ICICI BK CIBD NARIMAN PT MUMBAI
4	4/30/2024	Import Guarantee	3.00	11/30/2024	ICICI BANK LTD
5	1/9/2025	Import Guarantee	10.00	4/10/2028	STATE BANK OF INDIA
6	4/17/2025	Import Guarantee	3.00	4/15/2026	STATE BANK OF INDIA
Annexure 27: Earnings in Foreign Currency					
(Rupees in Lakhs)					
Particulars		As at 31st March 2025		As at 31st March 2024	
Exports of Freight & Chgs (In INR)		249.90		79.51	
		249.90		79.51	

**COMMITTED CARGO CARE LIMITED****Annexure No. 28:****RATIOS**

(Rupees in Lakhs)

Type	Numerator	Denominator	2025	2025	2024	2024	As at 31st March 2025	As at 31st March 2024
Current Ratio (in times)	Total Current Assets	Total Current Liabilities	8,147.54	1,048.40	6,387.50	1,003.40	7.77	6.37
Debt- Equity Ratio (in times)	Total Debts (Debts consists of borrowing)	Total Equity	56.64	6,517.58	11.15	5,791.37	0.01	0.002
Return on Equity Ratio (in %)	Net Profit after Tax	Average total equity	780.26	6,154.48	411.78	4,338.08	12.68	9.49
Trade Receivables Turnover Ratio (in times)	Revenue from operations	Average Trade Receivables	18,957.64	3,309.40	14,259.81	2,454.18	5.73	5.81
Trade Payables Turnover Ratio (in times)	Total Purchase	Average Trade Payables	16,296.93	484.27	12,316.30	561.34	33.65	21.94
Net Capital Turnover Ratio (in times)	Revenue from operations	Average working capital (i.e.Total current assets less Total current liabilities)	18,957.64	6,241.60	14,259.81	4,486.40	3.04	3.18
Net Profit Ratio (in %)	Profit for the year after tax	Total Income	780.26	19,100.90	411.78	14,336.47	4.08	2.87
Return on Capital Employed (in %)	Profit before tax and interest and other income	Capital employed=Net worth+Deferred Tax liabilities	949.25	6,574.22	499.72	5,802.52	14.44	8.61
Return on Investment (in %)	Income generated from invested funds	Average investment funds in treasury investments	143.26	2,482.36	76.66	1,383.89	5.77	5.54
Return on net worth (%)	net profit/(loss) after tax for the year	total equity attributable to equity holders	780.26	6,517.58	411.78	5,791.37	11.97	7.11
Net asset value per share	total equity attributable to equity holders	Weighted Average Number of equity shares outstanding during the year	6,517.58	1,08,09,600.00	5,791.37	#####	60.29	53.58
Debt-Services coverage ratio (In times)	Net Operating Profit (PAT+interest +depciation+amortization)	Debt Service (Principal pmt +Interest pmt)	952.69	19.67	529.95	62.33	48.43	8.50
Interest Services coverage ratio (in times)	Earnings Before Interest and Taxes(PBT+INTT +DEP+AMORTIZATION)	Interest Expenses	1,251.93	13.01	688.42	6.14	96.23	112.12

**Annexure 29: Disclosure of liability of gratuity****Defined benefit plan – gratuity:**

In accordance with Accounting Standard - 15 (Revised 2005), actuarial valuation was obtained from the actuary in respect of the

The details of the above are as follows:

Membership data

Particulars	As at March 31, 2025	As at March 31, 2024
	Gratuity (unfunded)	Gratuity (unfunded)
Number of employees	200	176
Qualifying monthly salary(Lakhs)	55.36	42.88
Average past service (in years)	6.33	6.59
Average age (in Years)	39.35	39.97
Average outstanding service of employees (in Years)	18.65	18.03

Actuarial Assumptions:

Company attention was drawn to provisions of accounting standard that actuarial assumptions are an entity's best estimates of Economic Assumptions

Particulars	As at March 31, 2025	As at March 31, 2024
	Gratuity (unfunded)	Gratuity (unfunded)
Discount rate (per annum)	6.93%	7.23%
Salary growth rate (per annum)	9.00%	9.00%
Withdrawal rate (per annum) age band		
Upto 30 Years	5.00%	5.00%
31 to 44	3.00%	3.00%
44 & Above	2.00%	2.00%
Mortality Rates (per annum) age in year		
15	0.000698	0.000698
20	0.000924	0.000924
25	0.000931	0.000931
30	0.000977	0.000977
35	0.001202	0.001202
40	0.00168	0.00168
45	0.002579	0.002579
50	0.004436	0.004436
55	0.007513	0.007513
60	0.011162	0.011162
65	0.015932	0.015932
70	0.024058	0.024058
75	0.038221	0.038221
80	0.061985	0.061985
85	0.100979	0.100979
90	0.163507	0.163507
95	0.259706	0.259706
100	0.397733	0.397733

Note:

The estimates of future salary increase, considered in actuarial valuation, take into account inflation, seniority, promotion and other relevant factors, such as supply and demand in the employment market

Statement showing changes in present value of obligations during the year:

Particulars	As at March 31, 2025	As at March 31, 2024
	Gratuity (unfunded)	Gratuity (unfunded)
Present value of obligation as at the beginning of year	217.29	185.68
Interest cost	15.71	13.70
Past service cost		
Current service cost	28.78	25.99
Benefit Paid	-1.87	-0.96
Actuarial (gain)/loss on obligations	-11.56	-7.12
Present value of obligation at the end of the year	248.36	217.30

**Actuarial gain/loss recognized for the year:**

Particulars	As at March 31, 2025	As at March 31, 2024
	Gratuity (unfunded)	Gratuity (unfunded)
Actuarial (gain)/loss for the period –recognized	(11.56)	(7.12)
Actuarial (gain)/loss for the period –unrecognized	-	-

Amount to be recognized in balance sheet:

Particulars	As at March 31, 2025	As at March 31, 2024
	Gratuity (unfunded)	Gratuity (unfunded)
Present value of obligation	248.36	217.30
Funded status	-248.36	-217.30
Net Liability recognized in balance sheet	-248.36	-217.30
Long term provision		
Sort term provision		

Expenses recognized in the statement of profit and loss:

Particulars	As at March 31, 2025	As at March 31, 2024
	Gratuity (unfunded)	Gratuity (unfunded)
Current service cost	28.78	25.99
Total employer expense		
Present value of obligation as at the end of the year		
fair value of planned asset as at the end of the year		
Past service cost		
Interest cost	15.71	13.70
Expected return on planned assets		
Curtailment/settlement Cost		
Net actuarial (gain)/loss recognized	(11.56)	(7.11)
Expenses recognized in the statement of profit and loss	32.94	32.58

Annexure-30: MSME

On the basis of confirmation obtained from the supplier who have registered themselves under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act, 2006) and based on the information available with the company, the following

Particulars	As at 31 March 2025	As at 31 March 2024
a) The principle amount and the interest due thereon remaining unpaid to any supplier at the end of each accounting period		
- Principle amount	21.22	16.25
- Interest due thereon		
b) The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006), along with the amount of the payment made to the supplier beyond the appointed day during each accounting period;		
c) The amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;		
d) The amount of interest accrued and remaining unpaid at the end of each accounting period; and		
e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.		

Annexure 30: Notes to Accounts

(i) Expenditures on Corporate Social responsibility has been incurred during the year is Rs. 12 lacs

(ii) Previous Year figures have been regrouped or rearranged wherever necessary to make them comparable with Current Year.



(iii) Company has filed Nine civil suits for Recovery of Rs. 144.91 Lakhs from third parties.

(iv) Segment reporting

A. Basis for segmentation

The operations of the group are limited to Two segment viz. "Custom House Broking & Freight Forwarding Service", which as per AS - 17 "Segment Reporting" is considered the only reportable segment.

B. Geographic Segment

The group provides all its services only from its office located in India and does not have any separate identifiable geographic segment.

C. Major Customer

There is no any customer which accounted for 10% or more of the Total revenue.

(v) Title deed of immoveable property not held in the name of company

The company holds all the title deeds of immoveable property in its name.

(vi) Benami property

The company does not have any Benami property, where any 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.

(vii) Security of Current Assets Against Borrowings

The company has not filed quarterly returns or statements of current assets with Banks for borrowing facility against the security of the current assets from banks.

(viii) wilful defaulter

The company is not declared as wilful defaulter by any bank or financial Institution or other lender.

(ix) Transactions with struck off companies

The company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013.

(x) Registration of charges or satisfaction with Registrar of Companies

During the financial year 2024-25, the Company has created the following charges on its assets in favour of banks/financial institutions for securing various credit facilities extended to the Company:

Particulars of Lender	Type of Facility Amount Secured (₹ in Lakhs)	Date of Charge Creation	Amount	Nature of Charge (Primary / Collateral Security)	Status (Registered with ROC)
BANK OF BARODA	VEHICLE LOAN	05/11/2024	8,76,000	AGAINST VEHICLE	Created
BANK OF BARODA	VEHICLE LOAN	08/11/2024	7,00,000	AGAINST VEHICLE	Created
KOTAK MAHINDRA BANK LIMITED	Working Capital	04/12/2024	20,00,00,000	Movable/Immovable Property, Hypothecation of Stock/Receivables, etc.	Created
ICICI BANK LIMITED	Working Capital	27/12/2024, Modification: 05/07/2025	20,00,00,000	Movable/Immovable Property, Hypothecation of Stock/Receivables, etc.	Created

(xi) Scheme of Arrangements

There is no Scheme of Arrangements approved by the Competent Authority in terms of sections 230 to 237 of the Companies

(xii) Utilisation of Borrowed funds and share premium:

(A) The 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) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall:

- (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
- (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

(B) The company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall:

- (i) 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
- (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

**(xiii) Undisclosed income**

The company has no such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the years 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), unless there is immunity for disclosure under any scheme.

(xiv) Compliance with number of layers of companies

During the year under review, the Company acquired 70% equity stake in Flexichain Private Limited, a company incorporated on 28th September, 2024, thereby making it a subsidiary within the meaning of Clause (87) of Section 2 of the Companies Act, 2013, read with the Companies (Restriction on number of Layers) Rules, 2017.

Flexichain Private Limited was newly incorporated during the concerned financial year and is engaged in business of analysing, designing, maintaining, converting, porting, debugging, coding, outsourcing and programming software to be used on computer or any microprocessor based device or any other kind of electronic and electromechanical devices or any other such hardware within or outside India.

Accordingly, the financial results of Flexichain Private Limited have been consolidated with those of the Company in accordance with the applicable provisions of the Companies Act, 2013 and Indian Accounting Standards (Ind AS

(xv) Disclosure pertaining to 'details of crypto currency or virtual currency

The company has not traded or invested in Crypto currency or Virtual Currency during the reporting periods

(xvi) Revaluation of PPE and Intangible assets

The company has not revalued its Property, Plant and Equipment and Intangible asstes during the reporting periods. The disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017 is not applicable.

(xvii) The Board of Directors of the Company at their meeting held on December 26th, 2025 approved for raising of funds through Issue of 55,00,000 (Fifty-Five Lakhs Only) Fully convertible warrants convertible into equivalent number of fully paid up equity shares of the Company having face value of Rs. 10/- (Rupees Ten Only) each, at the option of Proposed Allottees, in one or more tranches, within 18 (eighteen) months from the date of allotment of such Warrants to the persons belonging to "Promoter/Promoter Group" and "Non-Promoter, Public Category" at an issue price of Rs. 81/- (Rupees Eighty-One Only) for aggregate amount of up to Rs. 44,55,00,000/- (Rupees Forty-Four Crores Fifty-Five Lakhs Only), for cash on preferential basis, which was subsequently approved by the members through Special resolution in the Extraordinary General Meeting dated January 17th 2025.

(xviii) During the financial year ended March 31st 2025, the Board of Directors have declared and paid the final dividend of Rs. 0.50 per share (5% on the face value of equity shares of Rs. 10 each).

As per our report of even date attached
For KMM & Associates
Firm Regn No. 0019629N
Chartered Accountants

Bhupesh khadaria
Partner
M.No. 502231
New Delhi
UDIN:- 25502231BMLERE1384
Date :28/08/2025

For and on behalf of the Board of Directors
COMMITTED CARGO CARE LIMITED

Yash Pal Arora
Whole- time Director
DIN:00391472

Rajeev Sharma
Managing Director
DIN: 00936817

Narendra Singh Bisht
Whole- time Director & CFO
DIN:00342205

Nitin Bharal
Whole- time Director & CEO
DIN:00342195

Charumita Bhutani
Company Secretary

**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF
THE CONSOLIDATED FINANCIAL STATEMENTS**

**To the Members of
COMMITTED CARGO CARE LTD.**

Report on the Audit of the Consolidated Financial Statements**Opinion**

We have audited the Consolidated Financial Statements of COMMITTED CARGO CARE LTD. ("the holding Company"), and its subsidiary FLEXICHAIN PRIVATE LIMITED which comprise the balance sheet as at 31st March 2025, and the statement of profit and loss, (*statement of changes in equity*) and statement of cash flows for the year then ended, and notes to the Consolidated Financial Statements, including a summary of significant accounting policies and other explanatory information [hereinafter referred to as "the Consolidated Financial Statements"].

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 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the holding Company and its subsidiary as at March 31, 2025, and its profit/loss, (*changes in equity*) and its 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 Consolidated Financial Statements* section of our report. We are independent of the holding Company and its subsidiary 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 Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

The holding Company and its subsidiary Board of Directors is responsible for the other information.

Our opinion on the Consolidated Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Consolidated Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Consolidated Financial Statements or our knowledge obtained in the 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 this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Consolidated Financial Statements

The holding Company and its subsidiary Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Consolidated Financial Statements that give a true and fair view of the financial position, financial performance, (*changes in equity*) and cash flows of the holding Company and its subsidiary in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the holding Company and its subsidiary 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 Statements 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 Board of Directors is responsible for assessing the holding Company and its subsidiary ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the holding Company and its subsidiary or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the holding Company and its subsidiary financial reporting process.

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 scepticism throughout the audit. We also:

- a. Identify and assess the risks of material misstatement of the Consolidated 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.
- b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the holding Company and its subsidiary have adequate internal financial controls system in place and the operating effectiveness of such controls
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d. 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 holding Company and its subsidiary 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 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 Company to cease to continue as a going concern.
- e. 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 Consolidated 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Consolidated 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 Companies Act, 2013, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
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 purposes of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the holding Company and its subsidiary so far as it appears from our examination of those books *and proper returns adequate for the purposes of our audit have been received from the branches not visited by us.*
 - (c) *The reports on the accounts of the branch offices of the holding Company and its subsidiary audited under Section 143(8) of the Act by branch auditors have been sent to us and have been properly dealt with by us in preparing this report.*
 - (d) The Balance Sheet, the Statement of Profit and Loss, (the Statement of Changes in Equity) and the Cash Flow Statement dealt with by this Report are in agreement with the books of account *and with the returns received from the branches not visited by us.*
 - (e) 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) Rules, 2014.
 - (f) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164(2) of the Act.
 - (g) With respect to the adequacy of the internal financial controls over financial reporting of the holding Company and its subsidiary and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".



- (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:
- a. The holding Company and its subsidiary have disclosed the impact of pending litigations on its financial position in notes to accounts in its financial statements.
 - b. The holding Company and its subsidiary did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - c. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the holding Company and its subsidiary.
 - d.
 - i. The respective management of the holding company and its subsidiary have represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, 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 holding Company and its subsidiary to or in any other person(s) or entity(ies), including foreign entities ("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.
 - ii. The management of the holding company and its subsidiary have represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the holding Company and its subsidiary from any person(s) or entity(ies), including foreign entities ("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;
 - ii. Based on such audit procedures which we have 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) contain any material mis-statement.
 - e. The holding Company has declared and paid the final dividend of Rs 0.50 per share (5% on the face value of equity shares of Rs 10 each) during the year.
 - f. Based on our examination, which included test checks, the holding Company and its subsidiary have used accounting software's for maintaining its books of account for the financial year ended March 31, 2025 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 soft wares. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

FOR KMM & ASSOCIATES
Chartered Accountants
Firm Regn no. 0019629N

Sd/-
Bhupesh Khadaria
Partner
M.NO.502231

UDIN: 25502231BMLERF3213
Date: 28th August, 2025

Annexure-A to the 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 statement of **COMMITTED CARGO CARE LTD.** ("the holding Company") and its subsidiary **FLEXICHAIN PRIVATE LIMITED** as of 31 March 2025 in conjunction with our audit of the Consolidated financial statements of the Companies for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The respective management of the companies are responsible for establishing and maintaining internal financial controls based on the internal controls over financial reporting criteria established by the companies considering the essential components of internal controls 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 with reference to these Consolidated financial statements 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 the ICAI and deemed to be prescribed under section 143 (10) of Companies Act, 2013, to the extent applicable to 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 these Consolidated financial statements was established and maintained and are such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of internal financial controls with reference to these Consolidated financial statements and their operating effectiveness. Our audit of internal financial controls with reference to this Consolidated financial statement 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 controls 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 with reference to these Consolidated financial statements.

Meaning of internal Financial Controls with reference to these Consolidated financial statements.

A Company's internal financial control with reference to these financial statements 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 controls with reference to these financial statement 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 statement in accordance with generally accepted accounting principles, and that receipts and expenditures 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 material effect on the financial statements.



Inherent Limitations of Internal Financial Controls with reference to these Consolidated financial statements because of inherent limitations of internal financial controls with reference to this Consolidated financial statement, including the possibility of collusion or improper management override of control, material misstatements due to error or fraud may

occur and not be detected. Also, projections of any evaluation of internal financial controls with reference to these financial statement to future periods are subject to the risk that the internal financial control with reference to these financial statements 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 companies have, in all material respects, an adequate internal financial controls with reference to Consolidated financial statement and such internal financial control with reference to Consolidated financial statement were operating effectively as at 31 March 2025, based on the internal controls over financial reporting criteria established by Companies considering the essential components of internal controls stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the ICAI.

FOR KMM & ASSOCIATES
Chartered Accountants
Firm Regn no. 0019629N

Sd/-
Bhupesh Khadaria
Partner
M.NO.502231
UDIN: 25502231BMLERF3213
Date:28th August, 2025
Place: New Delhi

**Annexure - B to the Auditors' Report**

The Annexure referred to in Independent Auditors' Report to the members of the Company on the financial statements for the year ended March 31 2025, we report that:

- i) (a)
 - (A) The Holding Company and its subsidiary Company have maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
 - (B) The Holding Company and its subsidiary Company have intangible assets with proper records showing full particulars during the year as well as on the balance sheet.
- (a) Property, Plant and Equipment have been physically verified by the management at reasonable intervals, there were no material discrepancies noticed on such verification.
- (b) The Holding Company and its subsidiary Company have immovable property during the year as well as on the balance sheet. The Holding Company and its subsidiary Company have maintained proper records showing full particulars, including quantitative details and situation of immovable property.
- (c) The Holding Company and its subsidiary Company have not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year. Therefore, the reporting under this clause is not applicable.
- (d) According to the information and explanations given to us and on the basis of our examination of the records of The Holding Company and its subsidiary Company, there have been no proceedings initiated or pending against the company for holding any benami property under the Benami Transaction (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- ii) (a) The Holding Company and its subsidiary Company does not have any inventory during the year as well as on the date of Balance Sheet. Therefore, the reporting under this clause is not applicable.
- iii) The Holding Company and its subsidiary Company have during the year, not made 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, the provisions of clauses 3(iii) of the Order are not applicable.
- iv) According to the information and explanations given to us, The Holding Company and its subsidiary Company have complied with the provisions of section 185 and 186 of the Act, with respect to the loans, investments, guarantees and security.
- v) The Holding Company and its subsidiary Company have not accepted any deposits or amounts which are deemed to be deposits under the directives of the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed thereunder, where applicable. Accordingly, the provisions of clause 3(v) of the Order are not applicable.
- vi) To the best of our knowledge and belief, the Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of the Holding Company and its subsidiary Company products/ services. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.
- vii) According to the records, The Holding Company and its subsidiary Company is regular is depositing undisputed statutory dues including GST, Provident Fund, Employee's State Insurance, Income Tax, Sales Tax, Service Tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to appropriate authorities. Further there are arrears of outstanding statutory dues as on the reporting period concerned for a period of more than six months for the date, they become due. The Holding Company and its subsidiary Company have disclosed the information as per notes to accounts in its financial statements.

Further, there are arrears of outstanding statutory dues as on the reporting period pertaining to Income Tax amounting to Rs. 18.12 Lacs for a period of more than 6 months for the date they became due. The demands are being contested.

Furthermore, there is a show cause Notice for service tax for Rs. 17.90 Crs. Which is yet to be adjudicated and hence the demand is not crystalized and is contingent.

viii) According to the information and explanation given to us and on the basis of our examination of records of The Holding Company and its subsidiary Company, The Holding Company and its subsidiary Company does not have any transactions which have been surrendered or disclosed as income during the year in any tax assessment hence, reporting under this clause is not applicable to the Company.

ix) (a) The Holding Company and its subsidiary Company have not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

(b) The Holding Company and its subsidiary Company is not declared a willful defaulter by any bank or financial institution or other lender.

(c) The Company and its subsidiary Company have availed long term loans during the year and same have been used for the purpose.

(d) The Company and its subsidiary Company have not availed short term loans. Accordingly, this clause is not applicable to the companies for the current year.

(e) The Holding Company and its subsidiary Company have not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

(f) The Holding Company and its subsidiary Company have not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

x) a) The Holding Company and its subsidiary Company have not raised money by way of initial public offer or further public offer

b) According to the information and explanations given to us and based on our examination of records the holding Company has raised funds through issue of 55,00,000 (fifty five lakh only) fully convertible warrants convertible in to equivalent number of fully paid up equity shares of the company having face value of Rs 10/- (Rupees ten only) each, at the option of proposed allottees, in one or more tranches, within 18 months from the date of allotment of such warrants to the person belonging to Promoter/Promoter group and non-promoter, Public category at an issue price of Rs 81/- for the aggregate amount of up to Rs 44,55,00,000.00(Rupees Forty four Crores Fifty five lakhs only),for cash on preferential basis, which was subsequently approved by the members through special resolution in the Extraordinary General Meeting dated January 17th 2025.

xi) a) According to the information and explanation given to us, no material fraud by the Holding Company and its subsidiary Company or on The Holding Company and its subsidiary Company by its officers or employees has been noticed or reported during the course of audit.

b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act, 2013 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) The Holding Company and its subsidiary Company have not received any whistle blower complaints during the year. Accordingly, reporting under this clause is not applicable.

- xii) In our opinion and according to the information and explanation given to us, the Holding Company and its subsidiary Company is not a Nidhi company as per the Act. Accordingly, paragraph 3(xii) of the Order is not applicable to the Holding Company and its subsidiary Company.
- xiii) According to the information and explanations given to us, we are of the opinion that all transactions with related parties are in compliance with Section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the Accounting Standards and the Companies Act, 2013.
- xiv) The Holding Company is required to appoint internal auditor as per Section 138 of the Companies Act, 2013. The report of internal auditor has been examined and taken care while doing audit of the holding company.
- xv) According to the information and explanations given to us and based on our examination of records the Holding Company and its subsidiary Company, the Holding Company and its subsidiary Company have not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3(xv) of the Order is not applicable to the Holding Company and its subsidiary Company.
- xvi) (a) According to the information and explanations given to us and based on our examination of the records of the Holding Company and its subsidiary Company, The Holding Company and its subsidiary Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.
- (a) The Holding Company and its subsidiary Company have not conducted any non-banking financial activities.
- (c) The Holding Company and its subsidiary Company is not a Core Investment Company ('CIC') and hence reporting under paragraph 3(xvi)(c) of the Order is not applicable to the Holding Company and its subsidiary Company.
- xvii) The Holding Company has not incurred cash losses during the financial year and in the immediately preceding financial year.
- xviii) During the year causal vacancy arise of Statutory Auditors and accordingly, we have taken into consideration the issues, objections or concerns raised by the outgoing auditors.
- xix) 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 causes us to believe that any material uncertainty exists as on the date of the audit report indicating that company is incapable 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 Holding Company and its subsidiary 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 Holding Company and its subsidiary Company as and when they fall due.
- xx) The provisions of Section 135 towards corporate social responsibility are applicable on the company. Accordingly, the provisions of clause 3(xx) of the Order are followed by the Holding Company and its subsidiary Company.



- xxi) The reporting under clause (xxi) is not applicable in respect of audit of consolidated financial statements of The Holding Company and its subsidiary Company. Accordingly, no comment has been included in respect of said clause under this report.

FOR KMM & ASSOCIATES
Chartered Accountants
Firm Regn no. 0019629N

Sd/-
Bhupesh Khadaria
Partner
M.NO.502231
UDIN: 25502231BMLERF3213
Date: 28th August, 2025
Place: New Delhi



COMMITTED CARGO CARE LIMITED

CIN: L63090DL1998PLC096746

Consolidated Balance Sheet as at March 31, 2025

(Rupees in Lakhs)

Particulars	Annx. No	As at 31st March 2025	As at 31st March 2024
		(Audited)	(Audited)
EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
Share Capital	2	1,080.96	1,080.96
Reserves and Surplus	3	5,436.62	4,710.41
Money received against share warrants		1,113.75	-
Minority interest		0.30	-
		7,631.63	5,791.37
(2) Share Application Money Pending Allotment		-	-
(3) Non-Current Liabilities			
Long-Term Borrowings	4	56.64	11.15
Deferred Tax Liabilities (Net)		-	-
Other Long-Term Liabilities		-	-
Long-Term Provisions	5	172.45	150.21
		229.09	161.36
(4) Current Liabilities			
Short-Term Borrowings	6	-	-
Trade Payables	7	-	-
- Due to Micro and Small Enterprises		21.22	16.25
- Due to Others		358.81	576.67
Other Current Liabilities	8	672.78	410.48
		1,052.81	1,003.40
Total		8,913.53	6,956.13
ASSETS			
(1) Non-Current Assets			
Property, Plant and Equipment and Intangible assets			
Tangible Assets/Intangible assets	9	405.62	306.20
Non-Current Investments	10	-	-
Deferred Tax Assets (Net)	11	8.27	10.84
Long Term Loans and Advances		-	-
Other Non-Current Assets	12	346.69	251.59
		760.58	568.63
(2) Current Assets			
Current Investments	13	2,961.02	2,136.64
Trade Receivables	14	3,936.36	2,682.43
Cash and Cash Equivalents	15	257.40	834.27
Short-Term Loans and Advances	16	42.97	63.62
Other Current Assets	17	955.21	670.54
		8,152.95	6,387.50
Total		8,913.53	6,956.13

Figures of the previous period / year have been rearranged / reclassified wherever necessary, to correspond with current

As per our report of even date attached
For KMM & Associates
 Firm Regn No. 0019629N
 Chartered Accountants

Bhupesh khadaria
 Partner
 M.No. 502231
 New Delhi
 UDIN:- 25502231BMLERF3213
 Date :28/08/2025

For and on behalf of the Board of Directors
COMMITTED CARGO CARE LIMITED

Yash Pal Arora
 Whole- time Director
 DIN:00391472

Rajeev Sharma
 Managing Director
 DIN: 00936817

Narendra Singh Bisht
 Whole- time Director & CFO
 DIN:00342205

Nitin Bharal
 Whole- time Director & CEO
 DIN:00342195

Charumita Bhutani
 Company Secretary



COMMITTED CARGO CARE LIMITED

CIN: L63090DL1998PLC096746

Consolidated Statement of Profit and Loss for the year ended March 31, 2025

(All amounts are in Rs. lakh except for earning per share)

Particulars	Annx. No	Year Ended	
		As at 31st March 2025	As at 31st March 2024
		(Audited)	(Audited)
(A) REVENUE			
Revenue From Operations	18	18,957.64	14,259.81
Other Income	18.1	143.26	76.66
Total Income		19,100.90	14,336.47
(B) EXPENDITURE			
Direct expenses for operation	19	16,296.93	12,316.30
Employee benefits expense	20	1,122.08	949.60
Finance costs	21	13.01	6.14
Depreciation and amortisation expense	9	96.54	49.15
IPO expenses written off		62.89	62.89
Other expenses	22	429.95	382.14
Total Expenditure		18,021.40	13,766.22
Profit before Exceptional and Extraordinary items and tax		1,079.50	570.25
Extra-ordinary & Exceptional items		-	-
Profit before tax		1,079.50	570.25
Tax Expense:			
(1) Current tax		296.67	157.76
(2) Deferred tax		2.57	0.71
Profit for the year		780.26	411.78
Earning per equity share of the face value of Rs.10 /- each			
(1) Basic	23	7.22	3.81
(2) Diluted		7.22	4.70

As per our report of even date attached
For KMM & Associates
Firm Regn No. 0019629N
Chartered Accountants

For and on behalf of the Board of Directors
COMMITTED CARGO CARE LIMITED

Bhupesh khadaria
Partner
M.No. 502231
New Delhi
UDIN:- 25502231BMLERF3213
Date :28/08/2025

Yash Pal Arora
Whole- time Director
DIN:00391472

Rajeev Sharma
Managing Director
DIN: 00936817

Narendra Singh Bisht
Whole- time Director & CFO
DIN:00342205

Nitin Bharal
Whole- time Director & CEO
DIN:00342195

Charumita Bhutani
Company Secretary



COMMITTED CARGO CARE LIMITED

CIN: L63090DL1998PLC096746

Consolidated Cash Flow Statement for the yearended March 31, 2025

(Rupees in Lakhs)

Particular	As at 31st March 2025	As at 31st March 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax , prior period items and extra-ordinary items	1079.50	570.25
Adjustment for		
Depreciation and amortisation expense	159.43	49.15
Interest and finance charges	13.01	6.14
Deferred Revenue expenditure expend	(157.97)	14.47
Operating profit before working capital changes	1093.96	625.53
Adjustment for:		
Adjustments for provisions	206.54	31.61
Adjustments for decrease (increase) Trade and other receivables	(1253.93)	(456.49)
Adjustments for decrease (increase) Trade payables / other liabilities	(190.65)	59.00
Adjustments for decrease (increase) short Term Loans and Advances /others	(264.01)	(400.61)
Cash generated from operations	(1502.05)	(766.49)
Direct Taxes paid(Mat Credit Set off)	-408.09	(140.96)
Net cash from operating activities - A	(240.92)	(158.47)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of assets / addition to CWIP/ construction stores & advances/ others	(649.01)	(299.43)
FDR/MF/Other Investment	(195.97)	(212.22)
Net cash used in Investing activities - B	(824.38)	(1471.43)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Issue of Equity capital	-	2494.80
Money received against share warrants	1113.75	-
Dividend paid	(54.05)	-
Proceeds from borrowings(net)	45.49	(56.19)
Repayment of/allotment against share application money	-	-
Cash received form Minority Share holder	0.30	-
Interest paid	(13.01)	(6.14)
Net cash from financing activities - C	1,092.48	2432.47
Net increase / decrease in cash and cash equivalents (A+B+C)	-576.87	449.40
Cash and cash equivalents - opening balance	834.27	384.87
Cash and cash equivalents - closing balance	257.40	834.27
Net cash increase / decrease	-576.87	449.40

The above cash flow statement has been prepared under the "Indirect Method" as set out in the Accounting Standard - 3 on Cash Flow Statement issued by The Institute of Chartered Accountants of India.

As per our report of even date attached
For KMM & Associates
Firm Regn No. 0019629N
Chartered Accountants

Bhupesh khadaria
Partner
M.No. 502231
New Delhi
UDIN:- 25502231BMLERF3213
Date :28/08/2025

For and on behalf of the Board of Directors
COMMITTED CARGO CARE LIMITED

Yash Pal Arora
Whole- time Director
DIN:00391472

Narendra Singh Bisht
Whole- time Director & CFO
DIN:00342205

Charumita Bhutani
Company Secretary

Rajeev Sharma
Managing Director
DIN: 00936817

Nitin Bharal
Whole- time Director & CEO
DIN:00342195



COMMITTED CARGO CARE LIMITED
CIN: L63090DL1998PLC096746
Notes forming part of Balance Sheet for the Half year ended on 31st March, 2025

Note No.1 **SIGNIFICANT ACCOUNTING POLICIES**
A. BASES OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements are prepared on the basic concept of going concern under historical cost convention on Accrual Basis. These statements are in accordance with the requirements of Companies Act, 2013 and comply in all material aspects with the Accounting Standards referred to in section 133 of the Companies Act, 2013.

B. USE OF ESTIMATE

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent liabilities as at the date of financial statements and reported amounts of income and expenses during the period. Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimate are made as the management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to financial statements.

C. RECOGNITION OF REVENUE & EXPENDITURE

The company is following mercantile system of accounting for recognizing both revenue & expenditure. Sales have been recognised as revenue during the year when property in the goods and significant risk/rewards of ownership are transferred to the buyer and there is reasonable certainty of ultimate collection of the consideration.

Interest income/expenditure have been accounted for on time proportion basis based on the interest rate applicable.

D. FOREIGN CURRENCY TRANSACTIONS

Initial Recognition

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

Conversion

Foreign Currency monetary items are retranslated using the exchange rate prevailing at the reporting date.

Exchange Differences

Exchange differences arising on long-term foreign currency monetary items related to acquisition of a fixed assets are capitalized and depreciated over the remaining useful life of the asset. The exchange differences on other foreign currency monetary items are accumulated in 'Foreign Currency Monetary Item Translation Difference Account' and amortized over the remaining life of the concerned monetary item.

All other exchange differences are recognized as income or as expenses in the period in which they arise.

E. TAXES ON INCOME

-Income tax is accounted for in accordance with Accounting Standard (AS)-22 issued by ICAI. It comprises both Current Tax and Deferred Tax.

-Current Tax is measured as the amount which is payable on the taxable income for the year calculated in terms of provisions contained in the Income Tax Act at the rate prescribed there under.

-the tax effect of the timing difference that results between taxable Income and accounting Income and are capable of reversal in one or more subsequent periods are recorded as deferred tax asset or deferred tax liability. Deferred tax assets and liabilities are recognized for future tax consequence attributable to timing difference. They are measured using the substantive enacted tax rates and tax regulations.

F. FIXED ASSETS

Fixed Assets are stated at cost. Cost comprises the purchase price and any attributable cost of bringing the assets to working condition for its intended use.

G. IMPAIRMENT OF ASSETS

Whenever events indicates that the assets may be impaired, the assets are subject to test of recoverability based on estimates future cash flows arising from continuing use of assets and its ultimate disposal. A provision for impairment loss is recognised, where it is probable that the carrying value of assets exceeds the amount to be recovered through use or sale of assets.

H. DEPRECIATION AND AMORTIZATION

Depreciation on fixed assets is calculated on a written down value method using the rates arrived at based on the useful life of the asset prescribed in Schedule II of the Companies Act, 2013. Depreciation has been provided on prorata basis from the date of purchase.

I. BORROWING COST

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that takes necessarily substantial period of time to get ready for its intended use. All other borrowing costs are charged to revenue.

J. EARNINGS PER SHARE

-The company reports basic and diluted Earning per share (EPS) in accordance with Accounting Standard (AS)-20 on "Earning per Share". Basic EPS is computed by dividing the net profit or loss for the year by the weighted average number of equity shares outstanding during the year. Diluted EPS is computed by dividing the net profit or loss for the year by the weighted average number of equity shares outstanding during the year as adjusted for the effects of dilutive potential equity shares except where the results are anti-dilutive.

As per our report of even date attached
For KMM & Associates
 Firm Regn No. 0019629N
 Chartered Accountants

Bhupesh khadaria
 Partner
 M.No. 502231
 New Delhi
 UDIN:- 25502231BMLERF3213
 Date :28/08/2025

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For and on behalf of the Board of Directors
COMMITTED CARGO CARE LIMITED

Yash Pal Arora
 Whole- time Director
 DIN:00391472

Narendra Singh Bisht
 Whole- time Director & CFO
 DIN:00342205

Charumita Bhutani
 Company Secretary

Rajeev Sharma
 Managing Director
 DIN: 00936817

Nitin Bharal
 Whole- time Director & CEO
 DIN:00342195



Annexure	Particulars	As at 31st March 2025		As at 31st March 2024	
2	Share Capital Authorised Share Capital 2,00,00,000 Equity Shares of Rs 10 each Issued, Subscribed and paid up : 1,08,09,600 (P.Y. 1,08,09,600) Equity Shares of Rs 10 each fully paid up	2,000.00		1,100.00	
		1,080.96		1,080.96	
	Total	1,080.96		1,080.96	
2.1	The reconciliation of the number of shares outstanding is set out below : Equity Share at the beginning of the year - Nos Add : Shares Transfer to Shareholder - Nos Less : Shares transfer from Shareholder - Nos Equity Share at the end of the year - Nos	1,08,09,600.00 - - 1,08,09,600.00		75,69,600.00 32,40,000.00 - 1,08,09,600.00	
2.1(a)	Details of Shareholders holding more than 5 % share in the Holding Company				
	Name of Shareholder	Nos	% of Holding	Nos	% of Holding
	(Equity shares of Rs. 10 each fully paid)				
	Narendra Singh Bisht	1578600	14.60	1578600	14.60
	Rajeev Sharma	1789680	16.56	1789680	16.56
	Sonia Bharal	1854600	17.16	1854600	17.16
	Yash Pal Arora	1651800	15.28	1651800	15.28
2.1(b)	Shares held by each promoter:				
	Name of Shareholder	Nos	% of Holding	Nos	% of Holding
	(Equity shares of Rs. 10 each fully paid)				
	Narendra Singh Bisht	1578600	14.60	1578600	14.60
	Rajeev Sharma	1789680	16.56	1789680	16.56
	Sonia Bharal	1854600	17.16	1854600	17.16
	Yash Pal Arora	1651800	15.28	1651800	15.28
3	Security Premium Account Premium on shares issued Add :- Share premium on Warrants during the year Reserves and Surplus Profit and loss Account As per last Balance sheet Less: Dividend paid Add :- Profit for the year	2,170.80 - - 2,539.61 54.05 780.26		2,170.80 - - 2,127.83 - 411.78	
	Total	5,436.62		2,539.61	
4	Long term Borrowings Secured loans from banks Secured Term loans from other parties Unsecured Term loans from other parties	56.64 - -		11.15 - -	
	Total	56.64		11.15	
	Particulars of Borrowings				
4.1	Name of Lender/Type of Loan	Nature of Security		Monthly Installments in Rs.	No of Installment
	ICICI BANK LTD-COMMERCIAL VEHICLE LOAN	COMMERCIAL		30225	60
	BANK OF BARODA-VEHICLE LOAN	CAR-BREEZA		18185	60
	BANK OF BARODA-VEHICLE LOAN	CAR-BALENO		14531	60
	ICICI BANK LTD-VEHICLE LOAN	CAR-SCORPIO		35780	84
	KOTAK MAHINDRA PRIME-VEHICLE LOAN	CAR-HONDA CITY		20890	60



Annexure	Particulars	As at 31st March 2025	As at 31st March 2024			
Notes: 4.2 Details of Terms of Repayment for the other Long-Term Borrowings and security provided in respect of the a) ICICI BANK LTD-COMMERCIAL VEHICLE LOAN The loan is primarily secured by way of hypothecation of Motor Vehicle purchased from loan. The loan is repayable in 60 equal monthly installments of Rs. 30225/-. b) KOTAK MAHINDRA PRIME-CAR LOAN The loan is primarily secured by way of hypothecation of Motor Vehicle purchased from loan. The loan is repayable in 60 equal monthly installments of Rs. 20890/-. c) BANK OF BARODA-VEHICLE LOAN The loan is primarily secured by way of hypothecation of Vehicle purchased from loan. The loan is repayable in 48 equal monthly installments of Rs. 18185/-. d) BANK OF BARODA-VEHICLE LOAN The loan is primarily secured by way of hypothecation of Vehicle purchased from loan. The loan is repayable in 60 equal monthly installments of Rs. 14531/-. e) ICICI BANK LTD-VEHICLE LOAN The loan is primarily secured by way of hypothecation of Vehicle purchased from loan. The loan is repayable in 84 equal monthly installments of Rs. 35780/-.						
5	Provision for employee benefits - Provision for Gratuity (Note-28)	172.45	150.21			
Total		172.45	150.21			
Note: Provision for Gratuity: In accordance with Accounting Standard - 15 (Revised 2005), actuarial valuation was obtained from the actuary in respect of the aforesaid defined benefit plans using projected unit credit method.						
6	Short Term Borrowings					
	Secured					
	Loan Repayable on Demand From Bank :-					
	Banks	-	-			
Total		-	-			
7	Trade Payables					
	Due to Micro and Small Enterprises	21.22	16.25			
	Due to Others	358.81	576.67			
Total		380.03	592.92			
7.1	Trade Payable ageing schedule as at 31 March 2025					
	Particulars	Outstanding for following periods from due date of payment				
		Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
	(i) MSME	21.22	-	-	-	21.22
	(ii) Others	294.81	60.59	3.41	-	358.81
	(iii) Disputed Dues- MSME	-	-	-	-	-
	(iv) Disputed Dues- Others	-	-	-	-	-
	Total	316.03	60.59	3.41	-	380.03
	MSME - Undue	-	-	-	-	-
	Others - Undue	-	-	-	-	-
	Total	316.03	60.59	3.41	-	380.03
7.2	Trade Payable ageing schedule as at 31 March 2024					
	Particulars	Outstanding for following periods from due date of payment				
		Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
	(i) MSME	16.25	-	-	-	16.25
	(ii) Others	507.11	69.56	-	-	576.67
	(iii) Disputed Dues- MSME	-	-	-	-	-
	(iv) Disputed Dues- Others	-	-	-	-	-
	Total	523.36	69.56	-	-	592.92
	MSME - Undue	-	-	-	-	-
	Others - Undue	-	-	-	-	-
	Total	523.36	69.56	-	-	592.92
8	Other Current Liabilities					
	Payable for expenses	114.85	180.76			
	Statutory Dues	83.33	71.96			
	COMMITTED WELFARE ASSOCIATION	20.10				
	Staff payable & For Expenses	-	-			
	Unclaim Dividend	0.07				
	Provision for Taxes Prvious Years	157.75	157.76			
	Provision for Taxes Current year F.Y 24-25	296.68				
Total		672.78	410.48			



PLANT PROPERTY AND EQUIPMENT
Annexure No. 9

(Rupees in Lakhs)

	As at 31st March 2025	As at 31st March 2024
Tangible Assets		
Land		
Gross Block	18.39	18.39
Addition During the year	-	-
Reduction during the year	-	-
Depreciation during the year	-	-
Opening Accumulated Depreciation	-	-
Closing Balance	18.39	18.39
Office Building		
Gross Block	76.64	76.64
Addition During the year	7.42	-
Reduction during the year	-	-
Depreciation during the year	5.25	5.80
Opening Accumulated Depreciation	21.43	15.63
Closing Balance	57.38	55.21
Furniture		
Gross Block	85.74	15.81
Addition During the year	18.86	69.93
Reduction during the year	-	-
Depreciation during the year	21.04	5.73
Opening Accumulated Depreciation	19.85	14.12
Closing Balance	63.71	65.89
Motor Vehicles		
Gross Block	258.26	258.26
Addition During the year	55.90	-
Reduction during the year	-	-
Depreciation during the year	13.57	12.22
Opening Accumulated Depreciation	224.16	211.94
Accumulated Depreciation on asset sold	-	-
Closing Balance	76.43	34.10
Office Equipment (Machinery)		
Gross Block	90.20	40.29
Addition During the year	37.24	49.91
Reduction during the year	-	-
Depreciation during the year	11.10	5.29
Opening Accumulated Depreciation	35.02	29.73
Closing Balance	81.32	55.18



(Rupees in Lak)		
Computer Software		
Gross Block	60.10	16.09
Addition During the year	17.76	44.01
Reduction during the year	-	-
Depreciation during the year	17.62	5.30
Opening Accumulated Depreciation	20.38	15.08
Closing Balance	39.86	39.72
Computer		
Gross Block	94.02	45.66
Addition During the year	58.80	48.36
Reduction during the year	-	-
Depreciation during the year	27.98	14.81
Opening Accumulated Depreciation	56.31	41.50
Closing Balance	68.53	37.71
Total Fixed Assets	405.62	306.20
Total Depreciation	96.56	49.15
Net carrying amount		
Land	18.39	18.39
Office Building	57.38	55.21
Furniture	63.71	65.89
Motor Vehicles	76.43	34.10
Office Equipment (Machinery)	81.32	55.18
Computer Software	39.86	39.72
Computer	68.53	37.71
Total	405.62	306.20



Annexure	Particulars	As at 31st March 2025	As at 31st March 2024		
10	Non-Current Investments	-	-		
	Total	-	-		
11	Deferred Tax Liabilities/Assets (Net) Related to Fixed Assets	8.27	10.84		
	Total	8.27	10.84		
11.1	Reasons for deferred tax asset to liability Assets are carried at residual value - as per the Companies Act, some assets are carried at residual value but as Addition of new assets- few new assets were added during the financial year 2023-24 having higher useful lives as per companies Act in comparison to Income tax Act				
12	Other Non-Current Assets IPO Expenses Less: Expenses Written off Deferred Revenue Expenditure for future years Total	251.59 62.89 157.99 346.69	314.48 62.89 - 251.59		
13	Current Investments Other Current Investment - FDR PDA Accounts YSL Altranates Alpha Plus Fund Investment in Mutual Fund Total	839.20 15.92 0.00 2105.90 2,961.02	1,093.80 17.02 100.00 925.82 2,136.64		
14	Trade Receivables Undisputed Trade receivables- considered good Total	3936.36 3,936.36	2,682.43 2,682.43		
	Trade Receivables ageing schedule as at 31 March 2025				
14.1	Particulars	Outstanding for following periods from due date of payment			
		Less than 6 months	6m to 1 year	1-2 year	2-3 years
	(i) Undisputed Trade receivables- considered good	2,679.91	491.08	93.13	85.77
	(ii) Undisputed Trade receivables- considered doubtful	-	-	-	-
	(iii) Disputed Trade Receivables considered good	1.41	3.27	2.73	104.35
	(iv) Disputed Trade Receivables considered doubtful	-	-	-	-
	Total	2,681.32	494.34	95.86	190.12
	Trade Receivables ageing schedule as at 31 March 2024				
14.2	Particulars	Outstanding for following periods from due date of payment			
		Less than 6 months	6m to 1 year	1-2 year	2-3 years
	(i) Undisputed Trade receivables- considered good	1,955.57	96.67	54.32	151.68
	(ii) Undisputed Trade receivables- considered doubtful	-	-	-	-
	(iii) Disputed Trade Receivables considered good	0.21	0.36	0.03	0.96
	(iv) Disputed Trade Receivables considered doubtful	-	-	-	-
	Total	1,955.78	97.03	54.35	152.64
15	Cash and Cash Equivalents Balances with Banks Cash on hand Total	232.53 24.86 257.40	810.94 23.33 834.27		
16	Short-Term Loans and Advances Security Deposits Total	42.97 42.97	63.62 63.62		
17	Other Current Assets Imprest Working-in Progress Loan & Advance TDS Receivable Previous Years TDS Receivable current year F.Y 24-25 Prepaid Expense Credit Ledger Receivable Total	167.59 9.00 285.63 235.88 193.23 46.40 17.48 955.21	121.03 - 249.31 199.39 - 85.59 15.23 670.54		



(Rupees in Lakhs)

Annexure	Particulars	As at 31st March 2025	As at 31st March 2024
18	Revenue From Operations		
	Sale of Service	18,957.64	14,259.81
18.1	Other operating revenue	143.26	76.66
	Total	19,100.90	14,336.47
	Sale of Service		
	Agency Charges Income	1202.80	1201.45
	Export Clearance Income	230.61	203.87
	Freight Income	7329.61	4533.82
	Import Clearance Income	1373.25	836.38
	Loading Unloadig Income	22.67	23.03
	Mis Income	15.90	15.70
	Transportation Income	513.72	514.97
	Import Duty Income	6263.79	5,392.41
	AAI Charges Income	1438.20	1,054.95
	Courier Charges Income	567.08	482.42
	IATA Commission Income	-	0.83
		18,957.64	14,259.81
	Other Operating Revenue		
	Income on FDR	68.41	50.32
	L.T.C.G On Sale of MF	8.51	0.52
	S.T.C.G On Sale of MF	66.33	25.82
		143.26	76.66



(Rupees in Lakhs)

Annexure	Particulars	As at 31st March 2025	As at 31st March 2024
19	Direct Expenses		
	Terminal Expense/Other	216.47	192.86
	Agency Charges	14.86	11.64
	Courier Charges	559.77	465.43
	Custom Clearance Exp	492.12	333.80
	Freight Expense	6285.64	4,101.39
	Import Clearance Exp	760.72	458.41
	Loading Unloading Exp	4.76	4.65
	AAI Charges Expense	1402.83	1,030.89
	Import Duty Exp	6263.79	5,391.33
	Transportaion Exp	295.97	325.91
	Total	16,296.93	12,316.30
20	Employee Benefits Expenses		
	Salaries & Wages	1004.23	827.67
	Bonus	18.73	17.55
	Provident Fund	47.46	41.60
	Staff welfare expenses	16.32	19.61
	ESIC	2.42	3.49
	Leave encashment expenses	-	7.11
	Gratuity Expense	32.94	32.58
	Total	1,122.08	949.60
21	Finance Costs		
	Interest On Loan	2.15	1.22
	Bank charges	10.78	0.93
	Interest on income tax	-	3.85
	Interest On TDS	0.08	0.14
	Total	13.01	6.14
22	Other Expenses		
	Administration & General Expenses		
	Auditor's Remuneration (Refer to note no.21.1)	4.00	4.00
	Telephone Expense	10.87	9.91
	Electricity Charges	19.87	18.07
	Insurance Charges	5.27	9.19
	Legal & Professional Charges	96.10	65.13
	Printing & Stationery Cost	21.17	15.96
	Rent Rates & Taxes	65.87	53.32
	Repairs & Maintenance Cost	63.78	71.37
	Travelling & Conveyance Cost	13.02	12.55
	Donations	0.11	0.12
	Conveyance Expense	10.70	12.54
	Sundry Balances Written off	0.44	21.85
	Foreign Currency Flutuation	2.48	1.05
	Insurnace Expense on Vehicle	1.90	3.11
	Fees & Subscription Expense	20.32	8.78
	Festival Expense	3.65	11.02
	Office Expense	13.20	17.01
	Contracual Services	43.23	16.22
	Security Guard expenses	1.88	1.76
	CSR Expenses	12.00	10.00
	Short & Exces/Misc exp.	3.05	0.73
	Forex currency exp.	3.28	-
	Board Meeting Sitting fees	2.25	-
	Selling & Distribution Expenses		



(Rupees in Lakhs)

Annexure	Particulars	As at 31st March 2025	As at 31st March 2024
	Advertising Expenses	5.38	3.63
	Business Promotion Expenses	6.14	14.83
	Other Selling & Distribution Expenses	-	-
	Total	429.95	382.14
22.1	Auditors Remuneration		
	(a) Auditor		
	Statutory Audit Fees	4.00	4.00
	Tax Audit fees		
	(b) Certification & Consulting Fees (Other Services)		
	Total	4.00	4.00
23	Earning per share		
	Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
	Restated profit attributable to equity shareholders (Rs)	780.26	411.78
	Weighted average number of equity shares	10809600	10809600
	Restated Earnings per share basic (Rs)	7.22	3.81
	Restated Earnings per share diluted (Rs)	7.22	4.7
	Face value per equity share (Rs)	10	10



Annexure No. 24

Related Party Disclosure:

In accordance with the requirement of Accounting Standard (AS) -18 on Related Party Disclosures, the names of the related parties where control exists and /or with whom transactions have taken place during the year in the or during the course of business, as identified and certified by the management are:

Name of the Party	Relationship
Narendra Singh Bisht	Director
Yash Pal Arora	Director
Rajeev Sharma	Director
Nitin Bharal	Director
Charumita Bhutani	Company Secretary
Gurinder singh	Independent Director
John joseph	Independent Director
Shaman chaudhary	Independent Director
Nedlloyd Logistics India Pvt Ltd	Enterprises over which directors have significant influence
Flexichain Private limited	Subsidiary company
TRIGON SYNERGIES PVT.LTD.	common directors

The following transactions were carried out with the related parties and the balances of these related parties are presented herein below:

(Rupees in Lakhs)

Particulars	As at 31st March 2025	As at 31st March 2024
Remuneration		
Narendra Singh Bisht	40.50	30.00
Yashpal Arora	38.27	27.22
Rajeev Sharma	40.50	30.00
Nitin Bharal	40.50	30.00
Charumita Bhutani	9.66	6.90
Board Meeting Sitting Fees		
Gurinder singh	0.30	0.05
Rajeev sharma	0.30	0.05
Yashpal arora	0.30	0.05
Shaman chaudhary	0.45	0.05
Narendra singh	0.40	0.05
Nitin bharal	0.30	0.05
John joseph	0.20	-
Sale Transaction		
Nedlloyd Logistics India Pvt Ltd	69.93	64.86
Flexichain Private limited	-	-
TRIGON SYNERGIES PVT.LTD.	49.96	-
Purchase Transaction		
Nedlloyd Logistics India Pvt Ltd	23.61	3.79
Flexichain Private limited	-	-
TRIGON SYNERGIES PVT.LTD.	0.75	-
Closing Balance:- Amt Payable		
Narendra Singh Bisht	4.00	2.50
Yashpal Arora	3.79	2.67
Rajeev Sharma	4.00	2.50
Nitin Bharal	4.00	2.50
Charumita Bhutani	0.85	0.70
Nedlloyd Logistics India Pvt Ltd	-	-
TRIGON SYNERGIES PVT.LTD.	-	-
Flexichain Private limited	-	-



Annexure 25: Expenditure in Foreign Currency			(Rupees in Lakhs)	
Particulars	As at 31st March 2025	As at 31st March 2024		
Import of Freight & Chgs (In INR)	590.85	228.98		
	590.85	228.98		

Annexure 26: Contingent Liabilities			(Rupees in Lakhs)	
Particulars	As at 31st March 2025	As at 31st March 2024		
Claim against company not acknowledged as debts				
- in respect of Income Tax	18.12	19.84		
- in respect of Other Indirect Taxes	1,789.97	1,789.97		
Total	1,808.09	1,809.81		

i) Income Tax Claim on IT Portal for Asst. Year 2016-17 and 2020-21-Rs.18.12 Lacs

ii) Service Tax Claim under Show Cause Notice No. 31/2020-21 dated 14th December 2020 amounting to Rs. 17.90 Cr. The company has filed its replies/representations with the Appropriate Authorities. It is yet to be adjudicated by the Appropriate Authority and hence is contingent in nature.

iii) The company has given following six bank guarantees issued from Kotak mahindra Bank to various parties for business purposes

Sr no.	Issue Date	Product Name	Amount(In lacs)	BG Expiry Date	Advising Bank Name
1	11/5/2024	Import Guarantee	50.00	11/1/2025	STATE BANK OF INDIA
2	12/20/2024	Import Guarantee	20.00	12/26/2025	HDFC BANK LTD
3	12/18/2024	Import Guarantee	30.00	1/6/2026	ICICI BK CIBD NARIMAN PT MUMBAI
4	4/30/2024	Import Guarantee	3.00	11/30/2024	ICICI BANK LTD
5	1/9/2025	Import Guarantee	10.00	4/10/2028	STATE BANK OF INDIA
6	4/17/2025	Import Guarantee	3.00	4/15/2026	STATE BANK OF INDIA

Annexure 27: Earnings in Foreign Currency			(Rupees in Lakhs)	
Particulars	As at 31st March 2025	As at 31st March 2024		
Exports of Freight & Chgs (In INR)	249.90	79.51		
	249.90	79.51		

**COMMITTED CARGO CARE LIMITED****Annexure No. 28:****RATIOS**

(Rupees in Lakhs)

Type	Numerator	Denominator	2025	2025	2024	2024	As at 31st March 2025	As at 31st March 2024
Current Ratio (in times)	Total Current Assets	Total Current Liabilities	8,152.95	1,052.81	6,387.50	1,003.40	7.74	6.37
Debt- Equity Ratio (in times)	Total Debts (Debts consists of borrowing)	Total Equity	56.64	6,517.58	11.15	5,791.37	0.01	0.002
Return on Equity Ratio (in %)	Net Profit after Tax	Average total equity	780.26	6,154.48	411.78	4,338.08	12.68	9.49
Trade Receivables Turnover Ratio (in times)	Revenue from operations	Average Trade Receivables	18,957.64	3,309.40	14,259.81	2,454.18	5.73	5.81
Trade Payables Turnover Ratio (in times)	Total Purchase	Average Trade Payables	16,296.93	484.27	12,316.30	561.34	33.65	21.94
Net Capital Turnover Ratio (in times)	Revenue from operations	Average working capital (i.e.Total current assets less Total current liabilities)	18,957.64	6,241.60	14,259.81	4,486.40	3.04	3.18
Net Profit Ratio (in %)	Profit for the year after tax	Total Income	780.26	19,100.90	411.78	14,336.47	4.08	2.87
Return on Capital Employed (in %)	Profit before tax and interest and other income	Capital employed=Net worth+Deferred Tax liabilities	949.25	6,574.22	499.72	5,802.52	14.44	8.61
Return on Investment (in %)	Income generated from invested funds	Average investment funds in treasury investments	143.26	2,482.36	76.66	1,383.89	5.77	5.54
Return on net worth (%)	net profit/(loss) after tax for the year	total equity attributable to equity holders	780.26	6,517.58	411.78	5,791.37	11.97	7.11
Net asset value per share	total equity attributable to equity holders	Weighted Average Number of equity shares outstanding during the year	6,517.58	1,08,09,600.00	5,791.37	1,08,09,600.00	60.29	53.58
Debt-Services coverage ratio (in times)	Net Operating Profit (PAT+interest +depreciation+amortization)	Debt Service (Principal pmt +Interest pmt)	952.69	19.67	529.95	62.33	48.43	8.50
Interest Services coverage ratio (in times)	Earnings Before Interest and Taxes(PBT+INTT +DEP+AMORTIZATION)	Interest Expenses	1,251.93	13.01	688.42	6.14	96.23	112.12

**Annexure 29: Disclosure of liability of gratuity****Defined benefit plan – gratuity:**

In accordance with Accounting Standard - 15 (Revised 2005), actuarial valuation was obtained from the actuary in respect of

The details of the above are as follows:

Membership data

Particulars	As at March 31, 2025	As at March 31, 2024
	Gratuity (unfunded)	Gratuity (unfunded)
Number of employees	200	176
Qualifying monthly salary(Lakhs)	55.36	42.88
Average past service (in years)	6.33	6.59
Average age (in Years)	39.35	39.97
Average outstanding service of employees (in Years)	18.65	18.03

Actuarial Assumptions:

Company attention was drawn to provisions of accounting standard that actuarial assumptions are an entity's best estimates of

Economic Assumptions

Particulars	As at March 31, 2025	As at March 31, 2024
	Gratuity (unfunded)	Gratuity (unfunded)
Discount rate (per annum)	6.93%	7.23%
Salary growth rate (per annum)	9.00%	9.00%
Withdrawal rate (per annum) age band		
Upto 30 Years	5.00%	5.00%
31 to 44	3.00%	3.00%
44 & Above	2.00%	2.00%
Mortality Rates (per annum) age in year		
15	0.000698	0.000698
20	0.000924	0.000924
25	0.000931	0.000931
30	0.000977	0.000977
35	0.001202	0.001202
40	0.00168	0.00168
45	0.002579	0.002579
50	0.004436	0.004436
55	0.007513	0.007513
60	0.011162	0.011162
65	0.015932	0.015932
70	0.024058	0.024058
75	0.038221	0.038221
80	0.061985	0.061985
85	0.100979	0.100979
90	0.163507	0.163507
95	0.259706	0.259706
100	0.397733	0.397733

Note:

The estimates of future salary increase, considered in actuarial valuation, take into account inflation, seniority, promotion and other relevant factors, such as supply and demand in the employment market

Statement showing changes in present value of obligations during the year:

Particulars	As at March 31, 2025	As at March 31, 2024
	Gratuity (unfunded)	Gratuity (unfunded)
Present value of obligation as at the beginning of year	217.29	185.68
Interest cost	15.71	13.70
Past service cost		
Current service cost	28.78	25.99
Benefit Paid	-1.87	-0.96
Actuarial (gain)/loss on obligations	-11.56	-7.12
Present value of obligation at the end of the year	248.36	217.30

**Actuarial gain/loss recognized for the year:**

Particulars	As at March 31, 2025	As at March 31, 2024
	Gratuity (unfunded)	Gratuity (unfunded)
Actuarial (gain)/loss for the period –recognized	(11.56)	(7.12)
Actuarial (gain)/loss for the period –unrecognized	-	-

Amount to be recognized in balance sheet:

Particulars	As at March 31, 2025	As at March 31, 2024
	Gratuity (unfunded)	Gratuity (unfunded)
Present value of obligation	248.36	217.30
Funded status	-248.36	-217.30
Net Liability recognized in balance sheet	-248.36	-217.30
Long term provision		
Sort term provision		

Expenses recognized in the statement of profit and loss:

Particulars	As at March 31, 2025	As at March 31, 2024
	Gratuity (unfunded)	Gratuity (unfunded)
Current service cost	28.78	25.99
Total employer expense		
Present value of obligation as at the end of the year		
fair value of planned asset as at the end of the year		
Past service cost		
Interest cost	15.71	13.70
Expected return on planned assets		
Curtailment/settlement Cost		
Net actuarial (gain)/loss recognized	(11.56)	(7.11)
Expenses recognized in the statement of profit and loss	32.94	32.58

Annexure-30: MSME

On the basis of confirmation obtained from the supplier who have registered themselves under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act, 2006) and based on the information available with the company, the

Particulars	As at 31 March 2025	As at 31 March 2024
a) The principle amount and the interest due thereon remaining unpaid to any supplier at the end of each accounting period		
- Principle amount	21.22	16.25
- Interest due thereon		
b) The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006), along with the amount of the payment made to the supplier beyond the appointed day during each accounting period;		
c) The amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;		
d) The amount of interest accrued and remaining unpaid at the end of each accounting period; and		
e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.		

Annexure 30: Notes to Accounts

(i) Expenditures on Corporate Social responsibility has been incurred during the year is Rs. 12 lacs

(ii) Previous Year figures have been regrouped or rearranged wherever necessary to make them comparable with Current Year.



(iii) Company has filed Nine civil suits for Recovery of Rs. 144.91 Lakhs from third parties.

(iv) Segment reporting

A. Basis for segmentation

The operations of the group are limited to Two segment viz. "Custom House Broking & Freight Forwarding Service", which as per AS - 17 "Segment Reporting" is considered the only reportable segment.

B. Geographic Segment

The group provides all its services only from its office located in India and does not have any separate identifiable geographic

C. Major Customer

There is no any customer which accounted for 10% or more of the Total revenue.

(v) Title deed of immoveable property not held in the name of company

The company holds all the title deeds of immovable property in its name.

(vi) Benami property

The company does not have any Benami property, where any 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.

(vii) Security of Current Assets Against Borrowings

The company has not filed quarterly returns or statements of current assets with Banks for borrowing facility against the security of the current assets from banks.

(viii) wilful defaulter

The company is not declared as wilful defaulter by any bank or financial Institution or other lender.

(ix) Transactions with struck off companies

The company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013.

(x) Registration of charges or satisfaction with Registrar of Companies

During the financial year 2024-25, the Company has created the following charges on its assets in favour of banks/financial institutions for securing various credit facilities extended to the Company:

Particulars of Lender	Type of Facility Amount Secured (₹ in Lakhs)	Date of Charge Creation	Amount	Nature of Charge (Primary / Collateral Security)	Status (Registered with ROC)
BANK OF BARODA	VEHICLE LOAN	05/11/2024	8,76,000	AGAINST VEHICLE	Created
BANK OF BARODA	VEHICLE LOAN	08/11/2024	7,00,000	AGAINST VEHICLE	Created
KOTAK MAHINDRA BANK LIMITED	Working Capital	04/12/2024	20,00,00,000	Movable/Immovable Property, Hypothecation of Stock/Receivables, etc.	Created
ICICI BANK LIMITED	Working Capital	27/12/2024, Modification: 05/07/2025	20,00,00,000	Movable/Immovable Property, Hypothecation of Stock/Receivables, etc.	Created

(xi) Scheme of Arrangements

There is no Scheme of Arrangements approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

(xii) Utilisation of Borrowed funds and share premium:

(A) The 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) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall:

- (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
- (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

(B) The company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall:

- (i) 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
- (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

**(xiii) Undisclosed income**

The company has no such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the years 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), unless there is immunity for disclosure under any scheme.

(xiv) Compliance with number of layers of companies

During the year under review, the Company acquired 70% equity stake in Flexichain Private Limited, a company incorporated on 28th September, 2024, thereby making it a subsidiary within the meaning of Clause (87) of Section 2 of the Companies Act, 2013, read with the Companies (Restriction on number of Layers) Rules, 2017.

Flexichain Private Limited was newly incorporated during the concerned financial year and is engaged in business of analysing, designing, maintaining, converting, porting, debugging, coding, outsourcing and programming software to be used on computer or any microprocessor based device or any other kind of electronic and electromechanical devices or any other such hardware within or outside India.

Accordingly, the financial results of Flexichain Private Limited have been consolidated with those of the Company in accordance with the applicable provisions of the Companies Act, 2013 and Indian Accounting Standards (Ind AS)

(xv) Disclosure pertaining to 'details of crypto currency or virtual currency

The company has not traded or invested in Crypto currency or Virtual Currency during the reporting periods

(xvi) Revaluation of PPE and Intangible assets

The company has not revalued its Property, Plant and Equipment and Intangible asstes during the reporting periods. The disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017 is not applicable.

(xvii) The Board of Directors of the Company at their meeting held on December 26th, 2025 approved for raising of funds through Issue of 55,00,000 (Fifty-Five Lakhs Only) Fully convertible warrants convertible into equivalent number of fully paid up equity shares of the Company having face value of Rs. 10/- (Rupees Ten Only) each, at the option of Proposed Allottees, in one or more tranches, within 18 (eighteen) months from the date of allotment of such Warrants to the persons belonging to "Promoter/Promoter Group" and "Non-Promoter, Public Category" at an issue price of Rs. 81/- (Rupees Eighty-One Only) for aggregate amount of up to Rs. 44,55,00,000/- (Rupees Forty-Four Crores Fifty-Five Lakhs Only), for cash on preferential basis, which was subsequently approved by the members through Special resolution in the Extraordinary General Meeting dated January 17th 2025.

(xviii) During the financial year ended March 31st 2025, the Board of Directors have declared and paid the final dividend of Rs. 0.50 per share (5% on the face value of equity shares of Rs. 10 each).

As per our report of even date attached
For KMM & Associates
Firm Regn No. 0019629N
Chartered Accountants

Bhupesh Khadaria
Partner
M.No. 502231
New Delhi
UDIN:- 25502231BMLERF3213
Date :28/08/2025

For and on behalf of the Board of Directors
COMMITTED CARGO CARE LIMITED

Yash Pal Arora
Whole- time Director
DIN:00391472

Rajeev Sharma
Managing Director
DIN: 00936817

Narendra Singh Bisht
Whole- time Director & CFO
DIN:00342205

Nitin Bharal
Whole- time Director & CEO
DIN:00342195

Charumita Bhutani
Company Secretary