

**COMMITTED CARGO CARE LIMITED**  
**CIN: U63090DL1998PLC096746**  
**BALANCE SHEET AS AT 31ST MARCH 2022**

(Amount in Hundreds)

Particulars	Note	As at 31st March 2022	As at 31st March 2021
<b>I. EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' funds</b>			
a) Share Capital	2	756,960.00	756,960.00
b) Reserves and Surplus	3	1,594,667.05	1,285,942.44
c) Money received against share warrants		-	-
d) Share application money pending allotment		-	-
TOTAL(1)		<b>2,351,627.05</b>	<b>2,042,902.44</b>
<b>2 Non-current Liabilities</b>			
a) Other Long term liabilities		-	-
b) Long-term provisions		-	-
TOTAL(2)		-	-
<b>3 Current Liabilities</b>			
a) Short-term Borrowing	4	14,687.73	31,424.40
b) Trade Payables	5		
Total outstanding dues of MSME		373.27	-
Total outstanding dues of Creditors other than MSME		541,989.19	336,374.47
b) Other Current Liabilities	6	209,176.79	276,181.29
c) Short-term provisions	7	191,988.07	348,763.91
TOTAL(3)		<b>958,215.05</b>	<b>992,744.08</b>
<b>TOTAL(1+2+3)</b>		<b>3,309,842.10</b>	<b>3,035,646.52</b>
<b>II. ASSETS</b>			
<b>Non-current assets</b>			
<b>1 a) Fixed Assets</b>			
i) Tangible assets	8	140,067.88	151,627.79
ii) Intangible assets	8	1,589.82	1,811.78
iii) Capital work-in-progress and under development		-	-
		141,657.70	153,439.57
b) Non-current investments		-	-
c) Deferred tax assets (net)	9	11,843.25	12,309.33
d) Long-term loans and advances		-	-
e) Other Non-current assets		-	-
TOTAL(1)		<b>153,500.95</b>	<b>165,748.90</b>
<b>2 Current assets</b>			
a) Current Investments	10	106,626.57	190,756.92
b) Trade receivables	11	2,274,735.43	1,961,960.42
c) Cash and Bank balances	12	361,698.15	235,902.31
d) Short-term loans and advances	13	29,313.46	34,696.26
e) Other current assets	14	383,967.55	446,581.70
TOTAL(2)		<b>3,156,341.15</b>	<b>2,869,897.61</b>
<b>TOTAL(1+2)</b>		<b>3,309,842.11</b>	<b>3,035,646.52</b>

**SIGNIFICANT ACCOUNTING POLICIES**

The accompanying notes are an integral part of financial statements.

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**For Bhupesh Khadaria and Company**

Firm Regn No: 019629N  
Chartered Accountants

  
**BHUPESH KHADARIA**  
Partner  
M.No. 502231

UDIN NO : 22502231BBQYUP5253

Dated: 20/09/2022

**For Committed Cargo Care Ltd.**  
For and on behalf of the Board of Directors

  
**Director**

(Narender Singh Bisht)  
Director  
DIN: 00342205

  
**Director**  
Director  
DIN: 00936817

**COMMITTED CARGO CARE LIMITED**  
**CIN: U63090DL1998PLC096746** (Amount in Hundreds)  
**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2022**

Particulars	Note No	As at 31st March 2022	As at 31st March 2021
1 Revenue from Operations	15	14,597,123.05	11,377,482.38
2 Other Income	16	15,044.67	8,410.00
<b>3 Total Income (1+2)</b>		<b>14,612,167.72</b>	<b>11,385,892.38</b>
4 Expenses:			
Direct Expenses for operations	17	12,859,927.60	10,037,580.88
Employee benefits expense	18	688,947.71	695,646.80
Finance costs	19	11,286.81	21,126.56
Depreciation & amortization expense	20	25,389.12	19,977.71
Other expenses	21	608,217.01	296,447.81
<b>5 Total Expenses</b>		<b>14,193,768.26</b>	<b>11,070,779.76</b>
<b>6 Profit/(Loss) before exceptional and extraordinary items</b>		<b>418,399.46</b>	<b>315,112.61</b>
7 Less: Exceptional items		-	-
<b>8 Profit/(Loss) After Exceptional Extraordinary items &amp;</b>		<b>418,399.46</b>	<b>315,112.61</b>
<b>9 Profit/(Loss) before Prior Period Expense &amp; Tax</b>		<b>418,399.46</b>	<b>315,112.61</b>
10 Less: Prior Period Expenses/(Income)		-	-
<b>Profit/(Loss) before Tax After Prior Period Adjustmen</b>		<b>418,399.46</b>	<b>315,112.61</b>
7 <b>Tax expense:</b>			
(1) Current tax		109,208.77	82,779.30
(2) Deferred tax (Credit)		466.08	130.03
<b>8 Profit/(Loss) for the period from continuing operations</b>		<b>308,724.61</b>	<b>232,203.28</b>
9 Profit/(Loss) for the period from discontinuing operati		-	-
10 Tax Expense of Discontinuing Operations		-	-
		-	-
<b>11 Profit/(Loss) for the period</b>		<b>308,724.61</b>	<b>232,203.28</b>
12 Earnings per equity share:			
(1) Basic		0.04	0.03
(2) Diluted		0.04	0.03

**SIGNIFICANT ACCOUNTING POLICIES**

The accompanying notes are an integral part of financial statements.

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2-29

**For Bhupesh Khadaria and Company**

Firm Regn. No. 019629N

Chartered Accountants

  
**BHUPESH KHADARIA**  
 Partner  
 M.No. 502231

UDIN NO : 22502231BBQYUP5253

Dated: 20/09/2022

**For Committed Cargo Care Ltd.**  
 For and on behalf of the Board of Directors

  
**Director**  
 (Narendra Singh Bisht)  
 Director  
 DIN: 00342205

  
**Director**  
 (Rajeev Sharma)  
 Director  
 DIN: 00936817

**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 estimates 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.

**Place: Delhi**  
**Dated: 20/09/2022**



For Committed Cargo Care  
  
Director

Director

**COMMITTED CARGO CARE LIMITED**

Notes of accounts Part of the Financial Statements

**Note: 2 Share Capital**

Particulars	As at 31st March 2022		As at 31st March 2021	
	Number of Shares	Amount in 00	Number of Shares	Amount in 00
<b>A) Authorised</b> 11,000,000 (11,000,000) Equity Shares of 10/-	11,000,000.00	1,100,000.00	11,000,000.00	1,100,000.00
<b>Total</b>	<b>11,000,000</b>	<b>1,100,000.00</b>	<b>11,000,000</b>	<b>1,100,000.00</b>
<b>b) Issued, Subscribed &amp; Fully Paid up</b> (7,569,600) Equity Shares of 10/-	7,569,600.00	756,960.00	7,569,600.00	756,960.00
<b>Total</b>	<b>7,569,600</b>	<b>756,960.00</b>	<b>7,569,600</b>	<b>756,960.00</b>
<b>c) Reconciliation of the number of shares</b> Equity shares - at the beginning of the year - allotted during the year - at the end of the year	7,569,600.00	756,960	7,569,600.00	756,960
	7,569,600.00	756,960	7,569,600.00	756,960
<b>d) Details of Equity Shareholders holding more than 5% of issued Share Capital in the Company Equity Share of Rs. 10/- each</b>				
<b>Name of Shareholder</b>	<b>No. of Shares held</b>	<b>% of Holding</b>	<b>No. of Shares held</b>	<b>% of Holding</b>
Narendra Singh Bisht	1,578,600	20.85%	1,578,600	20.85%
Rajeev Sharma	1,789,680	23.64%	1,789,680	23.64%
Sonia Bharal	1,854,600	24.50%	1,854,600	24.50%
Yash Pal Arora	1,651,800	21.82%	1,651,800	21.82%
<b>e) Shares held by promoters at the end of the year</b>				
<b>Name of Shareholder</b>	<b>No. of Shares held</b>	<b>% of Holding</b>	<b>No. of Shares held</b>	<b>% of Holding</b>
Narendra Singh Bisht	1,578,600	20.85%	1,578,600	20.85%
Rajeev Sharma	1,789,680	23.64%	1,789,680	23.64%
Sonia Bharal	1,854,600	24.50%	1,854,600	24.50%
Yash Pal Arora	1,651,800	21.82%	1,651,800	21.82%
Ms. Neeru Bisht	276,000	3.65%	276,000	3.65%
Ms. Sapna Arora	202,800	2.68%	202,800	2.68%
Ms. Manju Sharma	64,920	0.86%	64,920	0.86%
Ms. Sunita Bhatia	151,200	2.00%	151,200	2.00%
<b>f) The company has only one class of Equity shares having a par value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share.</b>				



 Director  
 Director

**COMMITTED CARGO CARE LIMITED**

<b>Note: 3 Reserves and Surplus</b>		
Particulars	As at 31st March 2022	As at 31st March 2021
	Amount in 100	Amount in 100
<b>Security Premium Account</b>		
balance at the beginning of the year	-	-
Premium on shares issued/converted during the year	-	-
<b>Balance at the end of the year</b>	-	-
<b>Profit &amp; Loss account</b>		
Opening balance	1,285,942.44	1,053,739.16
Less: Bonus share issue	-	-
Add: Profit for the year	308,724.61	232,203.28
Closing balance of Profit & loss account	1,594,667.05	1,285,942.44
<b>Total</b>	<b>1,594,667.05</b>	<b>1,285,942.44</b>

<b>Note: 4 Short term borrowings</b>		
Particulars	As at 31st March 2022	As at 31st March 2021
	Amount in 100	Amount in 100
<b>Loans repayable on demand</b>		
Banks	14687.73	31424.40
<b>Total</b>	<b>14,687.73</b>	<b>31,424.40</b>

<b>Note: 5 Trade Payable</b>		
Particulars	As at 31st March 2022	As at 31st March 2021
	Amount in 100	Amount in 100
a) Total outstanding sundry creditors	542362.47	336374.47
<b>Total</b>	<b>542362.4655</b>	<b>336374.4703</b>

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	373.27	-	-	373.27
(ii) Others	515,868.81	4,932.51	17,995.56	3,192.31	541,989.19
(iii) Disputed Dues- MSME	-	-	-	-	-
(iv) Disputed Dues- Others	-	-	-	-	-

<b>Note: 6 Other Current Liabilities</b>		
Particulars	As at 31st March 2022	As at 31st March 2021
	Amount in 100	Amount in 100
<b>Other Payable</b>		
Commission.	-	8,489.46
Duties and Tax payable	44,386.75	29,214.12
<b>Other Current Liabilities</b>		
Expense Payable	164,790.04	238,477.72
<b>Total</b>	<b>209176.788</b>	<b>276181.2923</b>

<b>Note: 7 Short Term Provisions</b>		
Particulars	As at 31st March 2022	As at 31st March 2021
	Amount in 100	Amount in 100
Provisions for tax Previous Years	82,779.30	348,763.91
Provisions for tax current year F.Y:- 21-22	109,208.77	-
<b>Total</b>	<b>191,988.07</b>	<b>348,763.91</b>



**For Committed Cargo Care Ltd**  
  
**Director**

  
**Director**

**COMMITTED CARGO CARE LIMITED**

**Fixed Assets Schedule For the Assessment Year 2022-23 As per Company act.**

(Figures in 100)

**Note. 8**

Block of Assets / Asset Group	GROSS BLOCK				DEPRICITAION				NET BLOCK	
	01/04/2021	Additions	Sale/Adj	31/03/2022	01/04/2021	For the Time	Sale/Adj	Residual Value Adj.	31/03/2022	31/03/2021
<b>Tangible assets</b>										
Free Hold Land	18,391.16	-	-	18,391.16	-	-	-	-	-	18,391.16
Office Building	76,643.58	-	-	76,643.58	2,143.86	7,078.75	-	-	9,222.61	74,499.72
Furniture and Fixtures	15,619.81	-	-	15,619.81	12,819.59	725.00	-	-	13,544.59	2,800.22
Motor Vehicles	248,575.32	-	-	248,575.32	198,232.71	13,033.70	-	-	211,266.41	50,342.61
Other Equipments	22,640.97	-	-	22,640.97	21,502.76	400.66	-	-	21,903.42	1,138.21
Plant and Machinery	6,792.83	8,994.84	-	15,787.67	3,878.53	1,522.02	-	-	5,400.55	2,914.30
Computer	39,044.99	3,714.39	-	42,759.38	37,503.42	1,509.01	-	-	39,012.43	1,541.57
<b>Grand Total</b>	<b>427,708.67</b>	<b>12,709.23</b>	<b>-</b>	<b>440,417.90</b>	<b>276,080.87</b>	<b>24,269.14</b>	<b>-</b>	<b>-</b>	<b>300,350.02</b>	<b>151,627.79</b>

**Note. 8**

Block of Assets / Asset Group	GROSS BLOCK				DEPRICITAION				NET BLOCK	
	01/04/2021	Additions	Sale/Adj	31/03/2022	01/04/2021	For the Time	Sale/Adj	Residual Value Adj.	31/03/2022	31/03/2021
<b>Intangible assets</b>										
Computer Software	15,193.29	898.02	-	16,091.31	13,381.51	1,119.98	-	-	14,501.49	1,811.78
<b>Grand Total</b>	<b>15,193.29</b>	<b>898.02</b>	<b>-</b>	<b>16,091.31</b>	<b>13,381.51</b>	<b>1,119.98</b>	<b>-</b>	<b>-</b>	<b>14,501.49</b>	<b>1,811.78</b>



  
**For Committed Cargo Care Ltd**  
**Director**

COMMITTED CARGO CARE LIMITED

Notes 9 Deferred Taxes (Net)	As at 31st March 2022	As at 31st March 2021
Particulars	Amount in 100	Amount in 100
Deferred tax assets Net		
Fixed assets	11,843.25	12,309.33
<b>Total(Net)</b>	<b>11,843.25</b>	<b>12,309.33</b>

Note 10 Current Investments	As at 31st March 2022	As at 31st March 2021
Particulars	Amount in 100	Amount in 100
Other current investments-FDR	94,768.81	177,142.76
PDA Accounts	9,357.76	13,614.16
Investment in Mutual fund	2,500.00	-
<b>Total</b>	<b>106,626.57</b>	<b>190,756.92</b>

Note: 11 Trade Receivables	As at 31st March 2022	As at 31st March 2021
Particulars	Amount in 100	Amount in 100
Sundry debtors	2,274,735.43	1961960.42
<b>Total</b>	<b>2274735.43</b>	<b>1961960.42</b>

Particulars	Outstanding, for following periods from due date of payment					Total
	Less than 6 months	6n to 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade	1,638,708.51	79,071.45	74,290.16	65,244.12	63,457.07	1,920,771.30
(ii) Undisputed Trade	-	-	-	-	-	-
(iii) Disputed Trade	16,646.81	4,207.71	83,249.33	39,345.83	210,514.45	353,964.13
(iv) Disputed Trade	-	-	-	-	-	-

Note: 12 Cash and Bank Balances	As at 31st March 2022	As at 31st March 2021
Particulars	Amount in 100	Amount in 100
Cash and Bank Balances		
a) Cash In hand	3,254.64	17,032.61
b) Bank balance	358,443.51	218,869.70
<b>Total</b>	<b>361,698.15</b>	<b>235,902.31</b>

Note: 13 Short-term loans and advances	As at 31st March 2022	As at 31st March 2021
Particulars	Amount in 100	Amount in 100
Security Deposits		
Security Deposits	29,313.46	34,696.26
<b>Total</b>	<b>29313.46</b>	<b>34696.26</b>

Note 14 Other Current Assets	As at 31st March 2022	As at 31st March 2021
Particulars	Amount in 100	Amount in 100
Imprest	12,021.60	12,558.68
Loan & Advance	81,999.06	30,925.79
TDS Receivable Previous Years	110,955.76	403,050.39
TDS Receivable current year F.Y:- 21-22	158,016.80	-
Prepaid Expenses	20,974.33	46.84
<b>Total</b>	<b>383,967.55</b>	<b>446,581.70</b>



For Committed Cargo Care L

  
Director

  
Director

## COMMITTED CARE CARGO LIMITED

<b>Note: 15 Revenue from Operations</b>		
Particulars	As at 31st March 2022	As at 31st March 2021
	Amount in 100	Amount in 100
<b>Sale of Services</b>		
Agency charges Income	1,057,040.40	780,170.98
Export Clearance Income	193,370.09	205,249.44
Freight Income	4,428,839.77	3,038,625.38
Import Clearance Income	566,356.75	429,905.76
Loading and Unloading Income	24,880.02	18,286.60
Misc Income	16,015.65	17,155.87
Transportation Income	288,478.54	123,231.63
Import Duty Income	6,245,640.38	5,228,967.86
AAI charges Income	1,080,271.97	1,177,154.85
Courier charges Income	694,232.27	357,092.23
IATA commission Income	1,997.23	1,641.78
<b>Total</b>	<b>14,597,123.05</b>	<b>11,377,482.38</b>

<b>Note: 16 Other Income</b>		
Particulars	As at 31st March 2022	As at 31st March 2021
	Amount in 100	Amount in 100
Interest on FDR	7,644.53	6,657.97
Other Income	7,400.14	-
L.T.C G slaes on Vehicles	-	1,752.03
<b>Total</b>	<b>15,044.67</b>	<b>8,410.00</b>

<b>Note: 17 Direct Expenses for Operations</b>		
Particulars	As at 31st March 2022	As at 31st March 2021
	Amount in 100	Amount in 100
Terminal Expenses/Others	141,039.58	133,960.56
Agency charges	5,366.57	63,641.75
Courier charges	655,950.42	328,112.85
Custom Clearance expense	130,200.46	96,554.82
Freight expense	4,082,372.29	2,724,249.56
Import clearance expense	342,703.21	238,797.02
Loading Unloading expense	865.91	10,253.10
AAI charges Expense	1,061,560.35	1,150,491.43
Import Duty expense	6,256,841.43	5,195,917.45
Transportation expense	183,027.37	95,602.35
<b>Total</b>	<b>12,859,927.60</b>	<b>10,037,580.88</b>



**For Committed Cargo Care Ltd.**

  
**Director**

  
**Director**



**COMMITTED CARE CARGO LIMITED**

<b>Note: 18 Employee Benefit Expense</b>		
<b>Particulars</b>	<b>As at 31st March 2022</b>	<b>As at 31st March 2021</b>
	<b>Amount in 100</b>	<b>Amount in 100</b>
Salary	620,223.00	626,861.34
Bonus	12,610.00	12,002.08
Staff Welfare Expense	11,885.60	13,186.39
<b>Contribution to :-</b>	-	-
i) Provident Fund	39,671.88	38,485.66
ii) ESIC contribution	4,557.23	5,111.33
<b>Total</b>	<b>688,947.71</b>	<b>695,646.80</b>

<b>Note 19 Finance Costs</b>		
<b>Particulars</b>	<b>As at 31st March 2022</b>	<b>As at 31st March 2021</b>
	<b>Amount in 100</b>	<b>Amount in 100</b>
Interest on loan	4,036.04	5,244.29
Interest on TDS	227.90	4,022.38
Interest on Service tax	-	2,856.16
Interest on GST/Late fee	2,878.51	5,985.65
Bank Charges	4,144.36	3,018.08
<b>Total</b>	<b>11,286.81</b>	<b>21,126.56</b>

<b>Note: 20 Depreciation &amp; Amortization</b>		
<b>Particulars</b>	<b>As at 31st March 2022</b>	<b>As at 31st March 2021</b>
	<b>Amount in 100</b>	<b>Amount in 100</b>
Depreciation On tangible asset	24,269.14	18,550.31
Amortization on Intangible asset	1,119.98	1,427.40
<b>Total</b>	<b>25,389.12</b>	<b>19,977.71</b>



**For Committed Cargo Care Ltd.**  
  
**Director**

**For Committed Cargo Care Ltd.**  
  
**Director**

**COMMITTED CARE CARGO LIMITED**

<b>Note 21 Other Expenses</b>		
<b>12946025</b>	<b>As at 31st March 2022</b>	<b>As at 31st March 2021</b>
	<b>Amount in 100</b>	<b>Amount in 100</b>
<b>Administration &amp; General Expenses</b>		
Telephone Expense	10,702.96	9,039.46
Printing Stationery	18,893.68	28,723.67
Rent Rates & taxes	38,656.49	41,407.39
Auditors Remuneration	4,000.00	4,000.00
Repairs & Maintenance Expenses	41,185.49	39,863.49
Electricity & Water Expense	11,994.93	10,452.45
Conveyance expense	3,350.22	4,847.09
Legal Fee	49.50	1,423.00
Professional Fee	76,703.73	14,261.69
Insurance Expense	5,378.76	15,859.22
Insurance Expense on vehicle	813.62	942.05
Donation	61.00	161.00
Books periodical	-	-
<b>Selling Distribution Expense</b>		
Business Promotional expense	10,171.33	14,518.71
advertisement expense	895.50	45.50
<b>Written Off Assets &amp; Liabilities</b>		
bad debt Advances written off	346,257.02	39,359.85
<b>Other Expenses</b>		
Fees & Subscription expense	8,087.65	11,918.47
Festival Expense	652.09	3,816.00
Foreign Currency Fluctuatuion	1,936.71	703.72
Misc Expense	23.91	45.43
Short & Excess	544.59	(16.90)
Travel & Tour Exp	767.92	15,121.36
Office Expense	2,232.71	4,027.12
Gratuity exp.	-	24,385.11
Security Guard exp	3,356.78	3,025.54
Contractual services exp	11,000.00	-
Penaty of service tax	-	411.95
Prior period Exp.	10,500.41	8,105.45
<b>Total</b>	<b>608,217.01</b>	<b>296,447.81</b>



**For Committed Cargo Care Ltd.**

  
**Director**

  
**Director**

**22) Financial Ratios**

Ratio	Numerator	Denominator	As at 31st March 2022	As at 31st March 2021
Current Ratio (in times)	Current Assets	Current Liabilities	3.29	2.89
Debt- Equity Ratio (in times)	Non-Current Borrowings + Non-current lease liabilities + Current Borrowings + Current lease liabilities	Total Shareholders Funds	0.01	0.02
Return on Equity Ratio (in %)	Profit after Tax	Average of Total Shareholders Funds	0.13	0.11
Trade Receivables Turnover Ratio (in times)	Revenue from operations	Average Trade Receivables	6.42	5.80
Trade Payables Turnover Ratio (in times)	Purchase of raw materials, packing material and stock in trade+ advertisement and publicity expenses+ other expenses	Average Trade Payables	23.71	29.84
Net Capital Turnover Ratio (in times)	Revenue from operations	Working Capital (Current Assets - Current Liabilities)	6.65	6.06
Net Profit Ratio (in %)	Profit after Tax	Revenue from operations	0.02	0.02
Return on Capital Employed (in %)	Earning before finance cost and tax expense	Capital Employed [Tangible Net worth (Total equity - other tangible asset) + Total borrowings + Total lease liabilities + Deferred Tax Liability]	0.18	0.16
Return on Investment (in %)	Income generated from invested funds	Average invested funds in treasury investments	0.08	0.04



For Committed Cargo Care Ltd.  
Director

23	Earning Per Share (EPS)	Amount in 100	Amount in 100
		Current Year	Previous Year
	Net Profit/(Loss) after tax	308,724.58	232,203.28
	Weighted average no. of equity shares (Nos.)	7,569,600.00	7,569,600.00
	Weighted average no. of diluted equity shares (Nos.)	7,569,600.00	7,569,600.00
	Nominal Value of Equity Shares	10.00	10.00
	Basic Earnings per share (Rs.)	0.04	0.03
	Diluted Earnings per share(Rs.)	0.04	0.03

**24 Related Party Transactions**

List of Parties where control exists

i) Subsidiary Company : Nil

ii) Holding Company: Nil

iii) Associates Company: Nil

iv) Directors / Key Management Personnel & their relatives

Mr.Narender Singh Bisht,Director

Mr.Yashpal arora,Director

Mr.Rajeev sharma,Director

Mr.Nitin bharal,Director

Nedlloyd Logistics India p. ltd Common Director

v) Transactions with Related Parties

**A. Transaction:-**

1. Director Remuneration

Narender Singh Bisht

26400

25520

Yashpal arora

27048

26146.4

Rajeev sharma

26400

25516

Nitin bharal

22800

22040

2. Common Director

Nedlloyd Loqistics India pvt ltd(sales)

51099.91

20274.89

Nedlloyd Logistics India pvt ltd(purchase)

40366.19

NIL

25 Expenditure in Foreign Currency

212,235.56

26 Earning in Foreign currency

157,709.03

27 Expenditure on Corporate Social responsibility has not been incurred during the year as it is not applicable to the Company.

28 Previous year figures have been regrouped or rearranged wherever necessary to make them comparable with current year.

29 Notes are related to and form an integral part of the accounts.

As per our report of even date attached

**For Bhupesh Khadaria and Company**

Chartered Accountants

Firm Regn No. 0119629N

**BHUPESH KHADARIA**  
Partner  
M.No. 502231E NEW DELHI

Place: Delhi

UDIN NO : 22502231BBQYUP5253

Dated: 20/09/2022

**For Committed Cargo Care Ltd.**

For and on behalf of the Board of Directors

  
Director

(Narendra Singh Bisht)

Director

DIN: 00342205

  
Director

(Rajeev Sharma)

Director

DIN: 00936817

**COMMITTED CARGO CARE LIMITED**

**Fixed Assets Schedule For the Assessment Year 2022-23 As per Income tax act.**

(Figures in 100)

Description of Asset	Rate of Depreciation	Actual cost or written down value as on 01.04.2021	Additions		Date put to use	sale/ Adj.	Depreciation allowable	Depreciation allowable (Additional)	Written down value as on 31.03.2022
			As On 30.09.2021	As On 31.03.2022					
<b>Block -I</b> Building	10%	69578.73 <b>69578.73</b>	- -	- -	- -	- -	6,957.87 <b>6,957.87</b>	- -	62,620.86 <b>62,620.86</b>
<b>Block -II</b> Furnitures & Fixtures	10%	5284.33 <b>5284.33</b>	- -	- -	- -	- -	528.43 <b>528.43</b>	- -	4,755.90 <b>4,755.90</b>
<b>Block -III</b> Plant & Machinery	15%	77794.50 <b>77794.59</b>	8562.60 <b>8,562.60</b>	432.24 <b>432</b>	- -	- -	12,986.00 <b>12,986.00</b>	- -	73,803.43 <b>73,803.43</b>
<b>Block-IV</b> Computer	40%	4248.47 <b>4248.47</b>	2,215 <b>2,215.35</b>	2,397.06 <b>2,397.06</b>	- -	- -	3,064.94 <b>3,064.94</b>	- -	5,795.95 <b>5,795.95</b>
		<b>156,906.12</b>	<b>10,777.95</b>	<b>2,829.30</b>	- -	- -	<b>23,537.24</b>	- -	<b>146,976.14</b>



For Committed Cargo Care Ltd  
  
 Director

**ANNEXURE-B**

<b>Deferred tax Calculation</b>		<b>As at 31st March 2022</b>	
	As per Company Law		25,389.12
	As per Income Tax		23,537.24
	Net Diff - as a Income		1851.882428
	Tax	25.17%	466.00 liability

For Committed Cargo Care

  
Director

  
Director

**COMMITTED CARGO CARE LIMITED**

(Figures in 100)

**CASH FLOW STATEMENT FOR THE PERIOD ENDED 31ST MARCH 2022**

Particular		Year ended	Year ended
		31st March 2022	31st March 2021
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net profit before tax , prior period items and extra-ordinary items		418,399.46	315,112.61
<b>Adjustment for</b>			
Depreciation		25,389.12	-19,977.71
Interest and finance charges		11,286.81	21,126.56
Prior Period Item		-	-
<b>Operating profit before working capital changes</b>		36,675.93	41,104.28
<b>Adjustment for:</b>			
Provision		-156,775.81	-
Trade and other receivables		-244,778.05	-104,702.39
Inventories		-	-
Trade payables / other liabilities		138,983.49	237,417.45
Loans and Advances /others		-	-82,466.05
<b>Cash generated from operations</b>		-262,570.37	50,249.01
Direct Taxes paid(Mat Credit Setoff)		192,505.03	406,465.90
		-109,674.88	-82,879.30
<b>Net cash from operating activities - A</b>		<b>82,830.15</b>	<b>323,586.60</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of assets / addition to CWIP/ construction stores & advances/ others		-13,607.25	-86,905.23
FDR/Other Investment		84,596.43	-84,087.12
Investment in Subsidiary		-	-
<b>Net cash used in Investing activities - B</b>		<b>70,989.18</b>	<b>-170,992.35</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>			
Issue of Equity capital		-	-
Proceeds from borrowings(net)		-16,736.67	-33,768.30
Interest paid		-11,286.81	-21,126.56
<b>Net cash from financing activities - C</b>		<b>-28,023.49</b>	<b>-54,894.86</b>
<b>Net increase / decrease in cash and cash equivalents (A+B+C)</b>		<b>125,795.84</b>	<b>97,699.38</b>
Cash and cash equivalents - opening balance		235,902.31	138,202.92
Cash and cash equivalents - closing balance		361,698.15	235,902.31
<b>Net cash increase / decrease</b>		<b>125,795.84</b>	<b>97,699.39</b>

Note:

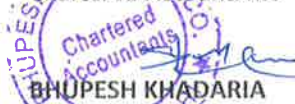
- i) Cash and cash equivalents consist of balance with banks.
- ii) Previous Year's figures have been regrouped/ rearranged wherever necessary.

The accompanying notes form an integral part of the Financial Statements.

In terms of our attached report of even date

As per our report of even date attached  
**For Bhupesh Khadaria and Company**

Firm Regn No. 019629N  
 Chartered Accountants

  
**BHUPESH KHADARIA**

Partner  
 M.No. 502231  
 Place: Delhi  
 Date:- 20/09/2022

**For Committed Cargo Care Ltd.**

For and on behalf of the Board of Directors

  
**Director**

**(Narender Singh Bisht)**  
 Director  
 DIN: 00342205

  
**Director**

**(Rajeev Sharma)**  
 Director  
 DIN: 00936817