ANNUAL REPORT

2026

Committed Cargo Care Limited

WHAT'S INSIDE

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. Hema Suri** *Independent Director*

KEY MANAGERIAL PERSONNEL

Mr. Rajeev Sharma
MANAGING DIRECTOR

Dr. Nitin Bharal
CHIEF EXECUTIVE OFFICER (CEO)

Mr. Anil Gupta
CHIEF FINANCIAL OFFICER (CFO)

Mr Himanshu Agrawal
COMPANY SECRETARY & COMPLIANCE OFFICER

STATUTORY AUDITORS

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

SECRETARIAL AUDITORS

M/s Deepak Kumar & Associates.
House No. 26, Flat No C-1, First Floor, Badarpur
Extension, New Delhi 110044

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

LOCATIONS

1 **NEW DELHI-CENTRAL WORKS**
A-406, Road No.4, Street No.8, Mahipalpur, New Delhi

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

3 **MUMBAI (SEA DIVISION)**
Office No. 6B, 1ST Floor, H & G House, Plot.No.12, Sector-11, CBD Belapur, Navi Mumbai

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

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

6 **BENGALURU**
Away Bangalore, Koramangala, Eterna, No. 9, Ganapathi Temple Rd, KHB Colony, 5th Block, Koramangala, Bengaluru, Karnataka 560034

7 **HYDERABAD**
4th Floor, Flat No. 401, SMR Tower, Plot No. 73, Nagarjuna Hills, Panjagutta Hyderabad Telangana - 500082

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

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
Chairman & Managing
Narendra Singh Bisht
Whole-time Director
Dr. Nitin Bharal
Whole-time Director & CEO
Yash Pal Arora
Whole-time Director
Hema Suri
Independent Director
Satpal Kumar Arora
Independent Director
Gurinder Singh
Independent Director

MILESTONES IN OUR JOURNEY

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
2016	Delhi/ ICD Tuglakabad Office started

YEAR	EVENTS
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.
2024	New offices at Goa, New Delhi, Ahmedabad, Bengaluru, Pune, Hyderabad, and Chennai started.
2025	Turnover crossed Rs. 150 Crores
2025	Awarded with “Times Power Icons” (North 2024-25) by ‘Bennett Coleman And Company Limited’ (BCCL) - The Times of India

YEAR	EVENTS
2025	Awarded as Winner - Custom Broker of the Year (Air Export) – Aviation Cargo express by EXIM INDIA
2025	Operations of Committed Cargo Solutions Private Limited started
2025	Incorporation of First overseas subsidiary Company “Ezigo FZE”
2026	Turnover crossed Rs. 200 Crores
2026	100% Acquisition of Ampersand Logistics Private Limited, a boutique logistics Company, in all cash deal.

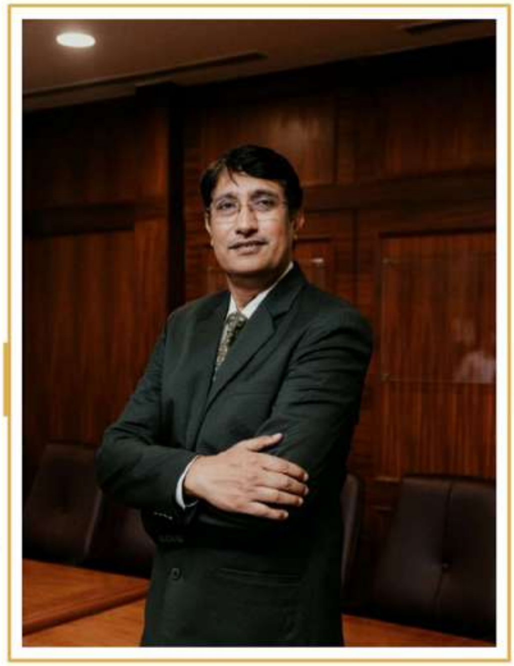

Chintamanis
Presents


broken link
stop the chain


EziGo

FROM THE DESK OF CHAIRMAN & MANAGING DIRECOR

Dear Shareholders,



It gives me immense pleasure to present to you the Annual Report for the financial year 2025-26. On behalf of the Board of Directors, I want to express my deepest gratitude for your continued trust, confidence, and partnership in our collective journey.

Navigating a Dynamic Landscape

The global economy faced a mix of macroeconomic headwinds, shifting trade corridors, and evolving supply chain dynamics over the past year. Despite these global uncertainties, India's economic fundamentals remained robust, anchored by strong domestic demand, strategic infrastructure investments, and sustained policy support.

Logistics continues to serve as the backbone of national commerce. The continued implementation of the National Logistics Policy, coupled with investments under the PM Gati Shakti National Master Plan and the expanding Dedicated Freight Corridors, has laid a strong foundation for reducing logistics costs and increasing efficiency across multimodal transportation networks.

The past financial year underscored vital role of global supply chains in driving world economy. Amid shifting macroeconomic conditions, geopolitical realignments, and evaluating Trade regulations, our company demonstrated exceptional agility and resilience. I am pleased to report that through strategic execution and operational discipline, we have strengthened our position as a trusted partner in International Trade, freight forwarding and customs clearance.

Performance Highlights

During the year 2025-26, the Gross Revenue has gone up from Rs. 191.00 Crs. to Rs. 241.25 Cr., achieving a remarkable year-on-year growth of 26.30%. The EBITDA and PAT have shown a robust growth by going up by 61.31% and 69%, compared to the immediately preceding year.

As reported last year, the company has been on lookout for inorganic growth opportunities. I am pleased to inform that in May 2026, Company has acquired 100% ownership of a boutique logistics firm in an `all cash deal'. This acquisition will give our company an edge into overseas network and access to experience in project logistics.

To explore further such opportunities will be a continuing endeavor of our company.

Strategic Initiatives and Expansion

Last year, we had shared our initiative to set up international Express Business through a subsidiary company, Committed Cargo Solutions Pvt. Ltd. I am pleased to inform that during the year 2025-26, this company has completed setting up of infrastructure and has begun its operations. From a modest beginning during the year under review, this company, in the current year, is poised to take big leap forward.

Embracing Innovation & Sustainability

Our Company's strategy centers on three key pillars:

1. **Global Network Expansion:** Strengthening regional hubs and agent networks to provide end-to-end logistics solutions in emerging trade corridors.

2. **Technological Leadership:** Scaling AI-driven trade compliance tools and integrated customer platforms to streamline border processes.

3. **Sustainable Logistics:** Partnering with carriers to offer carbon-neutral freight options, optimizing transport routes, and supporting our clients' ESG goals.

Future Outlook

Looking ahead, India's logistics sector stands at a pivotal inflection point, driven by rising manufacturing activity, booming e-commerce, and expanding trade infrastructure.

Your Company is well-positioned to capitalize on these opportunities. Our strategic focus will center on:

1. Expanding multimodal capabilities to offer integrated, end-to-end supply chain solutions.

2. Accelerating digital integration to deliver superior customer experiences and operational agility.

3. Maintaining rigorous capital discipline while pursuing value-accretive growth opportunities.

Financial Stability and Future Outlook

Your Company enjoys strong financial health with a Net Cash position of Rs. 35.23 Cr. and low debt as on 31st March, 2026. The Cash Chest of the Company has further been bolstered by Completion of Preferential Issue of Warrants amounting to Rs. 44.55 Cr. Strong Cash position gives us confidence to look at future growth, both organic as well as inorganic.

Our Company's Debt to Equity ratio at 0.07 and Current ratio of 6.87 times as on 31st March 2026 reflects Company's ability to aggressively aim at its future growth targets and challenges.

Words of Gratitude

Our progress is a direct result of the dedication of our workforce, the trust of our clients, and the guidance of our Board members. I extend my sincere appreciation to our employees, suppliers, bankers, and regulatory authorities for their steadfast support.

To our shareholders, thank you for your enduring faith in our vision. As we embark on the next phase of our growth, we remain committed to creating sustainable, long-term value for all our stakeholders.

Warm regards,
Rajeev Sharma
Chairman & Managing Director

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

1. GLOBAL LOGISTICS INDUSTRY

The year 2025-26 has been a volatile year for Global Trade, primarily because of Geopolitical \tensions and Economic conflicts arising out of US tariff policies. Resultant disruption has affected the logistics Sector and has forced them to work out alternative strategies to remain relevant.

Geopolitical conflicts have disrupted global shipping lanes, driven up freight and fuel costs and lengthened transit times. The impact on International Trade has been in the form of.

i) Route Rerouting and Delays

ii) Higher costs affecting Exports/Imports Competitiveness

iii) Strategic shifts in FTAs

iv) Operational Volatility

Tariff policies have disrupted Global Logistics Sector by raising freight shipping rates, prompting shifts from air to cost-effective Sea Cargo and increasing customs delays. While protectionist measures create volume volatility and stretch 3PL providers, they also accelerate supply chain diversification and route optimisation towards alternative global corridors.

2. LOGISTICS INDUSTRY AHEAD

From a size of $ 9.3–10 Trillion in the year 2024-25, the global logistics market is poised to grow to more than $15 Trillion by the year 2032.

The global logistics industry is undergoing a structural shift from post pandemic recovery to strategic restructuring, balancing cost pressures with the need for resilience and sustainability. Key trends defining logistics, in the coming years include:

a) Resilience over Pure Cost Efficiency. Geopolitical uncertainty and trade tensions are pushing companies away from single source manufacturing and ‘Just-in-Time’ Inventory Management.

b) Artificial Intelligence and Autonomous Operations: Logistics providers will move from reactive tracking to predictive intelligence to forecast demand, anticipate freight congestion and re-route shipments in real time. Usage of warehouse Robotics will be more pronounced.

c) Urban Fulfilment and Last-Mile Evolution

d) Decarbonization Pressures and Sustainability

Above mentioned developments will require Logistics Sector to make significant Investments into infrastructure, Technology and Operational capabilities. Additionally, the sector will have to Swiftly adapt ever-changing global equations and resultant business environment.

3. LOGISTICS INDUSTRY IN INDIA

The Indian Logistics Industry Sector is undergoing a massive structural transformation, shifting from an unorganized, high cost sector into a standardized, tech-enabled network. Supported by Government Policy, infrastructure milestones and exploding domestic demand, the sector is serving as a critical engine for India's economic growth.

Key Drivers which will shape Logistic Industry in India in the year 2026-27 and beyond, will be

a) National Logistics Policy (NLP) and PM Gati Shakti will target to bring down thelogistics cost in India from 13-14% of GDA to 8-9%, hence aligning them with global benchmarks.

b) Expansion of Dedicated Freight Corridors (DFCs) and Multi-Modal Logistics Parks (MMLPs)

c) Port Modernization resulting in reduction of vessel turnaround times.

d) Hyper growth in Last-Mile and Quick Commerce. Migration of 3PL and 4PL will be the key to growth.

e) Artificial Intelligence (AI) and Digital mapping.

The logistics industry in India is estimated to be of $280–315 billion size in the current year and is projected to grow at 8.5–9.7% CAGR to $500 billion by the year 2032. The infrastructure buildout and manufacturing growth are expected to lead the logistics sector's growth.

Despite progress, logistics challenges in India remain. Infrastructure quality is uneven beyond major corridors, last-mile connectivity needs improvement and a limited share of warehousing meets global Grade-A standards. Addressing these gaps will be essential to sustain growth at scale.

As global supply chains prioritise resilience and diversification, India's ability to move cargo efficiency will be decisive. With continued investments, integration and execution, the logistics sector is well placed to shift from a cost consideration to a competitive advantage for the economy.

4. OUR COMPANY'S BUSINESS OPERATIONS

In an environment marked by fluctuating freight rates and complex cross-border dynamics, our core forwarding and clearing divisions achieved robust growth.

- **Freight Forwarding:** Leveraging our multi-modal transport network across air, ocean, and overland routes, we successfully expanded capacity on key trade lanes while maintaining high service reliability.

- **Customs Clearance & Trade Facilitation:** Our specialized customs brokerage team handled high-volume filings with industry-leading compliance rates, enabling seamless clearance for our importers and exporters.

- **Digital Transformation:** We accelerated investments in integrated supply chain management tools, automated customs processing, and real-time shipment tracking, enhancing transparency and efficiency for our clients.

While global trade will continue to face dynamic challenges, international commerce remains fundamental to global growth. Our specialized expertise in trade navigation, combined with our strong financial foundation, positions us well to capture market opportunities and deliver long-term value.

During the year 2025-26, Company through its Subsidiary, Committed Cargo Solutions Pvt. Ltd., has begun International Express Logistics Business under the name `EZIGO'. Company has also set up a step-down subsidiary (100% subsidiary of Committed Cargo Solutions Pvt. Ltd.) to strengthen its overseas business network.

5. FINANCIAL PERFORMANCE REVIEW

-Our Company recorded total revenue of Rs. 24,125.71 Lacs against Rs. 19,100.90 lacs in the previous years which is 26% more in the current year as compared to the last year. The EBITDA for the year has been Rs. 1,918.14 lacs and Profit after tax (PAT) has been Rs. 1,319.67 lacs.

-The Company continues to be largely Debt Free Company with Shareholders' Net worth being Rs. 93.58 Cr. and Debt of Rs 0.66 Cr. only.

6. KEY FINANCIAL RATIOS

During the year, Company's revenue increased by ~26%. With the result, the Net Worth of the Company has gone up substantially to Rs. 90.57 Cr. (Comprising Premium and Net Profit for the year) as on 31st March 2026 as against Rs. 72.84 Cr. as on 31st March 2025.

S.No.	Ratios	2025-26	2024-25
1	Current Ratio	6.87	7.77
2	Debt Equity Ratio	0.07	0.01
3	Debt Service Coverage Ratio (Times)	24.01	48.43
4	Operating Profit Margin (%)	14.75	14.04
5	Net Profit Margin (%)	5.53	4.08
6	Return on Net Worth (%)	15.71	10.32
7	Return on Capital Employed (%)	17.02	14.44

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 practices 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

Having entered FY 2024-25 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.

During the year under review, the Company set up a foreign step down Subsidiary, namely EZIGO FZE in UAE with 100% shareholding held by its Subsidiary Committed Cargo Solutions Pvt. Ltd. The Company has been set up with the Company's long-term vision of International expansion to strengthen its logistics operations globally.

In the current year, Company has acquired 100% shareholding of a boutique Logistics Company 'Ampersand Logistics Pvt. Ltd.' in an 'all cash deal'. This acquisition will strengthen the Company's overseas network and nomination business and lead its entry into Project-logistics business.

The Company aims to further grow by continuously looking for acquisition opportunities, thereby giving an impetus to inorganic growth.

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 trade adjustments and geopolitical conflicts, 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 28th Director's Report on the business and operations of the Company together with the Audited Financial Statements for the year ended 31st March, 2026.

1 FINANCIAL HIGHLIGHTS AND STATE OF AFFAIRS

Particulars		Standalone		Consolidated	
		Current Year 31.03.2026 (Rs. In Lacs)	Previous Year 31.03.2025 (Rs. In Lacs)	Current Year 31.03.2026 (Rs. In Lacs)	Previous Year 31.03.2025 (Rs. In Lacs)
Revenue from operations		23,869.97	18,957.64	25,098.5	18,957.64
Other income		255.74	143.26	330.10	143.26
Profit before depreciation, interest and tax		1,918.14	1,189.05	1,691.73	1,189.05
Less: Financial Charges		52.49	13.01	110.05	13.01
Less: Depreciation		130.54	96.54	138.42	96.54
Net profit before Taxation		**1,735.11**	**1079.50**	**1,443.26**	**1,079.50**
Less: Tax		415.51	299.24	414.78	299.24
Profit after Taxation		**1,319.6**	**780.26**	**1,028.48**	**780.26**
EPS	**Basic**	11.40	7.22	8.88	7.22
	Diluted	11.68	7.22	9.11	7.22

Your Directors are pleased to present the financial performance of the Company for the financial year ended 31st March, 2026.

Standalone Financial Performance

During the year under review, the Company delivered a strong financial performance, marked by healthy growth in revenue and a significant improvement in profitability.

The Revenue from Operations for the financial year 2025-26 stood at Rs. 23,869.97 lacs, as against Rs. 18,957.64 lacs in the previous year, registering a robust growth of approximately 26%. Other Income also increased to Rs. 255.74 lacs, compared to Rs. 143.26 lacs in the previous year.

The Company's Profit before Depreciation, Interest and Tax increased substantially to Rs. 1,918.14 lacs, as against Rs. 1,189.05 lacs in the previous year. After accounting for financial charges of Rs. 52.49 lacs (Previous Year: Rs. 13.01 lacs) and depreciation of Rs. 130.54 lacs (Previous Year: Rs. 96.54 lacs), the Profit before Tax stood at Rs. 1,735.11 lacs, as compared to Rs. 1,079.50 lacs in the previous year. After considering write-offs of Rs. 75.34 lacs (Previous Year: Rs. 62.89 lacs), the Company continued to record a substantial improvement in its profitability.

The Profit after Tax for the year stood at Rs. 1,319.60 lacs, as against Rs. 780.26 lacs in the previous year, registering a notable increase of approximately 69%.

The Company's Earnings Per Share (EPS) for the year stood at Rs. 11.40 (Basic) and Rs. 11.68 (Diluted), as compared to Rs. 7.22 (Basic and Diluted) in the previous year, reflecting the strong improvement in earnings attributable to shareholders.

Consolidated Financial Performance

The financial year 2025-26 was marked by continued growth in the scale of the Company's operations and a meaningful improvement in profitability. The Company remained focused on disciplined execution, operational efficiency and delivering consistent value to its customers and other stakeholders.

On a consolidated basis, Revenue from Operations increased to Rs. 25,098.50 lacs, as compared to Rs. 18,957.64 lacs in the previous year, registering a growth of approximately 32%. Other Income stood at Rs. 330.10 lacs, as against Rs. 143.26 lacs in the previous year.

The improvement in revenue was accompanied by a corresponding strengthening of operating profitability. Profit before Depreciation, Interest and Tax stood at Rs. 1,691.73 lacs, compared with Rs. 1,189.05 lacs in the previous year. After taking into account financial charges of Rs. 110.05 lacs and depreciation of Rs. 138.42 lacs, the Profit before Tax stood at Rs. 1,443.26 lacs, as against Rs. 1,079.50 lacs in the previous year.

The Consolidated Profit after Tax for the year amounted to Rs. 1,028.48 lacs, compared with Rs. 780.26 lacs in the previous year, representing an increase of approximately 32%. The improvement in profitability reflects the Company's continued focus on operational discipline, effective deployment of resources and prudent financial management.

The Consolidated Earnings Per Share (EPS) stood at Rs. 8.88 (Basic) and Rs. 9.11 (Diluted) per share, as compared to Rs. 7.22 (Basic and Diluted) per share in the previous year. The growth in earnings reflects the improvement in the Company's consolidated profitability during the year.

Your Company continues to build its business around an integrated logistics model, with cargo handling and customs clearance constituting the principal areas of its operations. Through its “Total Freight Management” approach, the Company seeks to provide coordinated logistics solutions designed to address the diverse and evolving requirements of its customers. The Company’s operations encompass the handling of both import and export cargo, with emphasis on efficient coordination, timely execution and reliable service delivery. The Company’s integrated approach enables it to manage the various requirements associated with cargo movement and customs processes, thereby providing customers with a coordinated and dependable logistics experience.

The Board believes that the ability to consistently deliver on customer requirements remains fundamental to sustaining a competitive position in the logistics industry. Accordingly, the Company continues to focus on strengthening its operational capabilities, maintaining service standards and enhancing execution across its areas of operation.

The Company’s guiding philosophy of “Customer Pride” continues to underpin its approach to business. The philosophy reflects the Company’s commitment to understanding customer requirements, maintaining consistency in service delivery and building enduring business relationships based on reliability and mutual trust.

Going forward, the Company remains committed to strengthening its operating capabilities, improving service quality and responding proactively to the changing requirements of the logistics industry. The Board remains confident that the Company’s customer-centric approach, operational experience and disciplined execution will provide a sound foundation for pursuing sustainable growth and creating long-term value for its stakeholders.

2 EXPANSION AND FUTURE PROSPECTS

As part of its strategy to diversify its service offerings and expand its presence in the retail consumer shipments and international express courier segment, the Company, during the year under review, acquired a controlling stake of 51% in Committed Cargo Solutions Private Limited (“CCSPL”), thereby making CCSPL a subsidiary of the Company with effect from August 14, 2025.

CCSPL is engaged in cross-border global express logistics and courier services and leverages technology-enabled systems, established global service partnerships and digital infrastructure, including freight management systems, Electronic Data Interchange (EDI) and real-time tracking, to provide time-definite, door-to-door international shipping solutions. The acquisition is intended to complement the Company’s existing freight forwarding capabilities and enable it to address a broader range of customer requirements across the logistics value chain.

Further, in continuation of this strategic initiative and with a view to strengthening its international footprint in the express logistics segment, CCSPL incorporated a wholly owned subsidiary in the United Arab Emirates under the name and style of Ezigo FZE (“Ezigo”). Ezigo has been established with a specific focus on developing the international express logistics business and establishing a presence in the Middle East and adjoining international markets.

Further, with the objective of continuously strengthening the Company's footprint in overseas logistics and cargo handling, subsequent to the closure of the financial year, the Company acquired, through

an all-cash transaction, a boutique logistics company, Ampersand Logistics Private Limited ("Ampersand"). Ampersand has capabilities in overseas logistics, corporate business and established relationships with overseas agents. The Board believes that the acquisition will complement the Company's existing business, strengthen its international capabilities and contribute to its future growth.

The businesses acquired and incorporated as part of these strategic initiatives are being supported by a team of professionals possessing relevant experience and domain knowledge in the logistics and express delivery industry. The teams have been entrusted with a focused mandate to identify and pursue opportunities in the evolving international express logistics market and to strengthen the Company's capabilities and reach across international markets.

The Board views the development of the International Express business as an important step in the Company's continuing evolution as an integrated logistics service provider. This new business vertical is expected to complement the Company's existing operations, diversify its service portfolio and provide additional avenues for sustainable growth. The Company intends to develop this business in a prudent and calibrated manner by leveraging its operational capabilities, customer relationships, technology and global service networks.

The global logistics environment continues to evolve amid geopolitical developments, changing trade patterns, supply-chain disruptions and volatility in international trade. Against this backdrop, the Company remains focused on operational resilience, service quality and customer satisfaction, while continuing to expand its service portfolio, strengthen its international presence and enhance operational efficiency.

The Board believes that the Company's industry experience, human resources, customer relationships and expanding capabilities provide a strong foundation for pursuing opportunities across the domestic and international logistics and cargo sectors. The Company will continue to evaluate growth opportunities prudently, with due regard to market conditions, operational requirements and long-term value creation. The Company remains confident that its strategic initiatives will strengthen its market position and contribute to sustainable growth, diversification and long-term value creation in the years ahead. The promotors of the Company have a long-standing experience in project logistics which will herald group's entry into new and potentially high revenue/ profitability segment.

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

In view of the projected investments into its fast growing business, its newly formed subsidiary companies and its acquired businesses, the Board has decided to conserve Company's resources and skip dividend this year.

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 under review, the Board of Directors of the Company duly convened six (6) meetings in compliance with the provisions of Section 173 of the Companies Act, 2013, read with the rules made thereunder. The meetings were convened and conducted in accordance with the applicable statutory requirements, including the prescribed interval between two 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

During the financial year ended 31st March, 2026, agreements/transactions entered by the Company with related parties were in the ordinary course of business and on an arm's length basis. None of such transactions fell within the purview of arrangements requiring approval of the Board of Directors under Section 188(1) of the Companies Act, 2013. Accordingly, the particulars of contracts or arrangements referred to in Section 134(3)(h) of the Act read with Rule 8(2) of the Companies (Accounts) Rules, 2014, are not required to be disclosed in Form AOC-2. Similarly, company is not required disclosure of related party transaction under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The relevant disclosures in respect of related party transactions, as required under the applicable Indian Accounting Standards (Ind AS), have been duly made in the Notes forming part of the Financial Statements.

Further, The Company has also complied with the applicable requirements relating to related party transactions under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, wherever applicable.

The Policy on Materiality of Related Party Transactions and on dealing with Related Party Transactions, as approved by the Audit Committee and the Board of Directors, is placed on the Company's website at the web link i.e. https://www.committedgroup.com/policies.html

8 COPY OF ANNUAL RETURN

The Annual Return as on March 31, 2026, 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 period under review, the Company acquired a controlling shareholding in Committed Cargo Solutions Private Limited (“CCSPL”), a company focused on cross-border global express logistics and courier services. CCSPL leverages technology-enabled systems, established global service partnerships and digital infrastructure, including freight management systems, EDI and real-time tracking, to provide time-definite, door-to-door international shipping solutions. The acquisition is expected to complement the Company’s existing freight forwarding capabilities and enable it to cater to a broader range of customer requirements across the logistics value chain.

Further, CCSPL incorporated a wholly owned subsidiary in Dubai, United Arab Emirates, under the name Ezigo FZE (“Ezigo”) to undertake the International Express business. The establishment of Ezigo is expected to strengthen the Company’s overseas presence and represents a significant step towards expanding its international footprint and broadening its service capabilities.

Your Board is pleased to inform you that, subsequent to the close of period under review, material contingent liability of Rs. 17.99 Cr. on account of service tax has been reduced to Rs. 9.73 lakhs by order dated 24th April, 2026 by Hon’able Commissioner CGST East Delhi, the balance amount of Rs. 9.73 lakhs is also being contested by the Company.

Save as stated above, there were no other material changes or commitments affecting the financial position of the Company between the end of the financial year and the date of this Report.

10 DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANY

During the year under review, the Company has below Subsidiary/ Joint Ventures :

Sr. No.	Name of Body Corporate	Number of shares	Relation	Country
1.	Flexichain Private Limited	7,000	Subsidiary	India
2.	Committed Cargo Solutions Private Limited*	15,70,050	Subsidiary	India
3.	Ezigo FZE**	50	Subsidiary	UAE

*Committed Cargo Solutions become subsidiary of the Company w.e.f 14th August, 2025
**Ezigo FZE incorporated under the applicable laws of UAE as the subsidiary of Committed Cargo solutions Private Limited on October 04, 2025.

Apart from above, there are no Holding /Subsidiary/ Joint Venture/ Associate Company at the end of the financial year ending March 31, 2026. Further, the Consolidated Financial Statements for the period under review have been prepared in accordance with the applicable provisions of the Companies Act, 2013 and the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”). The audited Consolidated Financial Statements, together with the Auditors’ Report thereon, form an integral part of this Annual Report.

Further, in accordance with Section 136 of the Companies Act, 2013, the financial statements of the subsidiaries are available for inspection by the Members at the Registered Office of the Company during business hours. The Company shall, upon receipt of a request from any Member, provide a copy of the financial statements of the subsidiaries, as required under the applicable provisions of the Act. The relevant financial statements are also available on the Company’s website at www.committedgroup.com.

Pursuant to Section 129(3) of the Companies Act, 2013, the statement containing the salient features of the financial statements of the subsidiaries, in the prescribed e-Form AOC-1, is provided as “Annexure 1” to this Report.

The Board is please to inform the shareholders that, subsequent to the close of the financial year, the Company acquired 100% equity stake in Ampersand Logistics Private Limited, thereby making it a wholly owned subsidiary of the Company with effect from 29th May, 2026. As the acquisition was completed after the end of the financial year, the financial performance and position of Ampersand Logistics Private Limited will be reflected in the consolidated financial statements of the Company for the financial year 2026–27, in accordance with the applicable provisions of the Companies Act, 2013. The Board considers this acquisition to be part of the Company’s continued efforts to strengthen and expand its logistics capabilities.

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

The Board of Directors of the your Company comprises professionals with diverse experience and expertise across various areas relevant to the Company’s business and operations. During the financial year under review, the Board comprised seven Directors, including four Whole-time Directors and three Independent Directors, providing an appropriate balance of executive leadership and independent oversight.

During the financial year below changes took place in the Board of Directors and Key Managerial Personnel of your Company:

- Dr. John Joseph (DIN: 08641139) ceased to be an Independent Director of the Company pursuant to his resignation, with effect from the close of business hours on 7th April, 2025.

- Mr. Satpal Kumar Arora (DIN: 00061420) was appointed as an Additional Director in the capacity of Non-Executive Independent Director of the Company with effect from 2nd July, 2025.

- Mr. Narendra Singh Bisht (DIN: 00342205) ceased to hold the position of Chief Financial Officer (CFO) of the Company pursuant to his resignation with effect from the close of business hours on 28th August, 2025. He continues to serve as a Whole-time Director of the Company.

- Mr. Anil Gupta (PAN: AGOPG4776F) was appointed as the Chief Financial Officer (CFO) of the Company with effect from 29th August, 2025.

- Mr. Gurinder Singh (DIN: 00081462) Non Executive Independent Director was re-appointed as Non–Executive Independent Director w.e.f. 14th March, 2026, subject to approval of the shareholders at the ensuing General Meeting.

Further, subsequent to the close of the financial year and up to the date of this Report, the following changes took place in the composition of the Board of Directors and Key Managerial Personnel of the Company:

- Ms. Hema Suri was appointed as an Additional Director in the capacity of Non-Executive Independent Director of the Company with effect from 11th May, 2026.

- Ms. Saman Chaudhary ceased to be an Independent Director of the Company pursuant to her resignation, with effect from the close of business hours on June 20, 2026.

- Ms. Charumita Bhutani ceased to hold the position of Company Secretary & Compliance Officer of the Company pursuant to her resignation with effect from the close of business hours on 31st May, 2026.

- Mr. Himanshu Agrawal was appointed as the Company Secretary & Compliance Officer of the Company with effect from 17th August, 2026.

Consequent to the aforesaid changes, the Board of Directors comprises seven Directors as on the date of this Report, including three Independent Directors.

Since the equity shares of the Company are listed on the NSE Emerge ("SME") platform, the provisions relating to corporate governance specified under Regulation 17 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") are not applicable to the Company to the extent provided under Regulation 15(2)(b) thereof. Accordingly, the composition of the Board is governed by the applicable provisions of the Companies Act, 2013 and other applicable laws and regulations. Further, pursuant to Section 149(4) of the Companies Act, 2013, at least one-third of the total number of Directors of a listed public company are required to be Independent Directors. Accordingly, the Company has three Independent Directors on its Board as on the date of this Report.

In accordance with Section 152 of the Companies Act, 2013, Mr. Rajeev Sharma (DIN: 00936817), Director of the Company, retires by rotation at the ensuing 28th Annual General Meeting and, being eligible, offers himself for re-appointment. The requisite details of his profile, qualifications, experience and other particulars, as required under Regulation 36(3) of the Listing Regulations and the applicable Secretarial Standards, are provided in the Notice convening the ensuing Annual General Meeting.

The Directors have furnished the requisite declarations confirming that they are not disqualified from being appointed or continuing as Directors pursuant to Section 164(2) of the Companies Act, 2013. Further, the Directors have disclosed their interests in other entities in accordance with Section 184(1) of the Act. The Board, at its meeting held on 27th April, 2026, took note of the requisite declarations and disclosures furnished by the Directors for the financial year 2026-27.

13 MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Management Discussion and Analysis Report on the business outlook and performance review for the year ended March 31, 2026, 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, 2026:

i. Mr. Rajeev Sharma, Managing Director;
ii. Dr Nitin Bharal, Whole-time Director & Chief Executive Officer;
iii. Mr. Anil Gupat, Chief Financial Officer (CFO)
iv. Ms. Charumita Bhutani, Company Secretary & Compliance Officer*;

*Subsequent to the close of the Financial year Ms. Charumita Bhutani ceases to be Company Secretary & Compliance officer of the company due to her resignation w.e.f. close of business hours of 31st May, 2026.

15 STATEMENT IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROL WITH RFERENCE 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.

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

Pursuant to Sections 124 and 125 of the Companies Act, 2013, read with the applicable provisions of the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, any dividend remaining unpaid or unclaimed for a period of seven consecutive years is required to be transferred to the Investor Education and Protection Fund (IEPF).

The Company had declared dividends for the financial years ended 31st March, 2024 and 31st March, 2025. As the prescribed period of seven consecutive years has not elapsed in respect of such dividends, no amount was required to be transferred to the IEPF during the financial year under review. The details of unpaid and unclaimed dividend amounts 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.

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

- **ALLOTMENT OF FULLY CONVERTIBLE WARRANTS ON PREFERENTIAL BASIS**

During the year under review, your Company pursuant to the Fully Convertible Warrants allotted on preferential basis ("Warrants"), allotted 7,65,000 equity shares to the warrant holders belonging to "Promoter/Promoter Group" and "Non-Promoter, Public Category", at an issue price of Rs. 81/- (Rupees Eighty-One only) in accordance with the provisions of Chapter V of SEBI ICDR Regulations, as detailed herein below, to the below mentioned person ("Allottee"):

Sr. No.	Name of the Allottees	Approval under Regulation 28(1) – No. of Securities	Total No. of Warrants Allotted	Allotments pursuant to Conversion During the year under review i.e. FY 2025 -26	Warrants converted after the close of Financial year under review i.e. after FY 2025 - 26	Balance warrants as on date
1.	Nitin Bharal HUF	1,45,000	1,45,000	0	1,45,000	0
2.	Dakshteleco India Services Private Limited	1,45,000	1,45,000	0	1,45,000	0
3.	Nitin Bharal	1,45,000	1,45,000	0	1,45,000	0
4.	Dakshesh Bharal	1,45,000	1,45,000	0	1,45,000	0
5.	Urshita Bharal	1,45,000	1,45,000	0	1,45,000	0
6.	Narendra Singh Bisht	3,62,500	3,62,500	0	3,62,500	0
7.	Neeru Bisht	3,62,500	3,62,500	0	3,62,500	0
8.	Rajeev Sharma*	4,83,333	4,83,333	0	4,83,333	0
9.	Manju Sharma	2,41,667	2,41,667	0	2,41,667	0
11.	Yash Pal Arora	3,62,500	3,62,500	0	3,62,500	0
12	Sapna Arora	3,62,500	3,62,500	0	3,62,500	0
13	Century India Opportunity Fund PC	10,00,000	10,00,000	4,00,000	6,00,000	0
14	Nidhi Jain	5,00,000	5,00,000	0	5,00,000	0
15	Neeraj Jain	5,00,000	5,00,000	0	5,00,000	0
16	Karuna Bajaj	75,000	75,000	75,000	0	0
17	Satpal Kumar Arora	75,000	75,000	0	75,000	0
18	Shalini Mehrotra	50,000	50,000	50,000	0	0
19	Shweta Malhotra	50,000	50,000	50,000	0	0
20	Ajaiya Mehrotra	50,000	50,000	0	50,000	0
21	Nidhi Gupta	2,00,000	2,00,000	1,90,000	10,000	0
22	Bikramjeet Singh	10,000	10,000	0	10,000	0
23	Amatya Business Consulting Private Limited	60,000	60,000	0	60,000	0
24	Hari Om Bhatia HUF	30,000	30,000	0	30,000	0
Total		**55,00,000**	**55,00,000**	**7,65,000**	**47,35,000**	0

* Due to sudden Demise of Mr. Devi Prasad on June 19, 2025, upon receipt and verification of requisite documentary evidence including nomination records and transmission related documents, the company has effected transmission of 2,41,666 convertible warrants in favour of his nominee and legal successor, Mr. Rajeev Sharma, who belongs to the Promoter category of the Company.

It may be further noted that prior to such transmission, Mr. Rajeev Sharma was already holding 2,41,667 convertible warrants in his individual capacity pursuant to the same preferential issue. Consequently, post transmission, the total warrant holding of Mr. Rajeev Sharma stands increased to 4,83,333 convertible warrants.

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: 1,15,74,600 Equity Shares of face value of ₹10.00/- each.

Equity Shares outstanding after the issue: 1,63,09,600 Equity Shares of face value of ₹10.00/- each.

23 ANNUAL EVALUATION

Pursuant to the provisions of Sections 134 and 178 of the Companies Act, 2013, the Company has established a structured framework and appropriate criteria for evaluating the performance of the Board of Directors, its Committees, individual Directors, including the Chairperson. The evaluation framework is designed to assess the effectiveness of the Board and its Committees in discharging their respective responsibilities and to facilitate continuous improvement in the overall effectiveness of the governance framework.

For the financial year 2025-26, the Board undertook an annual evaluation of its own performance, the performance of its Committees and that of individual Directors. The evaluation process was undertaken through structured questionnaires and was aligned with the principles set out in the SEBI Guidance Note on Board Evaluation dated 5th January, 2017, as amended from time to time. The assessment covered, inter alia, the effectiveness of the Board's functioning, quality and timeliness of information placed before the Board, discharge of fiduciary responsibilities, strategic oversight, risk management, quality of deliberations and the Board's contribution towards the Company's long-term objectives.

The performance of the Board and individual Directors was evaluated by the Board based on inputs received from the Directors, while the performance of the respective Committees was assessed by the Board after considering the inputs of the Committee members. In accordance with the applicable provisions, the Independent Directors also met separately to review the performance of the Non-Independent Directors, the Board as a whole and the Chairperson, taking into consideration the views of the Non-Executive Directors. The outcome of the evaluation process was subsequently considered and deliberated upon by the Board.

The Board, based on the evaluation undertaken, expressed its satisfaction with the overall performance and effectiveness of the Board, its Committees and individual Directors, and found the

evaluation process to be comprehensive and constructive. The exercise also provided an opportunity for the Board to review its functioning and identify areas for continued focus, thereby reinforcing its commitment to effective governance, informed decision-making and sustained value creation for the Company and its stakeholders.

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, 2013, 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

Pursuant to the provisions of Section 177 of the Companies Act, 2013, the Company constituted the Audit Committee on 15th March, 2023. The Committee presently comprises three Directors, constituted in accordance with the applicable provisions of the Companies Act, 2013 and other applicable regulatory requirements.

During the financial year under review, the Audit Committee met four times. The composition of the Audit Committee and the attendance of its members during the financial year 2025-26 are set out below:

Name of the Director	Position held in the Committee	Category of the Director
Ms. Shaman Chaudhry**	Chairperson	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, Dr. John Joseph, Independent Director, ceased to be a member of the Audit Committee pursuant to his resignation as an Independent Director of the Company, with effect from the close of business hours on 7th April, 2025.

**Subsequent to the close of the financial year, Ms. Saman Chaudhary, Independent Director, ceased to be the Chairperson and member of the Audit Committee pursuant to her resignation as an Independent Director of the Company, with effect from the close of business hours on June 20, 2026. Consequent thereto, Ms. Hema Suri, Independent Director, was appointed as the Chairperson of the Audit Committee.

26 NOMINATION AND REMUNERATION COMMITTEE

Pursuant to the provisions of Section 178 of the Companies Act, 2013, the Company constituted the Nomination and Remuneration Committee on 15th March, 2023. The Committee comprises three members, constituted in accordance with the applicable provisions of the Companies Act, 2013 and other applicable regulatory requirements.

During the financial year under review, the Nomination and Remuneration Committee met two times. The composition of the Committee and the attendance of its members during the financial year 2025-26 are set out below:

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
Mr. Satpal Arora *	Member	Independent Director
Hema Suri***	Member	Independent Director
Rajeev Sharma **	Member	Managing Director

*During the 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 Arora was inducted as Member in the Nomination & Remuneration Committee of the Company

** During the year under review, Mr. Rajeev Sharma, Managing Director and chairman of the Board was inducted as Member of the Committee.
*** Post the end of period under review, Ms. Saman Chaudhary, Independent Director, ceased to be the member of Nomination & Remuneration Committee due to her resignation as Independent Director w.e.f. the close of business hours on June 20, 2026 from the Board and Nomination & Remuneration Committee as well and consequently Ms. Hema Suri was inducted as Member in the Nomination & Remuneration Committee of the Company

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

Pursuant to the provisions of Section 178 of the Companies Act, 2013, the Company constituted the Stakeholders' Relationship Committee on 15th March, 2023. The Committee comprises three members, constituted in accordance with the applicable provisions of the Companies Act, 2013 and other applicable regulatory requirements.

During the financial year under review, the Stakeholders' Relationship Committee met once. The composition of the Committee and the attendance of its members during the financial year 2025-26 are set out below:

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

* Post the end of period under review, Ms. Saman Chaudhary, Independent Director, ceased to be the member of Stakeholders relationship committee due to her resignation as Independent Director w.e.f. the close of business hours on June 20, 2026 from the Board and its Committees and consequently Ms. Hema Suri was inducted as Member in the Stakeholder's relationship Committee of the Company

28 AUDITORS AND AUDITOR'S REPORT

I. Statutory Auditors:

M/s KMM & Associates (formerly known as M/s Bhupesh Khadaria & Co.), Chartered Accountants (Firm Registration No. 019629N) was appointed as the Statutory Auditors of the Company by the Members at the 26th Annual General Meeting held on 21st August, 2024, for a term of five consecutive years commencing from the financial year 2024-25 and continuing up to the financial year 2028-29, to hold office until the conclusion of the 31st Annual General Meeting of the Company.

The Independent Auditors' Report issued by M/s KMM & Associates, together with the Audited Financial Statements for the financial year ended 31st March, 2026, forms part of this Annual Report. The Auditors' Report on the Standalone Financial Statements does not contain any qualification, reservation, adverse remark or disclaimer. Accordingly, no further explanation or clarification is considered necessary from the Board in respect of the matters reported by the Statutory Auditors.

Further, pursuant to Section 143(12) of the Companies Act, 2013, the Statutory Auditors have not reported any instance of fraud committed by officers or employees of the Company during the financial year under review that was required to be reported to the Audit Committee or the Board under the applicable provisions of the Act and the rules made 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 the provisions of Section 204 of the Companies Act, 2013, read with the rules made thereunder, the Company has appointed M/s Deepak Kumar & Associates, Practising Company Secretaries, to conduct the Secretarial Audit of the Company for the financial year 2025-26. The Secretarial Audit Report in Form MR-3 for the financial year ended 31st March, 2026 is annexed to this Report as “Annexure-4” and forms an integral part thereof.

The requirement to obtain a Secretarial Compliance Report from a Practising Company Secretary pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable to the Company, being listed on the NSE Emerge SME platform, in accordance with the exemption provided under Regulation 15(2)(b) of the Listing Regulations.

The Secretarial Audit Report does not contain any qualification, reservation, adverse remark or disclaimer requiring any explanation or clarification from the Board. The observations, if any, contained in the said Report are self-explanatory and do not call for any further comments from the Board.

Further, no instance of fraud has been reported by the Secretarial Auditor during the financial year under review.

IV. Internal Auditors:

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.

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

Effective risk management is fundamental to the Company's objective of achieving sustainable growth, safeguarding its assets, protecting shareholder value and ensuring compliance with applicable laws and regulations. The Company recognises that timely identification, assessment and mitigation of risks are integral to sound business management and long-term value creation.

Committed Cargo Care Limited, as an integrated logistics service provider engaged in national and international trade, warehousing, transportation and cargo handling, operates in an environment exposed to various operational, commercial, financial, regulatory and external risks. The Company has accordingly established a structured risk management framework, supported by a Risk Management Policy formulated by the Board of Directors, to identify, assess, monitor and mitigate material risks that may affect its business operations and objectives.

The Company's risk management framework is supported by an appropriate organisational structure with clearly defined roles, responsibilities and accountability across relevant functions. The Risk Management Policy provides the framework for identifying emerging risks, assessing their potential impact, establishing appropriate mitigation measures and monitoring the effectiveness of such measures, thereby enabling the Company to respond proactively to risks and minimise their potential adverse impact on its operations and financial performance.

The Company endeavours to embed risk management into its day-to-day business and decision-making processes. Employees across functions are expected to remain vigilant to risks within their respective areas of responsibility and to follow established controls and mitigation measures. Through this collective approach, the Company seeks to strengthen its risk awareness, enhance operational resilience and ensure that risks are managed in a timely and responsible manner while pursuing its strategic and business objectives.

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.

- 12.11.2025 - Preferential Issue Proceeds
- 29.05.2026 – 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

Your Directors are pleased to inform you that, Subsequent to the close of period under review, material contingent liability of Rs. 17.99 Cr. on account of service tax has been reduced to Rs. 9.73 lakhs by order dated 24th April, 2026 by Hon'able Commissioner CGST East Delhi, the balance amount of Rs. 9.73 lakhs is also being contested by the Company.

Further, there are 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 one awareness programme about Sexual Harassment Policy was 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.

38 OTHER DISCLOSURES AND DECLARATION

(i) Corporate Governance:The Corporate Governance requirements as stipulated under the of SEBI (Listing Obligation and Disclosure Requirements) 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. Also, 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”.***

(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.

39 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/-	Sd/-
Rajeev Sharma	**Narendra Singh Bisht**
Managing Director	Whole-time Director
DIN: 00936817	**DIN:** 00342205
A-406, Road No.4, Street No.8, Mahipalpur New Delhi-110037, India	A-406, Road No.4, Street No.8, Mahipalpur New Delhi-110037, India

Date: September 05, 2026
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	Committed Solutions Private Limited	Ezigo FZE
2.	Reporting period for the subsidiary concerned, if different from the holding Company's reporting period	2025-26 (Same)	2025-26 (Same)	2025-26 (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	N.A	UAE Dirham [1 UAED = INR 25.98]
4.	Share Capital (Paid Up Share Capital)	Rs. 1 Lacs	Rs. 30.80 Lacs	UAED 50,000
5.	Reserve & Surplus	Rs. – 4.78 Lacs	Rs. – 3,08.70 Lacs	Rs. 10.82 Lacs
6.	Total Assets	Rs. 141.49 Lacs	Rs. 1.626.76 Lacs	Rs. 126.20 Lacs
7.	Total Liabilities	Rs. 145.70 Lacs	Rs. 1,904.66 Lacs	Rs. 103.31 Lacs
8.	Investments	Nil	Rs. 420.50 Lacs (12.08 Lacs Ezigo)	Nil
9.	Turnover	Nil	Rs. 1,110.20 Lacs	Rs. 118.33 Lacs
10.	Profit before taxation	Nil	Rs. 297.88 Lacs	Rs. 10.82 Lacs
11.	Provision for taxation	Nil	Nil	Nil
12.	Profit after taxation	Rs. -4.78	Rs. 297.15 Lacs	Rs. 10.82 Lacs
13.	Proposed Dividend	0	0	0
14.	% of Shareholding	70%	50.97%	50.97%

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.

1. Names of associates or joint ventures which are yet to commence operations: N.A
2. 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/-

Rajeev Sharma
Managing Director
DIN: 00936817
A-406, Road No.4, Street No.8, Mahipalpur New Delhi-110037, India

Sd/-

Narendra Singh Bisht
Whole-time Director
DIN: 00342205
A-406, Road No.4, Street No.8, Mahipalpur New Delhi-110037, India

Date: September 05, 2026
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	
➢	**Conservation of Energy**	
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	
➢	**Technology Absorption**	
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)
➢	**Foreign Exchange Earnings/ FOB Value of Exports**	3,54,36,502.49
➢	**Foreign Exchange Outgo**	
	a) CIF Value for Imports (Revenue)	-
	b) CIF value for Imports (Capital Goods)	-
	c) Expenditure in foreign currency	18,89,99,163.16
	d) Technical Services	-

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

Sd/-	Sd/-
Rajeev Sharma	**Narendra Singh Bisht**
Managing Director	Whole-time Director
DIN: 00936817	**DIN:** 00342205
A-406, Road No.4, Street No.8, Mahipalpur New Delhi-110037, India	A-406, Road No.4, Street No.8, Mahipalpur New Delhi-110037, India

Date: September 05, 2026
Place: New Delhi

ANNEXURE-3 TO THE DIRECTORS' REPORT

ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY (CSR) ACTIVITIES
For the financial year ended March 31, 2026

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.

   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 2025-26 is Rs. 15,80,456 (Rupees Fifteen Lacs Eighty Thousand Four Hundred Fifty Six Only), 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- Not Applicable**

6. a. **Average Net Profit of the Company as per Section 135(5): Rs. 7,90,22,758/-**

b. Two percent of average net profit of the company as per section 135(5): Rs. 15,80,456/-

c. Surplus arising out of the CSR Projects or programmes or activities of the previous of the previous financial years: Nil

d. Amount required to be set off for the financial year if any: Nil

e. Total CSR obligation for the Financial year (7a+7b+7c): Rs. 15,80,456/-

7. **(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. 20,00,000/-	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.	Maruti Educational Trust	ii	No	Uttar Pradesh	Gautam Budha Nagar	20,00,000/-	No	Maruti Educational Trust	CSR00003173
	TOTAL					20,00,000/-			

(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. 20,00,000/-
(g) Excess amount for set-off, if any:

S. No.	Particulars	Amount
i.	2% of average net profit of the company as per section 135(5)	Rs. 15,80,456/-
ii.	Total amount spent for the financial year	Rs. 20,00,000/-
iii.	Excess amount spent for the financial year [(ii)-(i)]	Rs. 4,19,544/-
iv.	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	Nil

v.	Amount available for set off in succeeding financial years[(iii)-(iv)]	Rs. 4,19,544/-

8. **(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

9. **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

10. **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
A-406, Road No.4, Street No.8,
Mahipalpur New Delhi-110037,
India

Sd/-
Narendra Singh Bisht
Whole-time Director
DIN: 00342205
A-406, Road No.4, Street No.8,
Mahipalpur New Delhi-110037, India

Date: September 05, 2026
Place: New Delhi

Annexure IV

Form No. MR-3
SECRETARIAL AUDIT REPORT
for the financial year ended 31st March 2026
[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, 2026** 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, 2026 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;
V. 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).

VI. 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. as mentioned above:

We further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors 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 Deepak Kumar and Associates
Company Secretaries
Peer Review Certificate No.: 6826/2030

Deepak Kumar
M. No. F10189
CP No. 11372
UDIN- F010189H001331454
Date: 01/09/2026
Place: New Delhi

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 Deepak Kumar and Associates
Company Secretaries
Peer Review Certificate No.: 6826/2030

Sd/-

Deepak Kumar
M. No. F10189
CP No. 11372
UDIN- F010189H001331454
Date: 01/09/2026
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]

1. The ratio of the remuneration of each Director/ Key Managerial Personnel (KMP) to the median remuneration of the employees for FY2025-26 and percentage increase in remuneration of each Director, Chief Executive Officer, Chief Financial Officer and Company Secretary during the FY2025-26 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	13.85	15
ii.	Yash Pal Arora	Whole-time Director	13.18	15.82
iii.	Nitin Bharal	Whole-time Director & CEO	13.85	15
iv.	Rajeev Sharma	Managing Director	13.85	15
v.	Charumita Bhutani	Company Secretary & Compliance Officer	2.84	5.88
vi.	Anil Gupta	Chief Finance Officer	2.92	14.37

*Remuneration includes fixed pay and perquisites.

2. The remuneration paid to Independent Directors/ Non-Executive Directors which includes sitting Fees is proportionate to their attendance in Board and Committee meetings.
3. The percentage increase in the median remuneration of employees in FY2025-26 is 6.31%
4. Median remuneration of employees for FY2025-26 is Rs. 3.72 Lakhs
5. There were 201 permanent employees on the rolls as on March 31, 2026
6. Average percentage increase made in the salaries of employees, other than managerial personnel in the FY2025-26 was 5.08 %
   whereas there was 14.70% increase in the managerial remuneration during FY2025-26.
7. 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]

List of top 10 employees in terms of remuneration drawn pursuant to the rule 5(2) of the Companies (Appointment and remuneration of Managerial Personnel) Rules 2014

Name	Salary	Designation	Nature of Employment	Qualification	Experience	Date of commencement of Employment	Age	Last employment	% of Equity	Whether relative of Director
Rajeev Sharma	5160000	Managing Director	PERMANENT	GRADUATE	35	Oct-98	59	SUNRISE FREIGHT FORWARDERS	16.02	NO
Nitin Bharal	5160000	CEO & Whole Time Director	PERMANENT	PHD	36	Oct-98	54	SUNRISE FREIGHT FORWARDERS	0	NO
Narendra Singh Bisht	5160000	Whole Time Director	PERMANENT	POST GRADUATE	32	Oct-98	53	SUNRISE FREIGHT FORWARDERS	13.64	NO
Yash Pal Arora	4909320	Whole Time Director	PERMANENT	GRADUATE	35	Oct-98	61	SUNRISE FREIGHT FORWARDERS	14.27	NO
SANJEEV KUMAR KRISHNAKANT	3816000	DIRECTOR (internal)	PERMANENT	GRADUATE	26	10-10-2024	49	COGOPORT PVT LTD	0	NO
ARVIND KUMAR	2554560	BDM	PERMANENT	GRADUATE	21	13-09-2024	43	COGOPORT PVT LTD	0	NO
SHALINDER HANDA	1840000	GM	PERMANENT	GRADUATE	25	16-12-2019	54	PDS INTERNATIONAL PVT LTD	0	NO
AMAR SINGH LATWAL	1822500	DIRECTOR	PERMANENT	POST GRADUATE	20	01-08-2025	47	ZYNDUS TRADE NETWORK PVT LTD	0	NO
DEEPAK KUMAR	1772000	BDM	PERMANENT	POST GRADUATE	17	23-08-2018	43	EXPRESS LOGISTICS PVT LTD	0	NO
PUJA SINGH	1737600	BDM	PERMANENT	GRADUATE	12	01-10-2024	35	CCI PVT LTD	0	NO

Notes:

1) Remuneration received includes fixed pay and Travelling allowance.
2) None of the above employee is relative of any Director of the Company.
3) Disclosure pursuant to clause (i) to (iii) of rule 5(2) of the Companies (Appointment and remuneration of Managerial Personnel) Rules 2014 are not applicable as there is no employee drawing such remuneration

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

Sd/-
Rajeev Sharma
Managing Director
DIN: 00936817
A-406, Road No.4, Street No.8, Mahipalpur New Delhi-110037, India

Sd/-
Narendra Singh Bisht
Whole-time Director
DIN: 00342205
A-406, Road No.4, Street No.8, Mahipalpur New Delhi-110037, India

Annexure- VI

CERTIFICATE OF NON-APPLICABILITY OF SOME PROVISIONS OF CORPORATE GOVERNANCE

(Pursuant to Regulation 34(3) and Schedule V Para E 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, 26A 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 and Associates
Company Secretaries
Peer Review Certificate No.: 6826/2030

Deepak Kumar
M. No. F10189
CP No. 11372
UDIN- F010189H001331465
Date: 01/09/2026
Place: New Delhi

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

To the Members of
COMMITTED CARGO CARE LIMITED

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 2026, 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, 2026, 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 are 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 are maintained at head office 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, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 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 it’s 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 it’s 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 During the financial year ended March 31, 2026, the Company, has, inter alia, considered and approved making a strategic investment acquisition of a controlling stake in Committed Cargo Solutions Private Limited ("the Investee Company") by acquiring and/ or subscribing to equity shares equivalent to 51% of the expanded issued and paid-up share capital of the Investee Company, thereby making its Subsidiary company, with the objective to focus on Cross Border Global Express logistics During the financial year 2025-26, the Company's subsidiary, Committed Cargo Solutions Private Limited, incorporated a foreign subsidiary namely "EziGo FZE" in Sharjah Publishing City Free Zone, UAE, with 100% shareholding. Consequently, EziGo FZE became a step-down subsidiary of Committed Cargo Care Limited. The incorporation is in line with the Group's international expansion strategy and is expected to strengthen its logistics operations globally The Consolidated Statement of Assets & Liabilities, Consolidated Statement of Profit & Loss, for the financial year ended March 31, 2026 includes the Statements of Committed Cargo Care Limited (Parent Company), Flexichain Private Limited (70% Stake), Committed Cargo Solutions Private Limited (51% stake), and EziGo FZE (100% Step-down subsidiary.

g Fund Raising Committee of the Board of Directors of the Company held on February 11, 2025 had allotted 55,00,000 Convertible Warrants at an issue price of Rs. 81/- each, which will be convertible into equity shares within a period of 18 months from the date of allotment. The Company had received an aggregate amount of Rs. 11,13,75,000/- being 25% of the total consideration payable towards subscription of warrants from all the allottees at the time of allotment of such warrants
During the financial year 2025–26, certain allottees exercised their entitlement fully/partially by depositing the balance 75% consideration amount aggregating to Rs. 4,64,73,750/-. Accordingly, proportionate to the amount so received, 7,65,000 warrants were converted into equivalent number of equity shares of the Company in accordance with the terms of issue

h 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, 2026 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: 2650223DVRPSZ3185
Date:29/05/2026
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 2026 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: 2650223DVRPSZ3185
Date:29/05/2026
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 2026, we report that:

i)

(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 except investment in subsidiaries, 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 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 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. 30.29 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. has been reduced to Rs. 9.73 lakhs by order dated 24th April, 2026 by the Commissioner CGST East Delhi, the balance amount of Rs. 9.73 lakhs is also being contested by the Company 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 willful 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 it has been taken.

(d) The Company has availed short term basis loan during the year and same has been used for the purpose it has been taken.

(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) Fund Raising Committee of the Board of Directors of the Company held on February 11, 2025 had allotted 55,00,000 Convertible Warrants at an issue price of Rs. 81/- each, which are convertible into equity shares within a period of 18 months from the date of allotment. The Company had received an aggregate amount of Rs. 11,13,75,000/- being 25% of the total consideration payable towards subscription of warrants from all the allottees at the time of allotment of such warrants.
During the financial year 2025–26, certain allottees exercised their entitlement fully/partially by depositing the balance 75% consideration amount aggregating to Rs. 4,64,73,750/-. Accordingly, proportionate to the amount so received, 7,65,000 warrants were converted into equivalent number of equity shares of the Company in accordance with the terms of issue

c) 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.

d) 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.

e) The company has not received any whistle blower complaints during the year. Accordingly, reporting under this clause is not applicable.

xi) 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.

xii) 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.

xiii) 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.

xiv) 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.

xv) (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.

xvi) The company has not incurred cash losses during the financial year and in the immediately preceding financial year.

xvii) During the year no causal vacancy arises of Statutory Auditors

xviii) 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.

xix) 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.

xx) 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: 2650223DVRPSZ3185
Date:29/05/2026
Place: New Delhi

COMMITTED CARGO CARE LIMITED
CIN: L63090DL1998PLC096746
Plot No-406, Block-A, Road No-4, Gali No 8, Mahipalpur Extn.,New Delhi - 110037
Phone No: +91-11-46151111; Email: cs@committedgroup.com; Website: www.committedgroup.com

Standalone Statement of Assets & Liabilities As at 31st March 2026

(Rupees in Lakhs)

Particulars	Annx. No	As at 31 March,2026 (Audited)	As at 31 March,2025 (Audited)
EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
Share Capital	2	1,157.46	1,080.96
Reserves and Surplus	3	7,242.08	5,436.62
Money received against share warrants		958.84	1,113.75
		9,358.38	7,631.33
(2) Share Application Money Pending Allotment		-	-
(3) Non-Current Liabilities			
Long-Term Borrowings	4	66.43	56.64
Deferred Tax Liabilities (Net)		-	-
Other Long-Term Liabilities		-	-
Long-Term Provisions	5	180.04	172.45
		246.47	229.09
(4) Current Liabilities			
Short-Term Borrowings	6	532.91	-
Trade Payables	7		
- Due to Micro and Small Enterprises		24.24	21.22
- Due to Others		276.35	354.40
Other Current Liabilities	8	684.36	672.78
		1,517.87	1,048.40
Total		**11,122.71**	**8,908.82**
ASSETS			
(1) Non-Current Assets			
Property, Plant and Equipment and Intangible assets			
Tangible Assets/Intangible assets	9	364.98	405.62
Non-Current Investments	10	16.40	0.70
Deferred Tax Assets (Net)	11	17.13	8.27
Long Term Loans and Advances		-	-
Other Non-Current Assets	11.1	301.35	346.69
		699.86	761.28
(2) Current Assets			
Current Investments	12	1,643.64	2,961.02
Trade Receivables	13	4,762.75	3,936.36
Cash and Cash Equivalents	14	1,902.16	257.14
Short-Term Loans and Advances	15	61.15	42.97
Other Current Assets	16	2,053.15	950.06
Total		10,422.85	8,147.54
		11,122.71	**8,908.82**

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

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:- 2650223DVRPSZ3185
Date : 29/05/2026

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
DIN:00342205

Nitin Bharal
Whole- time Director & CEO
DIN:00342195

Charumita Bhutani
Company Secretary

Anil Gupta
Chief Financial Officer (CFO)

COMMITTED CARGO CARE LIMITED

CIN: L63090DL1998PLC096746
Plot No-406, Block-A, Road No-4, Gali No 8, Mahipalpur Extn.,New Delhi - 110037
Phone No: +91-11-46151111; Email: cs@committedgroup.com; Website: www.committedgroup.com

Standalone Statement of Profit and Loss for the year ended March 31, 2026

(Rupees in Lakhs)

Particulars	Annx. No	Year Ended	
		As at 31st March 2026	As at 31st March 2025
		(Audited)	(Audited)
(A) REVENUE			
Revenue From Operations	17	23,869.97	18,957.64
Other Income	17.1	255.74	143.26
Total Income		**24,125.71**	**19,100.90**
(B) EXPENDITURE			
Direct expenses for operation	18	20,348.22	16,296.93
Employee benefits expense	19	1,233.08	1,122.08
Finance costs	20	52.49	13.01
Depreciation and amortisation expense	9	130.54	96.54
DR expenses written off		75.34	62.89
Other expenses	21	550.93	429.95
Total Expenditure		**22,390.60**	**18,021.40**
Profit before Exceptional and Extraordinary items and tax		**1,735.11**	**1,079.50**
Extra-ordinary & Exceptional items		-	-
Profit before tax		**1,735.11**	**1,079.50**
Tax Expense:			
(1) Current tax		424.36	296.67
(2) Deferred tax		(8.85)	2.57
Profit for the year		**1,319.60**	**780.26**
Earning per equity share of the face value of Rs.10 /- each	22		
(1) Basic		11.40	7.22
(2) Diluted		11.68	7.22

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:- 2650223DVRPSZ3185
Date : 29/05/2026

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
DIN:00342205

Nitin Bharal
Whole- time Director & CEO
DIN:00342195

Charumita Bhutani
Company Secretary

Anil Gupta
Chief Financial Officer (CFO)

COMMITTED CARGO CARE LIMITED
CIN: L63090DL1998PLC096746
Plot No-406, Block-A, Road No-4, Gali No 8, Mahipalpur Extn.,New Delhi - 110037
Phone No: +91-11-46151111; Email: cs@committedgroup.com; Website: www.committedgroup.com

Standalone Cash Flow Statement As at 31st March, 2026

(Rupees in Lakhs)

	Particular		As at 31 March,2026	As at 31 March,2025
A.	**CASH FLOW FROM OPERATING ACTIVITIES**			
	Net profit before tax , prior period items and extra-ordinary items		1735.11	1079.50
	Adjustment for			
	Depreciation and amortisation expense		130.54	159.43
	Interest and finance charges		52.49	13.01
	Deferred Revenue expenditure expend		(30.00)	(157.97)
	IPO expenditure written off		75.34	0.00
			228.37	14.47
	Operating profit before working capital changes		1963.48	1093.96
	Adjustment for:			
	Adjustments for provisions		19.17	206.54
	Adjustments for decrease (increase) Trade and other receivables		(826.39)	(1253.93)
	Adjustments for decrease (increase) Trade payables / other liabilities		(75.03)	(195.06)
	Adjustments for decrease (increase) short Term Loans and Advances /others		(1121.26)	(258.86)
			(2003.51)	(1501.31)
	Cash generated from operations		(40.03)	(407.35)
	Direct Taxes paid(Mat Credit Set off)		(424.36)	(240.92)
	Net cash from operating activities - A		**(464.39)**	**(648.27)**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**			
	Purchase of assets / addition to CWIP/ construction stores & advances/ others		(89.93)	(195.97)
	Investment in subsidaiary company		(15.70)	(0.70)
	FDR/MF/Other Investment		1317.38	(824.38)
	Net cash used in Investing activities - B		**1211.75**	**(1021.05)**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**			
	Issue of Equity capital		464.74	0.00
	Money received against share warrants		0.00	1,113.75
	Dividend paid		(57.29)	(54.05)
	Proceeds from borrowings(net)		542.70	45.49
	Repayment of/allotment against share application money		0.00	0.00
	Interest paid		(52.49)	(13.01)
	Net cash from financing activities - C		**897.66**	**1092.18**
	Net increase / decrease in cash and cash equivalents (A+B+C)		**1645.02**	**(577.13)**
	Cash and cash equivalents - opening balance		**257.14**	**834.27**
	Cash and cash equivalents - closing balance		**1902.16**	**257.14**
	Net cash increase / decrease		**1,645.02**	**-577.13**

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:- 2650223DVRPSZ3185
Date : 29/05/2026

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
DIN:00342205

Nitin Bharal
Whole- time Director & CE
DIN:00342195

Charumita Bhutani
Company Secretary

Anil Gupta
Chief Financial Officer (CF

COMMITTED CARGO CARE LIMITED
CIN: U63090DL1998PLC096746
Notes forming part of Balance Sheet for the year ended on 31st March,2026

Note No.1 SIGNIFICANT ACCOUNTING POLICIES

A. BASES OF PREPRATION 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 prepration of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported balances of assets and liabilities and discloser 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 hare 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. Depreiciation 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:- 2650223DVRPSZ3185
Date : 29/05/2026

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 DIN:00342205	**Nitin Bharal** Whole- time Director & CEO DIN:00342195
Charumita Bhutani Company Secretary	**Anil Gupta** Chief Financial Officer (CFO)

Annexure	Particulars	As at 31st March 2026		As at 31st March 2025	
2	**Share Capital**				
	Authorised Share Capital				
	2,00,00,000 Equity Shares of Rs 10 each	2,000.00		2,000.00	
	Issued, Subscribed and paid up :				
	1,15,74,600(P.Y. 1,08,09,600) Equity Shares of Rs 10 each fully paid up	1,157.46		1,080.96	
	Total	**1,157.46**		**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		1,08,09,600.00	
	Add : Shares Transfer to Shareholder - Nos	7,65,000.00		-	
	Less : Shares transfer from Shareholder - Nos	-		-	
	Equity Share at the end of the year - Nos	1,15,74,600.00		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**	**Nos**	**% of Holding**
	(Equity shares of Rs. 10 each fully paid)				
	Narendra Singh Bisht	1578600	13.64	1578600	14.60
	Rajeev Sharma	1789680	15.46	1789680	16.56
	Sonia Bharal	1854600	16.02	1854600	17.16
	Yash Pal Arora	1651800	14.27	1651800	15.28
	Century India opportunity fund PC	588800	5.08	-	-
	Abhishek Jindal	559200	4.83	556800	5.15
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	13.64	1578600	14.60
	Rajeev Sharma	1789680	15.46	1789680	16.56
	Sonia Bharal	1854600	16.02	1854600	17.16
	Yash Pal Arora	1651800	14.27	1651800	15.28
3	**Security Premium Account**				
	Premium on shares issued	2,170.80		2,170.80	
	Add :- during the year	543.15		-	
	Total	**2,713.95**			
	Reserves and Surplus				
	Profit and loss Account				
	As per last Balance sheet	3,265.82		2,539.61	
	Less: Dividend paid	57.29		54.05	
	Add :- Profit for the year	1,319.60		780.26	
	Total	**7,242.08**		**5,436.62**	

Annexure	Particulars	As at 31st March 2026	As at 31st March 2025	
4	**Long term Borrowings** Secured loans from banks Secured Term loans from other parties Unsecured Term loans from other parties	 66.43 -	 56.64 -	
	Total	**66.43**	**56.64**	
	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
	HDFC LOAN A/C NO. 162373226 VEHICLE LOAN	COMMERCIAL	38378	48
	HDFC LOAN A/C NO. 162402069 VEHICLE LOAN	COMMERCIAL	18915	48
	KOTAK MAHINDRA PRIME-VEHICLE LOAN	CAR-HONDA CITY	20890	60

Notes:

4.2 **Details of Terms of Repayment for the other Long-Term Borrowings and security provided in respect of the secured other Long-Term Borrowings:**

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) **HDFC BANK LTD-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. 38378/-.

f) **HDFC BANK LTD-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. 18915/-.

g) **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/-.

Annexure	Particulars	As at 31st March 2026	As at 31st March 2025
5	**Long term provisions** Provision for employee benefits - Provision for Gratuity (Note-28)	180.04	172.45
	Total	**180.04**	**172.45**

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 & Fair value of plan of assets creared (Annexure 28).

Annexure	Particulars	As at 31st March 2026	As at 31st March 2025
6	**Short Term Borrowings**		
	Secured		
	Loan Repayble on Demand From Bank :-		
	ICICI Bank	532.91	-
	Total	**532.91**	**-**
7	**Trade Payables**		
	Due to Micro and Small Enterprises	24.24	21.22
	Due to Others	276.35	354.40
	Total	**300.59**	**375.62**

7.1 **Trade Payable ageing schedule as at 31st March-2026**

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	24.24	-	-	-	24.24
(ii) Others	255.79	20.56	-	-	276.35
(iii) Disputed Dues- MSME	-	-	-	-	-
(iv) Disputed Dues- Others	-	-	-	-	-
Total	**280.03**	**20.56**	**-**	**-**	**300.59**
MSME - Undue	-	-	-	-	-
Others - Undue	-	-	-	-	-
Total	**280.03**	**20.56**	**-**	**-**	**300.59**

7.2 **Trade Payable ageing schedule as at 31st 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**

Annexure	Particulars	As at 31st March 2026	As at 31st March 2025
8	**Other Current Liabilities**		
	Payable for expenses	123.70	114.85
	Statutory Dues	121.73	83.33
	Unclaim Devidend	0.07	0.07
	Devidend Payable	-	-
	Other Payable	14.50	20.10
	Provision for Taxes Privious Years	-	454.43
	Provision for Taxes Current year F.Y 25-26	424.36	-
	Total	**684.36**	**672.78**
10	**Non-Current Investments**		
	Investment in Subsidary copany 70% Stake(flexichain pvt ltd)	0.70	0.70
	Investment in Subsidary CCSPL	15.70	-
	Total	**16.40**	**0.70**
11	**Deferred Tax Liabilities/Assets (Net)**		
	Related to Fixed Assets	17.13	8.27
	Total	**17.13**	**8.27**
	Reasons for deferred tax asset to liability **Assests 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 ware added during the financial year 2023-24 having higher useful lives as per companies Act in comparison to Income tax Act		
11.1	**Other Non-Current Assets**		
	IPO Expenses	346.69	251.59
	Less: Expenses Written off	75.34	62.89
	Deferred Revenue Expenditure for Current year	30.00	157.99
	Total	**301.35**	**346.69**

Annexure	Particulars	As at 31st March 2026	As at 31st March 2025
12	**Current Investments**		
	Other Current Investment - FDR	-	839.20
	PDA Accounts	22.22	15.92
	Investment in Mutual Fund	1621.41	2,105.90
	Total	**1,643.64**	**2,961.02**
13	**Trade Receivables**		
	Undisputed Trade receivables- considered good	4762.75	3,936.36
	Total	**4,762.75**	**3,936.36**

Trade Receivables ageing schedule as at 31st March-2026

13.1	Particulars	Outstanding for following periods from due date of payment					Total
		Less than 6 months	6m to 1 year	1-2 year	2-3 years	More than 3 years	
	(i) Undisputed Trade receivables- considered good	3,397.45	391.47	205.61	-	-	3,994.53
	(ii) Undisputed Trade receivables- considered doubtful	114.54	-	299.62	-	-	414.16
	(iii) Disputed Trade Receivables considered good	-	53.67	52.42	26.75	-	132.84
	(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	221.21	221.21
	Total	**3,511.99**	**445.14**	**557.65**	**26.75**	**221.21**	**4,762.74**

Trade Receivables ageing schedule as at 31st March-2025

13.2	Particulars	Outstanding for following periods from due date of payment					Total
		Less than 6 months	6m to 1 year	1-2 year	2-3 years	More than 3 years	
	(i) Undisputed Trade receivables- considered good	2,679.91	491.08	93.13	85.77	252.05	3,601.93
	(ii) Undisputed Trade receivables- considered doubtful	-	-	-	-	-	
	(iii) Disputed Trade Receivables considered good	1.41	3.27	2.73	104.35	222.67	334.43
	(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	
	Total	**2,681.32**	**494.34**	**95.86**	**190.12**	**474.71**	**3,936.36**

Annexure	Particulars	As at 31st March 2026	As at 31st March 2025
14	**Cash and Cash Equivalents**		
	Balances with Banks	225.20	232.27
	Cash on hand	50.17	24.86
	Fixed deposit	1626.79	-
	Total	**1,902.16**	**257.14**
15	**Short-Term Loans and Advances**		
	Security Deposits	61.15	42.97
	Total	**61.15**	**42.97**
16	**Other Current Assets**		
	Imprest	349.87	167.59
	Loan & Advance	479.46	233.02
	Advance to subsidary	721.76	57.69
	TDS Receivable Privious Years	37.50	429.11
	TDS Receivable current year F.Y 25-26	247.79	-
	Advance Tax AY-26-27	45.00	-
	Prepaid Expense	155.01	45.89
	Other Current Assets	16.76	16.76
	Total	**2,053.15**	**950.06**

(Rupees in Lakhs)

Annexure	Particulars	As at 31st March 2026	As at 31st March 2025
17	**Revenue From Operations**		
	Sale of Service	23,869.97	18,957.64
17.1	Other operating revenue	255.74	143.26
	Total	**24,125.71**	**19,100.90**
	Sale of Service		
	Agency Charges Income	1431.05	1202.80
	Export Clearance Income	256.23	230.61
	Freight Income	8606.15	7329.61
	Import Clearance Income	2106.15	1,373.25
	Loading Unloadig Income	26.65	22.67
	Mis Income	19.44	15.90
	Transportation Income	970.04	513.72
	Import Duty Income	8070.15	6,263.79
	AAI Charges Income	1894.49	1,438.20
	Courier Charges Income	487.34	567.08
	Commission Income	2.28	-
		23,869.97	18,957.64
	Other Operating Revenue		
	Interest Income	129.59	68.41
	L.T.C.G On Sale of MF	44.15	8.51
	S.T.C.G On Sale of MF	75.26	66.33
	Interest of income tax refund	2.20	-
	PROFIT ON SALE OF VEHICLE	4.54	-
		255.74	143.26

(Rupees in Lakhs)

Annexure	Particulars	As at 31st March 2026	As at 31st March 2025
18	**Direct Expenses**		
	Terminal Expense/Other	236.45	216.47
	Agency Charges	16.42	14.86
	Courier Charges	647.66	559.77
	Custom Clearance Exp	647.38	492.12
	Freight Expense	7229.09	6,285.64
	Import Clearance Exp	1177.04	760.72
	Loading Unloading Exp	3.31	4.76
	AAI Charges Expense	1895.45	1,402.83
	Import Duty Exp	8070.15	6,263.79
	Transportaion Exp	387.95	269.52
	Detentionn Exp.	37.33	26.45
	Total	**20,348.22**	**16,296.94**
19	**Employee Benefits Expenses**		
	Salaries & Wages	1114.26	1,004.23
	Bonus	18.45	18.73
	Provident Fund	52.73	47.46
	Staff welfare expenses	15.36	16.32
	ESIC	1.66	2.42
	Gratuity Expense	23.63	32.94
	Employees Mediclalm Insurance Exp.	7.00	-
	Total	**1,233.08**	**1,122.08**
20	**Finance Costs**		
	Interest On Loan	6.29	2.15
	Bank charges	23.19	10.78
	Interest On OD	22.98	-
	Interest On TDS	0.03	0.08
	Total	**52.49**	**13.01**

(Rupees in Lakhs)

Annexure	Particulars	As at 31st March 2026	As at 31st March 2025
21	**Other Expenses**		
	Administration & General Expenses		
	Auditor's Remuneration (Refer to note no.21.1)	8.00	4.00
	Board Meeting Sitting fees	0.25	2.25
	Contracual Services	10.52	43.23
	Conveyance Expense	10.20	10.70
	CSR Expenses	20.00	12.00
	Donations	0.31	0.11
	Electricity Charges	24.46	19.87
	Fees & Subscription Expense	32.00	20.32
	Festival Expense	5.68	3.65
	Foreign Currency Flutuation	6.65	2.48
	Forex currency exp.	1.67	3.28
	Insurance Charges	7.94	5.27
	Insurnace Expense on Vechicle	2.38	1.90
	Legal & Professional Charges	182.60	96.10
	Office Expense	9.95	13.20
	Printing & Stationery Cost	19.01	21.17
	Prior Period Expenses	5.21	-
	Rent Rates & Taxes	86.19	65.87
	Repairs & Maintenance Cost	50.38	63.78
	Security Guard expenses	2.03	1.88
	Short & Exces/Misc exp.	3.46	3.05
	Sundry Balances Written off	0.03	0.44
	Telephone Expense	13.05	10.87
	Travelling & Conveyance Cost	14.83	13.02
	Vehicle Running exp.	16.69	-
	Selling & Distribution Expenses		
	Advertising Expenses	3.59	5.38
	Business Promotion Expenses	13.85	6.14
	Other Selling & Distribution Expenses	-	-
	Total	**550.93**	**429.95**
21.1	**Auditors Remuneration**		
	(a) Auditor		
	Statutory Audit Fees	8.00	4.00
	Tax Audit fees		
	(b) Certification & Consulting Fees (Other Services)		
	Total	**8.00**	**4.00**
22	**Earning per share**		
	Particulars	**For the year ended 31 March 2026**	**For the year ended 31 March 2025**
	Restated profit attributable to equity shareholders (Rs)	1,319.60	780.26
	Weighted average number of equity shares	11574600	10809600
	Restated Earnings per share basic (Rs)	11.40	7.22
	Restated Earnings per share diluted (Rs)	11.68	7.22
	Face value per equity share (Rs)	10	10

PLANT PROPERTY AND EQUIPMENT
Annexure No. 9

(Rupees in Lakhs)

	As at 31st March 2026	As at 31st March 2025
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	84.06	76.64
Addition During the year	-	7.42
Reduction during the year	-	-
Depreciation during the year	5.45	5.25
Opening Accumulated Depreciation	45.06	21.43
Closing Balance	**33.55**	**57.38**
Furniture		
Gross Block	104.60	85.74
Addition During the year	46.55	18.86
Reduction during the year	-	-
Depreciation during the year	23.42	21.04
Opening Accumulated Depreciation	40.89	19.85
Closing Balance	**86.84**	**63.71**
Motor Vehicles		
Gross Block	314.16	258.26
Addition During the year	19.02	55.90
Reduction during the year	1.00	-
Depreciation during the year	23.95	13.57
Opening Accumulated Depreciation	237.73	224.16
Accumulated Depreciation on asset sold	20.11	-
Closing Balance	**90.61**	**76.43**
Office Equipment (Machinery)		
Gross Block	127.44	90.20
Addition During the year	-	37.24
Reduction during the year	-	-
Depreciation during the year	14.74	11.10
Opening Accumulated Depreciation	46.12	35.02
Closing Balance	**66.58**	**81.32**

		(Ruppes in Lakhs)
Computer Software		
Gross Block	77.86	60.10
Addition During the year	13.55	17.76
Reduction during the year	-	-
Depreciation during the year	17.92	17.62
Opening Accumulated Depreciation	38.00	20.38
Closing Balance	**35.49**	**39.86**
Computer		
Gross Block	152.83	94.02
Addition During the year	11.74	58.80
Reduction during the year	-	-
Depreciation during the year	45.05	27.98
Opening Accumulated Depreciation	86.00	56.31
Closing Balance	**33.52**	**68.53**
Total Fixed Assets	**364.98**	**405.62**
Total Depreciation	**130.53**	**96.56**
Net carrying amount		
Land	18.39	18.39
Office Building	33.55	57.38
Furniture	86.84	63.71
Motor Vehicles	90.61	76.43
Office Equipment (Machinery)	66.58	81.32
Computer Software	35.49	39.86
Computer	33.52	68.53
Total	**364.98**	**405.62**

Annexure No. 23

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
Nedlloyd Logistics India Pvt Ltd	Enterprises over which directors have significant influence
Committed cargo solution pvt ltd	Subsidiary company
Flexichain Private limited	Subsidiary company
Trigon Synergies Private Limited	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 2026	As at 31st March 2025
Remuneration		
Narendra Singh Bisht	51.72	40.50
Yashpal Arora	49.21	38.27
Rajeev Sharma	51.72	40.50
Nitin Bharal	51.72	40.50
Charumita Bhutani	11.81	9.66
Board Meeting Sitting Fees		
Gurinder singh	-	0.30
Rajeev sharma	0.55	0.30
Yashpal arora	0.45	0.30
Shaman chaudhary	-	0.45
Narendra singh	0.65	0.40
Nitin bharal	0.45	0.30
John joseph	-	0.20
Sale Transaction		
Nedlloyd Logistics India Pvt Ltd	58.55	69.93
Flexichain Private limited	75.00	-
TRIGON SYNERGIES PVT.LTD.	127.41	49.96
Committed cargo solution pvt ltd	551.01	-
Purchase Transaction		
Nedlloyd Logistics India Pvt Ltd	10.77	23.61
Flexichain Private limited	-	-
TRIGON SYNERGIES PVT.LTD.	0.12	0.75
Committed cargo solution pvt ltd	82.90	-
Closing Balance:- Amt Payable		
Narendra Singh Bisht	4.00	4.00
Yashpal Arora	3.79	3.79
Rajeev Sharma	4.00	4.00
Nitin Bharal	4.00	4.00
Charumita Bhutani	0.90	0.85

Annexure 24: Expenditure in Foreign Currency

(Rupees in Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Import of Freight & Chgs (In INR)	1,889.99	590.85
	1,889.99	590.85

Annexure 25: Contingent Liabilities

(Rupees in Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Claim against company not acknowledged as debts		
- in respect of Income Tax	30.29	18.12
- in respect of Other Indirect Taxes	9.73	1,789.97
Total	**40.02**	**1,808.09**

i) Income Tax Claim on IT Portal for Asst. Year 2016-17 and 2020-21-Rs.30.29 Lacs

ii) Service Tax Claim under Show Cause Notice No. 31/2020-21 dated 14th December 2020 amounting to Rs. 17.90 Cr. has been reduced to Rs9.73 lakhs by order dated 24th april ,2026 by the commissioner CGST East Delhi, the balance amount of Rs 9.73 lakhs is also being contested by the Company Which is yet to be adjudicatd and hence the damand is not crystalized and is contingent.

Annexure 26: Earnings in Foreign Currency

(Rupees in Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Exports of Freight & Chgs (In INR)	354.37	249.90
	354.37	249.90

COMMITTED CARGO CARE LIMITED

Annexure No. 27: **RATIOS** (Rupees in Lakhs)

Type	**Numerator**	**Denominator**	**2026**	**2026**	**2025**	**2025**	**As at 31st March 2026**	**As at 31st March 2025**
Current Ratio (in times)	Total Current Assets	Total Current Liabilities	10,422.85	1,517.87	8,147.54	1,048.40	6.87	7.77
Debt- Equity Ratio (in times)	Total Debts (Debts consists of borrowing)	Total Equity	599.34	8,399.54	56.64	6,517.58	0.07	0.01
Return on Equity Ratio (in %)	Net Profit after Tax	Average total equity	1,319.60	7,458.46	780.26	6,154.48	17.69	12.68
Trade Receivables Turnover Ratio (in times)	Revenue from operations	Average Trade Receivables	23,869.97	4,349.56	18,957.64	6,232.50	5.49	3.04
Trade Payables Turnover Ratio (in times)	Total Purchase	Average Trade Payables	20,348.22	338.10	16,296.93	487.27	60.18	33.45
Net Capital Turnover Ratio (in times)	Revenue from operations	Average working capital (i.e.Total current assets less Total current liabilities)	23,869.97	8,002.00	18,957.64	4,486.40	2.98	4.23
Net Profit Ratio (in %)	Profit for the year after tax	Total Income	1,319.60	23,869.97	780.26	19,100.90	5.53	4.08
Return on Capital Employed (in %)	Profit before tax and interest and other income	Capital employed=Net worth+Deferred Tax liabilities	1,531.85	8,998.88	949.25	6,574.22	17.02	14.44
Return on Investment (in %)	Income generated from invested funds	Average investment funds in treasury investments	249.01	2,677.06	143.26	2,482.36	9.30	5.77
Return on net worth (%)	net profit/(loss) after tax for the year	total equity attributable to equity holders	1,319.60	8,399.54	780.26	7,631.33	15.71	10.22
Net asset value per share	total equity attributable to equity holders	Weighted Average Number of equity shares outstanding during the year	8,399.54	1,15,74,600.00	7,631.33	1,08,09,600.00	72.57	70.60
Debt-Services coverage ratio (In times)	Net Operating Profit (PAT+interest +depciation+amortization)	Debt Service (Principal pmt +Interest pmt)	1,577.76	65.72	952.69	19.67	24.01	48.43
Interest Services coverage ratio (in times)	Earnings Before Interest and Taxes(PBT+INTT+DEP+AMORTIZATION)	Interest Expenses	1,993.48	52.49	1,251.93	13.01	37.98	96.23

Note:- Capital Employed Calculated by equity shrare capital+Borrowing
Net Assets = Total assets less total liabilities
Note:- share warrents is consider for calculating debts to equity ratio
Net Operating Profit = PAT+interest + depciation+amortization
Debt Service = Principal pmt +Interest pmt
Return on Investment (in % fixed deposit and mutual fund +other interest

Annexure 28: 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 aforesaid defined

The details of the above are as follows:

Particulars	**As at March 31, 2026**	**As at March 31, 2025**
	Gratuity (unfunded)	**Gratuity (unfunded)**
Number of employees	204	200
Qualifying monthly salary(Lakhs)	61.41	55.36
Average past service (in years)	6.56	6.33
Average age (in Years)	39.78	39.35
Average outstanding service of employees (in Years)	18.22	18.65

Actuarial Assumptions:

Company attention was drawn to provisions of accounting standard that actuarial assumptions are an entity's best estimates of variables that will determine the ultimate cost of providing post employment benefits and shall be unbiased & mutually compatible

Economic Assumptions

Particulars	**As at March 31, 2026**	**As at March 31, 2025**
	Gratuity (unfunded)	**Gratuity (unfunded)**
Discount rate (per annum)	7.70%	6.93%
Salary growth rate (per annum)	9.00%	9.00%
Expected rate of return on plan assets	7.70%	0.00%
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, 2026**	**As at March 31, 2025**
	Gratuity (unfunded)	**Gratuity (unfunded)**
Present value of obligation as at the beginning of year	248.37	217.29
Interest cost	17.21	15.71
Past service cost	16.47	0.00
Current service cost	29.44	28.78
Benefit Paid	-	-1.87
Actuarial (gain)/loss on obligations	-31.45	-11.56
Present value of obligation at the end of the year	280.00	248.36

Fair value of plan assets:

Particulars	As at March 31, 2026 Gratuity (unfunded)	As at March 31, 2025 Gratuity (unfunded)
Fair value of plan assets at the beginning of the period	-	-
Acquisition adjustment	-	-
Actual return on plan assets	-	-
Employer contributions	100.00	-
Benefits paid	-	-
Fair value of plan assets at the end of the period	100.00	-
Funded status	180.04	(248.36)
Excess of actual over estimated return on plan assets	-	-

Actuarial gain/loss recognized for the year:

Particulars	As at March 31, 2026 Gratuity (unfunded)	As at March 31, 2025 Gratuity (unfunded)
Actuarial (gain)/loss for the period –recognized	(31.45)	(11.56)
Actuarial (gain)/loss for the period –unrecognized	-	-

Amount to be recognized in balance sheet:

Particulars	As at March 31, 2026 Gratuity (unfunded)	As at March 31, 2025 Gratuity (unfunded)
Present value of obligation	280.00	248.36
Fair valueof plan assets as at the end of the period	100.00	-
Funded status	-180.04	-248.36
Net Liability recognized in balance sheet	-180.04	-248.36
Long term provision		
Sort term provision		

Expenses recognized in the statement of profit and loss:

Particulars	As at March 31, 2026 Gratuity (unfunded)	As at March 31, 2025 Gratuity (unfunded)
Current service cost	29.44	28.78
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	16.47	-
Interest cost	17.21	15.71
Expected return on planned assets		
Curtailment/settlement Cost		
Net actuarial (gain)/loss recognized	(31.45)	(11.56)
Expenses recognized in the statement of profit and loss	31.67	32.94

Annexure-29: 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 are the details:

Particulars	As at 31 March 2026	As at March 31, 2025
a) The principle amount and the interest due thereon remaining unpaid to any supplier at the end of each accounting period		
- Principle amount	24.24	21.22
- 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) Expenditure incurred towards Corporate Social responsibility during the year is Rs.20 lacs (Privious Year Rs. 12 lacs) against the CSR liability of Rs. 15.80 lakhs for the FY 2025-26, access amount spend during the Financial year 2025-26 shall be available for set-off in FY 2026-27 in accordance with the provisions of Section 135 of the Companies Act, 2013 read with Rule 7(3) of the Companies (Corporate Social Responsibility Rules), 2014.

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

(iii) Company has filed twenty six suits for Recovery of Rs. 635.58 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 Forwareding 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 location

C. Major Customer

There is no single customer who accounted for 10% or more of the Total revenue.

(v) Title deed of immoveble 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 filed monthly returns or statements of current assets with Banks for borrowing facility aginst the security of the current assets from banks, Which are similar to financial Statements.

(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 2025-26, 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	Name of Charge(Primary/Collateral Security)	Status(Registered) with ROC
BANK OF BARODA	VEHICLE LOAN	05/11/2024	876000	AGAINST VECHICLE	created
BANK OF BARODA	VEHICLE LOAN	08/11/2024	700000	AGAINST VECHICLE	created
KOTAK MAHINDRA BANK LTD	WORKING CAPITAL	04/12/2024	200000000	Movable/Immovable Preperty, Hypothecation of Stock/Receivables, etc	created
KOTAK MAHINDRA BANK LTD	GUARANTEE FOR CCSPL	21/11/2025	100000000	Movable/Immovable Preperty, Hypothecation of Stock/Receivables, etc	created
ICICI BANK LIMITED	GUARANTEE FOR CCSPL	06/09/2025, Modification:- 02/04/2026	150000000	Movable/Immovable Preperty, Hypothecation of Stock/Receivables, etc	created
ICICI BANK LIMITED	WORKING CAPITAL	27/12/2024, Modification:- 30/12/2025	300000000	Movable/Immovable Preperty, 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 financial year ended March 31, 2026, the Company, has, inter alia, considered and approved making a strategic investment acquisition of a controlling stake in Committed Cargo Solutions Private Limited ("the Investee Company") by acquiring and/ or subscribing to equity shares equivalent to 51% of the expanded issued and paid-up share capital of the Investee Company, thereby making its Subsidiary company, with the objective to focus on Cross Border Global Express logistics. During the financial year 2025-26, the Company's subsidiary, Committed Cargo Solutions Private Limited, incorporated a foreign subsidiary namely "EziGo FZE" in Sharjah Publishing City Free Zone, UAE, with 100% shareholding. Consequently, EziGo FZE became a step-down subsidiary of Committed Cargo Care Limited. The incorporation is in line with the Group's international expansion strategy and is expected to strengthen its logistics operations globally. The Consolidated Statement of Assets & Liabilities, Consolidated Statement of Profit & Loss, for the financial year ended March 31, 2026 includes the Statements of Committed Cargo Care Limited (Parent Company), Flexichain Private Limited (70% Stake), Committed Cargo Solutions Private Limited (51% stake), and EziGo FZE (100% Step-down subsidiary

(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) Fund Raising Committee of the Board of Directors of the Company held on February 11, 2025 had allotted 55,00,000 Convertible Warrants at an issue price of Rs. 81/- each, which are convertible into equity shares within a period of 18 months from the date of allotment. The Company had received an aggregate amount of Rs. 11,13,75,000/- being 25% of the total consideration payable towards subscription of warrants from all the allottees at the time of allotment of such warrants. During the financial year 2025–26, certain allottees exercised their entitlement fully/partially by depositing the balance 75% consideration amount aggregating to Rs. 4,64,73,750/-. Accordingly, proportionate to the amount so received, 7,65,000 warrants were converted into equivalent number of equity shares of the Company in accordance with the terms of issue

xviii) During the financial year ended March 31st 2026, 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:- 2650223DVRPSZ3185
Date : 29/05/2026

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 DIN:00342205	**Nitin Bharal** Whole- time Director & CEO DIN:00342195
Charumita Bhutani Company Secretary	**Anil Gupta** Chief Financial Officer (CFO)

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 and its subsidiary COMMITTED CARGO SOLUTIONS PRIVATE LIMITED which comprise the balance sheet as at 31st March 2026, 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, 2026, 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 are 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 Company are maintained at head office 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, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 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;

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 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 During the financial year ended March 31, 2026, the Company, has, inter alia, considered and approved making a strategic investment acquisition of a controlling stake in Committed Cargo Solutions Private Limited ("the Investee Company") by acquiring and/ or subscribing to equity shares equivalent to 51% of the expanded issued and paid-up share capital of the Investee Company, thereby making its Subsidiary company, with the objective to focus on Cross Border Global Express logistics

During the financial year 2025-26, the Company's subsidiary, Committed Cargo Solutions Private Limited, incorporated a foreign subsidiary namely "EziGo FZE" in Sharjah Publishing City Free Zone, UAE, with 100% shareholding. Consequently, EziGo FZE became a step-down subsidiary of Committed Cargo Care Limited. The incorporation is in line with the Group's international expansion strategy and is expected to strengthen its logistics operations globally

The Consolidated Statement of Assets & Liabilities, Consolidated Statement of Profit & Loss, for the financial year ended March 31, 2026 includes the Statements of Committed Cargo Care Limited (Parent Company), Flexichain Private Limited (70% Stake), Committed Cargo Solutions Private Limited (51% stake), and EziGo FZE (100% Step-down subsidiary.

g Fund Raising Committee of the Board of Directors of the Company held on February 11, 2025 had allotted 55,00,000 Convertible Warrants at an issue price of Rs. 81/- each, which will be convertible into equity shares within a period of 18 months from the date of allotment. The Company had received an aggregate amount of Rs. 11,13,75,000/- being 25% of the total consideration payable towards subscription of warrants from all the allottees at the time of allotment of such warrants

During the financial year 2025–26, certain allottees exercised their entitlement fully/partially by depositing the balance 75% consideration amount aggregating to Rs. 4,64,73,750/-. Accordingly, proportionate to the amount so received, 7,65,000 warrants were converted into equivalent number of equity shares of the Company in accordance with the terms of issue h 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, 2026 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 AccountantsFirm
Regn no. 0019629N

Sd/-
Bhupesh khadaria
Partner
M.NO.502231
UDIN:
26502231RGMMLW6678
Date:29/05/2026
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 Consolidated financial statement of **COMMITTED CARGO CARE LTD.** ("the holding Company") and its subsidiaries **FLEXICHAIN PRIVATE LIMITED AND COMMITTED CARGO SOLUTIONS PRIVATE LIMITED** as of 31 March 2026 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 2026, 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:
26502231RGMMLW6678
Date:29/05/2026
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 2026, we report that:

i)

(A) The Holding Company and its subsidiary Companies have maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(B) The Holding Company and its subsidiary Companies 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 Companies have immovable property during the year as well as on the balance sheet. The Holding Company and its subsidiary Companies have maintained proper records showing full particulars, including quantitative details and situation of immovable property.

(c) The Holding Company and its subsidiary Companies 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 Companies, 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 Companies 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 Companies have during the year except investment in subsidiaries, 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 Companies 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 Companies 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 Companies 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 Companies 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 Companies 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. 30.29 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. has been reduced to Rs. 9.73 lakhs by order dated 24th April, 2026 by the Commissioner CGST East Delhi, the balance amount of Rs. 9.73 lakhs is also being contested by the Company 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 Companies, The Holding Company and its subsidiary Companies 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 Companies 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 Companies is not declared a willful defaulter by any bank or financial institution or other lender.

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

(d) The Holding Company and its subsidiary Companies have availed short term basis loan during the year and same has been used for the purpose it has been taken.

(e) The Holding Company and its subsidiary Companies 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 Companies 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 Companies have not raised money by way of initial public offer or further public offer

b) Fund Raising Committee of the Board of Directors of the Company held on February 11, 2025 had allotted 55,00,000 Convertible Warrants at an issue price of Rs. 81/- each, which are convertible into equity shares within a period of 18 months from the date of allotment. The Company had received an aggregate amount of Rs. 11,13,75,000/- being 25% of the total consideration payable towards subscription of warrants from all the allottees at the time of allotment of such warrants.
During the financial year 2025–26, certain allottees exercised their entitlement fully/partially by depositing the balance 75% consideration amount aggregating to Rs. 4,64,73,750/-. Accordingly, proportionate to the amount so received, 7,65,000 warrants were converted into equivalent number of equity shares of the Company in accordance with the terms of issue

c) 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.

d) 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.

e) The company has not received any whistle blower complaints during the year. Accordingly, reporting under this clause is not applicable.

xi) 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.

xii) 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.

xiii) 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

xiv) 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.

xv) (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.

xvi) The company has not incurred cash losses during the financial year and in the immediately preceding financial year.

xvii) During the year no causal vacancy arises of Statutory Auditors

xviii) 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.

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xix) a) According to the information and explanation given to us, no material fraud by the Holding Company and its subsidiary Companies 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 Companies have not received any whistle blower complaints during the year. Accordingly, reporting under this clause is not applicable.

xx) In our opinion and according to the information and explanation given to us, the Holding Company and its subsidiary Companies 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 Companies.

xxi) 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.

xxii) 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.

xxiii) According to the information and explanations given to us and based on our examination of records the Holding Company and its subsidiary Companies, the Holding Company and its subsidiary Companies 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 Companies.

xxiv) (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 Companies is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

(b) The Holding Company and its subsidiary Companies have not conducted any non-banking financial activities.

(c) The Holding Company and its subsidiary Companies 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.

xxv) The Holding Company has not incurred cash losses during the financial year and in the immediately preceding financial year.

xxvi) 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 Companies. 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 Companies as and when they fall due.

xxvii) 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 Companies.

xxviii) The reporting under clause (xxi) is not applicable in respect of audit of consolidated financial statements of The Holding Company and its subsidiary Companies. 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: 26502231RGMMLW6678
Date:29/05/2026
Place: New Delhi

COMMITTED CARGO CARE LIMITED

CIN: L63090DL1998PLC096746

Consolidated Financial Statement of Assets & Liabilities As at 31st March 2026

(Rupees in Lakhs)

Particulars	Annx. No	As at 31st March 2026	As at 31 March 2025
EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
Share Capital	2	1,157.46	1,080.96
Reserves and Surplus	3	6,960.87	5,436.62
Money received against share warrants		958.84	1,113.75
Minority interest		-	0.30
		9,077.17	7,631.63
(2) Share Application Money Pending Allotment		-	-
(3) Non-Current Liabilities			
Long-Term Borrowings	4	755.42	56.64
Deferred Tax Liabilities (Net)		-	-
Other Long-Term Liabilities		-	-
Long-Term Provisions	5	180.04	172.45
		935.46	229.09
(4) Current Liabilities			
Short-Term Borrowings	6	1,332.85	-
Trade Payables	7		
- Due to Micro and Small Enterprises		24.24	21.22
- Due to Others		812.40	358.81
Other Current Liabilities	8	812.13	672.78
		2,981.62	1,052.81
Total		**12,994.25**	**8,913.53**
ASSETS			
(1) Non-Current Assets			
Property, Plant and Equipment and Intangible assets			
Tangible Assets	9	430.98	405.62
Intangible assets-Goodwill		6.06	-
Non-Current Investments	10	-	-
Deferred Tax Assets (Net)	11	17.86	8.27
Long Term Loans and Advances		-	-
Other Non-Current Assets	12	650.48	346.69
		1,105.38	760.58
(2) Current Assets			
Current Investments	13	2,052.07	2,961.02
Trade Receivables	14	5,336.06	3,936.36
Cash and Cash Equivalents	15	1,951.55	257.40
Short-Term Loans and Advances	16	310.03	42.97
Other Current Assets	17	2,239.16	955.21
		11,888.86	8,152.95
		12,994.25	**8,913.53**

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

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:- 26502231RGMMLW6678
Date : 29/05/2026

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
DIN:00342205

Nitin Bharal
Whole- time Director & CEO
DIN:00342195

Charumita Bhutani
Company Secretary

Anil Gupta
Chief Financial Officer (CFO)

COMMITTED CARGO CARE LIMITED

CIN: L63090DL1998PLC096746

Consolidated Statement of Profit and Loss for the year ended March 31, 2026

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

Particulars	Annx. No	Year Ended	
		As at 31st March 2026	As at 31st March 2025
(A) REVENUE			
Revenue From Operations	18	25,098.50	18,957.64
Other Income	18.1	330.10	143.26
Total Income		**25,428.60**	**19,100.90**
(B) EXPENDITURE			
Direct expenses for operation	19	21,663.28	16,296.93
Employee benefits expense	20	1,318.21	1,122.08
Finance costs	21	110.05	13.01
Depreciation and amortisation expense	9	138.42	96.54
DR expenses written off		75.34	62.89
Other expenses	22	680.04	429.95
Total Expenditure		**23,985.34**	**18,021.40**
Profit before Exceptional and Extraordinary items and tax		**1,443.26**	**1,079.50**
Extra-ordinary & Exceptional items		-	-
Profit before tax		**1,443.26**	**1,079.50**
Tax Expense:			
(1) Current tax		424.36	296.67
(2) Deferred tax		(9.58)	2.57
Profit for the year		**1,028.48**	**780.26**
Profit attributable to:			
Owners of the Company		1,170.46	-
Share in Pre Acquisition Profit (parent Co.)		(0.20)	
Minority Interest CCSPL		(140.35)	-
Minority Interest FLEXICHAIN		(1.43)	
Earning per equity share of the face value of Rs.10 /- each	23		
(1) Basic		8.88	7.22
(2) Diluted		9.11	7.22

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:- 26502231RGMMLW6678
Date : 29/05/2026

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
DIN:00342205

Nitin Bharal
Whole- time Director & CEO
DIN:00342195

Charumita Bhutani
Company Secretary

Anil Gupta
Chief Financial Officer (CFO)

COMMITTED CARGO CARE LIMITED

CIN: L63090DL1998PLC096746

Consolidated Cash Flow Statement As at 31st March,2026

(Rupees in Lakhs)

	Particular	As at 31 March 2026	As at 31 March 2025
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net profit before tax , prior period items and extra-ordinary items	1443.26	1079.50
	Adjustment for		
	Depreciation and amortisation expense	138.42	159.43
	Interest and finance charges	110.05	13.01
	Deferred Revenue expenditure expend	(379.31)	(157.97)
	Misc. expenditure written off	75.34	0.00
		(55.50)	14.47
	Operating profit before working capital changes	1387.75	1093.96
	Adjustment for:		
	Adjustments for provisions	7.58	206.54
	Adjustments for decrease (increase) Trade and other receivables	(1399.70)	(1253.93)
	Adjustments for decrease (increase) Trade payables / other liabilities	595.96	(190.65)
	Adjustments for decrease (increase) short Term Loans and Advances /c	(1551.01)	(264.01)
		(2347.17)	(1502.05)
	Cash generated from operations	-959.42	-408.09
	Direct Taxes paid(Mat Credit Set off)	(424.36)	(240.92)
	Net cash from operating activities - A	**(1383.78)**	**(649.01)**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of assets / addition to CWIP/ construction stores & advances/	(159.95)	(195.97)
	Increase/decrease FDR/MF/Other Investment	908.85	(824.38)
	Effect of translation diffrences on goodwill on consolidation	(6.06)	0.00
	Net cash used in Investing activities - B	**742.84**	**(1020.35)**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Issue of Equity capital	464.74	0.00
	Money received against share warrants	0.00	1113.75
	Dividend paid	(57.29)	(54.05)
	Proceeds from borrowings(net)	2031.63	45.49
	Cash received form Minority Share holder	0.00	0.30
	Interest paid	(110.05)	(13.01)
	Increase/decrease in Minority interest	(141.98)	0.00
	Other Effect Increase/decrease	148.04	0.00
	Net cash from financing activities - C	**2,335.09**	**1,092.48**
	Net increase / decrease in cash and cash equivalents (A+B+C)	**1,694.15**	**-576.87**
	Cash and cash equivalents - opening balance	**257.40**	**834.27**
	Cash and cash equivalents - closing balance	**1951.55**	**257.40**
	Net cash increase / decrease	**1,694.15**	**-576.87**

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:- 26502231RGMMLW6678
Date : 29/05/2026

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
DIN:00342205

Nitin Bharal
Whole- time Director & CEO
DIN:00342195

Charumita Bhutani
Company Secretary

Anil Gupta
Chief Financial Officer (CFO)

COMMITTED CARGO CARE LIMITED
CIN: U63090DL1998PLC096746
Notes forming part of Balance Sheet for the year ended on 31st March-2026

Note No.1 SIGNIFICANT ACCOUNTING POLICIES

A. BASES OF PREPRATION 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 prepration of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported balances of assets and liabilities and discloser 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 hare 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. Depreiciation 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:- 26502231RGMMLW6678
Date : 29/05/2026

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	**Anil Gupta** Chief Financial Officer (CFC
Narendra Singh Bisht Whole- time Director DIN:00342205	**Nitin Bharal** Whole- time Director & CEO DIN:00342195	**Charumita Bhutani** Company Secretary

Annexure	Particulars	As at 31st March 2026		As at 31st March 2025	
2	**Share Capital**				
	Authorised Share Capital				
	2,00,00,000 Equity Shares of Rs 10 each	2,000.00		2,000.00	
	Issued, Subscribed and paid up :				
	1,15,74,600 (P.Y. 1,08,09,600) Equity Shares of Rs 10 each fully paid up	1157.46		1,080.96	
	Total	**1,157.46**		**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		1,08,09,600.00	
	Add : Shares Transfer to Shareholder - Nos	7,65,000.00		-	
	Less : Shares transfer from Shareholder - Nos	-		-	
	Equity Share at the end of the year - Nos	1,15,74,600.00		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**	**Nos**	**% of Holding**
	(Equity shares of Rs. 10 each fully paid)				
	Narendra Singh Bisht	1578600	13.64	1578600	14.60
	Rajeev Sharma	1789680	15.46	1789680	16.56
	Sonia Bharal	1854600	16.02	1854600	17.16
	Yash Pal Arora	1651800	14.27	1651800	15.28
	Century India opportunity fund PC	588800	5.08	102400	0.95
	Abhishek Jindal	559200	4.83	556800	5.15
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	13.64	1578600	14.60
	Rajeev Sharma	1789680	15.46	1789680	16.56
	Sonia Bharal	1854600	16.02	1854600	17.16
	Yash Pal Arora	1651800	14.27	1651800	15.28
3	**Security Premium Account**				
	Premium on shares issued	2,170.80		2,170.80	
	Add :- during the year	543.15		-	
	Total	**2,713.95**		**2,170.80**	
	Reserves and Surplus				
	Profit and loss Account				
	As per last Balance sheet	3,265.82		2,539.61	
	Less: Dividend paid	57.29		54.05	
	Add :- Profit for the year	-		780.26	
	Add :- Subsidiery post profit CCSPL	1,170.46		-	
	Add :- Subsidiery post profit FLEXICHAIN				
	Less :-Minority interest of Subsidiery CCSPL	-130.94		-	
	Less :-Minority interest of Subsidiery Flexichain	-1.13		-	
	Total	**6,960.87**		**5,436.62**	
4	**Long term Borrowings**				
	Secured loans from banks	66.43		56.64	
	Long term Borrowings of CCSPL	-			
	Car loan	9.19		-	
	Form Others	679.8		-	
	Total	**755.42**		**56.64**	

Annexure	Particulars	As at 31st March 2026	As at 31st March 2025
	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

4.2

Notes:

Details of Terms of Repayment for the other Long-Term Borrowings and security provided in respect of the secured other Long-Term Borrowings:

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/-.

Notes: CCSPL

4.3	Name of Lender/Type of Loan	Nature of Security	Monthly Installments in Rs.	No of Installment
	HDFC Bank- Vehicle Loan	New Ertiga	29,072.00	38

4.4

Notes:

Details of Terms of Repayment for the other Long-Term Borrowings and security provided in respect of the secured other Long-Term Borrowings:

a) **HDFC Bank- Vehicle Loan**

The loan is primarily secured by way of hypothecation of Motor Vehicle purchased from loan. The loan is repayable in 38 equal monthly Installments of Rs. 29072/-.

Annexure	Particulars	As at 31st March 2026	As at 31st March 2025
5	**Long term provisions**		
	Provision for employee benefits		
	- Provision for Gratuity (Note-28)	180.04	172.45
	Total	**180.04**	**172.45**

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.

Annexure	Particulars	As at 31st March 2026	As at 31st March 2025
6	**Short Term Borrowings**		
	Secured		
	Loan Repayble on Demand From Bank :-		
	ICICI Bank	532.91	-
	Short Term Borrowings of CCSPL		
	Secured		
	Banks-ICICI Bank -CA	324.68	-
	Kotak Mahindra Bank-OD	475.26	-
	Total	**1,332.85**	-

Annexure	Particulars	As at 31st March 2026	As at 31st March 2025
7	**Trade Payables**		
	Due to Micro and Small Enterprises	24.24	21.22
	Due to Others	276.35	354.40
	Trade Payables of CCSPL		
	Due to Micro and Small Enterprises	-	-
	Due to Others	462.44	-
	Trade Payables of Flexichain		
	Due to Micro and Small Enterprises	-	
	Due to Others	73.61	4.41
	Total	**836.64**	**380.03**

7.1 **Trade Payable ageing schedule as at 31 March 2026:-CCCL**

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	24.24	-	-	-	24.24
(ii) Others	255.79	20.56	-	-	276.35
(iii) Disputed Dues- MSME	-	-	-	-	-
(iv) Disputed Dues- Others	-	-	-	-	-
Total	**280.03**	**20.56**	**-**	**-**	**300.59**
MSME - Undue	-	-	-	-	-
Others - Undue	-	-	-	-	-
Total	**280.03**	**20.56**	**-**	**-**	**300.59**

7.2 **Trade Payable ageing schedule as at 31 March 2026 :-CCSPL**

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	-	-	-	-	-
(ii) Others	462.44	-	-	-	462.44
(iii) Disputed Dues- MSME	-	-	-	-	-
(iv) Disputed Dues- Others	-	-	-	-	-
Total	**462.44**	**-**	**-**	**-**	**462.44**
MSME - Undue	-	-	-	-	-
Others - Undue	-	-	-	-	-
Total	**462.44**	**-**	**-**	**-**	**462.44**

7.3 **Trade Payable ageing schedule as at 31 March 2026:-Flexichain**

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	-	-	-	-	-
(ii) Others	73.61	-	-	-	73.61
(iii) Disputed Dues- MSME	-	-	-	-	-
(iv) Disputed Dues- Others	-	-	-	-	-
Total	**73.61**	**-**	**-**	**-**	**73.61**
MSME - Undue	-	-	-	-	-
Others - Undue	-	-	-	-	-
Total	**73.61**	**-**	**-**	**-**	**73.61**

Annexure	Particulars	As at 31st March 2026	As at 31st March 2025
7.4	**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**

Annexure	Particulars	As at 31st March 2026	As at 31st March 2025
8	**Other Current Liabilities**		
	Payable for expenses	123.70	114.85
	Statutory Dues	121.73	83.33
	Unclaim Devidend	0.07	0.07
	Devidend Payable	-	-
	Other Payable	14.50	15.02
	Provision for Taxes Privious Years	-	454.43
	Provision for Taxes Current year F.Y 25-26	424.57	-
	Other Current Liabilities of Flexichain	72.09	5.08
	Other Current Liabilities of CCSPL	55.68	-
	Total	**812.34**	**672.78**
10	**Non-Current Investments**	-	-
	Total	**-**	**-**
11	**Deferred Tax Liabilities/Assets (Net)**		
	Related to Fixed Assets	17.13	8.27
	Deferred Tax Liabilities/Assets (Net) of CCSPL	0.73	
	Total	**17.86**	**8.27**
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 per		
	Addition of new assets- few new assets ware added during the financial year 2023-24 having higher useful lives as		
	Long Term Loans and Advances		
	Security Deposit		
	Other Long term loans & advances	-	-
	Total	**-**	**-**

Annexure	Particulars	As at 31st March 2026	As at 31st March 2025
12	**Other Non-Current Assets**		
	OPP-IPO/Deferred revenue exp	346.69	346.69
	ADD- ADDTION	30.00	-
	LESS-W/O	75.34	-
	Other Non-Current Assets of CCSPL	272.06	-
	Other Non-Current Assets of Flexichain	77.07	-
		650.48	346.69
13	**Current Investments**		
	Other Current Investment - FDR	0.00	839.20
	PDA Accounts	22.22	15.92
	Investment in Mutual Fund	1621.41	2,105.90
	Current Investments of CCSPL	408.43	-
	Total	**2,052.07**	**2,961.02**
14	**Trade Receivables**		
	Undisputed Trade receivables- considered good	4762.75	3,936.36
	Trade Receivables of CCSPL		
	Undisputed Trade receivables- considered good	573.31	-
	Total	**5,336.06**	**3,936.36**

Trade Receivables ageing schedule as at 31 March 2026 CCCL

Annexure	Particulars	Outstanding for following periods from due date of payment: Less than 6 months	6m to 1 year	1-2 year	2-3 years	More than 3 years	Total
14.1	(i) Undisputed Trade receivables- considered good	3,397.45	391.47	205.61	-	-	3,994.53
	(ii) Undisputed Trade receivables- considered doubtful	114.54	-	299.62	-	-	414.16
	(iii) Disputed Trade Receivables considered good	-	53.67	52.42	26.75	-	132.84
	(iv) Disputed Trade Receivables considered doubtful	-			-	221.21	221.21
	Total	**3,511.99**	**445.14**	**557.65**	**26.75**	**221.21**	**4,762.74**

14.2 **Trade Receivables ageing schedule as at 31 March 2026 CCSPL**

Particulars	Outstanding for following periods from due date of payment: Less than 6 months	6m to 1 year	1-2 year	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables- considered good	573.31	-	-	-	-	573.31
(ii) Undisputed Trade receivables- considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Total	**573.31**	**-**	**-**	**-**	**-**	**573.31**

Trade Receivables ageing schedule as at 31 March 2025

Annexure	Particulars	Outstanding for following periods from due date of payment: Less than 6 months	6m to 1 year	1-2 year	2-3 years	More than 3 years	Total
14.3	(i) Undisputed Trade receivables- considered good	2,679.91	491.08	93.13	85.77	252.05	3,601.93
	(ii) Undisputed Trade receivables- considered doubtful						-
	(iii) Disputed Trade Receivables considered good	1.41	3.27	2.73	104.35	222.67	334.43
	(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	
	Total	**2,681.32**	**494.34**	**95.86**	**190.12**	**474.71**	**3,936.36**

Annexure	Particulars	As at 31st March 2026	As at 31st March 2025
15	**Cash and Cash Equivalents**		
	Balances with Banks	225.20	232.27
	Cash on hand	50.17	24.86
	Fixed deposit	1626.79	-
	Mutual fund liquid	0.00	-
	Cash and Cash Equivalents of CCSPL		
	Balances with Banks	46.90	-
	Cash on hand	0.97	-
	Cash and Cash Equivalents of Flexichain		
	Balances with Banks	1.52	0.26
	Cash on hand	0.00	-
	Total	**1,951.55**	**257.40**
16	**Short-Term Loans and Advances**		
	Security Deposits	61.15	42.97
	Short-Term Loans and Advances of CCSPL	248.88	-
	Total	**310.03**	**42.97**
17	**Other Current Assets**		
	Imprest	349.87	167.59
	Loan & Advance	479.46	285.63
	Working-in Progress	0.00	-
	TDS Receivable Privious Years	37.50	429.11
	TDS Receivable current year F.Y 25-26	247.79	-
	Advance to Subsidary	721.76	-
	Advance Tax	45.00	-
	Prepaid Expense	155.00	45.89
	Other Current Assets	16.76	16.76
	Other Current Assets of CCSPL	122.69	-
	Other Current Assets of Flexichain	63.33	10.23
	Total	**2,239.16**	**955.21**
	Minority interest	**-**	**0.30**

(Rupees in Lakhs)

Annexure	Particulars	As at 31st March 2026	As at 31st March 2025
18	**Revenue From Operations**		
	Sale of Service	25,098.50	18,957.64
18.1	Other operating revenue	330.10	143.26
	Total	**25,428.60**	**19,100.90**
	Sale of Service		
	Agency Charges Income	1431.05	1202.80
	Export Clearance Income	256.23	230.61
	Freight Income	8606.15	7329.61
	Import Clearance Income	2106.15	1,373.25
	Loading Unloadig Income	26.65	22.67
	Mis Income	19.44	15.90
	Transportation Income	970.04	513.72
	Import Duty Income	8070.15	6,263.79
	AAI Charges Income	1894.49	1,438.20
	Courier Charges Income	487.34	567.08
	IATA Commission Income	2.28	-
	Sales of Services of CCSPL	1228.53	-
		25,098.50	18,957.64
	Other Operating Revenue		
	Income on FDR	129.59	68.41
	L.T.C.G On Sale of MF	44.15	8.51
	S.T.C.G On Sale of MF	75.26	66.33
	Interest on income tax refund	2.20	-
	Profit On sale of Vehicle	4.54	-
	Other Operating Revenue of CCSPL	74.36	-
		330.10	143.26

(Rupees in Lakhs)

Annexure	Particulars	As at 31st March 2026	As at 31st March 2025
19	**Direct Expenses**		
	Terminal Expense/Other	236.45	216.47
	Agency Charges	16.42	14.86
	Courier Charges	647.66	559.77
	Custom Clearance Exp	647.38	492.12
	Freight Expense	7229.09	6,285.64
	Import Clearance Exp	1177.04	760.72
	Loading Unloading Exp	3.31	4.76
	AAI Charges Expense	1895.45	1,402.83
	Import Duty Exp	8070.15	6,263.79
	Transportaion Exp	387.95	269.52
	Detentionn Exp.	37.33	26.45
	Direct Expenses of CCSPL	1315.06	-
	Total	**21,663.28**	**16,296.94**
20	**Employee Benefits Expenses**		
	Salaries & Wages	1114.26	1,004.23
	Bonus	18.45	18.73
	Provident Fund	52.73	47.46
	Staff welfare expenses	15.36	16.32
	ESIC	1.66	2.42
	Gratuity Expense	23.63	32.94
	Employees Mediclalm Insurance Exp.	7.00	-
	Employee Benefits Expenses of CCSPL	85.13	-
	Total	**1,318.21**	**1,122.08**
21	**Finance Costs**		
	Interest On Loan	6.29	2.15
	Bank charges	23.19	10.78
	Interest On TDS	0.03	0.08
	Interest On OD	22.98	-
	Finance Costs of CCSPL	54.16	-
	Finance Costs of Flexichain	3.40	-
	Total	**110.05**	**13.01**
22	**Other Expenses**		
	Administration & General Expenses		
	Auditor's Remuneration (Refer to note no.21.1)	8.00	4.00
	Board Meeting Sitting fees	0.25	2.25
	Contracual Services	10.52	43.23
	Conveyance Expense	10.20	10.70
	CSR Expenses	20.00	12.00
	Donations	0.31	0.11
	Electricity Charges	24.46	19.87
	Fees & Subscription Expense	32.00	20.32
	Festival Expense	5.68	3.65
	Foreign Currency Flutuation	6.65	2.48
	Forex currency exp.	1.67	3.28
	Insurance Charges	7.94	5.27
	Insurnace Expense on Vechicle	2.38	1.90
	Legal & Professional Charges	182.60	96.10
	Office Expense	9.95	13.20
	Printing & Stationery Cost	19.01	21.17
	Prior Period Expenses	5.21	-
	Rent Rates & Taxes	86.19	65.87
	Repairs & Maintenance Cost	50.38	63.78
	Security Guard expenses	2.03	1.88
	Short & Exces/Misc exp.	3.46	3.05
	Sundry Balances Written off	0.03	0.44
	Telephone Expense	13.05	10.87
	Travelling & Conveyance Cost	14.83	13.02
	Vehicle Running exp.	16.69	-
	Selling & Distribution Expenses		
	Advertising Expenses	3.59	5.38
	Business Promotion Expenses	13.85	6.14
	Other Expenses of CCSPL	127.73	-
	Other Expenses of Flexichain	1.38	-
		-	-
	Total	**680.04**	**429.95**

(Rupees in Lakhs)

Annexure	Particulars	As at 31st March 2026	As at 31st March 2025
22.1	**Auditors Remuneration**		
	(a) Auditor		
	Statutory Audit Fees	8.00	4.00
	Tax Audit fees		
	Statutory Audit Fees CCSPL	0.5	-
	(b) Certification & Consulting Fees (Other Services)	-	-
	Total	**8.50**	**4.00**

23	**Earning per share**		
	Particulars	**For the year ended 31 March 2026**	**For the year ended 31 March 2025**
	Restated profit attributable to equity shareholders (Rs)	1,028.48	780.26
	Weighted average number of equity shares	1,15,74,600.00	10809600
	Restated Earnings per share basic (Rs)	8.88	7.22
	Restated Earnings per share diluted (Rs)	9.11	7.22
	Face value per equity share (Rs)	10	10

Consolidated Depreciation Sheet Plant Proferty and Property and Equipment

Committed Cargo Care limited

Annexure No. 9 **(Rupees in Lakhs)**

	As at 31st March 2026	As at 31st March 2025
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	84.06	76.64
Addition During the year	-	7.42
Reduction during the year	-	-
Depreciation during the year	5.45	5.25
Opening Accumulated Depreciation	45.06	21.43
Closing Balance	**33.55**	**57.38**
Furniture		
Gross Block	104.94	85.74
Addition During the year	68.02	18.86
Reduction during the year	-	-
Depreciation during the year	25.11	21.04
Opening Accumulated Depreciation	41.13	19.85
Closing Balance	**106.72**	**63.71**
Motor Vehicles		
Gross Block	314.16	258.26
Addition During the year	30.36	55.90
Reduction during the year	1.00	-
Depreciation during the year	24.86	13.57
Opening Accumulated Depreciation	237.73	224.16
Accumulated Depreciation on asset sold	20.11	-
Closing Balance	**101.05**	**76.43**
Office Equipment (Machinery)		
Gross Block	127.62	90.20
Addition During the year	10.34	37.24
Reduction during the year	-	-
Depreciation during the year	15.28	11.10
Opening Accumulated Depreciation	46.22	35.02
Closing Balance	**76.46**	**81.32**
Computer Software		
Gross Block	99.02	60.10
Addition During the year	13.55	17.76
Reduction during the year	-	-
Depreciation during the year	21.16	17.62
Opening Accumulated Depreciation	38.00	20.38
Closing Balance	**53.41**	**39.86**
Computer		
Gross Block	152.83	94.02
Addition During the year	21.12	58.80
Reduction during the year	-	-
Depreciation during the year	46.56	27.98
Opening Accumulated Depreciation	86.00	56.31
Closing Balance	**41.39**	**68.53**
Total Fixed Assets	**430.97**	**405.62**
Total Depreciation	**138.42**	**96.56**
Net carrying amount		
Land	18.39	18.39
Office Building	33.55	57.38
Furniture	106.72	63.71
Motor Vehicles	101.05	76.43
Office Equipment (Machinery)	76.46	81.32
Computer Software	53.41	39.86
Computer	41.39	68.53
Total	**430.98**	**405.62**

COMMITTED CARGO CARE LIMITED

Annexure No:-24

RATIOS (Rupees in Lakhs)

Type	Numerator	Denominator	2026	2026	2025	2025	As at 31st March 2026	As at 31st March 2025
Current Ratio (in times)	Total Current Assets	Total Current Liabilities	11,888.86	2,981.62	8,152.95	1,052.81	3.99	7.74
Debt- Equity Ratio (in times)	Total Debts (Debts consists of borrowing)	Total Equity	2,088.27	8,118.33	56.64	6,517.58	0.26	0.009
Return on Equity Ratio (in %)	Net Profit after Tax	Average total equity	1,028.48	7,317.96	780.26	6,154.48	14.05	12.68
Trade Receivables Turnover Ratio (in times)	Revenue from operations	Average Trade Receivables	25,098.50	4,636.21	18,957.64	3,309.40	5.41	5.73
Trade Payables Turnover Ratio (in times)	Total Purchase	Average Trade Payables	21,663.28	608.34	16,296.93	484.27	35.61	33.65
Net Capital Turnover Ratio (in times)	Revenue from operations	Average working capital (i.e.Total current assets less Total current liabilities)	25,098.50	8,003.70	18,957.64	6,241.60	3.14	3.04
Net Profit Ratio (in %)	Profit for the year after tax	Total Income	1,028.48	25,428.60	780.26	19,100.90	4.04	4.08
Return on Capital Employed (in %)	Profit before tax and interest and other income	Capital employed=Net worth+Deferred Tax liabilities	1,223.21	10,206.60	949.25	6,574.22	11.98	14.44
Return on Investment (in %)	Income generated from invested funds	Average investment funds in treasury investments	330.10	3,319.94	143.26	2,482.36	9.94	5.77
Return on net worth (%)	net profit/(loss) after tax for the year	total equity attributable to equity holders	1,028.48	8,118.33	780.26	6,517.58	12.67	11.97
Net asset value per share	total equity attributable to equity holders	Weighted Average Number of equity shares outstanding during the year	8,118.33	1,15,74,600.00	6,517.58	#########	70.14	60.29
Debt-Services coverage ratio (In times)	Net Operating Profit (PAT+interest +depciation+amortization)	Debt Service (Principal pmt +Interest pmt)	1,352.29	123.94	952.69	19.67	10.91	48.43
Interest Services coverage ratio (in times)	Earnings Before Interest and Taxes(PBT+INTT +DEP+AMORTIZATION)	Interest Expenses	1,767.07	110.05	1,251.93	13.01	16.06	96.23

Note:- Capital Employed Calculated by equity shrare capital+Borrowing
Net Assets = Total assets less total liabilities
Note:- share warrents is consider for calculating debts to equity ratio
Net Operating Profit = PAT+interest + depciation+amortization
Debt Service = Principal pmt +Interest pmt

Annexure 25: Expenditure in Foreign Currency

(Rupees in Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Import of Freight & Chgs (In INR)	1,889.99	590.85
	1,889.99	590.85

Annexure 25: Expenditure in Foreign Currency:-CCSPL

(Rupees in Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Import of Freight & Chgs (In INR)	108.50	-
	108.50	-

Annexure 26: Contingent Liabilities

(Rupees in Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Claim against company not acknowledged as debts		
- in respect of Income Tax	30.29	18.12
- in respect of Other Indirect Taxes	9.73	1,789.97
Total	**40.02**	**1,808.09**

Annexure 26: Contingent Liabilities CCSPL :- NIL

i) Income Tax Claim on IT Portal for Asst. Year 2016-17 and 2020-21-Rs.30.29 Lacs

ii) Service Tax Claim under Show Cause Notice No. 31/2020-21 dated 14th December 2020 amounting to Rs. 17.90 Cr. has been reduced to Rs9.73 lakhs by order dated 24th april ,2026 by the commissioner CGST East Delhi, the balance amount of Rs 9.73 lakhs is also being contested by the Company Which is yet to be adjudicatd and hence the damand is not crystalized and is contingent.

Annexure 27: Earnings in Foreign Currency

(Rupees in Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Exports of Freight & Chgs (In INR)	354.37	249.90
	354.37	249.90

Annexure 27: Earnings in Foreign Currency :-CCSPL

(Rupees in Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Exports of Freight & Chgs (In INR)	266.36	-
	266.36	-

Annexure 28: 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:

Particulars	As at March 31, 2026	As at March 31, 2025
	Gratuity (unfunded)	Gratuity (unfunded)
Number of employees	204	200
Qualifying monthly salary(Lakhs)	61.41	55.36
Average past service (in years)	6.56	6.33
Average age (in Years)	39.78	39.35
Average outstanding service of employees (in Years)	18.22	18.65

Actuarial Assumptions:

Company attention was drawn to provisions of accounting standard that actuarial assumptions are an entity's best estimates of variables that will determine the ultimate cost of providing post employment benefits and shall be unbiased & mutually compatible

Economic Assumptions

Particulars	As at March 31, 2026	As at March 31, 2025
	Gratuity (unfunded)	Gratuity (unfunded)
Discount rate (per annum)	7.70%	6.93%
Salary growth rate (per annum)	9.00%	9.00%
Expected rate of return on plan assets	7.70%	0.00%
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, 2026 Gratuity (unfunded)	As at March 31, 2025 Gratuity (unfunded)
Present value of obligation as at the beginning of year	248.37	217.29
Interest cost	17.21	15.71
Past service cost	16.47	0.00
Current service cost	29.44	28.78
Benefit Paid	-	-1.87
Actuarial (gain)/loss on obligations	-31.45	-11.56
Present value of obligation at the end of the year	280.00	248.36

Fair value of plan assets:

Particulars	As at March 31, 2026 Gratuity (unfunded)	As at March 31, 2025 Gratuity (unfunded)
Fair value of plan assets at the beginning of the period	-	-
Acquisition adjustment	-	-
Actual return on plan assets	-	-
Employer contributions	100.00	-
Benefits paid	-	-
Fair value of plan assets at the end of the period	100.00	-
Funded status	180.04	(248.36)
Excess of actual over estimated return on plan assets	-	-

Actuarial gain/loss recognized for the year:

Particulars	As at March 31, 2026 Gratuity (unfunded)	As at March 31, 2025 Gratuity (unfunded)
Actuarial (gain)/loss for the period –recognized	(31.45)	(11.56)
Actuarial (gain)/loss for the period –unrecognized	-	-

Amount to be recognized in balance sheet:

Particulars	As at March 31, 2026 Gratuity (unfunded)	As at March 31, 2025 Gratuity (unfunded)
Present value of obligation	280.00	248.36
Fair valueof plan assets as at the end of the period	100.00	-
Funded status	-180.04	-248.36
Net Liability recognized in balance sheet	-180.04	-248.36
Long term provision		
Sort term provision		

Expenses recognized in the statement of profit and loss:		
Particulars	As at March 31, 2026 Gratuity (unfunded)	As at March 31, 2025 Gratuity (unfunded)
Current service cost	29.44	28.78
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	16.47	-
Interest cost	17.21	15.71
Expected return on planned assets		
Curtailment/settlement Cost		
Net actuarial (gain)/loss recognized	(31.45)	(11.56)
Expenses recognized in the statement of profit and loss	31.67	32.94

Annexure-29: MSME

On the basis of confirmation obtained from the supplier who have registered themselves under the Micro, Small and Medium

Particulars	As at 31 March 2026	As at March 31, 2025
a) The principle amount and the interest due thereon remaining unpaid to any		
- Principle amount	24.24	21.22
- Interest due thereon		
b) The amount of interest paid by the buyer in terms of section 16 of the		
c) The amount of interest due and payable for the period of delay in making		
d) The amount of interest accrued and remaining unpaid at the end of each		
e) The amount of further interest remaining due and payable even in the		

Annexure 30: Notes to Accounts

(i) Expenditure incurred towards Corporate Social responsibility during the year is Rs.20 lacs (Privious Year Rs. 12 lacs) against the CSR liability of Rs. 15.80 lakhs for the FY 2025-26, access amount spend during the Financial year 2025-26 shall be available for set-off in FY 2026-27 in accordance with the provisions of Section 135 of the Companies Act, 2013 read with Rule 7(3) of the Companies (Corporate Social Responsibility Rules), 2014.

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

(iii) Company has filed twenty six suits for Recovery of Rs. 635.58 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 Forwareding Service", which as

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

B. Major Customer

There is no single customer who accounted for 10% or more of the Total revenue.

(v) Title deed of immoveble 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 filed monthly returns or statements of current assets with Banks for borrowing facility aginst the security of the current assets from banks, Which are similar to financial Statements.

(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 2025-26, the Company has created the following charges on its assets in favour of banks/financial

Particulars of Lender	Type of Facility Amount Secured (in Lakhs)	Date of Charge Creation	Amount	Name of Charge(Primary/Collateral Security)	Status(Registered) with ROC
BANK OF BARODA	VEHICLE LOAN	05/11/2024	876000	AGAINST VECHICLE	created
BANK OF BARODA	VEHICLE LOAN	08/11/2024	700000	AGAINST VECHICLE	created
KOTAK MAHINDRA BANK LTD	WORKING CAPITAL	04/12/2024	200000000	Movable/Immovable Preperty, Hypothecation of Stock/Receivables, etc	created
KOTAK MAHINDRA BANK LTD	GUARANTEE FOR CCSPL	21/11/2025	100000000	Movable/Immovable Preperty, Hypothecation of Stock/Receivables, etc	created
ICICI BANK LIMITED	GUARANTEE FOR CCSPL	06/09/2025, Modification:- 02/04/2026	150000000	Movable/Immovable Preperty, Hypothecation of Stock/Receivables, etc	created
ICICI BANK LIMITED	WORKING CAPITAL	27/12/2024, Modification:- 30/12/2025	300000000	Movable/Immovable Preperty, Hypothecation of Stock/Receivables, etc	created

(x) Registration of charges or satisfaction with Registrar of Companies:-CCSPL

Particulars of Lender	Type of Facility	Date of Charge Creation	Amount	Name of Charge	Status (Registered) with ROC
Kotak Mahindra Bank	OD	14.10.2025	100,000,000.00	Movable Property, Hypothecation of Stock and Receivable etc.	Created
ICICI Bank	OD	22.08.2025	150,000,000.00	Movable Property, Hypothecation of Stock and Receivable etc.	Created
HDFC Bank	Vehicle Loan	10.12.2025	985,300.00	Against Vehicle	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
(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 financial year ended March 31, 2026, the Company, has, inter alia, considered and approved making a strategic investment acquisition of a controlling stake in Committed Cargo Solutions Private Limited ("the Investee Company") by acquiring and/ or subscribing to equity shares equivalent to 51% of the expanded issued and paid-up share capital of the Investee Company, thereby making its Subsidiary company, with the objective to focus on Cross Border Global Express logistics. During the financial year 2025-26, the Company's subsidiary, Committed Cargo Solutions Private Limited, incorporated a foreign subsidiary namely "EziGo FZE" in Sharjah Publishing City Free Zone, UAE, with 100% shareholding. Consequently, EziGo FZE became a step-down subsidiary of Committed Cargo Care Limited. The incorporation is in line with the Group's international expansion strategy and is expected to strengthen its logistics operations globally. The Consolidated Statement of Assets & Liabilities, Consolidated Statement of Profit & Loss, for the financial year ended March 31, 2026 includes the Statements of Committed Cargo Care Limited (Parent Company), Flexichain Private Limited (70% Stake), Committed Cargo Solutions Private Limited (51% stake), and EziGo FZE (100% Step-down subsidiary

(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) Fund Raising Committee of the Board of Directors of the Company held on February 11, 2025 had allotted 55,00,000 Convertible Warrants at an issue price of Rs. 81/- each, which are convertible into equity shares within a period of 18 months from the date of allotment. The Company had received an aggregate amount of Rs. 11,13,75,000/- being 25% of the total consideration payable towards subscription of warrants from all the allottees at the time of allotment of such warrants. During the financial year 2025–26, certain allottees exercised their entitlement fully/partially by depositing the balance 75% consideration amount aggregating to Rs. 4,64,73,750/-. Accordingly, proportionate to the amount so received, 7,65,000 warrants were converted into equivalent number of equity shares of the Company in accordance with the terms of issue

xviii) During the financial year ended March 31st 2026, 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:- 26502231RGMMLW6678
Date : 29/05/2026

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

Yash Pal Arora	**Rajeev Sharma**	**Charumita Bhutani**
Whole- time Director	Managing Director	Company Secretary
DIN:00391472	DIN: 00936817	
Narendra Singh Bisht	**Nitin Bharal**	**Anil Gupta**
Whole- time Director	Whole- time Director & CEO	Chief Financial Officer (CFO)
DIN:00342205	DIN:00342195	