

COMMITTED CARGO CARE LIMITED
CIN: U63090DL1998PLC096746
BALANCE SHEET AS AT 31ST MARCH 2020

		In Rs.	
Particulars	Note	As at 31st March 2020 Amount	As at 31st March 2019 Amount
I. EQUITY AND LIABILITIES			
1 Shareholders' funds			
a) Share Capital	1	75,696,000.00	75,696,000.00
b) Reserves and Surplus	2	105,373,916.00	90,263,809.73
TOTAL(1)		181,069,916.00	165,959,809.73
2 Non-current Liabilities			
a) Other Long term liabilities		-	-
b) Long-term provisions		-	-
TOTAL(2)		-	-
3 Current Liabilities			
a) Short-term Borrowing	3	6,519,270.00	17,138,402.45
b) Trade Payables	4	27,349,527.00	36,290,697.10
b) Other Current Liabilities	5	18,442,234.00	20,336,847.24
c) Short-term provisions	6	26,598,461.00	21,178,381.00
TOTAL(3)		78,909,492.00	94,944,327.79
TOTAL		259,979,408.00	260,904,137.52
II. ASSETS			
Non-current assets			
1 a) Fixed Assets			
i) Tangible assets	7	8,330,293.00	9,614,693.38
ii) Intangible assets	7	323,918.00	604,436.00
		8,654,211.00	10,219,129.38
b) Non-current investments	8	2,811,846.00	3,211,786.00
c) Deferred tax assets (net)	9	1,243,936.00	1,067,077.65
d) Long-term loans and advances		-	-
e) Other Non-current assets		810,545.00	810,545.00
TOTAL(1)		13,520,538.00	15,308,538.03
2 Current assets			
a) Current Investments	10	7,031,586.00	7,152,451.99
b) Trade receivables	11	185,725,803.00	181,626,973.74
c) Cash and Bank balances	12	13,820,292.00	18,302,927.98
d) Short-term loans and advances	13	2,077,776.00	1,961,776.00
e) Other current assets	14	37,803,413.00	36,551,469.78
TOTAL(2)		246,458,870.00	245,595,599.49
TOTAL		259,979,408.00	260,904,137.52

For Bhupesh Khadaria and Company

Firm Regn No. 019629N
 Chartered Accountants


BHUPESH KHADARIA
 Partner
 M.No. 502231

For and on behalf of the Board of Directors


(Narendra Singh Bisht)
 Director
 DIN: 00342205


(Rajeev Sharma)
 Director
 DIN: 00936817

COMMITTED CARGO CARE LIMITED
CIN: U63090DL1998PLC096746
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2020

Particulars	Refer Note No	For the period ended 31st March 2020	For the period ended 31st March 2019
1 Revenue from Operations	15	840,251,777.00	864,743,172.05
2 Other Income	16	157,762.00	1,260,046.52
3 Total Income (1+2)		840,409,539.00	866,003,218.57
4 Expenses:			
Direct Expenses for operations	17	716,631,991.00	734,977,683.34
Employee benefits expense	18	69,267,428.00	66,210,307.12
Finance costs	19	2,476,687.00	4,579,262.92
Depreciation & amortization expense	20	2,464,061.00	3,177,457.00
Other expenses	21	29,216,044.00	22,614,298.76
5 Total Expenses		820,056,211.00	831,559,009.14
6 Profit/(Loss) before exceptional and extraordinary items & Tax		20,353,328.00	34,444,209.43
7 Less: Exceptional items		-	-
8 Profit/(Loss) After Exceptional Extraordinary items & Tax		20,353,328.00	34,444,209.43
9 Profit/(Loss) before Prior Period Expense & Tax		20,353,328.00	34,444,209.43
10 Less: Prior Period Expenses/(Income)		-	-
Profit/(Loss) before Tax After Prior Period Adjustment		20,353,328.00	34,444,209.43
7 Tax expense:			
(1) Current tax		5,420,080.00	10,047,182.00
(2) Deferred tax (Credit)		(176,858.00)	(315,169.00)
8 Profit/(Loss) for the period from continuing operations		15,110,106.00	24,712,196.43
9 Profit/(Loss) for the period from discontinuing operations		-	-
10 Tax Expense of Discontinuing Operations		-	-
11 Profit/(Loss) for the period		15,110,106.00	24,712,196.43
12 Earnings per equity share:			
(1) Basic		2.00	3.26
(2) Diluted		2.00	3.26

For Bhupesh Khadaria and Company

Firm Regn. No. 019629N
Chartered Accountants



For and on behalf of the Board of Directors


(Narendra Singh Bisht)
 Director
 DIN: 00342205


(Rajeev Sharma)
 Director
 DIN: 00936817

COMMITTED CARGO CARE LIMITED

COMMITTED CARGO CARE LIMITED
Notes of accounts Part of the Financial Statements

Note: 1 Share Capital

Particulars	As at 31 March 2020		As at 31 March 2019	
	Number of Shares	Amount	Number of Shares	Amount
A) Authorised 11000000 (110000000) Equity Shares of 10/-	11,000,000.00	110,000,000.00	11,000,000.00	110,000,000.00
Total	11000000	110,000,000.00	11000000	110,000,000.00
b) Issued, Subscribed & Fully Paid up (7569600) Equity Shares of 10/-	7,569,600.00	75,696,000.00	7,569,600.00	75,696,000.00
Total	7569600	75,696,000.00	7569600	75,696,000.00
c) Reconciliation of the number of shares outstanding Equity shares				
- at the beginning of the year	7,569,600.00	75,696,000	7,569,600.00	75,696,000.00
- allotted during the year	-	-	-	-
- at the end of the year	7,569,600.00	75,696,000	7,569,600.00	75,696,000.00
d) Details of Equity Shareholders holding more than 5% of issued Share Capital in the Company Equity Share of Rs. 10/- each				
Name of Shareholder	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Narendra Singh Bish	1,578,600	20.85%	1,578,600	20.85%
Rajeev Sharma	1,789,680	23.64%	1,789,680	23.64%
Sonia Bharal	1,854,600	24.50%	1,854,600	24.50%
Yash Pal Arora	1,651,800	21.82%	1,651,800	21.82%
e) Rights attached to shares				
The company has only one class of Equity shares having a par value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share				

Note: 2 Reserves and Surplus

Particulars	As at 31 March 2020	As at 31 March 2019
	Amount	Amount
Security Premium Account		
balance at the beginning of the year	-	-
Premium on shares issued/converted during the year	-	-
Balance at the end of the year	-	-
Profit & Loss account		
Opening balance	90,263,810.00	65,551,613.30
Less: Bonus share issue	-	-
Add: Profit for the year	15,110,106.00	24,712,196.43
Closing balance of Profit & loss account	105,373,916.00	90,263,809.73
Total	105,373,916.00	90,263,809.73

Note: 3 Short term borrowings

Particulars	As at 31 March 2020	As at 31 March 2019
	Amount	Amount
Loans repayable on demand		
Banks	5624356	9487198.04
Other loans & Advances	894914	7651204.41
Total	6,519,270.00	17,138,402.45

Note: 4 Trade Payable

Particulars	As at 31 March 2020	As at 31 March 2019
	Amount	Amount
a) Total outstanding sundry creditors	27349527.00	36290697.1
Total	27349527	36290697.1

Note: 5 Other Current Liabilities

Particulars	As at 31 March 2020	As at 31 March 2019
	Amount	Amount
Other Payable		
Commission	859,175.00	892,241.55
Duties and Tax payable	2,700,413.00	4,732,277.59
Other Current Liabilities		
Expense Payable	14,882,646.00	14,712,328.10
Total	18442234	20336947.24

Note: 6 Short Term Provisions

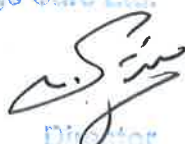
Particulars	As at 31 March 2020	As at 31 March 2019
	Amount	Amount
Provisions for tax F.Y 2017-18	11,131,199.00	11,131,199.00
Provisions for tax F.Y 2019-20	5,420,080.00	-
Provisions for tax F.Y 2018-19	10,047,182.00	10,047,182.00
Total	26,598,461.00	21,178,381.00

Notes 8 Non-Current Investments

Particulars	As at 31 March 2020	As at 31 March 2019
	Amount	Amount
Investment in property		
Flat no. 102, Plot no. 19, Sector 30, Kharghar, Navi Mumbai	2,811,846.00	2,811,846.00
Other Investment	-	399,940.00
Total	2,811,846.00	3,211,786.00

Committed Cargo Care Ltd.


Director


Director



COMMITTED CARGO CARE LIMITED

Notes 9 Deferred Taxes (Net)	As at 31 March 2020	As at 31 March 2019
Particulars	Amount	Amount
Deferred tax assets Net		
Fixed assets	1,243,936.00	1,067,077.65
Total(Net)	1,243,936.00	1,067,077.65

Note 10 Current Investments	As at 31 March 2020	As at 31 March 2019
Particulars	Amount	Amount
Other current investments-FDR	5,974,611.00	6,717,349.33
PDA Accounts	1,056,975.00	435,102.66
Total	7,031,586.00	7,152,451.99

Note: 11 Trade Receivables		
Particulars	As at 31 March 2020	As at 31 March 2019
	Amount	Amount
outstanding for a period less than six months from the Unsecured, considered good	106238540.00	115051568.74
outstanding for a period exceeding six months from the date they are due for payment Unsecured, considered good	79487263.00	66575405.00
Total	185725803.00	181626973.74

Note: 12 Cash and Bank Balances		
Particulars	As at 31 March 2020	As at 31 March 2019
	Amount	Amount
Cash and Bank Balances		
a) Cash In hand	8,174,598.00	5,912,906.00
b) Bank balance	5,645,694.00	12,390,021.98
Total	13,820,292.00	18,302,927.98

Note: 13 Short-term loans and advances		
Particulars	As at 31 March 2020	As at 31 March 2019
	Amount	Amount
Security Deposits		
Security Deposits	2,077,776.00	1,961,776.00
Total	2077776.00	1961776.00

Note 14 Other Current Assets		
Particulars	As at 31 March 2020	As at 31 March 2019
	Amount	Amount
Imprest	1,368,066.00	12,025,063.66
Loan & Advance	3,227,871.00	2,302,030.50
TDS Receivable 2019-20	9,773,848.00	-
TDS Receivable 2017-18	11,062,403.00	10,857,710.06
TDS Receivable 2018-19	11,016,165.00	11,063,189.28
Prepaid Insurance expense(vehicle)	1,355,060.00	303,476.28
Total	37,803,413.00	36,551,469.78

Committed Cargo Care Ltd.

 Director


 Director



Note: 15 Revenue from Operations		
Particulars	As at 31 March 2020	As at 31 March 2019
	Amount	Amount
Sale of Services		
Agency charges Income	87,568,540.00	83,976,372.00
Export Clearance Income	23,849,928.00	20,002,783.88
Freight Income	274,582,429.00	306,791,944.98
Import Clearance Income	49,770,640.00	56,550,735.20
Loading and Unloading Income	2,983,952.00	3,354,192.06
Misc Income	2,987,004.00	1,953,667.42
Transportation Income	12,685,261.00	18,438,516.71
Import Duty Income	304,369,582.00	276,939,915.53
AAI charges Income	75,213,671.00	82,021,534.26
Courier charges Income	6,165,723.00	14,081,024.96
IATA commission Income	75,047.00	632,485.05
Total	840,251,777.00	864,743,172.05

Note: 16 Other Income		
Particulars	As at 31 March 2020	As at 31 March 2019
	Amount	Amount
Interest on FDR	93,162.00	485,046.52
Interest on Income tax refund	64,600.00	725,000.00
Bad debts recoverable	-	50,000.00
Total	157,762.00	1,260,046.52

Note: 17 Direct Expenses for Operations		
Particulars	As at 31 March 2020	As at 31 March 2019
	Amount	Amount
Terminal Expenses/Others	26,311,148.00	16,378,801.10
Agency charges	892,445.00	2,045,393.50
Courier charges	10,843,326.00	13,278,158.58
Export Clearance expense	15,940,994.00	19,526,229.46
Freight expense	252,729,362.00	285,492,680.36
Import clearance expense	23,080,280.00	26,301,910.10
Loading Unloading expense	845,921.00	700,734.00
AAI charges Expense	74,043,619.00	80,287,857.58
Import Duty expense	304,391,467.00	277,540,520.44
Transportation expense	7,553,429.00	13,425,398.22
Total	716,631,991.00	734,977,683.34

Note: 18 Employee Benefit Expense		
Particulars	As at 31 March 2020	As at 31 March 2019
	Amount	Amount
Salary	62,127,548.00	58,388,729.00
Bonus	1,402,100.00	1,163,216.00
Contribution to-		
i) Provident Fund	4,095,666.00	4,733,723.00
ii) Staff Welfare Expense	1,016,754.00	1,056,453.12
iii) ESIC contribution	625,360.00	868,186.00
Total	69,267,428.00	66,210,307.12

Note 19 Finance Costs		
Particulars	As at 31 March 2020	As at 31 March 2019
	Amount	Amount
Interest on loan	1,616,782.00	4,177,142.96
Interest on TDS	342,323.00	261,210.00
Bank Charges	517,582.00	140,909.96
Total	2,476,687.00	4,579,262.92

For Committed Cargo Care Ltd.


Director


Director



Note: 20 Depreciation & Amortization		
Particulars	As at 31 March 2020	As at 31 March 2019
	Amount	Amount
Depreciation On tangible asset	2,183,543.00	2,899,229.00
Amortization on Intangible asset	280,518.00	278,228.00
Total	2,464,061.00	3,177,457.00

Note 21 Other Expenses		
Particulars	As at 31 March 2020	As at 31 March 2019
	Amount	Amount
Administration & General Expenses		
Telephone Expense	929,476.00	1,023,491.20
Printing Stationery	3,601,112.00	2,726,334.47
Rent Rates & taxes	4,238,694.00	4,158,799.00
Auditors Remuneration	400,000.00	400,000.00
Repairs & Maintenance Expenses	4,625,111.00	5,008,781.65
Electricity & Water Expense	1,308,174.00	1,187,249.74
Conveyance expense	907,132.00	591,370.00
Legal Fee	49,895.00	22,180.00
Professional Fee	1,719,160.00	775,355.00
Insurance Expense	1,119,802.00	527,537.85
Insurance Expense on vehicle	348,195.00	220,162.40
Donation	37,300.00	32,750.00
Books periodical	-	46,081.00
Selling Distribution Expense		
Business Promotional expense	1,207,567.00	403,730.00
advertisement expense	2,236,255.00	65,900.00
Written Off Assets & Liabilities		
bad debt Advances written off	885,751.00	424,077.30
Other Expenses		
Fees & Subscription expense	1,156,642.00	1,219,577.55
Festival Expense	599,120.00	116,423.00
Foreign Currency Fluctuatuion	(6,370.00)	4,262.38
Misc Expense	3,389.00	1,172,825.18
Short & Excess	12,141.00	(147,855.20)
Travel & Tour Exp	1,442,226.00	300,992.00
Office Expense	238,610.00	134,423.76
Gratuity exp.	1,629,555.00	1,380,701.00
Leave encashment exp.	326,458.00	452,509.00
Security Guard exp	100,709.00	122,732.48
Loss on working capital exp.	99,940.00	-
Income Tax paid	-	243,908.00
Total	29,216,044.00	22,614,298.76

For Committed Cargo Care Ltd


Director


Director



COMMITTED CARE CARGO LIMITED.

Note. 7

Block of Assets / Asset Group	GROSS BLOCK			DEPRECIATION			NET BLOCK	
	01/04/2019	31/03/2020	01/04/2019	For the Time	Sale/Adj	Residual Value Adj.	31/03/2020	31/03/2019
Tangible assets								
Free Hold Land	1,839,116.00	1,839,116.00	-	-	-	-	-	1,839,116.00
Office Building	354,358.00	354,358.00	159,884.00	18,630.00	-	-	178,514.00	194,474.00
Furniture and Fixtures	1,543,404.00	1,561,981.14	1,052,792.00	131,343.00	-	-	1,184,135.00	490,612.00
Motor Vehicles	22,813,341.00	23,619,329.27	16,728,121.00	1,653,586.00	-	-	18,381,707.00	6,085,220.00
Other Equipments	2,223,919.48	2,264,097.48	1,989,337.00	105,616.00	-	-	2,094,953.00	234,582.48
Plant and Machinery	679,282.84	679,282.84	218,079.00	83,477.00	-	-	301,556.00	461,203.84
Computer	3,730,785.06	3,765,185.06	3,421,300.00	190,891.00	-	-	3,612,191.00	309,485.06
Grand Total	33,184,206.38	34,083,248.79	23,569,513.00	2,183,543.00	-	-	25,753,056.00	9,614,693.38

Note. 7

Block of Assets / Asset Group	GROSS BLOCK			DEPRECIATION			NET BLOCK	
	01/04/2019	31/03/2020	01/04/2019	For the Time	Sale/Adj	Residual Value Adj.	31/03/2020	31/03/2019
Intangible assets								
Computer Software	1,519,329.00	1,519,329.00	914,893.00	280,518.00	-	-	1,195,411.00	604,436.00
Grand Total	1,519,329.00	1,519,329.00	914,893.00	280,518.00	-	-	1,195,411.00	604,436.00

For Committed Cargo Care Ltd.


Director





BHUPESH KHADARIA & COMPANY

Chartered Accountants

F-605, Rashmi Apt., Harsh Vihar, Pitampura, Delhi-110034 Delhi

Phone : 9818855158, 011-26522125, E-Mail : bhupesh_khadaria@yahoo.co.in

Form No 3CA

[See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of COMMITTED CARGO CARE LTD., Kh. No. 406, G/F, A-Block,, GALI NO 8, MAHIPAL PUR EXTN, NEW DELHI, DELHI-110037. PAN - AAACC6689E was conducted by Us BHUPESH KHADARIA & COMPANY in pursuance of the provisions of the Companies Act Act, and We annex hereto a copy of our audit report dated 28/12/2020 along with a copy each of -
 - (a) the audited Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020
 - (b) the audited balance sheet as at 31st March, 2020
 - (c) documents declared by the said Act to be part of, or annexed to, the Profit and loss account and balance sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

For BHUPESH KHADARIA & COMPANY
Chartered Accountants

Bhupesh Khadaria
(Partner)

M. No. : 502231

FRN : 0019629N

F-605, Rashmi Apt., Harsh Vihar, Pitampura,
Delhi-110034 Delhi

Date : 29/12/2020

Place : Delhi

FORM NO. 3CD
[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART-A

- 1 Name of the assessee : **COMMITTED CARGO CARE LTD.**
- 2 Address : **Kh. No. 406, G/F, A-Block,, GALI NO 8, MAHIPAL PUR EXTN, NEW DELHI, DELHI-110037**
- 3 Permanent Account Number : **AAACC6689E**

- 4 Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same : **Yes**

SN	Type	Registration Number
1	Goods and Services Tax (DELHI)	07AAACC6689E1ZJ

- 5 Status : **Company**
- 6 Previous year from : **01/04/2019 to 31/03/2020**
- 7 Assessment year : **2020-21**

- 8 Indicate the relevant clause of section 44AB under which the audit has been conducted

SN	Type
1	Third Proviso to sec 44AB : Audited under any other law

- 8a Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB : **No**
Section under which option exercised :

PART-B

- 9 a If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios : **NA**
- b If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such Change. : **NA**

- 10 a Nature of business or profession.

Sector	Sub sector	Code
TRANSPORT & LOGISTICS SERVICES	Forwarding of freight(11010)	11010
OTHER SERVICES	Other services n.e.c.(21008)	21008

- b If there is any change in the nature of business or profession, the particulars of such change. : **No**

Business	Sector	Sub sector	Code
Nil	Nil	Nil	Nil



- 11 a Whether books of accounts are prescribed under section 44AA, if yes, list : **Yes**
of books so prescribed.

cash book bank book ledger journals

- b List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Books maintained	Address line 1	Address line 2	City/Town/District	State	Pincode
cash book bank book ledger journals	Kh. No. 406, G/F, A-Block,, GALI NO 8, MAHIPAL PUR EXTN		NEW DELHI	DELHI	110037

- c List of books of account and nature of relevant documents examined.

cash book bank book ledger journals

- 12 Whether the profit and loss account includes any profits and gains assessable : **No**
on presumptive basis, if yes, indicate the amount and the relevant section
(44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First
Schedule or any other relevant section.)

Section	Amount
Nil	Nil

- 13 a Method of accounting employed in the previous year. : **Mercantile system**

- b Whether there has been any change in the method of accounting : **No**
employed vis-à-vis the method employed in the immediately preceding previous
year.

- c If answer to(b) above is In the affirmative, give details of such change ,and the effect thereof on the profit or
loss.

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

- d Whether any adjustment is required to be made to the profits or loss for : **No**
complying with the provisions of income computation and disclosure
standards notified under section 145(2).

- e If answer to (d) above is in the affirmative, give details of such adjustments:

ICDS	Increase in profit	Decrease in profit	Net Effect
Nil	Nil	Nil	Nil
Total			

- f Disclosure as per ICDS:

ICDS	Disclosure
ICDS I-Accounting Policies	Assessee has followed significant accounting policies and there is no change during the year
ICDS II-Valuation of Inventories	NA
ICDS III-Construction Contracts	NA
ICDS IV-Revenue Recognition	Revenue is recognized by the assessee as per ICDS
ICDS V-Tangible Fixed Assets	Fixed assets and depreciation are prepared as per ICDS
ICDS VII-Governments Grants	NA
ICDS IX Borrowing Costs	as per ICDS
ICDS X-Provisions, Contingent Liabilities and Contingent Assets	Provisions are made as per ICDS



14 a Method of valuation of closing stock employed in the previous year. : NA

b In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish. : No

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

15 Give the following particulars of the capital asset converted into stock-in-trade: -

Description of capital asset	Date of acquisition	Cost of acquisition	Amount at which asset is converted in to stock in trade
Nil	Nil	Nil	Nil

16 Amounts not credited to the profit and loss account, being: -

a The items falling within the scope of section 28.

Description	Amount
Nil	Nil

b The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned.

Description	Amount
Nil(Nil)	Nil

c Escalation claims accepted during the previous year.

Description	Amount
Nil	Nil

d Any other item of income.

Description	Amount
Nil	Nil

e Capital receipt, if any.

Description	Amount
Nil	Nil

17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Details of property	Address line 1	Address line 1	City/Town/District	State	Pincod e	Consideration received or accrued	Value adopted or assessed or assessable
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following Form :- : NA

19 Amount admissible under sections 32AC / 33AB / 33ABA / 35 / 35ABB / 35AC / 35CCA / 35CCB / 35D / 35DD / 35DDA / 35E

Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act,1961 or Income-tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf.
Nil	Nil	Nil



- 20 a Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [section 36(1)(ii)]

Description	Amount
BONUS	1402100

- b Details of contributions received from employees for various funds as : **AS PER ANNEXURE 'I'** referred to in section 36(1)(va):

- 21 a Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Particulars	Amount
Nil	Nil

Personal expenditure

Particulars	Amount
Nil	Nil

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Particulars	Amount
Nil	Nil

Expenditure incurred at clubs being entrance fees and subscriptions

Particulars	Amount
Nil	Nil

Expenditure incurred at clubs being cost for club services and facilities used

Particulars	Amount
Nil	Nil

Expenditure by way of penalty or fine for violation of any law for the time being force

Particulars	Amount
Nil	Nil

Expenditure by way of any other penalty or fine not covered above

Particulars	Amount
Nil	Nil

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Particulars	Amount
Nil	Nil

- b Amounts inadmissible under section 40(a):-

- i. as payment to non-resident referred to in sub-clause (i)

(A) Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincod e
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincod e	Amount of tax deducted
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil



ii. as payment referred to in sub-clause (ia)

(A) Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town /District	Pincod e
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincod e	Amount of tax deducted	Amount out of (VI) deposited, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

iii. as payment referred to in sub-clause (ib)

(A) Details of payment on which levy is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town /District	Pincod e
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincod e	Amount of levy deducted	Amount out of (VI) deposited, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

iv. Fringe benefit tax under sub-clause (ic)

: Nil

v. Wealth tax under sub-clause (iia)

: Nil

vi. Royalty, license fee, service fee etc. under sub-clause (iib)

: Nil

vii. Salary payable outside india/to a non resident without TDS etc. Under sub-clause (iii)

Date of payment	Amount of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincod e
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

viii. Payment to PF/other fund etc. under sub-clause (iv)

: Nil

ix. Tax paid by employer for perquisites under sub-clause (v)

: Nil

c. Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof

Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
Nil	Nil	Nil	Nil	Nil	Nil



d Disallowance/deemed income under section 40A(3):

(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details : **Yes**

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee
Nil	Nil	Nil	Nil	Nil

(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) : **Yes**

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee
Nil	Nil	Nil	Nil	Nil

e provision for payment of gratuity not allowable under section 40A(7) : **Nil**

f any sum paid by the assessee as an employer not allowable under section 40A(9) : **Nil**

g Particulars of any liability of a contingent nature

Nature of liability	Amount
Nil	Nil

h Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income

Particulars	Amount
Nil	Nil

i amount inadmissible under the proviso to section 36(1)(iii) : **Nil**

22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. : **Nil**

23 Particulars of any payment made to persons specified under section 40A(2)(b).

Name of related party	PAN	Relation	Nature of Transaction	Payment Made (Amount)
Narender Singh Bisht	AADPB6940M	DIRECTOR	REMUNERATION	2640000
Yashpal arora	AANPA7299N	DIRECTOR	REMUNERATION	2704800
Rajeev sharma	ACAPS2048E	DIRECTOR	REMUNERATION	2640000
Nitin bharal	AAFPB4409Q	DIRECTOR	REMUNERATION	2280000
Nedlloyd Logistics India pvt ltd	AABFI1358N	COMMON DIRECTOR	SERVICES RECEIVED	1585419
Nedlloyd Logistics India pvt ltd	AABFI1358N	COMMON DIRECTOR	SERVICES GIVEN	4402279

24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Section	Description	Amount
Nil	Nil	Nil



25 Any amounts of profits chargeable to tax under section 41 and computation thereof

Name of party	Amount of income	Section	Description of transaction	Computation
Nil	Nil	Nil	Nil	Nil

26 (i) In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

A Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was:-

(a) Paid during the previous year

Section	Nature of Liability	Amount
Nil	Nil	Nil

(b) Not paid during the previous year;

Section	Nature of Liability	Amount
Nil	Nil	Nil

B Was incurred in the previous year and was:-

(a) paid on or before the due date for furnishing the return of income of the previous year 139(1);

Section	Nature of Liability	Amount
Sec 43B(a) -tax , duty,cess,fee etc	TDS	1696259
Sec 43B(a) -tax , duty,cess,fee etc	ESI	55686
Sec 43B(a) -tax , duty,cess,fee etc	PF	784187
Sec 43B(a) -tax , duty,cess,fee etc	GST	1410108

(b) Not paid on or before the aforesaid date.

Section	Nature of Liability	Amount
Nil	Nil	Nil

state whether sales tax,goods & services Tax, customs duty, excise duty : No
or any other indirect tax,levy,cess,impost etc.is passed through the profit
and loss account

27 a Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed : Yes
of or utilised during the previous year and its treatment in profit and loss
account and treatment of outstanding Central Value Added Tax
Credits/Input Tax Credit(ITC) in accounts.

CENVAT / ITC	Amount	Treatment in Profit & Loss / Accounts
Opening Balance	0	NO EFFECT
Credit Availed	22392264	NO EFFECT
Credit Utilized	22392264	NO EFFECT
Closing / outstanding Balance	0	NO EFFECT

b Particulars of income or expenditure of prior period credited or debited to the profit and loss account.:-

Type	Particular	Amount	Prior period
Nil	Nil	Nil	Nil

28 Whether during the previous year the assessee has received any property, : No
being share of a company not being a company in which the public are
substantially interested, without consideration or for inadequate consideration
as referred to in section 56(2)(viiia), if yes, please furnish the details of the
same.

Name of the person from which shares received	PAN of the person	Name of the company from which shares received	CIN of the company	No. of shares received	Amount of consideration paid	Fair market value of shares
Nil	Nil	Nil	Nil	Nil	Nil	Nil



- 29 Whether during the previous year the assessee received any consideration for : **No**
issue of shares which exceeds the fair market value of the shares as referred
to in section 56(2)(viib), if yes, please furnish the details of the same.

Name of the person from which consideration received for issue of shares	PAN of the person	No. of shares	Amount of consideration received	Fair market value of the shares
Nil	Nil	Nil	Nil	Nil

- A Whether any amount is to be included as income chargeable under the : **No**
head 'income from other sources' as referred to in clause (ix) of sub-section (2)
of section 56, If yes, please furnish the following details:

Nature of income	Amount
Nil	Nil

- B Whether any amount is to be included as income chargeable under the : **No**
head 'income from other sources' as referred to in clause (x) of sub-section (2)
of section 56, If yes, please furnish the following details:

Nature of income	Amount
Nil	Nil

- 30 Details of any amount borrowed on hundi or any amount due thereon (including : **No**
interest on the amount borrowed) repaid, otherwise than through an account
payee cheque, (Section 69D)

Name of person from whom amount borrowed or repaid on hundi	PAN of the person	Address line 1	Address line 2	City/Town/District	State	Pincode	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

- A Whether primary adjustment to transfer price, as referred to in sub-section : **No**
(1) of section 92CE, has been made during the previous year, If yes,
please furnish the following details

Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE	If yes, whether the excess money has been repatriated within the prescribed time	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
Nil	Nil	Nil	Nil	Nil	Nil



- B Whether the assessee has incurred expenditure during the previous year : **No**
by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B, If yes, please furnish the following details

Amount of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Details of interest expenditure brought forward as per sub-section (4) of section 94B		Details of interest expenditure carried forward as per sub-section (4) of section 94B	
			Assessment Year	Amount	Assessment Year	Amount
Nil	Nil	Nil	Nil	Nil	Nil	Nil

- C Whether the assessee has entered into an impermissible avoidance : **NA**
arrangement, as referred to in section 96, during the previous year.
(This Clause is applicable from 1st April, 2021)

Nature of the impermissible avoidance arrangement	Specify Others	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:
NA	NA	NA

- 31 a Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil



- b Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	PAN of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
Nil	Nil	Nil	Nil	Nil	Nil

- (a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Name of the Payer	Address of the Payer	PAN of the Payer	Nature of transaction	Amount of receipt	Date Of receipt
Nil	Nil	Nil	Nil	Nil	Nil

- (b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

Name of the Payer	Address of the Payer	PAN of the Payer	Amount of receipt
Nil	Nil	Nil	Nil

- (c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

Name of the Payee	Address of the Payee	PAN of the Payee	Nature of transaction	Amount of Payment	Date Of Payment
Nil	Nil	Nil	Nil	Nil	Nil

- (d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Name of the Payee	Address of the Payee	PAN of the Payee	Amount of Payment
Nil	Nil	Nil	Nil



- c Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:—

Name of the payee	Address of the payee	PAN of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
Nil	Nil	Nil	Nil	Nil	Nil	Nil

- d Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—

Name of the payer	Address of the payer	PAN of the payer	Amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
Nil	Nil	Nil	Nil

- e Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—

Name of the payer	Address of the payer	PAN of the payer	Amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year
Nil	Nil	Nil	Nil

- 32 a Details of brought forward loss or depreciation allowance, in the following manner, to extent available:-

SN	Assessment Year:	Nature of loss /Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA (To be filled in for assessment year 2020-21 only)	Amount as assessed	Order No and Date	Remarks
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil



- b Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. : **No**
- c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same. : **No**
Nil
- d Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year. : **No**
Nil
- e In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. : **No**
Nil

33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). : **No**

Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
Nil	Nil



34. a Whether the assessee is required to deduct or collect tax as per the : Yes provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	2	3	4	5	6	7	8	9	10
DELCO4543A	192	Salary	21679561	21679561	21679561	2289002	0	0	0
DELCO4543A	194A	Interest other than Interest on securities	673637	673637	673637	67364	0	0	0
DELCO4543A	194C	Payments to contractors	240314723	240314723	240314723	4246199	0	0	0
DELCO4543A	194H	Commission or brokerage	17797202	17797202	17797202	890008	0	0	0
DELCO4543A	194-I	Rent	41300	41300	41300	4130	0	0	0
DELCO4543A	194J	Fees for professional or technical services	14668980	14668980	14668980	1466898	0	0	0

b Whether the assessee is required to furnish the statement of tax deducted : Yes or tax collected, If yes, please furnish the details:

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
DELCO4543A	Form 24Q	31/07/2019	25/07/2019	Yes	
DELCO4543A	Form 24Q	31/10/2019	30/10/2019	Yes	
DELCO4543A	Form 24Q	31/01/2020	29/01/2020	Yes	
DELCO4543A	Form 24Q	31/07/2020	27/06/2020	Yes	
DELCO4543A	Form 26Q	31/07/2019	25/07/2020	Yes	
DELCO4543A	Form 26Q	31/10/2019	26/12/2020	Yes	
DELCO4543A	Form 26Q	31/01/2020	29/01/2020	Yes	
DELCO4543A	Form 26Q	31/07/2020	27/06/2020	Yes	



- c Whether the assessee is liable to pay interest under section 201(1A) or : **Yes**
section 206C(7). If yes, please furnish:

AS PER ANNEXURE 'II'

- 35 a In the case of a trading concern, give quantitative details of principal items of goods traded

Item Name	Unit	Opening stock	Purchase during the previous year	Sale during the previous year	Closing Stock	Shortage/Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil

- b In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products any by-products

(A) Raw materials

Item Name	Unit	Opening stock	Purchase during the previous year	Consumption during previous year	Sales during previous year	Closing Stock	Yield of finished product	% of yield	Shortage/Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

(B) Finished products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

(B) By products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

- 36 In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms:-

Total amount of distributed profits	Amount of reduction as referred to in section 115-O(1A)(i)	Amount of reduction as referred to in section 115-O(1A)(ii)	Total tax paid thereon	Amount	Dates of payment
Nil	Nil	Nil	Nil	Nil	Nil

- A Whether the assessee has received any amount in the nature of dividend : **No**
as referred to in sub-clause (e) of clause (22) of section 2, If yes, please furnish the following details:-

Amount received	Date of receipt
Nil	Nil

- 37 Whether any cost audit was carried out. ?"
Nil

: **No**

- 38 Whether any audit was conducted under the Central Excise Act, 1944. ?
Nil

: **No**



39. Whether any audit was conducted under section 72A of the Finance Act, 1994 : **Yes**
in relation to valuation of taxable services, finance act 1994 in relation to
valuation of taxable service as may be reported/identified by the auditor. ?
audit is yet to be finalised

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Particulars	Previous year			Preceding previous year		
	Total turnover of the assessee	840251777			864743172	
Gross profit/turnover	0	84025177 7	0.00	0	86474317 2	0.00
Net profit/turnover	20353328	84025177 7	2.42	34444209	86474317 2	3.98
Stock-in-trade/turnover	0	84025177 7	0.00	0	86474317 2	0.00
material consumed/Finished goods produced	Nil	Nil	Nil	Nil	Nil	Nil

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings.

Financial year to which demand/refund relates to	Name of other tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
Nil	Nil	Nil	Nil	Nil	Nil

42. Whether the assessee is required to furnish statement in Form No.61 or Form : **No**
No. 61A or Form No. 61B, If yes, please furnish

Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/transactions which are not reported
Nil	Nil	Nil	Nil	Nil	Nil

43. Whether the assessee or its parent entity or alternate reporting entity is liable to : **No**
furnish the report as referred to in sub-section (2) of section 286:
if yes, please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report
Nil	Nil	Nil	Nil

If Not due , please enter expected date of furnishing the report

Nil



44. Break-up of total expenditure of entities registered or not registered under the GST.
(This Clause is applicable from 1st April,2021)

Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
	Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
NA	NA	NA	NA	NA	NA

For BHUPESH KHADARIA & COMPANY
Chartered Accountants


Bhupesh Khadaria
Partner
M. No. 1502231

FRN : 0019629N

F-605, Rashmi Apt., Harsh Vihar, Pitampura,
Delhi-110034 Delhi

Date : 29/12/2020
Place : Delhi

Details of contributions received from employees for various funds as referred to in section 36(1)(va)

S N	Nature of Fund:	Sum received from employees	Due Date of Payment	The actual amount Paid	The actual date of payment to the concerned authorities
1	Provident Fund	395015	15/05/2019	395015	15/05/2019
2	Provident Fund	417893	15/06/2019	417893	14/06/2019
3	Provident Fund	412805	15/07/2019	412805	15/07/2019
4	Provident Fund	417117	15/08/2019	417117	14/08/2019
5	Provident Fund	409977	15/09/2019	409977	14/09/2019
6	Provident Fund	407885	15/10/2019	407885	14/10/2019
7	Provident Fund	405718	15/11/2019	405718	14/11/2019
8	Provident Fund	401218	15/12/2019	401218	14/12/2019
9	Provident Fund	404719	15/01/2020	404719	14/01/2020
10	Provident Fund	418609	15/02/2020	418609	15/02/2020
11	Provident Fund	429123	15/03/2020	429123	15/03/2020
12	Provident Fund	423181	15/05/2020	423181	14/05/2020
13	Any Fund set up under the provisions of ESI Act , 1948	25342	15/05/2019	25342	15/05/2019
14	Any Fund set up under the provisions of ESI Act , 1948	27962	15/06/2019	27962	15/06/2019
15	Any Fund set up under the provisions of ESI Act , 1948	24814	15/07/2019	24814	15/07/2019
16	Any Fund set up under the provisions of ESI Act , 1948	10859	15/08/2019	10859	14/08/2019
17	Any Fund set up under the provisions of ESI Act , 1948	10846	15/09/2019	10846	14/09/2019
18	Any Fund set up under the provisions of ESI Act , 1948	10882	15/10/2019	10882	14/10/2019
19	Any Fund set up under the provisions of ESI Act , 1948	10530	15/11/2019	10530	14/11/2019
20	Any Fund set up under the provisions of ESI Act , 1948	10407	15/12/2019	10407	14/12/2019
21	Any Fund set up under the provisions of ESI Act , 1948	10451	15/01/2020	10451	14/01/2020
22	Any Fund set up under the provisions of ESI Act , 1948	10383	15/02/2020	10383	15/02/2020
23	Any Fund set up under the provisions of ESI Act , 1948	10920	15/03/2020	10920	15/03/2020
24	Any Fund set up under the provisions of ESI Act , 1948	10920	15/05/2020	10920	14/05/2020

Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:

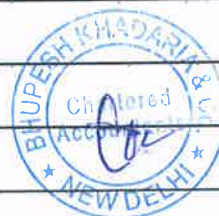
SN	TAN No.	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment
1	DELC045 43A	5580	5580	24/05/2019
2	DELC045 43A	6000	6000	24/05/2019
3	DELC045 43A	248	248	20/06/2019
4	DELC045 43A	31516	31516	20/06/2019
5	DELC045 43A	4058	4058	20/06/2019
6	DELC045 43A	9945	9945	20/06/2019
7	DELC045 43A	4042	4042	20/06/2019



8	DELC045 43A	784	784	21/06/2019
9	DELC045 43A	10036	10036	08/07/2019
10	DELC045 43A	24685	24685	08/07/2019
11	DELC045 43A	60	60	08/07/2019
12	DELC045 43A	30	30	08/07/2019
13	DELC045 43A	678	678	08/07/2019
14	DELC045 43A	592	592	08/07/2019
15	DELC045 43A	809	809	08/07/2019
16	DELC045 43A	411	411	08/07/2019
17	DELC045 43A	1330	1330	08/07/2019
18	DELC045 43A	18269	18269	08/07/2019
19	DELC045 43A	82	82	08/07/2019
20	DELC045 43A	7527	7527	08/07/2019
21	DELC045 43A	5018	5018	19/07/2019
22	DELC045 43A	943	943	19/07/2019
23	DELC045 43A	7877	7877	19/07/2019
24	DELC045 43A	54	54	19/07/2019
25	DELC045 43A	251	251	19/07/2019
26	DELC045 43A	24	24	23/07/2019
27	DELC045 43A	454	454	24/07/2019
28	DELC045 43A	3555	3555	17/08/2019
29	DELC045 43A	1005	1005	30/08/2019
30	DELC045 43A	228	228	30/08/2019
31	DELC045 43A	14011	14011	30/08/2019
32	DELC045 43A	4990	4990	30/08/2019
33	DELC045 43A	1167	1167	21/09/2019
34	DELC045 43A	684	684	21/09/2019
35	DELC045 43A	20020	20020	26/09/2019
36	DELC045 43A	2295	2295	30/09/2019
37	DELC045 43A	6370	6370	30/09/2019
38	DELC045 43A	205	205	30/09/2019
39	DELC045 43A	306	306	30/09/2019



40	DELC045 43A	6537	6537	30/09/2019
41	DELC045 43A	118	118	30/09/2019
42	DELC045 43A	2475	2475	25/10/2019
43	DELC045 43A	1497	1497	25/10/2019
44	DELC045 43A	13441	13441	25/10/2019
45	DELC045 43A	6203	6203	25/10/2019
46	DELC045 43A	6343	6343	25/10/2019
47	DELC045 43A	137	137	25/10/2019
48	DELC045 43A	9305	9305	27/12/2019
49	DELC045 43A	19180	19180	27/12/2019
50	DELC045 43A	798	798	27/12/2019
51	DELC045 43A	210	210	27/12/2019
52	DELC045 43A	124	124	27/12/2019
53	DELC045 43A	9305	9305	04/01/2020
54	DELC045 43A	1036	1036	04/01/2020
55	DELC045 43A	12970	12970	04/01/2020
56	DELC045 43A	49	49	04/01/2020
57	DELC045 43A	2327	2327	04/01/2020
58	DELC045 43A	811	811	24/01/2020
59	DELC045 43A	8410	8410	24/01/2020
60	DELC045 43A	263	263	24/01/2020
61	DELC045 43A	16777	16777	24/01/2020
62	DELC045 43A	6203	6203	24/01/2020
63	DELC045 43A	30	30	24/01/2020
64	DELC045 43A	75	75	24/01/2020
65	DELC045 43A	45	45	24/01/2020
66	DELC045 43A	1694	1694	19/02/2020
67	DELC045 43A	10070	10070	19/02/2020
68	DELC045 43A	86	86	19/02/2020
69	DELC045 43A	392	392	19/02/2020
70	DELC045 43A	6203	6203	19/02/2020
71	DELC045 43A	938	938	24/02/2020



72	DELC045 43A	2132	2132	24/02/2020
73	DELC045 43A	4969	4969	03/06/2020
74	DELC045 43A	5905	5905	03/06/2020
75	DELC045 43A	61	61	03/06/2020
76	DELC045 43A	2297	2297	03/06/2020
77	DELC045 43A	6203	6203	03/06/2020
78	DELC045 43A	4871	4871	23/06/2020
79	DELC045 43A	8325	8325	24/06/2020
80	DELC045 43A	11920	11920	24/06/2020
81	DELC045 43A	36	36	24/06/2020
82	DELC045 43A	902	902	24/06/2020
83	DELC045 43A	355	355	08/07/2020



INDEPENDENT AUDITOR'S REPORT

To the Members of
COMMITTED CARGO CARE LTD.

Report on the Audit of the Financial Statements

Opinion

We have audited the Financial Statements COMMITTED CARGO CARE LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2020, 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, 2020, and its profit, and its cash flows for the year ended on that date.

Basis for Opinion

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

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

The Company's Board of Directors is responsible for the other information. The other information comprises the [information included in the X report, but does not include the Financial Statements and our auditor's report thereon.

Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance 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 skepticism 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, 2016 ("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.

OR

The provisions of the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since

- (a) It is not a subsidiary or holding company of a public company;
 - (b) Its paid-up capital and reserves and surplus are more than Rs.1 Crores as at the balance sheet date;
 - (c) Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and
 - (d) Its turnover for the year is not more than Rs.10 Crores during the year.
2. As required by Section 143(3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books [*and proper returns adequate for the purposes of our audit have been received from the branches not visited by us.*]
 - (c) [*The reports on the accounts of the branch offices of the Company audited under Section 143(8) of the Act by branch auditors have been sent to us and have been properly dealt with by us in preparing this report.*]
 - (d) The Balance Sheet, the Statement of Profit and Loss, (the Statement of Changes in Equity) and the Cash Flow Statement dealt with by this Report are in agreement with the books of account [*and with the returns received from the branches not visited by us*].
 - (e) In our opinion, the aforesaid Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - (f) On the basis of the written representations received from the directors as on 31st March, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2020 from being appointed as a director in terms of Section 164(2) of the Act.
 - (g) Since the Company's turnover as per last audited Financial Statements is more than Rs.50 Crores but its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;



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:
- i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

for **BHUPESH KHADARIA & COMPANY**
Chartered Accountants



BHUPESH KHADARIA
(PARTNER)

F-605, RASHMI APT., HARSH VIHAR,
PITAMPURA, DELHI-110034 DELHI
FRN : 0019629N
M. No. 502231

Place : NEW DELHI
Date : 29/12/2020

ANNEXURE TO THE AUDITORS' REPORT

The Annexure referred to in our report to the members of COMMITTED CARGO CARE LTD. for the year ended 31st March, 2020.

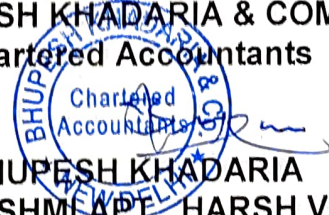
On the basis of the information and explanation given to us during the course of our audit, we report that:

1. (a) The company has maintained proper records showing full particulars including quantitative details and situation of its fixed assets.
(b) These fixed assets have been physically verified by the management at reasonable intervals there was no Material discrepancies were noticed on such verification.
(c) Total Assets of company includes Immovable property also and the title deeds of immovable properties are held in the name of the company except in one case in which title deed is in the name of one of the director.
2. Company is not in the business of production hence no inventory exists
3. The company has not granted any kind of loans secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013.
(a) No such loan has been granted by the company hence clause (a) related to terms and condition of loans is not applicable.
(b) Repayment of loan and interest are also not applicable.
(c) No such amount is given so clause (C) related to overdue of amount more than 90 days is not applicable.
4. In respect of loans, investments, guarantees, and security all mandatory provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
5. The company has not accepted any deposits.
6. Maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.
7. (a) The company is regular in depositing undisputed statutory dues including 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 the appropriate authorities.
(b) Dues of income tax or sales tax or service tax or duty of customs or duty of excise or value added tax have been deposited on time there is no dispute is pending on the part of company.
8. The company hasn't made any default in repayment of loans or borrowing to a financial institution, bank, Government or dues to debenture holders.
9. No money has been raised by the company through IPO or FPO.
10. Neither company has done any fraud nor by its officers or employees so nothing to be disclosed separately.
11. Managerial remuneration has been paid or provided in accordance with the requisite approvals Mandated by the provisions of section 197 read with Schedule V to the Companies Act.



12. Company is not a Nidhi Company hence nothing to be disclosed for any provisions applicable on Nidhi Company.
13. All transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc. as required by the applicable accounting standards;
14. The company has not made preferential allotment or private placement of shares or fully or partly convertible debentures during the year..
15. The company hasn't entered into any non-cash transactions with directors or persons connected with him.
16. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

for **BHUPESH KHADARIA & COMPANY**
Chartered Accountants



BHUPESH KHADARIA
F-605, RASHMI APT., HARSH VIHAR,
PITAMPURA, DELHI-110034 DELHI

Place : **DELHI**
Date : **29/12/2020**