

Name	:	COMMITTED CARGO CARE LIMITED
Address	:	Plot No-406, Block-A,Road No-4 Gali no 8, Mahipalput Extn.,New Delhi - 110037
Date of Incorporation	:	20/10/1998
Financial Year	:	31-Mar-21
Assessment Year	:	2021-22
PAN/GIR	:	AAACC6689E
Status	:	Limited Company

COMPUTATION OF TAXABLE INCOME

<u>INCOME FROM BUSINESS OR PROFESSION</u>	Amount (Rs.)
Net Profit as per Profit & Loss A/c	31,511,261.22
<u>Add:Item to be considered Separately/Disallowed</u>	
Donation	16,100.00
Interest On TDS	402,238.00
Interest On service tax	285,616.00
Interest On GST	598,565.00
Depreciation as per Co. Act.	1,997,771.42
Penaty of service tax	41,195.00
	<hr/> 34,852,746.64
Less: Depreciation as per Income Tax	<hr/> 1,946,108.00
	32,906,638.64
<u>Less: Income to be considered seperately</u>	
Interest income On FD	665,797.00
L.T.C G sales on Vehicles	175,203.00
	<hr/> 32,065,638.64
<u>INCOME FROM CAPITAL GAIN</u>	
L.T.C G sales on Vehicles	<hr/> 175,203.00
<u>INCOME FROM OTHER SOURCES</u>	
Interest Received on FD	665,797.00
Gross Total Income	<hr/> 32,906,638.64
L.T.C.G Sales on Vehicles	175,203.00
Normal Income taxable as per u/s 115BBA	32,731,435.64
Computation of Tax on Total Income As Per Section 115BAA	NEW CALCULATION
Tax @ 22%	7200915.84
Tax @ 20% on L.T.C.G	35040.60
Total tax	7235956.44
Add: Surcharge @10%	723595.64
	<hr/> 7959552.08
Add: Eduction Cess @3%	238786.56
	<hr/> 8198338.65
Add: SHEC @ 1%	79595.52
Tax As Per Section 115BAA	<hr/> 8277934.17
Tax Payable	8,277,930.00
Less Tax deducted at Source	8,300,555.71
Tax Payable/Refundable	(22,627.71)

0.00

COMMITTED CARGO CARE LIMITED
CIN: U63090DL1998PLC096746
BALANCE SHEET AS AT 31ST MARCH 2021

Particulars		Note	As at 31st March 2021	As at 31st March 2020
			Amount	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	128,594,244.22	105,373,916.00
	TOTAL(1)		204,290,244.22	181,069,916.00
2	Non-current Liabilities			
	a) Other Long term liabilities		-	-
	b) Long-term provisions		-	-
	TOTAL(2)		-	-
3	Current Liabilities			
	a) Short-term Borrowing	3	3,142,440.36	6,519,270.00
	b) Trade Payables	4	33,637,447.03	27,349,527.00
	b) Other Current Liabilities	5	27,618,129.23	18,442,234.00
	c) Short-term provisions	6	34,876,391.00	26,598,461.00
	TOTAL(3)		99,274,407.62	78,909,492.00
	TOTAL		303,564,651.84	259,979,408.00
II.	ASSETS			
	Non-current assets			
1	a) Fixed Assets			
	i) Tangible assets	7	15,162,779.37	8,330,293.00
	ii) Intangible assets	7	181,178.00	323,918.00
			15,343,957.37	8,654,211.00
	b) Non-current investments	8	-	2,811,846.00
	c) Deferred tax assets (net)	9	1,230,933.00	1,243,936.00
	d) Long-term loans and advances		-	-
	e) Other Non-current assets		-	810,545.00
	TOTAL(1)		16,574,890.37	13,520,538.00
2	Current assets			
	a) Current Investments	10	19,075,692.29	7,031,586.00
	b) Trade receivables	11	196,196,042.28	185,725,803.00
	c) Cash and Bank balances	12	23,590,230.61	13,820,290.00
	d) Short-term loans and advances	13	3,469,626.00	2,077,776.00
	e) Other current assets	14	44,658,170.29	37,803,415.00
	TOTAL(2)		286,989,761.47	246,458,870.00
	TOTAL		303,564,651.84	259,979,408.00

For Bhupesh Khadaria and Company

Firm Regn No. 019629N
Chartered Accountants

BHUPESH KHADARIA

Partner

M.No. 502231

Date :- 04/11/2021

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 2021


Particulars		Refer Note No	For the period ended 31st March 2021	For the period ended 31st March 2020
1	Revenue from Operations	15	1,137,748,237.69	840,251,776.95
2	Other Income	16	841,000.00	157,762.00
3	Total Income (1+2)		1,138,589,237.69	840,409,538.95
4	Expenses:			
	Direct Expenses for operations	17	1,003,758,087.74	716,631,990.52
	Employee benefits expense	18	69,564,680.00	69,267,428.00
	Finance costs	19	2,112,656.23	2,476,686.94
	Depreciation & amortization expense	20	1,997,771.42	2,464,061.00
	Other expenses	21	29,644,781.08	29,216,044.03
5	Total Expenses		1,107,077,976.47	820,056,210.49
6	Profit/(Loss) before exceptional and extraordinary items & Tax		31,511,261.22	20,353,328.46
7	Less: Exceptional items		-	-
8	Profit/(Loss) After Exceptional Extraordinary items & Tax		31,511,261.22	20,353,328.46
9	Profit/(Loss) before Prior Period Expense & Tax		31,511,261.22	20,353,328.46
10	Less: Prior Period Expenses/(Income)		-	-
	Profit/(Loss) before Tax After Prior Period Adjustment		31,511,261.22	20,353,328.46
7	Tax expense:			
	(1) Current tax		8,277,930.00	5,420,080.00
	(2) Deferred tax (Credit)		13,003.00	(176,858.00)
8	Profit/(Loss) for the period from continuing operations		23,220,328.22	15,110,106.46
9	Profit/(Loss) for the period from discontinuing operations		-	-
10	Tax Expense of Discontinuing Operations		-	-
			-	-
11	Profit/(Loss) for the period		23,220,328.22	15,110,106.46
12	Earnings per equity share:			
	(1) Basic		3.07	2.00
	(2) Diluted		3.07	2.00

For Bhupesh Khadaria and Company

Firm Regn No. 019629N
Chartered Accountants

BHUPESH KHADARIA
Partner
M.No. 502231
09/11/2021

For and on behalf of the Board of Directors


(Narender 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 2021		As at 31 March 2020		
	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 - allotted during the year - at the end of the year	7,569,600.00 - 7,569,600.00	75,696,000 - 75,696,000	7,569,600.00 - 7,569,600.00	75,696,000.00 - 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 Bisth	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.				



COMMITTED CARGO CARE LIMITED

Note: 2 Reserves and Surplus		
Particulars	As at 31 March 2021	As at 31 March 2020
	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	105,373,916.00	90,263,810.00
Less: Bonus share issue	-	-
Add: Profit for the year	23,220,328.22	15,110,106.00
Closing balance of Profit & loss account	128,594,244.22	105,373,916.00
Total	128,594,244.22	105,373,916.00

Note: 3 Short term borrowings		
Particulars	As at 31 March 2021	As at 31 March 2020
	Amount	Amount
Loans repayable on demand		
Banks	3142440.36	5624356
Other loans & Advances	-	894914
Total	3,142,440.36	6,519,270.00

Note: 4 Trade Payable		
Particulars	As at 31 March 2021	As at 31 March 2020
	Amount	Amount
a) Total outstanding sundry creditors	33637447.03	27349527
Total	33637447.03	27349527

Note: 5 Other Current Liabilities		
Particulars	As at 31 March 2021	As at 31 March 2020
	Amount	Amount
Other Payable		
Commission.	848945.55	859,175.00
Duties and Tax payable	2,921,411.68	2,700,413.00
Other Current Liabilities		
Expense Payable	23,847,772.00	14,882,646.00
Total	27618129.23	18442234

Note: 6 Short Term Provisions		
Particulars	As at 31 March 2021	As at 31 March 2020
	Amount	Amount
Provisions for tax Prvious Years	26,598,461.00	26,598,461.00
Provisions for tax F.Y 2020-21	8,277,930.00	-
Total	34,876,391.00	26,598,461.00



Note. 7

Block of Assets / Asset Group	GROSS BLOCK			DEPRICITAION				NET BLOCK		
	4/1/2020	Additions	Sale/Adj	3/31/2021	4/1/2020	For the Time	Sale/Adj	Residual Value Adj.	3/31/2021	3/31/2020
Tangible assets										
Free Hold Land	1,839,116.00	-	-	1,839,116.00	-	-	-	-	1,839,116.00	1,839,116.00
Office Building	354,358.00	7,310,000.00	-	7,664,358.00	178,514.00	35,872.00	-	-	7,449,972.00	175,844.00
Furniture and Fixtures	1,561,981.14	-	-	1,561,981.14	1,184,135.00	97,824.00	-	-	1,281,959.00	377,846.14
Motor Vehicles	23,619,329.27	1,338,000.00	99,797.00	24,857,532.27	18,381,707.00	1,429,530.00	12,034.00	-	19,823,271.00	5,237,622.27
Other Equipments	2,264,097.48	-	-	2,264,097.48	2,094,953.00	55,323.42	-	-	2,150,276.42	169,144.48
Plant and Machinery	679,282.84	-	-	679,282.84	301,556.00	86,297.00	-	-	387,853.00	377,726.84
Computer	3,765,185.06	139,314.00	-	3,904,499.06	3,612,191.00	138,151.00	-	-	3,750,342.00	152,994.06
Grand Total	34,083,349.79	8,787,314.00	99,797.00	42,770,866.79	25,753,056.00	1,842,997.42	12,034.00	-	27,608,087.42	8,330,293.79

Note. 7

Block of Assets / Asset Group	GROSS BLOCK			DEPRICITAION				NET BLOCK		
	4/1/2020	Additions	Sale/Adj	3/31/2021	4/1/2020	For the Time	Sale/Adj	Residual Value Adj.	3/31/2021	3/31/2020
Intangible assets										
Computer Software	1,519,329.00	-	-	1,519,329.00	1,195,411.00	142,740.00	-	-	1,338,151.00	323,918.00
Grand Total	1,519,329.00	-	-	1,519,329.00	1,195,411.00	142,740.00	-	-	1,338,151.00	323,918.00



COMMITTED CARGO CARE LIMITED

Notes 8 Non-Current Investments	As at 31 March 2021	As at 31 March 2020
Particulars	Amount	Amount
Investment in property		
Flat no. 102, Plot no. 19, Sector 30 , Kharghar, Navi Mumbai	-	2,811,846.00
Total	-	2,811,846.00

Notes 9 Deferred Taxes (Net)	As at 31 March 2021	As at 31 March 2020
Particulars	Amount	Amount
Deferred tax assets Net		
Fixed assets	1,230,933.00	1,243,936.00
Total(Net)	1,230,933.00	1,243,936.00

Note 10 Current Investments	As at 31 March 2021	As at 31 March 2020
Particulars	Amount	Amount
Other current investments-FDR	17,714,276.16	5,974,611.00
PDA Accounts	1,361,416.13	1,056,975.00
Total	19,075,692.29	7,031,586.00

Note: 11 Trade Receivables	As at 31 March 2021	As at 31 March 2020
Particulars	Amount	Amount
outstanding for a period less than six months from the date they are due for payment Unsecured, considered good	71139351.57	106238540.00
outstanding for a period exceeding six months from the date they are due for payment Unsecured, considered good	125,056,690.71	79487263.00
Total	196196042.28	185725803.00

Note: 12 Cash and Bank Balances	As at 31 March 2021	As at 31 March 2020
Particulars	Amount	Amount
Cash and Bank Balances		
a) Cash In hand	1,703,261.00	8,174,596.00
b) Bank balance	21,886,969.61	5,645,694.00
Total	23,590,230.61	13,820,290.00



COMMITTED CARGO CARE LIMITED

Note: 13 Short-term loans and advances		
Particulars	As at 31 March 2021	As at 31 March 2020
	Amount	Amount
Security Deposits		
Security Deposits	3,469,626.00	2,077,776.00
Total	3469626.00	2077776.00

Note 14 Other Current Assets		
Particulars	As at 31 March 2021	As at 31 March 2020
	Amount	Amount
Imprest	1,255,868.26	1,368,068.00
Loan & Advance Include BG	3,092,579.24	3,227,871.00
TDS Receivable Prvious Years	32,004,483.08	31,852,416.00
TDS Receivable 2020-21	8,300,555.71	-
Prepaid Insurance expense	4,684.00	1,355,060.00
Total	44,658,170.29	37,803,415.00



COMMITTED CARE CARGO LIMITED

Note: 15 Revenue from Operations		
Particulars	As at 31 March 2021	As at 31 March 2020
	Amount	Amount
Sale of Services		
Agency charges Income	78,017,098.20	87,568,540.00
Export Clearance Income	20,524,943.84	23,849,927.99
Freight Income	303,862,537.84	274,582,429.23
Import Clearance Income	42,990,576.22	49,770,640.21
Loading and Unloading Income	1,828,659.72	2,983,951.82
Misc Income	1,715,586.81	2,987,004.10
Transportation Income	12,323,163.17	12,685,261.19
Import Duty Income	522,896,786.36	304,369,581.78
AAI charges Income	117,715,484.75	75,213,670.74
Courier charges Income	35,709,222.58	6,165,722.89
IATA commission Income	164,178.20	75,047.00
Total	1,137,748,237.69	840,251,776.95

Note: 16 Other Income		
Particulars	As at 31 March 2021	As at 31 March 2020
	Amount	Amount
Interest on FDR	665,797.00	93,162.00
Interest on Income tax refund	-	64,600.00
L.T.C G slaes on Vehicles	175,203.00	
Total	841,000.00	157,762.00

1,138,114,034.69

Note: 17 Direct Expenses for Operations		
Particulars	As at 31 March 2021	As at 31 March 2020
	Amount	Amount
Terminal Expenses/Others	13,396,056.00	26,311,148.05
Agency charges	6,364,175.00	892,445.00
Courier charges	32,811,284.55	10,843,325.60
Custom Clearance expense	9,655,481.69	15,940,994.31
Freight expense	272,424,955.95	252,729,362.19
Import clearance expense	23,879,701.94	23,080,279.58
Loading Unloading expense	1,025,309.80	845,921.40
AAI charges Expense	115,049,142.61	74,043,618.53
Import Duty expense	519,591,745.00	304,391,467.00
Transportation expense	9,560,235.20	7,553,428.86
Total	1,003,758,087.74	716,631,990.52



COMMITTED CARE CARGO LIMITED

Note: 18 Employee Benefit Expense		
Particulars	As at 31 March 2021	As at 31 March 2020
	Amount	Amount
Salary	62,686,134.00	62,127,548.00
Bonus	1,200,208.00	1,402,100.00
Contribution to-		
i) Provident Fund	3,848,566.00	4,095,666.00
ii) Staff Welfare Expense	1,318,639.00	1,016,754.00
iii) ESIC contribution	511,133.00	625,360.00
Total	69,564,680.00	69,267,428.00

Note 19 Finance Costs		
Particulars	As at 31 March 2021	As at 31 March 2020
	Amount	Amount
Interest on loan	524,428.94	1,616,781.56
Interest on TDS	402,238.00	342,323.00
Interest on Service tax	285,616.00	-
Interest on GST/Late fee	598,565.00	-
Bank Charges	301,808.29	517,582.38
Total	2,112,656.23	2,476,686.94

Note: 20 Depreciation & Amortization		
Particulars	As at 31 March 2021	As at 31 March 2020
	Amount	Amount
Depreciation On tangible asset	1,855,031.42	2,183,543.00
Amortization on Intangible asset	142,740.00	280,518.00
Total	1,997,771.42	2,464,061.00



COMMITTED CARE CARGO LIMITED

Note 21 Other Expenses		
Particulars	As at 31 March 2021	As at 31 March 2020
	Amount	Amount
Administration & General Expenses		
Telephone Expense	903,945.92	929,476.26
Printing Stationery	2,872,367.00	3,601,112.00
Rent Rates & taxes	4,140,739.00	4,238,694.00
Auditors Remuneration	400,000.00	400,000.00
Repairs & Maintenance Expenses	3,986,349.06	4,625,110.79
Electricity & Water Expense	1,045,244.96	1,308,174.08
Conveyance expense	484,709.00	907,132.00
Legal Fee	142,300.00	49,895.00
Professional Fee	1,426,169.00	1,719,160.00
Insurance Expense	1,585,922.02	1,119,802.00
Insurance Expense on vehicle	94,205.00	348,195.28
Donation	16,100.00	37,300.00
Books periodical	-	-
Selling Distribution Expense		
Business Promotional expense	1,451,871.00	1,207,567.00
advertisement expense	4,550.00	2,236,255.00
Written Off Assets & Liabilities		
bad debt Advances written off	3,935,984.64	885,751.00
Other Expenses		
Fees & Subscription expense	1,191,847.13	1,156,641.80
Festival Expense	381,600.00	599,120.13
Foreign Currency Fluctuatuion	70,371.79	(6,370.24)
Misc Expense	4,543.00	3,388.60
Short & Excess	(1,690.44)	12,141.08
Travel & Tour Exp	1,512,136.00	1,442,226.00
Office Expense	402,712.00	238,610.25
Gratuity exp.	2,438,511.00	1,629,555.00
Leave encashment exp.	-	326,458.00
Security Guard exp	302,554.00	100,709.00
Loss on working capital exp.	-	99,940.00
Penaty of service tax	41,195.00	-
Prior period Exp.	810,545.00	-
Total	29,644,781.08	29,216,044.03



COMMITTED CARGO CARE LIMITED
Fixed Assets Schedule For the Assessment Year 2021-2022

ANNEXURE-A

Description of Asset	Rate of Depreciation	Actual cost or written down value as on 01.04.2021	Additions		Date put to use	sale/ Adj.	Depreciation allowable	Depreciation allowable (Additional)	Written down value as on 31.03.2021
			As On 30.09.2020	As On 31.03.2021					
Block - I Building	10%	14859 14859	- -	7,310,000 7,310,000	- -	- -	366,986.00 366,986	- -	6,957,873 6,957,873
Block - II Furnitures & Fixtures	10%	587,148 587,148	- -	- -	- -	- -	58,715.00 58,715	- -	528,433 528,433
Block - III Plant & Machinery	15%	7,678,635 7,678,635	- -	1,338,000.00 1,338,000	- -	99,797 99,797	1,237,176.00 1,237,176	- -	7,779,459 7,779,459
Block-IV Computer	40%	568,764 568,764	139,314 139,314	- -	- -	- -	283,231.00 283,231	- -	424,847 424,847
		8,849,406	139,314	8,648,000	-	99,797	1,946,108	-	15,690,612

(2) Deferred tax (Credit)

As at 31ST MARCH 2021

As per Company Law	1,997,771.42	
As per Income Tax	1,946,108.00	
Net Diff - as a Income	51663.42	
Tax	25.168	13003