

Date: May 28th, 2025

To,
National Stock Exchange of India Limited
Listing & Compliance Department
Exchange Plaza, 5th Floor, Plot No. C/1,
G Block, Bandra-Kurla Complex, Bandra
Mumbai - 400 051 India

Company Symbol: **COMMITTED**
Company ISIN: INE597Z01014

Subject: Outcome of Board Meeting pursuant to Regulation 30 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for the Board Meeting of Committed Cargo Care Limited ("the Company")

Dear Sir/Madam,

We wish to inform you that, in terms of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at its duly convened meeting held today i.e. Wednesday, May 28th 2025 *inter-alia*

- I. Considered, approved and took on record the Standalone Auditors Report's & Audited Financial Results, duly reviewed by the Audit Committee, for the *half year and year ended on March 31, 2025*. A copy of the said standalone audited financial results is attached as **Annexure- A**.
- II. Considered, approved and took on record the Consolidated Auditors Report's & Audited Financial Results, duly reviewed by the Audit Committee, for the *half year and year ended on March 31, 2025*. A copy of the said consolidated audited financial results is attached as **Annexure- B**.
- III. Declaration in respect of Unmodified Opinion on Audited Financial Results for the financial year ended on 31st March 2025 as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is attached as **Annexure- C**.

The meeting of Board of Directors commenced at 12.30 P.M. and concluded at 01.15 P.M. The above information is also available on the website of company at www.committedgroup.com.

**Further please be informed that trading window closed from April 01, 2025 for declaration of audited financial results for the period ended 31st March, 2025, shall reopen 48 hours after the declaration of results i.e. from May 30th May, 2025.*

You are requested to take note of the above and arrange to bring the above to the notice of all concerned.

Thanking You,

Yours Faithfully,
For **Committed Cargo Care Limited**

Charumita Bhutani
Company Secretary

Regd. & Corp. Off.: A-406, Road No.4, Street No.8, Mahipalpur Extn., New Delhi – 110037

Tel.: +91-11-46151111, +91-11-46040343

E-mail: contact@committedcargo.com, Website: www.committedgroup.com

CIN: L63090DL1998PLC096746





Mobile: 9818855158, 9810270166
Email : bhupesh_khadaria@yahoo.co.in

Annexure-A
KMM AND ASSOCIATES
Chartered Accountants

Regd. Office: F-605, Rashmi Appartment,
Harsh Vihar, Pitampura, New Delhi-110034
Phones: +91-11-41574366

Independent Auditor's Report on the Standalone Financial Results of Committed Cargo Care Limited for half year and year ended 31st March 2025 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,

The Board of Directors

Committed Cargo Care Limited

Opinion

We have audited the accompanying standalone financial results of Committed Cargo Care Limited (hereinafter referred to as the "Company") for the half year and year ended 31st March 2025 (Annual Financial Results), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other financial information for the year ended 31st March 2025.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results section of our report. We are independent auditors 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 is relevant to our audit of the financial statements under the provisions of the Act, 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 obtained by us is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.



Management's and Board of directors Responsibilities for the standalone Annual Financial results.

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements. The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and-fair view of the net profit/ loss and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under Section 133 of the Act, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Management and Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each Company 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, A whether due to fraud or error.

In preparing the standalone annual financial results, the respective Management and the Board of Directors are responsible for assessing each Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors are responsible for overseeing the financial reporting process of each Company.

Auditor's Responsibilities for the audit of the standalone Annual Financial results.

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results 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 standalone annual financial results.

As part of an audit in accordance. With SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone annual financial results, 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.
- 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 Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial



statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors 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 appropriateness of this assumption. 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 Standalone annual financial results 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.
- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company and such other entities included in standalone annual financial results of which we are the independent auditors 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 statements 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.

Other Matters

The standalone annual financial results include the results for the half year ended 31st March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the half year ended 30th September 2024 of the current financial year which were subject to limited review by us.

For the purpose of our examination, we have relied on audit findings by M/s. **Aggarwal Vineeta & co.**, Chartered Accountants for the half year and financial year ended March 31, 2024.

For K M M & ASSOCIATES

Chartered Accountants



BHUPESH KHADARIA

(Partner)

Membership No. 502231

UDIN: 25502231 BMLAQF1416

Dated: 28/05/2025

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 2025

(Rupees in Lakhs)

Particulars	As at 31st March 2025 (Audited)	As at 31st March 2024 (Audited)
<u>EQUITY AND LIABILITIES</u>		
(1) Shareholders' Funds		
Share Capital	1,080.96	1,080.96
Reserves and Surplus	5,436.62	4,710.41
Money received against share warrants	1,113.75	-
	7,631.33	5,791.37
(2) Share Application Money Pending Allotment	-	-
(3) Non-Current Liabilities		
Long-Term Borrowings	56.64	11.15
Deferred Tax Liabilities (Net)	-	-
Other Long-Term Liabilities	-	-
Long-Term Provisions	172.45	150.21
	229.09	161.36
(4) Current Liabilities		
Short-Term Borrowings	-	-
Trade Payables	-	-
- Due to Micro and Small Enterprises	21.22	16.25
- Due to Others	354.40	576.67
Other Current Liabilities	672.78	410.48
	1,048.40	1,003.40
Total	8,908.82	6,956.13
<u>ASSETS</u>		
(1) Non-Current Assets		
Property, Plant and Equipment and Intangible assets		
Tangible Assets/Intangible assets	405.62	306.20
Non-Current Investments	0.70	-
Deferred Tax Assets (Net)	8.27	10.84
Long Term Loans and Advances	-	-
Other Non-Current Assets	346.69	251.59
	761.28	568.63
(2) Current Assets		
Current Investments	2,961.02	2,136.64
Trade Receivables	3,936.36	2,682.43
Cash and Cash Equivalents	257.14	834.27
Short-Term Loans and Advances	42.97	63.62
Other Current Assets	950.06	670.54
	8,147.54	6,387.50
	8,908.82	6,956.13

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

For and on behalf of the Board of Directors
COMMITTED CARGO CARE LIMITEDRajeev Sharma
Managing Director
DIN: 00936817Place: New Delhi
Date:- 28th May 2025

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 Financial Results for the Half year and year ended 31st March, 2025

(Amount in Lakhs except share and earnings per equity share data)

Particulars	Half Year Ended			Year Ended	
	As at 31st March 2025	As at 30th September 2024	As at 31st March 2024	As at 31st March 2025	As at 31st March 2024
	(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
(A) REVENUE					
Revenue From Operations	10,772.89	8,184.75	7,823.59	18,957.64	14,259.81
Other Income	84.12	59.14	68.72	143.26	76.66
Total Income	10,857.01	8,243.89	7,892.31	19,100.90	14,336.47
(B) EXPENDITURE					
Direct expenses for operation	9,270.02	7,026.91	6,773.30	16,296.93	12,316.30
Employee benefits expense	601.49	520.59	538.96	1,122.08	949.60
Finance costs	10.26	2.75	2.71	13.01	6.14
Depreciation and amortisation expense	56.27	40.27	38.53	96.54	49.15
IPO expenses written off	31.45	31.44	62.89	62.89	62.89
Other expenses	215.03	214.92	254.71	429.95	382.14
Total Expenditure	10,184.52	7,836.88	7,671.10	18,021.40	13,766.22
Profit before Exceptional and Extraordinary items and tax	672.49	407.01	221.21	1,079.50	570.25
Extra-ordinary & Exceptional items	-	-	-	-	-
Profit before tax	672.49	407.01	221.21	1,079.50	570.25
Tax Expense:					
(1) Current tax	194.87	101.80	69.89	296.67	157.76
(2) Deferred tax	2.57	-	0.71	2.57	0.71
Profit for the year	475.05	305.21	150.61	780.26	411.78
Earning per equity share of the face value of Rs.10/- each					
(1) Basic	4.39	2.82	1.39	7.22	3.81
(2) Diluted	4.39	2.82	1.25	7.22	4.70

Notes:

- The above results have been prepared as per Generally Accepted Accounting Principles in India, prescribed u/s section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable and in accordance with the recognition and measurement principles laid down in Accounting Standard 25 Interim Financial Reporting), as applicable, specified in Section 133 of the Companies Act, 2013 read with relevant thereunder or as specified by the Institute of Chartered Accountants of India, whichever is applicable.
- The above results for the half year and year ended March 31, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 28, 2025 and have been audited by the Statutory Auditors of the Company and have expressed an unmodified opinion on these audited standalone and consolidated financial results.
- The Company has chosen to prepare the financial results in existing Accounting Standards format in accordance with the Press Release No. 11/10/2009 CL-V, wherein Companies whose securities are listed or in the process of listing on SME exchange shall not be required to apply Ind AS. Such companies shall continue to comply with the existing Accounting Standards unless they choose otherwise.
- During the financial year ended March 31, 2025, the Company has incorporated a new subsidiary on 28/09/2024 namely 'Flexichain Private Limited' ('Flexichain') having its registered office at Noida, Uttar Pradesh, acquiring 70% ownership with the object to analyse, design, advise, develop and implement products for customers on all matters regarding implementation of computer software, management of data processing and information systems and data communication systems whether in India/abroad. Flexichain further aims at digitization of company's operations, assist company in development of ERP and CRM products for its internal use.



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

Fund Raising Committee of the Board of Directors of the Company held on February 11th 2025 have 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 has received Rs.11,13,75,000/- being 25% of the total amount payable towards subscription of the warrants from all the allottees and balance 75% of issue price is receivable on the exercise of conversion as per the terms of the warrants.

6. The disclosure as per SEBI circular SEBI/HO/DDH5/DDHS-POD1/P/CIR/2023/172 dated October 19, 2023 and email communication received from BSE and National Stock Exchange of India Limited which required to provide the following details along with the standalone annual financial results for the Financial Year ended March 31, 2025, with regard to Large Corporate Disclosure:

Particulars	Amount in INR (in Lakhs.)
Outstanding long term borrowings at the start of the Financial Year (Rs. in Crore)	11.15
Incremental borrowing done during the year (qualified borrowing) (Rs. in Crore)	52.15
Outstanding long term borrowings at the end of the Financial Year (Rs. in Crore)	56.64
Highest Credit rating of the company Borrowings by way of issuance of debt securities during the year. (Rs. in crore)	NA

7. The balance appearing under the Trade Payables, Loans & Advances, Other Current Liabilities are subject to confirmation and reconciliation and consequent adjustments, if any, shall be accounted for in the year of confirmation and / or reconciliation.

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

9. The Company got its Equity Shares listed on the Emerge platform of the National Stock Exchange of India Limited ("NSE EMERGE") w.e.f 18th October, 2023, and the Company prepared the financial results for the half year and year ended 31st March, 2025.

10. As the Company's business activity falls within a single primary business segment, the disclosure requirements as per AS 17 "Segment Reporting" are not applicable.

11. The figures for half year ended 31st March, 2024 are the balancing figures between the audited financial results for the year ended 31st March, 2025 and the published unaudited financial results for six months ended 30th September, 2024.

12. Statement of standalone assets & liabilities and cash flow statement as on 31st March, 2025 are enclosed herewith,

13. Previous period figures have been re-grouped and re-classified wherever necessary.

14. The results of the Company are also available for investors at www.committedgroup.com, and www.nseindia.com.

Place: New Delhi
Date:- 28th May 2025

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

Rajeev Sharma
Managing Director
DIN: 00936817



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, 2025

(Rupees in Lakhs)

Particular	As at 31st March 2025	As at 31st March 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax , prior period items and extra-ordinary items	1079.50	570.25
Adjustment for		
Depreciation and amortisation expense	159.43	49.15
Interest and finance charges	13.01	6.14
Deferred Revenue expenditure expend	(157.97)	-
	14.47	55.29
Operating profit before working capital changes	1093.96	625.53
Adjustment for:		
Adjustments for provisions	206.54	31.61
Adjustments for decrease (increase) Trade and other receivables	(1253.93)	(456.49)
Adjustments for decrease (increase) Trade payables / other liabilities	(195.06)	59.00
Adjustments for decrease (increase) short Term Loans and Advances /others	(258.86)	(400.61)
	(1501.31)	(766.49)
Cash generated from operations	-407.35	(140.96)
Direct Taxes paid(Mat Credit Set off)	(240.92)	(158.47)
Net cash from operating activities - A	(648.27)	(299.43)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of assets / addition to CWIP/ construction stores & advances/ others	(195.97)	(212.22)
FDR/MF/Other Investment	(824.38)	(1471.43)
Net cash used in Investing activities - B	(1020.35)	(1683.65)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Issue of Equity capital	-	2494.80
Money received against share warrants	1113.75	-
Dividend paid	(54.05)	-
Proceeds from share application money	0.00	0.00
Investment in subsidiary company	(0.70)	-
Interest paid	(13.01)	(6.14)
Net cash from financing activities - C	1,091.48	2432.47
Net increase / decrease in cash and cash equivalents (A+B+C)	-577.13	449.40
Cash and cash equivalents - opening balance	834.27	384.87
Cash and cash equivalents - closing balance	257.14	834.27
Net cash increase / decrease	-577.13	449.40
The above cash flow statement has been prepared under the "Indirect Method" as set out in the Accounting Standard -3 on Cash Flow Statement issued by The Institute of Chartered Accountants of India.		

For and on behalf of the Board of Directors

COMMITTED CARGO CARE LIMITED


Rajeev Sharma
Managing Director

DIN: 00936817

Place: New Delhi

Date:- 28th May 2025



Mobile: 9818855158, 9810270166
Email : bhupesh_khadaria@yahoo.co.in

Annexure- B
KMM AND ASSOCIATES
Chartered Accountants

Regd. Office: F-605, Rashmi Appartment,
Harsh Vihar, Pitampura, New Delhi-110034
Phones: +91-11-41574366

Independent Auditor's Report on the Consolidated Financial Results of Committed Cargo Care Limited for half year and year ended 31st March 2025 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,

The Board of Directors

Committed Cargo Care Limited

Opinion

We have audited the accompanying consolidated financial results of Committed Cargo Care Limited (hereinafter referred to as the "Company") for the half year and year ended 31st March 2025 (Annual Financial Results), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the management certified annual accounts of the subsidiary, the aforesaid consolidated annual financial results: Includes the annual financial result of the following entity:

- 1) Flexichain Private Limited

a) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

b) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other financial information for the year ended 31st March 2025.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results section of our report. We are independent auditors 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 is relevant to our audit of the financial statements under the provisions of the Act, 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 obtained by us is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

Managements and Board of directors Responsibilities for the consolidated Annual Financial results.

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the net profit/ loss and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under Section 133 of the Act, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Management and Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each Company 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, A whether due to fraud or error.

In preparing the consolidated annual financial results, the respective Management and the Board of Directors are responsible for assessing each Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors are responsible for overseeing the financial reporting process of each Company.

Auditor's Responsibilities for the audit of the consolidated Annual Financial results.

Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results 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 annual financial results.



As part of an audit in accordance. With SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated annual financial results, 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.
- 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 Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors 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 appropriateness of this assumption. 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 annual financial results 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.
- Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company and such other entities included in consolidated annual financial results of which we are the independent auditors 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 statements 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.



Other Matters

The consolidated annual financial results include the results for the half year ended 31st March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the half year ended 30th September 2024 of the current financial year which were subject to limited review by us.

For the purpose of our examination, we have relied on audit findings by M/s. **Aggarwal Vineeta & co.**, Chartered Accountants for the half year and financial year ended March 31, 2024.

For K M M & ASSOCIATES

Chartered Accountants



BHUPESH KHADARIA
(Partner)

Membership No. 502231

UDIN: 25502231 BMLEAG5480

Dated: 28/05/2025

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

Consolidated Financial Statement of Assets & Liabilities As at 31st March 2025

(Rupees in Lakhs)

Particulars	As at 31st March 2025	As at 31st March 2024
	(Audited)	(Audited)
EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
Share Capital	1,080.96	1,080.96
Reserves and Surplus	5,436.62	4,710.41
Money received against share warrants	1,113.75	-
Minority interest	0.30	-
	7,631.63	5,791.37
(2) Share Application Money Pending Allotment	-	-
(3) Non-Current Liabilities		
Long-Term Borrowings	56.64	11.15
Other Long-Term Liabilities	-	-
Long-Term Provisions	172.45	150.21
	229.09	161.36
(4) Current Liabilities		
Short-Term Borrowings	-	-
Trade Payables		
- Due to Micro and Small Enterprises	21.22	16.25
- Due to Others	358.81	576.67
Other Current Liabilities	672.77	410.48
	1,052.81	1,003.40
Total	8,913.53	6,956.13
ASSETS		
(1) Non-Current Assets		
Property, Plant and Equipment and Intangible assets		
Tangible Assets/Intangible assets	405.62	306.20
Non-Current Investments	-	-
Deferred Tax Assets (Net)	8.27	10.84
Long Term Loans and Advances	-	-
Other Non-Current Assets	346.69	251.59
	760.58	568.63
(2) Current Assets		
Current Investments	2,961.02	2,136.64
Trade Receivables	3,936.36	2,682.43
Cash and Cash Equivalents	257.40	834.27
Short-Term Loans and Advances	42.97	63.62
Other Current Assets	955.21	670.54
	8,152.95	6,387.50
Total	8,913.53	6,956.13

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

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


Rajeev Sharma
Managing Director
DIN: 00936817

Place: New Delhi
Date:- 28th May 2025

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

Consolidated Financial Results for the Half year and year ended 31st March, 2025

(Amount in Lakhs except share and earnings per equity share data)

Particulars	Half Year Ended			Year Ended	
	As at 31st March 2025	As at 30th September 2024	As at 31st March 2024	As at 31st March 2025	As at 31st March 2024
	(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
(A) REVENUE					
Revenue From Operations	10,772.89	8,184.75	7,823.59	18,957.64	14,259.81
Other Income	84.12	59.14	68.72	143.26	76.66
Total Income	10,857.01	8,243.89	7,892.31	19,100.90	14,336.47
(B) EXPENDITURE					
Direct expenses for operation	9,270.02	7,026.91	6,773.30	16,296.93	12,316.30
Employee benefits expense	601.49	520.59	538.96	1,122.08	949.60
Finance costs	10.26	2.75	2.71	13.01	6.14
Depreciation and amortisation expense	56.27	40.27	38.53	96.54	49.15
IPO expenses written off	31.45	31.44	62.89	62.89	62.89
Other expenses	215.03	214.92	254.71	429.95	382.14
Total Expenditure	10,184.52	7,836.88	7,671.10	18,021.41	13,766.22
Profit before Exceptional and Extraordinary items and tax	672.49	407.01	221.21	1,079.50	570.25
Extra-ordinary & Exceptional items	-	-	-	-	-
Profit before tax	672.49	407.01	221.21	1,079.50	570.25
Tax Expense:					
(1) Current tax	194.87	101.80	69.89	296.67	157.76
(2) Deferred tax	2.57	-	0.71	2.57	0.71
Profit for the year	475.05	305.21	150.61	780.26	411.78
Earning per equity share of the face value of Rs.10 /- each					
(1) Basic	4.39	2.82	1.39	7.22	3.81
(2) Diluted	4.39	2.82	1.25	7.22	4.70

Notes:

- The above consolidated results have been prepared as per Generally Accepted Accounting Principles in India, prescribed u/s section 129 or 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable and in accordance with the recognition and measurement principles laid down in Accounting Standard 25 Interim Financial Reporting), as applicable, specified in Section 133 of the Companies Act, 2013 read with relevant thereunder or as specified by the Institute of Chartered Accountants of India, whichever is applicable.
- The above consolidated results for the half year and year ended March 31, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 28, 2025 and have been audited by the Statutory Auditors of the Company and have expressed an unmodified opinion on these audited standalone and consolidated financial results.
- The Company has chosen to prepare the financial results in existing Accounting Standards format in accordance with the Press Release No. 11/10/2009 CL-V, wherein Companies whose securities are listed or in the process of listing on SME exchange shall not be required to apply Ind AS. Such companies shall continue to comply with the existing Accounting Standards unless they choose otherwise.
- During the financial year ended March 31, 2025, the Company has incorporated a new subsidiary on 28/09/2024 namely 'Flexichain Private Limited' ('Flexichain') having its registered office at Noida, Uttar Pradesh, acquiring 70% ownership with the object to analyse, design, advise, develop and implement products for customers on all matters regarding implementation of computer software, management of data processing and information systems and data communication systems whether in India/abroad. Flexichain further aims at digitization of company's operations, assist company in development of ERP and CRM products for its internal use. The financials are consolidated with the aforeasid Company Flexichain.



5. The Board of Directors of the Company at their meeting held on December 26th, 2025 approved for raising of funds through Issue of 55,00,000 (Fifty-Five Lakhs Only) Fully convertible warrants convertible into equivalent number of fully paid up equity shares of the Company having face value of Rs. 10/- (Rupees Ten Only) each, at the option of Proposed Allottees, in one or more tranches, within 18 (eighteen) months from the date of allotment of such Warrants to the persons belonging to "Promoter/Promoter Group" and "Non-Promoter, Public Category" at an issue price of Rs. 81/- (Rupees Eighty-One Only) for aggregate amount of up to Rs. 44,55,00,000/- (Rupees Forty-Four Crores Fifty-Five Lakhs Only), for cash on preferential basis, which was subsequently approved by the members through Special resolution in the Extraordinary General Meeting dated January 17th 2025.
6. Fund Raising Committee of the Board of Directors of the Company held on February 11th 2025 have 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 has received Rs.11,13,75,000/- being 25% of the total amount payable towards subscription of the warrants from all the allottees and balance 75% of issue price is receivable on the exercise of conversion as per the terms of the warrants.
7. The balance appearing under the Trade Payables, Loans & Advances, Other Current Liabilities are subject to confirmation and reconciliation and consequent adjustments, if any, shall be accounted for in the year of confirmation and / or reconciliation.
8. During the financial year ended March 31st 2025, the Board of Directors have declared and paid the final dividend of Rs. 0.50 per share (5% on the face value of equity shares of Rs. 10 each).
9. The Company got its Equity Shares listed on the Emerge platform of the National Stock Exchange of India Limited ("NSE EMERGE") w.e.f 18th October, 2023, and the Company prepared the financial results for the half year and year ended 31st March, 2025.
10. As the Company's business activity falls within a single primary business segment, the disclosure requirements as per AS 17 "Segment Reporting" are not applicable.
11. The figures for half year ended 31st March, 2024 are the balancing figures between the audited financial results for the year ended 31st March, 2025 and the published unaudited financial results for six months ended 30th September, 2024.
12. Statement of standalone assets & liabilities and cash flow statement as on 31st March, 2025 are enclosed herewith,
13. Previous period figures have been re-grouped and re-classified wherever necessary.
14. The results of the Company are also available for investors at www.committedgroup.com, and www.nseindia.com.

Place: New Delhi
Date:- 28th May 2025

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


Rajeev Sharma
Managing Director
DIN: 00936817



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

Consolidated Cash Flow Statement As at 31st March, 2025

(Rupees in Lakhs)

Particular	As at 31st March 2025	As at 31st March 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax , prior period items and extra-ordinary items	1079.50	570.25
Adjustment for		
Depreciation and amortisation expense	159.43	49.15
Interest and finance charges	13.01	6.14
Deferred Revenue expenditure expend	(157.97)	-
	14.47	55.29
Operating profit before working capital changes	1093.97	625.53
Adjustment for:		
Adjustments for provisions	206.54	31.61
Adjustments for decrease (increase) Trade and other receivables	(1253.93)	(456.49)
Adjustments for decrease (increase) Trade payables / other liabilities	(190.65)	59.00
Adjustments for decrease (increase) short Term Loans and Advances /others	(264.01)	(400.61)
	(1502.05)	(766.49)
Cash generated from operations	-408.08	(140.96)
Direct Taxes paid(Mat Credit Set off)	(240.92)	(158.47)
Net cash from operating activities - A	(649.00)	(299.43)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of assets / addition to CWIP/ construction stores & advances/ others	(195.98)	(212.22)
FDR/MF/Other Investment	(824.38)	(1471.43)
Net cash used in Investing activities - B	(1020.36)	(1683.65)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Issue of Equity capital	-	2494.80
Money received against share warrants	1113.75	-
Dividend paid	(54.05)	-
Proceeds from borrowings(net)	45.49	(56.19)
Cash received form Minority Share holder	0.30	-
Interest paid	(13.01)	(6.14)
Net cash from financing activities - C	1,092.48	2432.47
Net increase / decrease in cash and cash equivalents (A+B+C)	-576.88	449.40
Cash and cash equivalents - opening balance	834.27	384.87
Cash and cash equivalents - closing balance	257.40	834.27
Net cash increase / decrease	-576.87	449.40

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

For and on behalf of the Board of Directors

COMMITTED CARGO CARE LIMITED


Rajeev Sharma
 Managing Director
 DIN: 00936817

Place: New Delhi

Date:- 28th May 2025



COMMITTED CARGO CARE
Date: May 28th, 2025 **LIMITED**

To,
National Stock Exchange of India Limited
Listing & Compliance Department
Exchange Plaza, 5th Floor, Plot No. C/1,
G Block, Bandra-Kurla Complex, Bandra
Mumbai - 400 051 India

Company Symbol: **COMMITTED**
Company ISIN: INE597Z01014

Subject: - Declaration in respect of Unmodified Opinion on Audited Financial Results for the financial year ended on 31st March 2025 as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 33(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, this is to confirm and declare that the auditors of the Company 'M/s K M M & Associates.', Chartered Accountants (FRN No. 019629N) have issued the Audit Report(s) with unmodified opinion in respect of the Audited (Standalone & Consolidated) Financial Statements/ Financial Results for the financial year ended 31st March, 2025.

You are requested to take the same on your record.

Thanking You,

Yours Faithfully,
For **Committed Cargo Care Limited**

Narendra Singh Bisht
Whole-time Director & CFO





Mobile: 9818855158, 9810270166
Email : bhupesh_khadaria@yahoo.co.in

KMM AND ASSOCIATES

Chartered Accountants

Regd. Office: F-605, Rashmi Appartment,
Harsh Vihar, Pitampura, New Delhi-110034
Phones: +91-11-41574366

Certificate on Disclosure for utilization of issue proceeds for Listed Entity on NSE EMERGE in the case of Committed Cargo Care Limited ("the Company") (CIN: L63090DL1998PLC096746) having registered address at Kh. No. 406, G/F, A-Block, Gali no.-8 Mahipalpur Extn., South West Delhi, New Delhi, India - 110037

In connection with the disclosure for utilization of issue proceeds for Listed Entities on NSE EMERGE, we have verified the information mentioned in Annexure A with respect to the Company relying on the relevant records of the Company prepared and produced before us by the Board of Directors of the Company.

The information mentioned in **Annexure A** was approved by the audit committee and taken on record by the Board of Directors of the Company in their meetings held on 28th May, 2025. We hereby confirm that while providing this certificate we have complied with the Code of Ethics issued by the Institute of Chartered Accountants of India. This certificate is being provided in compliance with NSE Circular No. NSE/CML/2024/23 dated 05/09/2024.

For **K M M & ASSOCIATES**
Chartered Accountants



BHUPESH KHADARIA
(Partner)

Membership No. 502231

UDIN: 25502231 BMLEQF 4426

Dated: 28/05/2025

Place: New Delhi

Annexure-A

Fund Utilization Statement

(Rs. in Cr.)

Original Object	Modified Object, if any	Original Allocation	Funds utilized upto the period ending 30 th Sep, 2024	Modified allocation, if any	Funds Utilised for the period ended as on 31 st March, 2025	Total Utilization	Balance remaining to be utilized for the F.Y. 2025-26	Amount of Deviation/ Variation for the half year according to applicable object	Remarks, if any
Meeting Incremental Working capital requirements	Nil	15.96	9.93	Nil	6.03	15.96	NIL	0	NA
General Corporate Purposes	Nil	5.45	3.81	Nil	1.64	5.45	NIL	0	
Issue Expenses	Nil	3.54	3.41	Nil	0.13	3.54	NIL	0	
Total	Nil	24.95	17.15		7.80	24.95	NIL	0	

