Consecutive Commodities Limited

(Formerly known as Consecutive Investments & Trading Company Limited)
CIN: L67120WB1982PLC035452
Regd. Office: 16/1A, 6th Floor, FL–6G, Balaji Tower, Abdul Hamid Street, Kolkata – 700 069
Corp. Office: B1-305, Westgate Business Bay, SG Highway, Ahmedabad – 380 015
E-mail: consecutiveinvestments@gmail.com
Contact No: +91 96019 41339 **Website:** www.consecutivecommodities.com

---

Date: 29th August, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001
Security Id: CCDL
Script Code: 539091

To,
The Listing Department
Calcutta Stock Exchange Limited
7, Lyons Range
Kolkata – 700 001
Script Code: 013160

Dear Sir / Ma'am,

<u>Sub: Submission of Annual Report for Financial Year 2025-26</u>

Pursuant to Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Annual Report of the 44th Annual General Meeting ("AGM") of the Company to be held on Monday, 21st September, 2026 at 02:00 P.M. through Video Conferencing (VC) / Other Audio Video Means (OAVM).

Kindly take the same on your record and oblige us.

Thanking You

For, Consecutive Commodities Limited
(Formerly known as Consecutive Investments & Trading Company Limited)

LEUVA JITENDRAKUMAR
CHIMANLAL

Digitally signed by LEUVA JITENDRAKUMAR CHIMANLAL
DN: c=IN, o=Personal,
2.5.4.20=fdea5e89442f986fee6e53071fa481be22a45403a0db7db32f2421bfbb85db3d, postalCode=382721, st=Gujarat,
serialNumber=c3a83fb5c35497158fe07060ac2ce88ef9f0e0103f3bb92c921274a8a34afb59, cn=LEUVA JITENDRAKUMAR CHIMANLAL
Date: 2026.08.29 18:23:16 +05'30'

Jitendrakumar Leuva
Managing Director
DIN: 10865406

CONSECUTIVE COMMODITIES LIMITED

(Formerly known as Consecutive Investments & Trading Company Limited)

44th Annual Report for the Financial Year 2025-26

COMPANY INFORMATION

Board of Directors	Mr. Jitendrakumar Leuva	Managing Director-cum-Chairperson
	Mr. Vimal Koli	Executive Director
	Ms. Preeti	Non-Executive and Independent Director
	Ms. Deepa Garg	Non-Executive and Independent Director
	Ms. Reema Magotra	Non-Executive and Independent Director
Audit Committee	Ms. Deepa Garg	Chairperson
	Mr. Jitendrakumar Leuva	Member
	Ms. Reema Magotra	Member
Nomination and Remuneration Committee	Ms. Deepa Garg	Chairperson
	Ms. Preeti	Member
	Ms. Reema Magotra	Member
Stakeholders Relationship Committee	Ms. Deepa Garg	Chairperson
	Ms. Preeti	Member
	Ms. Reema Magotra	Member
Risk Management Committee	Ms. Deepa Garg	Chairperson
	Ms. Preeti	Member
	Ms. Reema Magotra	Member
Key Managerial Personnel	Mr. Jitendrakumar Leuva	Managing Director-cum-Chairperson
	Mr. Vimal Koli	Chief Financial Officer
Statutory Auditor	M/s. S K Bhavsar & Co., Chartered Accountants, Ahmedabad	
Secretarial Auditor	M/s. Dhruvi Patel & Associates, Company Secretaries, Ahmedabad	
Share Transfer Agent	Maheshwari Datamatics Private Limited, 23, R.N. Mukherjee Road, 5^{th} Floor, Kolkata – 700 001	
Registered Office	16/1A, 6th Floor, FL–6G, Balaji Tower, Abdul Hamid Street, Kolkata – 700 069	
Corporate Office	B1-305, Westgate Business Bay, SG Highway, Ahmedabad – 380 015	

INDEX

NOTICE OF THE 44TH ANNUAL GENERAL MEETING

Notice is hereby given that the 44th Annual General Meeting for the Financial Year 2025-26 of the Shareholders of **Consecutive Commodities Limited** ***(Formerly known as Consecutive Investments & Trading Company Limited)*** **("Company" or "CCDL")** will be held on Monday, 21st September, 2026 at 02:00 P.M. (IST) through Video Conferencing **("VC")**/ Other Audio Video Means **("OAVM")** to transact the following businesses:

ORDINARY BUSINESS:

1. **To receive, consider and adopt the Audited Standalone Financial Statements of the Company for the financial year ended on 31st March, 2026 together with and Statement of Profit and Loss together with the notes forming part thereof along with Cash Flow Statement for the financial year ended on that date, and the Reports of the Board of Directors ("The Board") and the Auditors thereon.**

To consider and if thought fit, to pass with or without modification(s) the following Resolution as an ***Ordinary*** of the Directors and the Auditors thereon, placed before the Meeting, be and are hereby considered and adopted ***Resolution****:*

"RESOLVED THAT, the Audited Standalone Financial Statements of the Company for the financial year ended 31st March, 2026 and the Report.**"**

2. **To appoint a Director in place of Mr. Jitendrakumar Leuva (DIN: 10865406), who retires by rotation and being eligible, offers himself for re-appointment.**

To consider and if thought fit, to pass with or without modification(s) the following Resolution as an ***Ordinary Resolution****:*

"RESOLVED THAT, Mr. Jitendrakumar Leuva (DIN: 10865406), who retires by rotation from the Board of Directors, pursuant to the provisions of Section 152 of the Companies Act, 2013 and Articles of Association of the Company and being eligible, offers himself for re-appointment, be and is hereby re-appointed as the Director of the Company.**"**

3. **To appoint M/s. Kapil Kumar Aggarwal & Associates, Chartered Accountants, (FRN: 008174C), as the Statutory Auditor of the Company:**

To consider and if thought fit, to pass with or without modification(s), the following Resolution as an ***Ordinary Resolution:***

"RESOLVED THAT, pursuant to the provisions of Section 139, 141, 142 and other applicable provisions, if any, of the Companies Act, 2013 ('the Act") read with the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification or re-enactment thereof) and pursuant to the recommendations of the Audit Committee and the Board of Directors, approval of the Members of the Company, be and is hereby accorded for the appointment of M/s. Kapil Kumar Aggarwal & Associates, Chartered Accountants, (FRN: 008174C), whose term, as per the provisions of Section 139(2) of the Companies Act, 2013, as Statutory Auditor of the Company, to hold office for 5 years i.e. from Financial Year 2026-27 to 2030-31, from the conclusion of this 44th Annual General Meeting (AGM) till the conclusion of the 49th AGM of the Company to be held in the year 2031, at such remuneration plus service tax, out-of-pocket, travelling and living expenses, etc., as may be mutually agreed between the Board of Directors of the Company and the Auditors."

SPECIAL BUSINESSES:

4. **To appoint M/s. Kapil Kumar Aggarwal & Associates, Chartered Accountants, (FRN: 008174C), as the Statutory Auditor of the Company to fill-in casual vacancy:**

To consider and if thought fit, to pass with or without modification(s), the following Resolution as an ***Ordinary Resolution:***

"RESOLVED THAT, pursuant to provisions of Section 139(8) and other applicable provisions of the Companies Act, 2013 ("Act"), if any, read with the Companies (Audit & Auditors) Rules, 2014 including any statutory enactment(s) or modification(s) thereof, on the recommendation of Audit Committee and Board of Directors, the consent of the members of the Company be and is hereby accorded to appoint M/s. Kapil Kumar Aggarwal & Associates, Chartered Accountants, (FRN: 008174C), as the Statutory Auditors of the Company for the Financial Year 2026-27 to fill up the Casual vacancy caused by the resignation of M/s. S K Bhavsar & Co., Chartered Accountants, Ahmedabad (FRN: 0145880W), and they shall hold office until the conclusion of the 44th Annual General Meeting, on such terms and condition, including remuneration and reimbursement of travelling and other out-of-pocket expenses incurred by them in connection with the audit of the Company, as may be determined by the Board of Directors of the Company in consultation with the Statutory Auditors."

"RESOLVED FURTHER THAT, any Director or the Company Secretary of the Company be and is hereby authorized to do all such acts, deeds, matters and things as may be necessary to give effect to this resolution including filing necessary e-forms with Registrar of Companies."

Registered Office:
16/1A, 6th Floor, FL–6G, Balaji Tower,
Abdul Hamid Street, Kolkata – 700 069

Corporate Office:
B1-305 Westgate Business Bay, SG Highway, Ahmedabad – 380 051

Place: Ahmedabad
Date: 29th August, 2026

By the Order of the Board of
Consecutive Commodities Limited
(Formerly known as Consecutive Investments & Trading Company Limited)

Sd/-
Jitendrakumar Leuva
Managing Director
DIN: 10865406

NOTES:

1. The relevant Statement pursuant to the provisions of Section 102 of the Companies Act, 2013 ("Act") read with Section 110 of the Act and Rule 22 of the Companies (Management and Administration) Rules, 2014 ("Rules"), each as amended, setting out the material facts relating to the aforesaid Resolutions and the reasons thereof is annexed hereto and forms part of this Notice.

2. The 44th Annual General Meeting ("AGM") will be held on Monday, 21st September, 2026 at 02:00 P.M. IST through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM"), in compliance with the applicable provisions of the Companies Act, 2013 read with Ministry of Corporate Affairs' ("MCA") General Circular no. 09/2024 dated September 19, 2024 and Circular issued by SEBI vide Circular No. SEBI/HO/CFD/CFDPoD-2/P/CIR/2024/133 dated October 3, 2024 ("SEBI Circular") and in compliance with the provisions of the Companies Act, 2013 ("Act") and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The deemed venue for the 44th AGM shall be the Registered Office of the Company.

3. This AGM is being held through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM") pursuant to MCA Circulars, physical attendance of the Members has been dispensed with. **Accordingly, the facility for appointment of proxies by the Members will not be available for the AGM and hence the Proxy Form, Attendance Slip and Route Map are not annexed to this Notice**. Members have to attend and participate in the ensuing AGM though VC/OAVM. However, the Body Corporates are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate there at and cast their votes through e-voting.

4. Members of the Company under the category of "Institutional Investors" are encouraged to attend and vote at the AGM through VC. Body Corporates whose Authorised Representatives are intending to attend the Meeting through VC/OAVM are requested to Email at consecutiveinvestments@gmail.com and / or at info@accuratesecurities.com, a certified copy of the Board Resolution / authorization letter authorizing their representative to attend and vote on their behalf at AGM through E-voting.

5. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

6. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

7. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (as amended) and the Circulars issued by the Ministry of Corporate Affairs dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote E-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited ("NSDL") for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote E-voting system as well as venue voting on the date of the AGM will be provided by NSDL.

8. In line with the Ministry of Corporate Affairs ("MCA") Circular No. 17/2020 dated April 13, 2020, the Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited ("BSE") at www.bseindia.com and Calcutta Stock Exchange Limited ("CSE") at www.cse-india.com respectively and the AGM Notice is also available on the website of National Securities Depositories Limited ("NSDL") (agency for providing the Remote E-voting facility) i.e. www.evoting.nsdl.com.

9. AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 14/2020 dated April 08, 2020 and MCA Circular No. 17/2020 dated April 13, 2020, MCA Circular No. 20/2020 dated May 05, 2020, MCA Circular No. 2/2021 dated January 13, 2021, Circular No. 02/2022 dated 5th May, 2022 and General Circular No. 09/2023 dated September 25, 2023.

10. The Board of Directors has appointed Mr. Jay Pandya (Membership No. 63213 ACS, CP No. 24319), Ahmedabad, Practicing Company Secretary, as the Scrutinizer to scrutinize the remote voting and e-voting process in fair and transparent manner.

11. The Scrutinizer will submit his consolidated report to the Chairman, or any other person authorised by him, after completion of scrutiny of the votes cast, and the result of the voting will be announced by the Chairman or any other person authorized by him. The Scrutinizer's decision on the validity of votes cast will be final.

12. The Results declared along with the Scrutinizer's Report shall be communicated to the Stock Exchange, where the equity shares of the Company are listed viz. BSE Limited ("BSE") and Calcutta Stock Exchange Limited ("CSE") and be made available on its website viz. www.bseindia.com and www.cse-india.com.

13. **DISPATCH OF ANNUAL REPORT THROUGH ELECTRONIC MODE:**

    In compliance with the MCA Circulars and SEBI Circular No. SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated 12th May, 2020, Notice of the AGM along with the Annual Report 2025-26 is being sent only through electronic mode to those Members whose email addresses are registered with the Company / Depositories. Members may note that the Notice and Annual Report 2025-26 will be available on website of the Stock Exchanges, i.e., BSE Limited ("BSE") at www.bseindia.com, Calcutta Stock Exchange Limited ("CSE") at www.cse-india.com and on the website of NSDL at https://www.evoting.nsdl.com/. **Annual Report will not be sent in physical form.**

14. Members of the Company holding shares, either in physical form or in Dematerialized form, as on Friday, 21st August, 2026 will receive Annual Report for the financial year 2025-26 through electronic mode only.

15. The Register of Members and Share Transfer Books will remain closed from Monday, 14th September, 2026 to Monday, 21st September, 2026 (both days inclusive) for the purpose of Annual General Meeting ("AGM").

16. Members holding shares in the dematerialized mode are requested to intimate all changes with respect to their bank details, ECS mandate, nomination, power of attorney, change of address, change in name, etc., to their Depository Participant ("DP"). These changes will be automatically reflected in the Company's records, which will help the Company to provide efficient and better service to the Members. Members holding shares in physical form are requested to intimate the changes to the Registrar & Share Transfer Agents of the Company ("RTA") at its following address: Maheshwari Datamatics Pvt Ltd, 23, R.N. Mukherjee Road, 5th Floor, Kolkata – 700 001, Email Id: contact@mdplcorporate.com

17. In terms of the provisions of Section 152 of the Act, Mr. Jitendrakumar Leuva (DIN: 10865406), Managing Director of the Company, who retires by rotation at this Annual General Meeting. Nomination and Remuneration Committee and the Board of Directors of the Company re-commend his re-appointment.

    Mr. Jitendrakumar Leuva is interested in the Ordinary Resolution set out at Item No. 2 of the Notice with regard to his re-appointment of Director. The other relatives of Mr. Jitendrakumar Leuva being shareholders of the Company may be deemed to be interested in the resolutions set out at Item No. 2 of the Notice, to the extent of their shareholding interest, if any, in the Company.

    Save and except the above, none of the Directors / Key Managerial Personnel of the Company / their relatives is, in any way, concerned or interested, financially or otherwise, in the Ordinary Businesses set out under Item No. 2 of the Notice.

18. The Securities and Exchange Board of India ("SEBI") has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit the PAN to their DPs with whom they are maintaining their demat accounts and members holding shares in physical form to the Company / RTA.

19. Pursuant to Section 72 of the Companies Act, 2013, members holding shares in physical form may file nomination in the prescribed Form SH-13 and for cancellation / variation in nomination in the prescribed Form SH-14 with the Company's RTA. In respect of shares held in electronic / demat form, the nomination form may be filed with the respective Depository Participant.

20. As per Regulation 40 of SEBI Listing Regulations, as amended, securities of listed companies can be transferred/ traded only in dematerialized form with effect from 1st April, 2019, except in case of request received for transmission or transposition of securities. In view of this and to eliminate all risks associated with physical shares and for ease of portfolio management, members holding shares in physical form are requested to consider converting their holdings to dematerialized.

21. Members are requested to quote their Folio No. or DP ID/ Client ID, in case shares are in physical / dematerialized form, as the case may be, in all correspondence with the Company / Registrar and Share Transfer Agent.

22. Details of Directors retiring by rotation / seeking appointment / re-appointment at this Meeting are provided in the "Annexure" to the Notice as per Regulation 36(3) of SEBI (LODR), 2015 and Secretarial Standard on General Meetings ("SS-2") issued by Institute of Company Secretaries of India.

23. As the AGM is to be held through VC/ OAVM, Members seeking any information with regard to the accounts or any documents, are requested to write to the Company at least 10 days before the date of AGM through email on consecutiveinvestments@gmail.com and / or at info@accuratesecurities.com . The same will be replied / made available by the Company suitably.

24. The business set out in the Notice of AGM will be transacted through electronic voting system and the Company is providing facility for voting by electronic means. Instructions and other information relating to e-voting are given in this Notice.

25. Members attending the AGM through VC / OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Act.

26. In case of joint holders attending the AGM, only such joint holder who is higher in the order of names will be entitled to vote.

27. The Members can join the AGM in the VC/ OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. Instructions and other information for members for attending the AGM through VC/OAVM are given in this Notice.

28. Since the AGM will be held through VC/ OAVM, the route map of the venue of the Meeting is not annexed hereto.

29. The Company has set Monday, 14th September, 2026 as the "Cut-off Date" for taking record of the shareholders of the Company who will be eligible for casting their vote on the resolution to be passed in the ensuing 44th (Forty Fourth) Annual General Meeting, for E-Voting.

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER: -

The remote e-voting period begins on Friday, 18th September, 2026 at 9:00 A.M. and ends on Sunday, 20th September, 2026 at 5:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. Monday, 14th September, 2026 may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Monday, 14th September, 2026.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	If you are already registered for **NSDL IDeAS facility**, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the **"Beneficial Owner"** icon under "Login" which is available under **"IDeAS"** section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on options available against company name or **e-Voting service provider - NSDL** and you will be re-directed to NSDL e-Voting website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **"Register Online for IDeAS"** Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen-digit demat account number held with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on options available against company name or **e-Voting service provider - NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Individual Shareholders holding securities in demat mode with CDSL	Existing users who have opted for Easi / /Easiest, they can login through their user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or www.cdslindia.com and click on New System Myeasi. After successful login of Easi/Easiest the user will be also able to see the E Voting Menu. The Menu will have links of **e-Voting service provider i.e. NSDL.** Click on **NSDL** to cast your vote. If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration. Alternatively, the user can directly access e-Voting page by providing demat Account Number and PAN No. from a link in www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the demat Account. After successful authentication, user will be provided links for the respective ESP i.e. **NSDL** where the e-Voting is in progress.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. Once login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on options available against company name or e-Voting service provider-NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30.
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at 022- 23058738 or 022-23058542-43.

B) Login Method for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

Alternatively, *if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.*

4. Your User ID details are given below:

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	**Your User ID is:**
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example, if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example, if your Beneficiary ID is 12************** then your user ID is 12**************
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company for example, if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:

If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

a. If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.
b. If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
c. How to retrieve your 'initial password'?
   (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8-digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
   (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:

   (a) Click on "Forgot User Details/Password?" (If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
   (b) Physical User Reset Password?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
   (c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.co.in mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
   (d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.

7. Now, you will have to click on "Login" button.

8. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join General Meeting".
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders:

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to csjaypandya@gmail.com with a copy marked to evoting@nsdl.co.in.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on toll free no.: 1800 1020 990 and 1800 22 44 30 or send a request at evoting@nsdl.co.in.

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (Self attested scanned copy of PAN card), AADHAAR (self-attested scanned copy of Aadhaar Card) by email to consecutiveinvestments@gmail.com

2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (Self attested scanned copy of PAN card), AADHAAR (Self attested scanned copy of Aadhaar Card) to (consecutiveinvestments@gmail.com). If you are an Individual shareholder holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A**) i.e. **Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode**.

3. Alternatively, shareholder/members may send a request to evoting@nsdl.co.in for procuring user id and password for e-voting by providing above mentioned documents.

4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR E-VOTING ON THE DAY OF THE AGM ARE AS UNDER: -

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.

2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.

3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.

4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM link" placed under **"Join General meeting"** menu against company name. You are requested to click on VC/OAVM link placed under Join General Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

2. Members are encouraged to join the Meeting through Laptops for better experience.

3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at (consecutiveinvestments@gmail.com). The same will be replied by the company suitably.

ANNEXURE

Relevant details as stipulated under Regulation 36(3) of SEBI (LODR), 2015 and Secretarial Standard on General Meetings ("SS-2") issued by Institute of Company Secretaries of India, in respect of director seeking appointment / reappointment as director under Item No. 2 are as under:

Name of the Director	**Mr. Jitendrakumar Leuva (DIN: 10865406)**
Date of Birth	11/04/1969
Date of first Appointment on the Board	19th February, 2025
Qualifications	Graduate
Experience/Brief Resume/ Nature of expertise in specific functional areas;	Mr. Jitendrakumar Chimanlal Leuva has more than 35 years of experience in various fileds. Experienced in all aspects of the business life cycle through the development of engaged and integrated business, increasing overall sales, enhancing the value proposition with new service & products and driving team in pursuit of customer excellence.
Terms and Conditions of Appointment along with remuneration sought to be paid	Appointed as Managing Director and liable to retired by rotation
Remuneration last drawn by such person, if any	Nil
No. of Shares held in the Company as on 31st March, 2026.	Nil
Relationship with other Directors, Manager and other Key Managerial Personnel of the Company/ Disclosure of relationships between directors inter-se;	Not Applicable
Number of Meetings of the Board attended during the year	9
Directorship / Designated Partner in other Companies / LLPs	CDA Global Products Private Limited
Chairman/Member of the Committees of Board of other Companies/ Names of listed entities in which the person also holds the directorship and the membership of the Committees of the board	Not Applicable
Membership of Committee of the Board of Director of the Company	Member of Audit Committee
Listed entities from which director has resigned in last three years	Nil

BOARD'S REPORT

To,
The Members,
Consecutive Commodities Limited
(Formerly Known as Consecutive Investments & Trading Company Limited)

Your directors present the 44th Board's Report on the Business and Operations of the Company along with the Audited Statement of Accounts for the Financial Year ended on 31st March, 2026.

1. FINANCIAL RESULT:

The financial performance of the Company for the Financial Year ended on 31st March, 2026 and for the previous financial year ended on 31st March, 2025 is given below:

(Rs. In Lakhs)

Particulars	2025-26	2024-25
Revenue from Operations	5787.87	2,260.09
Other Income	21.34	117.33
Total Income	**5809.21**	**2,377.42**
Total Expenses	**5480.85**	**2,145.57**
Profit / Loss before Tax Expenses	**328.36**	**231.85**
Total Tax expense	58.04	8.73
Profit / Loss After Tax for the Period	**270.32**	**223.13**
Other Comprehensive Income	0.00	0.00
Profit For the Period	**270.32**	**223.13**
Earnings Per Share (EPS)		
Basic	0.17	0.14
Diluted	0.17	0.14

2. OPERATIONS:

Total income of the company for the Financial Year 2025-26 is Rs. 5,809.21 Lakhs as compared to the total income of Rs. 2,377.42 Lakhs in the previous Financial Year. The Company has incurred Profit before tax for the Financial Year 2025-26 of Rs. 328.36 Lakhs as compared to the Profit before tax of Rs. 231.85 Lakhs in the previous Financial Year. Net Profit after Tax for the Financial Year 2025-26 is Rs. 270.32 Lakhs as against Net Profit after tax of Rs. 223.13 Lakhs in the previous Financial Year. The Directors are continuously looking for the new avenues for future growth of the Company and expect more growth in the future period.

3. CHANGE IN NATURE OF BUSINESS, IF ANY:

During the Financial Year 2025-26 there was no changes in nature of Business of the Company.

4. SHARE CAPITAL:

A. AUTHORISED SHARE CAPITAL:

The Company has increased it Authorised Share Capital from Rs. 16,50,00,000 (Rupees Sixteen Crores Fifty Lakhs Only) divided into 16,50,00,000 (Rupees Sixteen Crores Fifty Lakhs) equity shares of Re. 1.00/- each to Rs. 66,00,00,000/- (Rupees Sixty-Six Crores Only) divided into 66,00,00,000 (Sixty-Six Crore) equity shares of Re. 1.00/- (Rupee One Only) each and consequently alteration of Memorandum of Association of the Company which was approved by the members of the company in their Extra-Ordinary General Meeting held on 22nd April, 2025.

The Authorised Share Capital of the company as on 31st March, 2026 is Rs. 66,00,00,000 (Rupees Sixty-Six Crores Only) divided into 66,00,00,000 (Sixty-Six Crores) Equity Shares of Re. 1.00/- (Rupee One Only) each.

B. PAID-UP SHARE CAPITAL:

The Paid-up Share Capital of the Company as on 31st March, 2026 is Rs. 16,01,50,000 (Rupees Sixteen Crores One Lakh Fifty Thousand Only) divided into 16,01,50,000 (Sixteen Crores One Lakh Fifty Thousand) equity shares of Re. 1.00/- each

After the end of year under review, The Board of Directors, at its meeting held on 5th August, 2026, allotted 48,04,50,000 (Forty-Eight Crores Four Lakhs Fifty Thousand) fully paid-up equity shares of face value of Re. 1.00/- each at an issue price of Re. 1.00/- per equity share (at par) on a Right issue basis. Consequently, the Paid-up Share Capital of the Company increased from Rs. 16,01,50,000 (Rupees Sixteen Crores One Lakh Fifty Thousand Only) divided into 16,01,50,000 (Sixteen Crores One Lakh Fifty Thousand) equity shares of Re. 1.00/- each to Rs. 64,06,00,000/- (Rupees Sixty-Four Crores Six Lakhs Only) divided into 64,06,00,000 (Sixty-Four Crores Six Lakhs) equity shares of Re. 1.00/- (Rupee One Only) each.

5. DIVIDEND:

To conserve the resources for future prospect and growth of the Company, your directors do not recommend any dividend for the Financial Year 2025-26 (Previous year - Nil).

6. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND:

Pursuant to Section 124 of the Companies Act, 2013, the amount of dividend remaining unpaid or unclaimed for a period of seven years shall be transferred to the Investor Education and Protection Fund ("IEPF"). During the year under review, there was no unpaid or unclaimed dividend in the "Unpaid Dividend Account" lying for a period of seven years from the date of transfer of such unpaid dividend to the said account. Therefore, there were no funds which were required to be transferred to Investor Education and Protection Fund.

7. TRANSFER TO OTHER EQUITY:

The Profit of the Company for the Financial Year ending on 31st March, 2026 is transferred to profit and loss account of the Company under Other Equity.

8. WEBLINK FOR ANNUAL REPORT:

Pursuant to Section 92(3) read with Section134(3)(a) of the Act, the Annual Return as on March 31, 2026 is available on the Company's website www.consecutivecommodities.com.

9. SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS:

There are no significant material orders passed by the Regulators or Courts or Tribunal, which would impact the going concern status of the Company and its future operation.

10. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN AND DURING THE END OF THE FINANCIAL YEAR TO WHICH THE FINANCIAL STATEMENTS RELATES AND TILL DATE OF THE REPORT:

- **Change in the Name of the Company:**

The Board of Directors of the Company, at its meeting held on 29th August, 2025, considered and approved the proposal for change of the name of the Company from "Consecutive Investments & Trading Company Limited" to "Consecutive Commodities Limited", "Consecutive Global Commodities Limited", or such other name as may be made available and approved by the Ministry of Corporate Affairs or any other competent authority.

The proposed change in the name of the Company was subsequently approved by the members of the Company at their meeting held on 30th September, 2025.

Consequently, upon completion of the requisite statutory and regulatory formalities, the Company was issued a fresh Certificate of Incorporation by the Ministry of Corporate Affairs, reflecting the new name of the Company as “Consecutive Commodities Limited”, with effect from 16th December, 2025.

- **Shifting of Registered Office of the Company from one state to another:**

The Board of Directors of the Company, at its meeting held on 8th September, 2025, considered and approved the proposal for shifting the Registered Office of the Company from 23 Ganesh Chandra Avenue, 3rd Floor, Kolkata, West Bengal, India – 700 001 (in the State of West Bengal) to B-307 Synergy Tower, Opp. Commerce House, Nr. Vodafone Corporate Road, Jivraj Park, Ahmedabad, Gujarat, India – 380 051 (in the State of Gujarat).

The proposed shifting of the Registered Office of the Company from the State of West Bengal to the State of Gujarat was subsequently approved by the members of the Company at their meeting held on 30th September, 2025. The Company has made the necessary application for obtaining the requisite approval of the Central Government for shifting of its Registered Office from the State of West Bengal to the State of Gujarat, and the said approval is presently pending.

- **Change in Corporate Office of the Company:**

The Board of Directors of the Company, at its meeting held on 23rd January, 2026, considered and approved to keep and maintain the books of accounts of the Company from B-307, Synergy Tower, Opp Commerce House, Near Vodaphone Corporate Road, Jivraj Park, Ahmedabad, Gujarat, India – 380 051 to B1-305, Westgate Business Bay, SG Highway, Ahmedabad – 380 015.

- **Change in Registered Office of the Company:**

The Board of Directors of the Company, at its meeting held on 12th June, 2026, considered and approved to change the registered office of the company from 23, Ganesh Chandra Avenue, 3rd Floor, West Bengal – 700 001 to 16/1A, 6th Floor, FL–6G, Balaji Tower, Abdul Hamid Street, Kolkata – 700 069 i.e. within local limits of the city.

- **Allotment of equity shares on Right Basis:**

After the end of year under review, The Board of Directors, at its meeting held on 5th August, 2026, allotted 48,04,50,000 (Forty-Eight Crores Four Lakhs Fifty Thousand) fully paid-up equity shares of face value of Re. 1.00/- each at an issue price of Re. 1.00/- per equity share (at par) on a Right issue basis. Consequently, the Paid-up Share Capital of the Company increased from Rs. 16,01,50,000 (Rupees Sixteen Crores One Lakh Fifty Thousand Only) divided into 16,01,50,000 (Sixteen Crores One Lakh Fifty Thousand) equity shares of Re. 1.00/- each to Rs. 64,06,00,000/- (Rupees Sixty-Four Crores Six Lakhs Only) divided into 64,06,00,000 (Sixty-Four Crores Six Lakhs) equity shares of Re. 1.00/- (Rupee One Only) each.

11. BOARD MEETINGS AND ATTENDANCE

The Directors of the Company met at regular intervals at least once in a quarter with the gap between two meetings not exceeding 120 days to take a view of the Company’s policies and strategies apart from the Board Matters.

During the year under the review, the Board of Directors met 9 (Nine) times viz 29th May, 2025, 6th August, 2025, 14th August, 2025, 29th August, 2025, 8th September, 2025, 13th November, 2025, 23rd January, 2026, 14th February, 2026 and 25th March, 2026.

12. DIRECTORS RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134 (3)(c) and Section 134(5) of the Companies Act, 2013, to the best of their knowledge and belief the Board of Directors hereby submit that:

a. In the preparation of the Annual Accounts, for the year ended on 31st March, 2026 the applicable accounting standards have been followed and there is no material departure from the same,

b. The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of financial year and of the profit of the Company for the financial year ended on 31st March, 2026.

c. The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities,

d. The Directors had prepared the Annual Accounts on a going concern basis,

e. The Directors had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively and

f. The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

13. CORPORATE SOCIAL RESPONSIBILITY (CSR):

The provisions of section 135 of the Companies Act, 2013 is not applicable to your Company as the Company does not fall under the criteria limits mentioned in the said section of the Act.

Hence, the Company has not taken voluntary initiative towards any activity mentioned for Corporate Social Responsibility.

14. EXPLANATIONS / COMMENTS BY THE BOARD ON EVERY QUALIFICATION, RESERVATION OR ADVERSE REMARK OR DISCLAIMER MADE:

i. Auditor's Report:

The statutory Auditor of the Company has included the following qualifications in their Audit Report for the Financial Year 2025-26:

According to the information and explanation given to us and based on our audit, the following material weakness has been identified in the operating effectiveness of the Company's internal financial controls over financial reporting as at 31st March, 2026:

The documentation in respect of specific policies and procedures and the IT Controls pertaining to internal financial controls over financial reporting are not adequate and needs to be further strengthened.

A "material weakness" is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the Company's annual or interim financial statements will not be prevented or detected on a timely basis.

In our opinion, except for the possible effect of the material weakness described above on the achievement of the objectives of the control Criteria , the Company has maintained , in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

We have considered the material weaknesses identified and reported above in determining the nature, timing and audit tests applied in our audit of the financial statements of the Company and these material weaknesses above does not affect our opinion on the financial statements of the Company.

Explanations or Comments by the Board on Auditor's Observations:

The Board of Directors wishes to provide the following explanations in response to the remarks made by the Statutory Auditors in their Audit Report for the financial year ended March 31, 2026:

1. The Company is in the process of identifying a suitably qualified and experienced professional for the internal audit function. Necessary steps are being taken to complete the appointment at the earliest and strengthen the internal control and compliance framework in accordance with the applicable provisions of the Companies Act, 2013.

ii. Secretarial Auditor's Report:

The report of the Secretarial auditor has not made any adverse remark in their Audit Report except:

1. The Company had not submitted the Scrutinizer's Report for the Extraordinary General Meeting held on 22nd April, 2025 to the stock exchange as per the provisions of Regulation 44(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 within the Stipulated time. The Company should ensure that compliance w.r.t. all the Applicable Provisions of Regulations 44(3) of the SEBI LODR Regulations are duly complied within stipulated time period in the future events.

2. The Company has not complied with the provisions of Regulation 47 of SEBI LODR Regulations with respect to Publication of Newspaper Advertisement and its intimation to the stock exchange within stipulated time for the Financial Results for the Quarter and Nine Months ended on 31st December, 2025. The Company should ensure that compliance w.r.t. the Regulation 47 of the SEBI LODR Regulations are duly complied in the future events.

3. It was observed that the Company has passed resolution for the appointment of Internal Auditor, however, Form MGT-14 pursuant to Section 117(3)(g) of the Companies Act, 2013, read with the applicable rules, has not been filed with the Registrar of Companies.

Reply:

1. The observation is noted. The requisite fine imposed by the Stock Exchange has been duly paid. Necessary measures have been put in place to ensure timely submission of the Scrutinizer's Report and requisite intimations to the Stock Exchange and to ensure due compliance with the applicable regulatory requirements in future.

2. The Board clarifies that the newspaper advertisements for the mentioned matter were duly published. However, the copies were inadvertently misplaced. The Company is making efforts to retrieve the archived copies from the respective publication houses.

3. Necessary steps are being taken to complete the requisite filing of Form MGT-14 with the Registrar of Companies. Due care shall be exercised to ensure timely compliance with the applicable statutory filing requirements in future.

15. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT,2013:

The details of loans, investment, guarantees and securities covered under the provisions of section 186 of the Companies Act, 2013 are provided in the financial statement.

16. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES:

During the year under review, all the Related Party Transactions were entered at arm's length basis and in the ordinary course of business and were in compliance with the applicable provisions of the Act and the Listing Regulations.

Pursuant to Section 188 of the Act read with rules made thereunder and Regulation 23 of the Listing Regulations, all Material Related Party Transactions ("material RPTs") require prior approval of the shareholders of the Company vide ordinary resolution.

The Company has formulated and adopted a policy on dealing with related party transactions, in line with Regulation 23 of the Listing Regulations, which is available on the website of the Company at www.consecutivecommodities.com

As a part of the mandate under the Listing Regulations and the terms of reference, the Audit Committee undertakes quarterly review of related party transactions entered by the Company with its related parties. Pursuant to Regulation 23 of Listing Regulations and Section 177 of the Act, the Audit Committee has granted omnibus approval in respect of transactions which are repetitive in nature, which may or may not be foreseen, not exceeding the limits specified thereunder. The transactions under the purview of omnibus approval are reviewed on quarterly basis by the Audit Committee. Pursuant to Regulation 23(9) of the Listing Regulations, your Company has filed the disclosures on Related Party Transactions in prescribed format with the Stock Exchanges.

17. INTERNAL FINANCIAL CONTROL SYSTEMS AND THEIR ADEQUACY:

The Company has in place adequate internal financial controls with reference to financial statement across the organization. The same is subject to review periodically by the internal audit cell for its effectiveness. During the financial year, such controls were tested and no reportable material weaknesses in the design or operations were observed. The Statutory Auditors of the Company also test the effectiveness of Internal Financial Controls in accordance with the requisite standards prescribed by ICAI. Their expressed opinion forms part of the Independent Auditor's report.

Internal Financial Controls are an integrated part of the risk management process, addressing financial and financial reporting risks. The internal financial controls have been documented, digitized and embedded in the business processes.

Assurance on the effectiveness of internal financial controls is obtained through management reviews, control self-assessment, continuous monitoring by functional experts. We believe that these systems provide reasonable assurance that our internal financial controls are designed effectively and are operating as intended.

During the year, no reportable material weakness was observed.

18. RESERVES & SURPLUS:

(Rs. in Lakhs)

Sr. No.	Particulars	Amount
1.	Balance at the beginning of the year	137.57
2.	Current Year's Profit / (Loss)	270.32
	Total	**407.89**

19. DISCLOSURES RELATING TO HOLDING / SUBSIDIARY / ASSOCIATE COMPANY AND JOINT VENTURES:

The Company does not have any Holding / Subsidiary/Associate Company and Joint Venture.

20. SECRETARIAL STANDARDS:

During the year under review, the Company has complied with the applicable Secretarial Standards issued by The Institute of Company Secretaries of India (ICSI). The Company has devised proper systems to ensure compliance with its provisions and is in compliance with the same.

21. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO:

The details of conservation of energy, technology absorption etc. as required to be given under section 134(3)(m) of the Companies Act 2013 read with the Companies (Accounts) Rules, 2014, is not given as the Company has not taken any major step to conserve the energy etc.

There were no foreign exchange earnings or outgo during the year under review.

Sr. No.	Foreign exchange earnings and outgo	F.Y. 2025-26	F.Y. 2024-25
1.	Foreign exchange earnings	Nil	Nil
2.	CIF value of imports	Nil	Nil
3.	Expenditure in foreign currency	Nil	Nil
4.	Value of Imported and indigenous Raw Materials, Spare parts and Components Consumption	Nil	Nil

22. STATEMENT ON ANNUAL EVALUATION MADE BY THE BOARD OF DIRECTORS:

The Board evaluated the effectiveness of its functioning, that of the Committees and of individual Directors, pursuant to the provisions of the Act and SEBI Listing Regulations. The Board sought the feedback of Directors on various parameters including:

- Degree of fulfillment of key responsibilities towards stakeholders (by way of monitoring corporate governance practices, participation in the long-term strategic planning, etc.);
- Structure, composition, and role clarity of the Board and Committees;
- Extent of co-ordination and cohesiveness between the Board and its Committees;
- Effectiveness of the deliberations and process management;
- Board / Committee culture and dynamics; and
- Quality of relationship between Board Members and the Management.

The above criteria are broadly based on the Guidance Note on Board Evaluation issued by the Securities and Exchange Board of India on January 5, 2017.

The Chairman of the Board had one-on-one meetings with each Independent Director and the Chairman of NRC had one-on-one meetings with each Executive and Non-Executive, Non-Independent Directors. These meetings were intended to obtain Directors' inputs on effectiveness of the Board/ Committee processes.

In a separate meeting of Independent Directors, performance of Non-Independent Directors, the Board as a whole, and the Chairman of the Company was evaluated, taking into account the views of Executive Directors and Non-Executive Directors.

The Nomination and Remuneration Committee reviewed the performance of the individual directors and the Board as a whole.

In the Board meeting that followed the meeting of the independent directors and the meeting of Nomination and Remuneration Committee, the performance of the Board, its committees, and individual directors was discussed.

The evaluation process endorsed the Board Members' confidence in the ethical standards of the Company, the resilience of the Board and the Management in navigating the Company during challenging times, cohesiveness amongst the Board Members, constructive relationship between the Board and the Management, and the openness of the Management in sharing strategic information to enable Board Members to discharge their responsibilities and fiduciary duties.

The Board carried out an annual performance evaluation of its own performance and that of its committees and individual directors as per the formal mechanism for such evaluation adopted by the Board. The performance evaluation of all the Directors was carried out by the Nomination and Remuneration Committee.

The performance evaluation of the Chairman, the Non-Independent Directors and the Board as a whole was carried out by the Independent Directors. The exercise of performance evaluation was carried out through a structured evaluation process covering various aspects of the Board functioning such as composition of the Board & committees, experience & competencies, performance of specific duties & obligations, contribution at the meetings and otherwise, independent judgment, governance issues etc.

Pursuant to the provisions of the Companies Act, 2013 and SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, the Board has carried out the annual performance evaluation of the

Directors individually as well as evaluation of the working of the Board by way of individual feedback from directors.

The evaluation frameworks were the following key areas:

a) For Non-Executive & Independent Directors:

- Knowledge
- Professional Conduct
- Comply Secretarial Standard issued by ICSI Duties
- Role and functions

b) For Executive Directors:

- Performance as leader
- Evaluating Business Opportunity and analysis of Risk Reward Scenarios
- Key set investment goal
- Professional conduct and integrity
- Sharing of information with Board.
- Adherence applicable government law

The Directors expressed their satisfaction with the evaluation process.

23. MANAGING THE RISKS OF FRAUD, CORRUPTION AND UNETHICAL BUSINESS PRACTICES:

A. VIGIL MECHANISM / WHISTLE BLOWER POLICY:

The Company has established vigil mechanism and framed whistle blower policy for Directors and employees to report concerns about unethical behavior, actual or suspected fraud or violation of Company's Code of Conduct or Ethics Policy.

B. BUSINESS CONDUCT POLICY:

The Company has framed "Business Conduct Policy". Every employee is required to review and sign the policy at the time of joining and an undertaking shall be given for adherence to the Policy. The objective of the Policy is to conduct the business in an honest, transparent and in an ethical manner. The policy provides for anti-bribery and avoidance of other corruption practices by the employees of the Company.

24. PARTICULARS OF EMPLOYEES:

The provisions of Rule 5(2) & (3) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 are not applicable to the Company as none of the Employees of the Company has received remuneration above the limits specified in the Rule 5(2) & (3) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 during the financial year 2025-26.

25. LOANS FROM DIRECTOR / RELATIVE OF DIRECTOR:

During the year under review, the Company has not entered into any materially significant related party transactions which may have potential conflict with the interest of the Company at large. Suitable disclosures as required are provided in AS-18 which is forming the part of the notes to financial statement.

26. MANAGEMENT DISCUSSION AND ANALYSIS REPORT:

Management Discussion and Analysis Report as required under Regulation 34 and Schedule V of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 forms an integral part of this Report, and provides the Company's current working and future outlook as per Annexure - I.

27. DEPOSITS:

As per Section 73 of the Companies Act, 2013 the Company has neither accepted nor renewed any deposits during the financial year. Hence the Company has not defaulted in repayment of deposits or payment of interest during the financial year.

28. AUDITORS AND THEIR REPORTS:

A. STATUTORY AUDITOR:

M/s. S K Bhavsar & Co., Chartered Accountants, Ahmedabad, were appointed as the Statutory Auditors of the Company. The Auditor's report for the Financial Year ended 31st March, 2026 has been issued with an unmodified opinion, by the Statutory Auditor.

B. SECRETARIAL AUDITOR:

The Board appointed M/s. Dhruvi Patel & Associates, Company Secretaries, Ahmedabad, (FRN: S2025GJ1018200) to conduct Secretarial Audit for the Financial Year 2025-26. The Secretarial Audit Report for the Financial Year ended 31st March, 2026 is annexed herewith marked as Annexure - II to this Report.

29. DECLARATION BY INDEPENDENT DIRECTORS:

Ms. Preeti, Ms. Deepa Garg and Ms. Reema Magotra Independent Directors of the Company have confirmed to the Board that they meet the criteria of Independence as specified under Section 149 (6) of the Companies Act, 2013 and they qualify to be Independent Directors. They have also confirmed that they meet the requirements of Independent Director as mentioned under Regulation 16 (1) (b) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. The confirmations were noted by the Board.

30. DIRECTORS AND KEY MANAGERIAL PERSONNEL:

The Directors and Key Managerial Personnel of the Company are summarized below:

Sr. No.	Name	Designation	DIN /PAN
1.	Mr. Jitendrakumar Leuva[1]	Managing Director	10865406
2.	Mr. Vimal Koli[1]	Executive Director	10364390
3.	Ms. Preeti	Non-Executive and Independent Director	09662113
4.	Ms. Deepa Garg	Non-Executive and Independent Director	10740685
5.	Ms. Promila Sharma[1,3]	Non-Executive and Independent Director	09735554
6.	Mr. Dhruv Hedamba[2]	Executive Director	10869302
7.	Ms. Reema Magotra[4]	Non-Executive and Independent Director	09804839
8.	Ms. Shaifali Nehriya[5]	Company Secretary and Compliance Officer	*****5578R
9.	Mr. Vimal Koli[1]	Chief Financial Officer	*****4982J

1. *Mr. Vimal Koli, Mr. Jitendrakumar Leuva and Ms. Promila Sharma were regularized by the shareholders at their Meeting held on 22nd April, 2025.*
2. *Mr. Dhruv Hedamba was appointed as an Additional Executive Director of the Company w.e.f. 6th August, 2025 and resigned from the said office w.e.f. 4th September, 2025.*
3. *Ms. Promila Sharma was resigned from the position of Non-Executive and Independent Director of the Company w.e.f. 25th March, 2026*
4. *Ms. Reema Magotra was appointed as an Additional Non-Executive and Independent Director of the company w.e.f. 25th March, 2026 and subsequently regularized by the shareholders at their meeting held on 21st June, 2026.*
5. *Ms. Shaifali Nehriya resigned from the position of Company Secretary and Compliance officer of the Company w.e.f. 18th August, 2026.*

31. CORPORATE GOVERNANCE:

In terms of Regulation 34(3) read with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Corporate Governance Report and the Auditors' Certificate regarding Compliance to Corporate Governance requirements forms part of this Annual Report as Annexure - III.

32. FORMAL ANNUAL EVALUATION PROCESS BY BOARD:

Pursuant to the provisions of the Companies Act, 2013 and Rules made thereunder, the Board has carried the evaluation of its own performance, performance of Individual Directors, Board Committees, including the Chairman of the Board on the basis of attendance, contribution towards development of the Business and various other criteria as recommended by the Nomination and Remuneration Committee of the Company. The evaluation of the working of the Board, its committees, experience and expertise, performance of specific duties and obligations etc. were carried out. The Directors expressed their satisfaction with the evaluation process and outcome.

In a separate meeting of Independent Directors, the performances of Executive and Non- Executive Directors were evaluated in terms of their contribution towards the growth and development of the Company. The achievements of the targeted goals and the achievements of the Expansion plans were too observed and evaluated, the outcome of which was satisfactory for all the Directors of the Company.

33. DISCLOSURES:

A. Audit Committee:

During the year under review, 5 (Five) meetings of members of the Audit committee as tabulated below, was held on 29th May, 2025, 14th August, 2025, 8th September, 2025, 13th November, 2025 and 14th February, 2026.

The attendance records of the members of the Committee are as follows:

Name	Status	No. of the Committee Meetings entitled	No. of the Committee Meetings attended
Ms. Deepa Garg	Chairperson	5	5
Ms. Promila Sharma[1]	Member	5	5
Mr. Jitendrakumar Leuva	Member	5	5
Ms. Reema Magotra[2]	Member	N.A.	N.A.

1. *Ms. Promila Sharma resigned as a Member of Audit Committee w.e.f. 25th March, 2026.*
2. *Ms. Reema Magotra was appointed as a Member of Audit Committee w.e.f. 25th March, 2026.*

B. Nomination and Remuneration Committee:

During the year under review, 2 (Two) meetings of the members of the Nomination and Remuneration committee, as tabulated below, was held on 6th August, 2025 and 25th March, 2026.

The attendance records of the members of the Committee are as follows:

Name	Status	No. of the Committee Meeting entitled	No. of Committee Meeting attended
Ms. Deepa Garg	Chairperson	2	2
Ms. Promila Sharma[1]	Member	2	2
Ms. Preeti	Member	2	2
Ms. Reema Magotra[2]	Member	N.A.	N.A.

1. *Ms. Promila Sharma resigned as a Member of Nomination and Remuneration Committee w.e.f. 25th March, 2026.*
2. *Ms. Reema Magotra was appointed as a Member of Nomination and Remuneration Committee w.e.f. 25th March, 2026.*

C. Stakeholders Relationship Committee:

During the year under review, 1 (One) meeting of members of Stakeholders Relationship committee as tabulated below, was held on 8th September, 2025.

The attendance records of the members of the Committee are as follows:

Name	Status	No. of the Committee Meeting entitled	No. of Committee Meeting attended
Ms. Deepa Garg	Chairperson	1	1
Ms. Promila Sharma[1]	Member	1	1

Ms. Preeti	Member	1	1
Ms. Reema Magotra[2]	Member	N.A.	N.A.

1. *Ms. Promila Sharma resigned as a Member of Stakeholders Relationship Committee w.e.f. 25th March, 2026.*
2. *Ms. Reema Magotra was appointed as a Member of Stakeholders Relationship Committee w.e.f. 25th March, 2026.*

D. Risk Management Committee:

During the year under review, 2 (Two) meetings of members of Risk Management committee as tabulated below, was held on 16th September, 2025 and 31st December, 2025.

The attendance records of the members of the Committee are as follows:

Name	Status	No. of the Committee Meeting entitled	No. of Committee Meeting attended
Ms. Deepa Garg	Chairperson	2	2
Ms. Promila Sharma[1]	Member	2	2
Ms. Preeti	Member	2	2
Ms. Reema Magotra[2]	Member	N.A.	N.A.

1. *Ms. Promila Sharma resigned as a Member of Risk Management Committee w.e.f. 25th March, 2026.*
2. *Ms. Reema Magotra was appointed as a Member of Risk Management Committee w.e.f. 25th March, 2026.*

34. DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013:

The Company has always been committed to provide a safe and conducive work environment to its employees. Your directors further state that during the year under review there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 as confirmed by the Internal Complaints Committee as constituted by the Company.

The following no. of complaints was received under the POSH Act and the rules framed thereunder during the year:

a. number of complaints filed during the financial year – NIL
b. number of complaints disposed of during the financial year – NIL
c. number of complaints pending as on end of the financial year – NIL

35. INDUSTRIAL RELATIONS:

The Directors are pleased to report that the relations between the employees and the management continued to remain cordial during the year under review.

36. MAINTENANCE OF COST RECORDS:

According to information and explanation given to us, the Central Government has not prescribed maintenance of cost records under section 148(1) of the Act in respect of activities carried out by the Company.

37. DEMATERIALISATION OF EQUITY SHARES:

As per direction of the SEBI, the shares of the Company are under compulsory demat form. The Company has established connectivity with both the Depositories i.e., National Securities Depository Limited and Central Depository Services (India) Limited and the Demat activation number allotted to the Company is ISIN: INE187R01029. Presently shares are held in electronic and physical mode.

38. INSOLVENCY AND BANKRUPTCY CODE:

There is no application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year.

39. POLICY ON DIRECTOR'S APPOINTMENT AND REMUNERATION:

The Remuneration policy is directed towards rewarding performance based on review of achievements on a periodical basis. The remuneration policy is in consonance with the existing industry practice and is designed to create a high-performance culture. It enables the Company to attract, retain and motivate employees to achieve results. The Company has made adequate disclosures to the members on the remuneration paid to Directors from time to time. The Company's Policy on director's appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a director and other matters provided under Section 178 (3) of the Act is available on the website of the Company at www.consecutivecommodities.com

40. VALUATION AMOUNT ON ONE TIME SETTLEMENT AND VALUATION WHILE AVAILING LOAN FROM BANKS AND FINANCIAL INSTITUTIONS:

The details of difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof is not applicable to the Company.

41. STATE OF COMPANY'S AFFAIRS:

Management Discussion and Analysis Report for the year under review, as stipulated in Regulation 34(2) (e) of SEBI Listing Regulations is given as a separate part of the Annual Report. It contains a detailed write up and explanation about the performance of the Company.

42. ACKNOWLEDGEMENTS:

Your directors would like to express their sincere appreciation for the co-operation and assistance received from the Bankers, Regulatory Bodies, Stakeholders including Financial Institutions, Suppliers, Customers and other business associates who have extended their valuable sustained support and encouragement during the year under review.

Your directors take this opportunity to recognize and place on record their gratitude and appreciation for the commitment displayed by all executives, officers and staff at all levels of the Company. We look forward for the continued support of every stakeholder in the future.

Registered Office:
16/1A, 6th Floor, FL–6G, Balaji Tower,
Abdul Hamid Street, Kolkata – 700 069

Corporate Office:
B1-305 Westgate Business Bay, SG Highway, Ahmedabad – 380 051

By the Order of the Board of
Consecutive Commodities Limited
(Formerly known as Consecutive Investments & Trading Company Limited)

	Sd/-	**Sd/-**
	Vimal Koli	**Jitendrakumar Leuva**
Place: Ahmedabad	**Director & CFO**	**Managing Director**
Date: 29th August, 2026	**DIN: 10364390**	**DIN: 10865406**

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

A. Overview of the Global Economy:

The global economy during FY 2025-26 demonstrated steady, if uneven, resilience amid persistent geopolitical tensions, shifting trade policies, and evolving monetary conditions. According to the International Monetary Fund (IMF), global growth is estimated at around 3.0% for calendar year 2025, with projections of approximately 3.1% to 3.3% for 2026, supported by robust technology and AI-related investment, easing financial conditions, and greater-than-expected resilience to trade and geopolitical shocks, including the impact of conflict in the Middle East. The U.S. economy continued to expand at a moderate pace of around 2.0% to 2.7%, while China's growth moderated to approximately 4.4% to 4.8% amid structural headwinds. Global headline inflation continued its gradual decline through 2025, though renewed energy price pressures during the year kept inflation elevated in several advanced and emerging economies.
Central banks across major economies, including the U.S. Federal Reserve and the European Central Bank, largely maintained a cautious and calibrated approach to interest rates, balancing the need to support growth against the risk of resurgent inflation. Emerging markets, particularly in Asia, continued to outperform on the back of strong domestic demand, digital adoption, and structural reforms, even as capital flows and currency markets remained sensitive to global risk sentiment. As the global economic outlook remains dynamic and at times volatile, strategic diversification, disciplined risk management, and data-driven decision-making remain critical to identifying growth opportunities and navigating uncertainty across portfolios.

B. Overview of the Indian Economy:

India remained the fastest-growing major economy in the world during FY 2025-26. As per official estimates, India's real GDP grew by approximately 7.6% during the year, up from 7.1% in FY 2024-25, marking the sharpest pace of expansion since FY 2021-22, while nominal GDP grew by around 8.6% to 8.9%. Growth was broad-based, with the manufacturing sector recording double-digit expansion and the secondary and tertiary sectors both growing in excess of 9%, aided by resilient private consumption, strong government capital expenditure, GST rationalisation, softer crude oil prices, and improving industrial activity. The Reserve Bank of India progressively revised its FY 2025-26 GDP growth forecast upward through the year, from an initial estimate of around 6.3-6.8% to approximately 7.6%, reflecting the underlying strength of domestic demand. Inflation remained largely benign for most of the year, supported by moderating food and fuel prices, although it firmed up towards the latter part of the year on account of global energy price volatility linked to geopolitical tensions. The RBI maintained an accommodative-to-neutral policy stance during the year, having eased rates earlier before holding the repo rate steady to balance growth and price stability. Government initiatives, including continued Production-Linked Incentive (PLI) schemes, sustained infrastructure capital expenditure, and tax and GST reforms, continued to attract domestic and foreign investment. The Indian equity and commodity markets remained resilient through the year, and India continues to stand out as a preferred destination for global capital, particularly in sectors such as manufacturing, agriculture and allied activities, technology, financial services, and consumer goods.

C. Outlook:

The investment and trading landscape remains dynamic, shaped by global economic shifts, evolving policy frameworks, and technological innovation. While short-term volatility linked to global geopolitical developments and commodity price fluctuations may persist, India's long-term growth prospects remain strong, particularly in sectors such as agriculture and allied trade, digital infrastructure, and sustainable business practices. With a disciplined and diversified strategy, the Company remains focused on capturing value and delivering sustainable returns for its stakeholders.

D. Industry structure and developments:

The trading and manufacturing industry for agricultural products continues to evolve rapidly, driven by increasing market sophistication, regulatory advancements, and the integration of technology across the value chain. There is a notable shift towards greater supply chain transparency, quality-driven trading practices, and a growing emphasis on sustainable and efficient agri-business operations. Digital platforms, data analytics, and improved logistics infrastructure are transforming procurement, trading, and distribution of agricultural commodities. Regulatory bodies continue to strengthen compliance frameworks, ensuring greater transparency and market integrity. As competition intensifies and customer expectations rise, entities that prioritise innovation, operational efficiency, and customised solutions are well-positioned to gain market share and drive long-term growth.

E. Opportunities and Threats:

Opportunities:

- **Growing Domestic Demand:** Rising consumption, government capital expenditure, and rural demand are expanding market opportunities in the agri-trading sector.
- **Technology Integration:** Use of data analytics, digital trading platforms, and improved logistics enhances efficiency and market reach.
- **Favourable Government Policies:** PLI schemes, GST rationalisation, and continued infrastructure investment support growth in agriculture and allied trade.
- **Diversification in Product Mix:** Opportunities to expand into value-added agri-products and allied manufacturing segments.
- **Regulatory Support:** Reforms promoting transparency and ease of doing business boost industry credibility and growth.

Threats:

- **Market Volatility:** Global geopolitical tensions, commodity price fluctuations, and currency volatility can impact margins and returns.
- **Regulatory Risks:** Frequent regulatory changes may increase compliance costs and operational complexity.
- **Intense Competition:** Entry of new players and consolidation in the agri-trading space intensifies pressure on margins.
- **Climatic and Supply Chain Risks:** Adverse weather conditions and supply chain disruptions can affect availability and pricing of agricultural produce.

F. Segment-wise or Product-wise performance:

The Company is primarily engaged in a single segment, i.e. Trading in Agriculture products and Manufacturing of Agri Products in India. The Turnover of the Company for the Financial Year 2025-26 is Rs. 5,809.21 Lakhs (Rs. 58,09,20,806/-).

G. Future Outlook:

The future outlook for the agri-trading and manufacturing industry remains optimistic, supported by sustained domestic demand, continued government focus on the agriculture sector, and ongoing improvements in supply chain and trading infrastructure. As global and domestic markets evolve, the Company expects to benefit from increasing demand for quality agricultural products, efficient trading practices, and value-added processing. While macroeconomic uncertainties, commodity price volatility, and regulatory shifts may pose short-term challenges, the Company, by embracing technology, maintaining strong risk management, and adapting to changing market expectations, remains well-positioned to achieve sustainable growth and deliver long-term value to stakeholders.

H. Risks and concerns:

The agri-trading and manufacturing industry faces several risks and concerns that could impact performance and operations. Market volatility, driven by global economic uncertainty, geopolitical tensions, and commodity price fluctuations, poses ongoing challenges to margins and returns. Regulatory changes and increased compliance requirements may raise operational complexity and costs.

Cyber security threats remain a critical concern amid growing reliance on digital platforms for trading and operations. Additionally, intense competition, evolving customer preferences, and pressure on margins may affect profitability. Effective risk management, technological resilience, and regulatory adaptability are essential to navigating these challenges and sustaining long-term growth.

I. Material developments in human Resources / Industrial relations:

During the year, the Company continued to strengthen its human resources framework to support strategic growth and enhance employee engagement. Key developments included the adoption of improved HR practices, implementation of targeted training programs, and initiatives aimed at building a future-ready workforce. The Company also focused on fostering a culture of performance, innovation, and diversity. Industrial relations remained stable and cordial throughout the year, with no disruptions to operations. As talent remains a critical asset, the Company remains committed to attracting, retaining, and developing high-performing professionals through competitive policies and a supportive work environment.

J. Internal control systems and their adequacy:

The Company has established a robust internal control framework designed to ensure the integrity of financial reporting, safeguard assets, and promote compliance with applicable laws and regulations. These controls are regularly reviewed and updated to address emerging risks and align with best industry practices. The internal audit function operates independently and reports directly to the Audit Committee, ensuring objective oversight and timely corrective actions. Periodic risk assessments, process audits, and system checks are conducted to maintain operational efficiency and minimize potential vulnerabilities. Based on evaluations carried out during the year, the internal control systems have been found to be adequate and effective in supporting the Company's objectives.

K. Discussion on financial performance with respect to operational performance:

The financial performance of the Company for the Financial Year 2025-26 is described in the Directors' Report of the Company.

L. Material developments in Human Resources / Industrial Relations front including number of people employed:

The cordial employer - employee relationship also continued during the year under review. The Company has continued to give special attention to human resources.

M. Cautionary Statement:

The Statements made in the 'Management Discussion and Analysis' describing the various parts may be “forward looking statement” within the meaning of applicable securities laws and regulations. The actual results may differ from those expectations depending upon the economic conditions, changes in Govt. Regulations and amendments in tax laws and other internal and external factors.

Registered Office:
16/1A, 6th Floor, FL–6G, Balaji Tower,
Abdul Hamid Street, Kolkata – 700 069

Corporate Office:
B1-305 Westgate Business Bay, SG Highway, Ahmedabad – 380 051

By the Order of the Board of
Consecutive Commodities Limited
(Formerly known as Consecutive Investments & Trading Company Limited)

Sd/-
Vimal Koli
Director & CFO
DIN: 10364390

Sd/-
Jitendrakumar Leuva
Managing Director
DIN: 10865406

Place: Ahmedabad
Date: 29th August, 2026

Report on Corporate Governance

1. A BRIEF STATEMENT ON THE COMPANY'S PHILOSOPHY ON THE CORPORATE GOVERNANCE:

The Company's philosophy on Corporate Governance is founded upon a rich legacy of fair, ethical and transparent governance practices, many of which were in place even before they were mandated by adopting the highest standards of professionalism, honesty, integrity and ethical behaviour. The Company follows the philosophy of building sustainable businesses that are rooted in the community and demonstrates care for the environment. Through the Governance mechanism in the Company, the Board along with its committees undertakes its fiduciary responsibilities to all its stakeholders by ensuring transparency, fair play and independence in its decision making.

The Company has adopted the Code of Conduct ('CoC') for its employees, including the Whole-time Directors ('WTDs'), which encompasses an appropriate mechanism to report any concern pertaining to non-adherence to the said Code. In addition, the Company has adopted a Code of Conduct for its Non-Executive Directors ('NEDs') which includes a Code of Conduct for Independent Directors ('IDs'), as specified under Schedule IV to the Companies Act, 2013 ('the Act') and Regulation 26(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations'). Pursuant to Regulation 26(5) of the SEBI Listing Regulations, all members of the Senior Management have confirmed that there are no material, financial and commercial transactions wherein they have a personal interest that may have a potential conflict with the interest of the Company at large. Pursuant to Regulation 26(3) of the SEBI Listing Regulations, all the Board Members and Senior Management Personnel of the Company as on March 31, 2026 have affirmed compliance with their respective Codes of Conduct. A Declaration to this effect, duly signed by the Executive Director ('ED') is reproduced at the end of this Report.

The Corporate Governance mechanism is further strengthened with adherence to the Business Excellence Model, as a means to drive excellence and the Balanced Scorecard methodology, for tracking progress on long-term strategic objectives and the adoption of the Code of Conduct for Prevention of Insider Trading and the Code of Corporate Disclosure Practices ('Prevention of Insider Trading Code'), pursuant to the provisions of Regulations 8 and 9 under the SEBI (Prohibition of Insider Trading) Regulations, 2015. The Company has also adopted the Governance Guidelines on Board Effectiveness based on the best practices. The Company is in full compliance with the requirements of Corporate Governance norms under the SEBI Listing. Regulations. Risk management and the internal control process are focus areas that continue to meet the progressive governance standards. The Company has instated a comprehensive, robust, compliance management system for tracking, managing and reporting on compliances with all laws and regulations applicable to the Company. The Management on quarterly basis presents before the Board of Directors a status report on adherence to the regulatory compliances, as applicable to the Company.

2. BOARD OF DIRECTORS:

The Board of Directors ('the Board') is the apex body, constituted by the shareholders, for overseeing the Company's overall functioning. The Board provides strategic direction, leadership and guidance to the Management as also monitors the performance of the Company with the objective of creating long-term value for the various stakeholders and the Company.

The Board of Directors along with its committee(s) provides leadership and guidance to the Management and directs and supervises the performance of the Company, thereby enhancing stakeholder value. The Board has a fiduciary relationship in ensuring that the rights of all stakeholders are protected. Your Company has an engaged and well-informed Board with qualifications and experience in diverse areas. The composition of the Board of the Company is in compliance with Regulation 17 of the SEBI Listing Regulations read with Section 149 of the Companies Act, 2013 (the "Act").

The Board comprises of members having varied skills, experience and knowledge. The Board has an optimum combination of both Independent and Non-Independent Directors. As on March 31, 2026, the Board of Directors of your Company comprised of five (5) Directors, with three (3) Non-Executive Independent Directors, 0 (Zero) Non–Executive - Non-Independent Directors and Two (2) Executive Director. None of the Directors on the Board is a member of more than ten (10) Committees and Chairperson of more than five (5)

Committees (as specified under Regulation 26 (1) the SEBI Listing Regulations across all the listed companies in which they hold directorship. The Chairman of the Board is a Managing Director.

Composition and Category of Directors

During the year under review, the composition of the Board was in conformity with Regulation 17 of the SEBI Listing Regulations read together with Section 149 and 152 of the Act and rules framed thereunder.

Sr. No.	Name	Designation	DIN /PAN
1.	Mr. Jitendrakumar Leuva[1]	Managing Director	10865406
2.	Mr. Vimal Koli[1]	Executive Director	10364390
3.	Ms. Preeti	Non-Executive and Independent Director	09662113
4.	Ms. Deepa Garg	Non-Executive and Independent Director	10740685
5.	Ms. Promila Sharma[1,3]	Non-Executive and Independent Director	09735554
6.	Mr. Dhruv Hedamba[2]	Executive Director	10869302
7.	Ms. Reema Magotra[4]	Non-Executive and Independent Director	09804839

1. *Mr. Vimal Koli, Mr. Jitendrakumar Leuva and Ms. Promila Sharma were regularized by the shareholders at their Meeting held on 22nd April, 2025.*
2. *Mr. Dhruv Hedamba was appointed as an Additional Executive Director of the Company w.e.f. 6th August, 2025 and resigned from the said office w.e.f. 4th September, 2025.*
3. *Ms. Promila Sharma was resigned from the position of Non-Executive and Independent Director of the Company w.e.f. 25th March, 2026*
4. *Ms. Reema Magotra was appointed as an Additional Non-Executive and Independent Director of the company w.e.f. 25th March, 2026 and subsequently regularized by the shareholders at their meeting held on 21st June, 2026.*

Details regarding Board Meetings

During the year under the review, the Board of Directors met 9 (Nine) times viz., 29th May, 2025, 6th August, 2025, 14th August, 2025, 29th August, 2025, 8th September, 2025, 13th November, 2025, 23rd January, 2026, 14th February, 2026 and 25th March, 2026. The quorum for the meeting of the Board of Directors is one-third of the Board of Directors or three Directors, whichever is higher, with at least one ID being present. During the year, the requisite quorum was present for all the Board Meetings. The agenda papers for the Board and Committee Meetings are disseminated electronically by uploading them on a secured online application, thereby eliminating circulation of printed agenda papers. The gap between any two Board Meetings was not more than one hundred and twenty days.

The following table illustrates composition of the Board, attendance of the Directors at the Board Meetings held during the year under review and at the last Annual General Meeting ('AGM'), number of directorships and committee positions held in other public companies, their shareholding in the Company's shares or other convertible instruments and names of other listed entities in which Directorships is held, including category of Directorships, as on March 31, 2026:

Name of Directors	Category of Directorship in the Company	No. of other Directorship @	No. of Committee position in other Companies including this listed entity **		No. of Board Meetings attended during 2025-26
			Member	Chairman	
Jitendrakumar Leuva	Managing director	Nil	1	0	9
Vimal Koli	Executive Director	Nil	0	0	9
Preeti	Non-Executive and Independent Director	5	7	4	9
Deepa Garg	Non-Executive and Independent Director	3	2	2	9
Promila Sharma	Non-Executive and Independent Director	7	10	4	9
Dhruv Hedamba	Executive Director	Nil	Nil	Nil	2
Reema Magotra	Non-Executive and Independent Director	4	6	0	0

**Excludes directorship held in private companies, foreign companies and Section 8 companies.*
***Pertains to memberships/chairpersonships held in the Audit Committee and Stakeholders' Relationship Committee of other Indian public companies as per Regulation 26(1) of the SEBI Listing Regulations.*

The Company offered the facility of video conferencing, as prescribed under Section 173(2) of the Act read together with Rule 3 of the Companies (Meetings of Board and its Powers) Rules, 2014, to facilitate the Directors travelling or located at other locations to participate in the Meetings.

(a) Shareholding of Directors:

Name of Directors	No. of Shares held	% of shareholding
Jitendrakumar Leuva	Nil	0.00
Vimal Koli	Nil	0.00
Preeti	Nil	0.00
Deepa Garg	Nil	0.00
Promila Sharma	Nil	0.00
Dhruv Hedamba	Nil	0.00
Reema Magotra	Nil	0.00
Total	**Nil**	**0.00**

Familiarisation programmes for Independent Directors

The Independent Directors immediately on appointment are issued a formal letter of appointment and a welcome kit outlining their rights, roles and responsibilities, and the business overview of the Company, Policies etc. The Chairman and the Managing Director of the Company, brief the Director individually on the industry and business of the Company. The Directors are briefed on the different business units of the Company, the industry as a whole and other details like customers, market etc., at the Business plan meeting, included a session with the management team, wherein, the Directors were walked through the market of different Business units, the customers, the future prospects, emerging technologies etc. The details regarding the familiarisation of Independent Directors are available on the website of the Company at www.consecutivecommodities.com.

Matrix setting out the core skills/ expertise/ competence of the Board of Directors

The Board has, taking into consideration the Company's nature of business, core competencies, key characteristics, identified the following core skills/expertise/competencies as required in the context of its business(es) & sector(s) for it to function effectively and which are available with the Board.

The mapping of the same with each of the Directors are as below:

Competencies	Jitendrakumar Leuva	Vimal Koli	Deepa Garg	Preeti	Promila Sharma	Dhruv Hedamba	Reema Magotra
Understanding of IT services business	√	√	√	√	√	√	√
Knowledge on key industry And technology trends	√	√	√	√	√	√	√
International business management and familiarity with global policies and regulations	√	√	√	√	√	√	√
Corporate Strategy & Expertise	√	√	√	√	√	√	√
Risk management	√	√	√	√	√	√	√

Financial management	√	√	√	√	√	√	√
Governance and Compliance	√	√	√	√	√	√	√
Stakeholders' management	√	√	√	√	√	√	√
People & Performance Management	√	√	√	√	√	√	√

Performance evaluation of the Board and the Committees

The board evaluation is an essential part of the Company's commitment to good corporate governance. The Company has laid down a process for performance evaluation of the Board and its Committees as well as a framework for evaluation of the performance of each of its directors. The evaluation criteria include, inter-alia, structure of the Board, qualifications, experience and competency of Directors, diversity in Board, effectiveness of the Board process, information and functioning, Board culture and dynamics, quality of relationship between the Board and Management, meetings of the Board, including regularity and frequency, discussion and dissent, corporate culture and values, governance and compliance, evaluation of risk amongst others. The criteria are based on the Guidance Note on Board Evaluation issued by the Securities and Exchange Board of India on January 05, 2017. The evaluation process is conducted and monitored by the Chairperson, Nomination & Remuneration Committee ('NRC') in consultation with the members of the Committee. Upon the receipt of feedback from Directors, the Chairperson, NRC conducts a one-to-one meeting with the other Board Members.

Thereafter, the Chairperson of NRC briefs the Board about the consolidated responses/outcome of the evaluation. The performance evaluation of Independent Directors is done by the entire Board of the Company collectively excluding the Independent Director being evaluated. For the FY 2025-26, the performance evaluation has been conducted as per the process adopted by the Company, which is detailed out above. In a separate meeting of Independent Directors, the performance of Non-Independent Directors, the Board as a whole and the Chairman of the Company was evaluated.

Declaration by the Board

In terms of Regulation 25(8) of Listing Regulations, each Independent Director has confirmed that he/she meets the criteria of independence in accordance with the provisions of the Companies Act, 2013 and the Listing Regulations and also confirmed that they are not aware of any circumstance or situation, which exist or may be reasonably anticipated, that could impair or impact his/her ability to discharge his/her duties with an objective independent judgment and without any external influence. Based on the declaration received from each Independent Director under Section 149(7) of the Companies Act, 2013 read with Regulation 25(8) of Listing Regulations, Board of Directors has confirmed that the Independent Directors fulfil the conditions specified in these sections and regulations and are independent of the management.

Independent Directors

As on March 31, 2026, the Board of the company comprised of Three (3) Independent Directors, who in the opinion of the Board, fulfil the requirements as stipulated under Section 149 of the Act and the provisions of SEBI Listing Regulations, and are independent of the Management. The necessary declarations from Independent Directors affirming that they meet the criteria of independence as required under Section 149(7) of the Act and Regulation 16(1)(b) of the SEBI Listing Regulations, were obtained. The Independent Directors abide by the Code of Conduct adopted by the Company and as laid out under Schedule IV of the Act.

Meeting of Independent Directors

A separate meeting of Independent Directors for the FY 2025-26 as per Clause VII (1) of Schedule IV under Section 149(8) of the Act and Regulation 25(3) of the SEBI Listing Regulations was held on Wednesday, March, 25, 2026, without the participation of the Non- Independent Directors and Management Members, wherein the Independent Directors reviewed:

• the performance of the Managing Director, Non- Independent Directors and the Board as a whole;

- the performance of the Chairman of the Company based on the views received from Directors of the Company; and
- the flow of information between Company management and the Board in terms of quality, timeliness and quantity, in order to ensure that the Board discharges its duty effectively.

Resignation of Independent Director

Ms. Promila Sharma resigned from the post of Non-Executive and Independent Director of the Company w.e.f. 25th March, 2026.

Other than the above, there are no instance of resignation of an Independent Director(s).

Appointment of Independent Director

Reema Magotra was appointed as an Additional Non-Executive and Independent Director of the company w.e.f. 25th March, 2026 and subsequently regularized by the shareholders at their meeting held on 21st June, 2026.

Other than the above, there are no instance of appointment of an Independent Director(s).

Number of meetings of the Board of Directors held and dates on which held

9 (Nine) Board Meetings were held during the year 2025-26. The dates on which the Board meetings were held are: 29th May, 2025, 6th August, 2025, 14th August, 2025, 29th August, 2025, 8th September, 2025, 13th November, 2025, 23rd January, 2026, 14th February, 2026 and 25th March, 2026.

The information as required under Regulation 17 (7) of SEBI (LODR) Regulations, 2015 is made available to the Board. The agenda and the papers for consideration at the Board meeting are circulated to the Directors in advance before the meetings. Adequate information is circulated as part of the Board papers and is also made available at the Board Meetings to enable the Board to take informed decisions. Where it is not practicable to attach supporting/relevant document(s) to the agenda, the same are tabled at the meeting and specific reference to this is made in the agenda. As required under Regulation 17 (3) of SEBI (LODR) Regulations, 2015, the Board periodically reviews compliances of various laws applicable to the Company.

Names of the Directors on the Board, their Attendance in the Board Meeting, % of attendance and Attendance in last Annual General Meeting during the year 2025-26 is given below:

No. of Board Meeting held & attended during 2025-26		**Name of Director**					
	Mr. Jitendrakumar Leuva	**Mr. Vimal Koli**	**Ms. Deepa Garg**	**Ms. Promila Sharma**	**Ms. Preeti**	**Mr. Dhruv Hedamba**	**Ms. Reema Magotra**
29-05-2025	Yes	Yes	Yes	Yes	Yes	NA	NA
06-08-2025	Yes	Yes	Yes	Yes	Yes	NA	NA
14-08-2025	Yes	Yes	Yes	Yes	Yes	Yes	NA
29-08-2025	Yes	Yes	Yes	Yes	Yes	Yes	NA
08-09-2025	Yes	Yes	Yes	Yes	Yes	NA	NA
13-11-2025	Yes	Yes	Yes	Yes	Yes	NA	NA
23-01-2026	Yes	Yes	Yes	Yes	Yes	NA	NA
14-02-2026	Yes	Yes	Yes	Yes	Yes	NA	NA
25-03-2026	Yes	Yes	Yes	Yes	Yes	NA	NA
Total attended	9	9	9	9	9	2	NA
% of attendance	100	100	100	100	100	20	NA
Whether attended Last AGM held on 30-09-2025	Yes	Yes	Yes	Yes	Yes	NA	NA

Disclosure of Relationship between Directors inter se

No Directors of the Company are inter-se related.

The Committees of The Board

Given below are the composition and the terms of reference of various Committees constituted by the Board, inter alia, including the details of meetings held during the year and attendance thereat. All Committee decisions are taken, either at the meetings of the Committee or by passing of circular resolutions. The Company Secretary acts as the Secretary for all the Committees. The Chairperson of each Committee briefs the Board on significant discussions at the meetings. During the year under review, all recommendations made by the various Committees were accepted by the Board. The minutes of the meetings of all Committees of the Board are placed before the Board for noting.

3. AUDIT COMMITTEE

In accordance with the provisions of Section 177 of the Companies Act, 2013 and Regulation 18 of the Listing Regulations, the Company has formed its Audit Committee (AC).

The Audit Committee comprises of Three (3) Members, with two (2) Members as an Independent Directors. Ms. Deepa Garg, Independent Director, serves as the Chairman of the Committee.

The Members of the Audit Committee have relevant experience in accounting matters and possess related financial management expertise and are considered financially literate as defined in Regulation 18(1)(c) of the Listing Regulations. The Chairman of the Audit Committee is an Independent Director and has expertise in banking, finance, corporate laws, and governance matters. The Chairman of the Audit Committee attended the last Annual General Meeting of the Company, to answer the queries of the shareholders. The Company Secretary of the Company acts as the Secretary to the Audit Committee.

During the year under review, meetings of members of the Audit committee as tabulated below, were held on 29th May, 2025, 14th August 2025, 8th September, 2025, 13th November, 2025 and 14th February, 2026 respectively. The quorum as required under Regulation 18(2b) of the Listing Regulations was maintained at all the meetings.

The composition, name of the members, chairperson, and attendance of the members during the year are as follows:

Name of the Member	Category of Directorship	Category of Directorship	No. of the Committee Meetings held					Number of meetings attended during FY 2025-26
			29-05-2025	14- 08-2025	08-09-2025	13-11-2025	14-02-2026	
Deepa Garg	Non-Executive and Independent Director	Chairperson	√	√	√	√	√	5
Promila Sharma	Non-Executive and Independent Director	Member	√	√	√	√	√	5
Jitendrakumar Chimanlal Leuva	Non-Executive and Independent Director	Member	√	√	√	√	√	5
Reema Magotra	Non-Executive and Independent Director	Member	NA	NA	NA	NA	NA	NA

1. *Ms. Promila Sharma resigned as a Member of Audit Committee w.e.f. 25th March, 2026.*
2. *Ms. Reema Magotra was appointed as a Member of Audit Committee w.e.f. 25th March, 2026.*

- **Composition of Audit Committee as on Date of Report:**

Audit Committee was reconstituted on 25th March, 2026. Hence, Committee Composition as on date of report is stated as below:

Sr. No.	Name	Status	Designation
1.	Deepa Garg	Chairperson	Non-Executive and Independent Director
2	Reema Magotra	Member	Non-Executive and Independent Director
3.	Jitendrakumar Chimanlal Leuva	Member	Managing Director

Terms of reference/Charter of the Audit Committee

i. Oversight of the Company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible.
ii. Recommendation for appointment, remuneration and terms of appointment of auditors of the Company;
iii. Approval of payment to statutory auditors for any other services rendered by the statutory auditors;
iv. Reviewing, with the management, the annual financial statements and auditor's report thereon before submission to the Board for approval, with particular reference to:
1. Matters required to be included in the Director's Responsibility Statement to be included in the Board's report in terms of clause (c) of sub-section 3 of section 134 of the Companies Act, 2013.
2. Changes, if any, in accounting policies and practices and reasons for the same.
3. Major accounting entries involving estimates based on the exercise of judgment by management.
4. Significant adjustments made in the financial statements arising out of audit findings.
5. Compliance with listing and other legal requirements relating to financial statements;
6. Disclosure of any related party transactions.
7. Qualifications in the draft audit report, if any.
v. Reviewing, with the management, the quarterly financial statements before submission to the Board for approval;
vi. Reviewing, with the management, the statement of uses/application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilised for purposes other than those stated in the offer document/prospectus/notice and making appropriate recommendations to the Board to take up steps in this matter;
vii. Review and monitor the auditor's independence and performance, and effectiveness of audit process;
viii. Approval or any subsequent modification of transactions of the Company with related parties;
ix. Valuation of undertakings or assets of the company, wherever it is necessary;
x. Evaluation of internal financial controls and risk management systems;
xi. Reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems;
xii. Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;
xiii. Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;
xiv. To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors;
xv. To review the functioning of the Whistle Blower mechanism;
xvi. Approval of appointment of CFO (i.e., the wholetime Finance Director or any other person heading the finance function or discharging that function) after assessing the qualifications, experience and background, etc. of the candidate;
xvii. Carrying out any other function as is mentioned in the terms of reference of the Audit Committee.

Mandatory review of information by Audit Committee

The Audit Committee reviews the following information:

1. Management discussion and analysis of financial condition and results of operations;
2. Statement of significant related party transactions (as defined by the Audit Committee) submitted by management;
3. Management letters/letters of internal control weaknesses issued by the statutory auditors;
4. The appointment, removal and terms or remuneration of the Chief Internal Auditor shall be subject to review by the Audit Committee.
5. Statement of deviations:
a. quarterly statement of deviation(s) including report of monitoring agency, if applicable, submitted to stock exchange(s) in terms of Regulation 32(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
b. annual statement of funds utilised for purposes other than those stated in the offer document/prospectus/notice in terms of Regulation 32(7) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Audit Committee is also responsible for giving guidance and directions under the SEBI (Prohibition of Insider Trading) Regulations, 2015 and to review the report of the Compliance Officer with the provisions of these regulations at least once in a financial year and verify that the systems for internal control are adequate and are operating effectively.

Further, the Company has formulated and adopted a policy on dealing with related party transactions, in line with Regulation 23 of the Listing Regulations, which is available on the website of the Company at www.consecutivecommodities.com

4. NOMINATION AND REMUNERATION COMMITTEE

In accordance with the provisions of Section 178 of the Companies Act, 2013 and Regulation 19 of the Listing Regulations, the Company has formed its Nomination and Remuneration Committee (NRC).

The NRC comprise of three (3) Members, all members are an Independent Directors. Ms. Deepa Garg, Independent Director is the Chairperson of the Committee, in compliance with Regulation 19 of the Listing Regulations.

During the year under review, meetings of members of the Nomination and Remuneration committee as tabulated below, were held on 6th August, 2025, and 25th March, 2026 respectively. The quorum as required under Regulation 19(2A) of the Listing Regulations was maintained at all the meetings.

The composition, name of the members, chairperson, and attendance of the members during the financial year are as follows:

Name of the Member	Category of Directorship	Category of Directorship	No. of the Committee Meetings held		Number of meetings attended during FY 2025-26
			06-08-2025	25-03-2026	
Deepa Garg	Non-Executive and Independent Director	Chairperson	√	√	2
Promila Sharma	Non-Executive and Independent Director	Member	√	√	2
Preeti	Non-Executive and Independent Director	Member	√	√	2
Reema Magotra	Non-Executive and Independent Director	Member	NA	NA	NA

1. *Ms. Promila Sharma resigned as a Member of Nomination and Remuneration Committee w.e.f. 25th March, 2026.*
2. *Ms. Reema Magotra was appointed as a Member of Nomination and Remuneration Committee w.e.f. 25th March, 2026.*

- **Composition of Nomination and Remuneration Committee as on Date of Report:**

Nomination and Remuneration Committee was reconstituted on 25th March, 2026. Hence, Committee Composition as on date of report is stated as below:

Sr. No.	Name	Status	Designation
1.	Deepa Garg	Chairperson	Non-Executive and Independent Director
2.	Preeti	Member	Non-Executive and Independent Director
3.	Reema Magotra	Member	Non-Executive and Independent Director

(a) Terms of reference and Powers of the committee inter alia, includes the following:

Terms of Reference and role of the NRC cover the matters specified in SEBI (LODR) Regulations, 2015 and Section 178 of the Companies Act, 2013 as amended from time to time, which, inter alia, includes the following:

- Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the board of directors a policy relating to the remuneration of the directors, key managerial personnel and other employees.

- Formulation of criteria for evaluation of performance of independent directors and the board of directors.

- Devising a policy on diversity of board of directors.

- Identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down and recommend to the board of directors their appointment and removal and carrying out evaluation of performance of every Director.

- Whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors.

- Recommending and determining remuneration of the Executive Directors as per the Policy.

- To recommend to the board, all remuneration, in whatever form, payable to senior management.

(b) Performance evaluation criteria for directors:

The Nomination and Remuneration Committee has devised criteria for evaluation of the performance of the Directors including Independent Directors. The said criteria provide certain parameters like attendance, effective participation, and domain knowledge and so on, which are considered by the Committee and / or Board while evaluating the performance of each Director.

The performance evaluation of the Independent Directors was carried out by the entire Board as well as the Nomination and Remuneration Committee.

(c) Salient features of policy on remuneration of directors, key managerial personnel & senior employees:

The Company has formulated the remuneration policy for its directors, key managerial personnel and Senior Employees keeping in view the following objectives:

» To guide the Board in relation to appointment and removal of Directors, Key Managerial Personnel and Senior Management.
» To evaluate the performance of the members of the Board and provide necessary report to the Board for further evaluation of the Board.
» To recommend to the Board on Remuneration payable to the Directors, Key Managerial Personnel and Senior Management.

(1) Criteria for Selection of Directors:

a. The Non-Executive Directors shall be of high integrity with relevant expertise and experience so as to have a diverse Board with Directors having expertise in the fields of manufacturing, marketing, finance, taxation, law, governance and general management.
b. In case of appointment of Independent Directors, the Nomination and Remuneration Committee ("NRC") satisfies itself with regard to the independence nature of the Directors vis-a-vis the Company so as to enable the Board to discharge its function and duties effectively.
c. NRC ensures that the candidate identified for Appointment / Re-Appointment as an Independent Director is not disqualified for Appointment / Re-Appointment under Section 164 of the Companies Act, 2013.

d. NRC considers the following attributes / criteria, whilst recommending to the Board the candidature for appointment as Director:

1. Qualification, expertise and experience of the Directors in their respective fields;
2. Personal, Professional or business standing;
3. Diversity of the Board.

e. Board of Directors take into consideration the performance evaluation of the Directors and their engagement level.

(2) Criteria for Selection of KMP / Senior Management:

a. NRC ensures that the candidate possesses the required qualifications, experience, skills & expertise to effectively discharge their duties and responsibilities.

b. NRC considers the practice and encourages professionalism and transparent working environment.

c. NRC considers to build teams and carry the team members along for achieving the goals / objectives and corporate mission.

(3) Remuneration:

A. Remuneration to Executive Directors and KMP:

i) The Board, on the recommendation of the NRC, shall review and approve the remuneration payable to the Executive Directors of the Company within the overall limits approved by the shareholders.
ii) The Board, on the recommendation of the NRC, shall also review and approve the remuneration payable to the KMP of the Company.

iii) The remuneration structure to the Executive Directors and KMP shall include the following components:

- Basic Pay
- Perquisites and Allowances
- Stock Options
- Commission (Applicable in case of Executive Directors)
- Retrial benefits

B. Remuneration to Non-Executive Directors:

i) The Board, on the recommendation of the NRC, shall review and approve the remuneration payable to the Non-Executive Directors of the Company within the overall limits approved by the shareholders.

ii) Non-Executive Directors shall be entitled to sitting fees for attending the meetings of the Board and the Committees thereof. The Non-Executive and Independent Directors shall also be entitled to remuneration by way of commission in addition to the sitting fees.

C. Remuneration to Senior Employees:

Employees shall be assigned grades according to their qualifications and work experience, competencies as well as their roles and responsibilities in the organization. Individual remuneration shall be determined within the appropriate grade and shall be based on various factors such as job profile, skill sets, seniority, experience and prevailing remuneration levels for equivalent jobs.

The remuneration policy is directed towards rewarding performance, based on review of achievements on a periodical basis. The remuneration policy is in consonance with the existing industry practice.

3. REMUNERATION OF DIRECTORS:

(a) All pecuniary relationship or transactions of the non-executive directors vis-à-vis the listed entity:

There have been no materially significant related party transactions, pecuniary transactions or relationships between the Company and its Non-Executive Directors that may have potential conflict with the interests of the Company at large.

(b) Disclosures with respect to remuneration:

All elements of remuneration package of individual directors summarized under major groups, such as salary, benefits, bonuses, stock options, pension etc.;

1. Executive & Managing Directors

The Nomination and Remuneration Committee of the Directors is authorized to decide the remuneration of the Managing Director, subject to the approval of Members, if required. The remuneration structure of the Company comprises salary / remuneration, perquisites & Allowances etc. The nature of employment of all Executive and Managing Directors is contractual as per the Company's policy.

The Company has one Managing Director on its Board, who is eligible to draw remuneration as per the Board and Shareholder's approval.

(C) Stock Option

The Company has not granted any stock options to its directors.

The Criteria of making payment to Non-Executive Directors is placed on the website of the Company.

4. STAKEHOLDERS RELATIONSHIP COMMITTEE

In accordance with the provisions of Section 178 of the Companies Act, 2013 and Regulation 20 of the Listing Regulations, the Company has formed its Stakeholders Relationship Committee (SRC).

The SRC comprise of three (3) Members, all members are an Independent Directors. Mrs. Deepa Garg, Independent Director is the Chairperson of the Committee, in compliance with Regulation 20 of the Listing Regulations.

During the FY 2025-26, one (1) meeting of the Committee was held on 8th September, 2025 respectively. The necessary quorum was present for the meeting.

The composition, name of the members, chairman, particulars of the Meetings and attendance of the members during the year are as follows:

Name of the Member	Category of Directorship	Category of Directorship	No. of the Committee Meetings held	Number of meetings attended during FY 2025-26
			08-09-2025	
Deepa Garg	Non-Executive and Independent Director	Chairperson	√	1
Promila Sharma	Non-Executive and Independent Director	Member	√	1
Preeti	Non-Executive and Independent Director	Member	√	1
Reema Magotra	Non-Executive and Independent Director	Member	NA	NA

1. *Ms. Promila Sharma resigned as a Member of Stakeholders Relationship Committee w.e.f. 25th March, 2026.*
2. *Ms. Reema Magotra was appointed as a Member of Stakeholders Relationship Committee w.e.f. 25th March, 2026.*

- **Composition of Stakeholders Relationship Committee as on Date of Report:**

Stakeholders Relationship Committee was reconstituted on 25th March, 2026. Hence, Committee Composition as on date of report is stated as below:

Sr. No.	Name	Status	Designation
1.	Deepa Garg	Chairperson	Non-Executive and Independent Director
2.	Preeti	Member	Non-Executive and Independent Director
3.	Reema Magotra	Member	Non-Executive and Independent Director

The role of the committee shall inter-alia include the following:

1. Resolving the grievances of the security holders of the listed entity including complaints related to transfer/ transmission of shares, non-receipt of annual report, non-receipt of declared dividends, issue of new/ duplicate certificates, general meetings etc.
2. Review of measures taken for effective exercise of voting rights by shareholders.
3. Review of adherence to the service standards adopted by the listed entity in respect of various services being rendered by the Registrar & Share Transfer Agent.
4. Review of the various measures and initiatives taken by the listed entity for reducing the quantum of unclaimed dividends and ensuring timely receipt of dividend warrants/annual reports/statutory notices by the shareholders of the company
5. Resolving grievances of debenture holders related to creation of charge, payment of interest/principal, maintenance of security cover and any other covenants.

5. RISK MANAGEMENT COMMITTEE

The constitution and composition of Risk Management Committee ("RMC") is in accordance with the requirements of Regulation 21 of the Listing Regulations. The RMC comprises of three (3) Members, all members are an Independent Directors. Mrs. Deepa Garg, Independent Director is the Chairperson of the Committee, in compliance with Regulation 21 of the Listing Regulations.

During the year under review, meetings of members of the Risk Management committee as tabulated below, were held on 16th September, 2025, and 31st December, 2025 respectively. The quorum as required under Regulation 21(3B) of the Listing Regulations were maintained at all the meetings.

The composition, name of the members, chairman, particulars of the Meetings and attendance of the members during the year are as follows:

Name of the Member	Category of Directorship	Category of Directorship	No. of the Committee Meetings held		Number of meetings attended during FY 2025-26
			16-09-2025	31-12-2025	
Deepa Garg	Non-Executive - Independent Director	Chairperson	√	√	2
Promila Sharma	Non-Executive - Independent Director	Member	√	√	2
Preeti	Non-Executive - Independent Director	Member	√	√	2
Reema Magotra	Non-Executive - Independent Director	Member	NA	NA	NA

1. *Ms. Promila Sharma resigned as a Member of Risk Management Committee w.e.f. 25th March, 2026.*
2. *Ms. Reema Magotra was appointed as a Member of Risk Management Committee w.e.f. 25th March, 2026.*

- **Composition of Risk Management Committee as on Date of Report:**

Risk Management Committee was reconstituted on 25th March, 2026. Hence, Committee Composition as on date of report is stated as below:

The role of the committee shall, inter alia, include the following:

1. To formulate a detailed risk management policy which shall include:
   a. A framework for identification of internal and external risks specifically faced by the listed entity, in particular including financial, operational, sectoral, sustainability (particularly, ESG related risks), information, cyber security risks or any other risk as may be determined by the Committee.
   b. Measures for risk mitigation including systems and processes for internal control of identified risks.
   c. Business continuity plan.
2. To ensure that appropriate methodology, processes and systems are in place to monitor and evaluate risks associated with the business of the Company;

3. To monitor and oversee implementation of the risk management policy, including evaluating the adequacy of risk management systems;
4. To periodically review the risk management policy, at least once in two years, including by considering the changing industry dynamics and evolving complexity;
5. To keep the board of directors informed about the nature and content of its discussions, recommendations and actions to be taken;
6. The appointment, removal and terms of remuneration of the Chief Risk Officer (if any) shall be subject to review by the Risk Management Committee.

Name and Designation of Compliance Officer as on 31st March, 2026

Name	Ms. Shaifali Nehriya	
Designation	Company Secretary and Compliance Officer	
Contact Details	Address	16/1A, 6th Floor, FL–6G, Balaji Tower, Abdul Hamid Street, Kolkata – 700 069
	Phone	+91 9601941339
	Email	consecutiveinvestments@gmail.com

Quarter-wise Summary of investor complaints received and redressed during the FY 2025-26:

Quarter Period		Opening	Received	Resolved	Closing
From	To				
01-04-2025	30-06-2025	0	0	0	0
01-07-2025	30-09-2025	0	0	0	0
01-10-2025	31-12-2025	0	0	0	0
01-01-2026	31-03-2026	0	0	0	0

Registrar and Share Transfer Agent ('RTA')

Pursuant to Regulation 7 of the SEBI Listing Regulations, the Company has engaged the services of M/s. Maheshwari Datamatics Pvt. Ltd. for the purpose of share transfer facility and of dealing and processing investor services requests. The contact details of the RTA are given below:

Name	Maheshwari Datamatics Pvt. Ltd.	
Contact Details	**Address**	23, R.N. Mukherjee Road, 5th Floor, Kolkata – 700 001
	Phone	2248-2248
	Fax	-
	E-mail	contact@mdplcorporate.com
	Web address	www.mdpl.in

6. GENERAL MEETINGS

Details of last three Annual General Meetings:

The date, time, location and details of special resolution(s) passed in the last three (3) Annual General Meetings of the Company is tabulated herein below:

Particulars	2024-2025	2023-2024	2022-2023
Date	Tuesday 30th September, 2025	Monday 30th September, 2024	Thursday 28th September, 2023
Time	3:16 P.M.	3:00 P.M.	11:30 A.M.
Mode of the Meeting	Video Conferencing (VC) / Other Audio Video Means (OAVM)	Video Conferencing (VC) / Other Audio Video Means (OAVM)	Physical
Special Resolutions Passed in the Meeting	1. To Sell, Lease or Otherwise dispose of the Whole or Substantially the Whole of the	1. To approve Borrowing Limits under Section 180	-

	Undertaking of the Company or Where the Company owns more than One Undertaking, of the Whole or Substantially the Whole of such Undertakings. 2. Power under section 186 of The Companies Act, 2013. 3. To change name of the Company and consequent amendment to Memorandum of Association and Articles of Association of the Company. 4. Change of Registered Address of the Company.	(1) (C) of the Companies Act, 2013 2. To approve Loans, Investments, Guarantee or Security under Section 185 of Companies Act, 2013 3. To Shifting of Registered office from State of West Bengal to State of Gujarat	

Details of Extra Ordinary General Meeting:

The date, time, location and details of resolution(s) passed in the Extra Ordinary General Meeting of the Company is tabulated herein below:

Date of the Meeting	Tuesday, 22nd April, 2025
Time of the Meeting	03:00 P.M.
Mode of the Meeting	Physical
Special Resolutions Passed at the Meeting	-

Details of special resolution passed through Postal Ballot during FY 2025-26 – There was no resolution passed through Postal Ballot during the said period.

3. MEANS OF COMMUNICATION

1. The Company uses several modes for communicating with its external stakeholders, such as announcements and press releases in newspapers, circular letters and other reports to the members, posting information on its website viz. www.consecutivecommodities.com intimation to the Stock Exchanges, responding to analysts' queries.
2. The quarterly, half-yearly and annual financial results are displayed on the Company's website www.consecutivecommodities.com and also disseminated through all the modes mentioned above. The quarterly financial results are also published in leading dailies such as The Echo of India Newspaper (English) and Arthik Lipi Newspaper (Vernacular daily).
3. The Company's Management Discussion & Analysis of the Business for the year ended March 31, 2026, forms part of the Directors' Report and is given under the section so captioned.

4. GENERAL SHAREHOLDERS INFORMATION

AGM Date, Time, and Venue	Monday, 21st September, 2026 at 02.00 P.M. (IST), through Video Conferencing ("**VC**") /) / Another Audio-Visual Means ("**OAVM**")
Financial Calendar	The Company follows the financial year as prescribed under the Companies Act, 2013 that is period of 12 months starts from 1st day of April of a year and ending on the 31st day of March of the following year.
Dividend Payment Date	The Company is not declaring any dividend for the financial year 2025-2026.
Date of Book Closure	14/09/2026 to 21/09/2026
Listing on Stock Exchanges	**BSE Limited ('BSE')** Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001, India Tel.: +91-22-22721234 | Fax: +91-22-22722041

	Calcutta Stock Exchange Ltd 7, Lyons Range Kolkata – 700 001 The Company has paid the annual listing fees for the financial year 2025-26 to the Stock Exchange viz. BSE Limited, where the equity shares of the Company are listed.
Registrar & Share transfer Agent	Maheshwari Datamatics Pvt. Ltd. 23, R.N. Mukherjee Road, 5th Floor, Kolkata – 700 001
Address for Correspondence	Same as Registered Office
CIN	L67120WB1982PLC035452
Share Transfer System	The Company's equity shares which are in dematerialized ("demat") form are transferable through the depository system. As per Regulation 40(1) of the Listing Regulations, as amended, securities of listed companies can be transferred only in demat form w.e.f. April 01, 2019. Further, pursuant to SEBI circular dated 25th January 2022, securities of the Company shall be issued in demat form only while processing service requests in relation to issue of duplicate securities certificate, renewal / exchange of securities certificate, endorsement, sub-division / splitting of securities certificate, consolidation of securities certificates/ folios, transmission and transposition.
Dematerialisation of Shares	As at March 31, 2026, 15,98,14,050 equity shares were held in dematerialised mode representing 99.79% of paid-up capital of the Company. The Company's equity shares are actively traded on BSE Limited and Calcutta Stock Exchange Ltd Further, the entire shareholding of Promoter and Promoter Group are held in Dematerialised mode only.
Outstanding GDRs/ ADRs/Warrants or any convertible instruments, conversion date and likely impact	As at March 31, 2026, there are no outstanding ADR/GDR/Warrants or any convertible instruments and consequently it disclosed that there would be no impact on account of the same.

Distribution of shareholding as on March 31, 2026

Distribution Of Shareholding Based on Shares Held							
Report Type: All (NSDL+CDSL+PHYSICAL)							
SERIAL #	**SHARES RANGE**			**NUMBER OF SHAREHOLDERS**	**% OF TOTAL SHAREHOLDERS**	**TOTAL SHARES FOR THE RANGE**	**% OF ISSUED CAPITAL**
1	1	to	500	19795	57.65	3043057	1.9001
2	501	to	1000	5029	14.65	4343112	2.7113
3	1001	to	2000	3539	10.31	5563789	3.4741
4	2001	to	3000	1560	4.54	3973113	2.4809
5	3001	to	4000	789	2.30	2867413	1.7905
6	4001	to	5000	863	2.50	4157442	2.5960
7	5001	to	10000	1377	4.01	10759203	6.7182
8	10001	to	**********	1386	4.03	125442871	78.3284
			Total	**34338**	**100**	**160150000**	**100.00**

Categories of Shareholding as on March 31, 2026

Category	No. of Shares held	% of Shareholding
Promoters (Directors, Relatives & Group Companies)	38700000	24.16
LLP	21727	0.01
Corporate Bodies	25042830	15.64
Non-Resident Indian	200986	0.13
HUF	1098686	0.69
Public (Non-Institutions)	94985771	59.31
Clearing Members	100000	0.06
Total	160150000	100.00

5. OTHER DISCLOUSERS

- There are no Related Party Transactions during the year that have potential conflict with the interests of the Company at large. Transactions entered into with related parties during the financial year were in the ordinary course of business and at arms' length basis and were approved by the Audit Committee and Shareholders. Approval from the Shareholders have been obtained on the Material Related Party Transactions. The details of related party transactions for the Financial Year 2025-26 are provided in the Directors' Report forming part of the Annual Report. Further, the Company has formulated and adopted a policy on dealing with Related Party Transactions, in line with Regulation 23 of the Listing Regulations, which is available on the website of the Company at www.consecutivecommodities.com
- There are no instances of non-compliance by the Company during the year and no penalties, or strictures imposed on your Company by any of the Stock Exchanges or SEBI, or any statutory authority on any matter related to capital markets during the last three years;
- Your Company has adopted a Whistle Blower Policy and has established the necessary mechanism in line with the requirements under the Companies Act, 2013, and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
  - For employees to report concerns about unethical behaviour;
  - To establish a mechanism to report to the management concerns about unethical behaviour, actual or suspected fraud or violation of the integrity policy;
  - The disclosure reported are addressed in the manner and within the time frames prescribed in the policy.
  - To ensure that adequate safeguards are being provided to the Whistle blower against any victimisation or vindictive practices like retaliation, threat or any adverse (direct or indirect) action on their employment.
  - The Policy also ensures that strict confidentiality is maintained whilst dealing with concerns and also that no discrimination will be meted out to any person for a genuinely raised concern. No personnel/person has been denied access to the Audit Committee.
- Your Company has comprehensive guidelines on Prohibition of Insider Trading and the Company has adopted the Code of Conduct for Prevention of Insider Trading and Code of Corporate Disclosure Practices along with the Policy on Leak of Unpublished Price Sensitive Information and Policy on determination of legitimate purpose, as mandated by SEBI. The policies are available at www.consecutivecommodities.com
- Your Company has formulated a policy on determination of materiality of event/information as required under Regulation 30(1) of Listing Regulations, and the same is available on Company's website at www.consecutivecommodities.com
- None of the Directors of your Company have been debarred or disqualified from being appointed or continuing as directors of companies by the Board/Ministry of Corporate Affairs or any such statutory authority. A certificate in this regard from M/s. Dhruvi Patel and Associates, Company Secretaries, is annexed to this Report.
- Your Company has paid a consolidated amount of Rs. 2,00,000/- as total fees for all services rendered by the statutory auditor and all entities in the network firm/network entity to which the Statutory Auditor is part.
- Your Company has a Policy on prevention, prohibition and redressal of sexual harassment at workplace in line with the provisions of the Sexual Harassment of Women at the Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules thereunder for prevention and of

complaints under the above Act. The reconciliation of complaints under the Sexual Harassment of Women at the Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules framed thereunder is provided herein below:

a. number of complaints filed during the financial year - 0
b. number of complaints disposed of during the financial year - 0
c. number of complaints pending as on end of the financial year 0

- Your Company has not advanced loans and advances to firms/companies in which Directors are interested: NIL
- No credit ratings were obtained during the year ended March 31, 2026: NIL
- Your Company has does not have any subsidiary as on March 31, 2026, and hence, there was no requirement to identify material subsidiary and formulate a policy thereof: NIL
- Your Company has complied with all mandatory requirements and has fulfilled the following discretionary requirements specified in Part E of Schedule II under Regulation 27(1) of Listing Regulations:
  a. The statutory financial statements of the Company are qualified.

Registered Office:
16/1A, 6th Floor, FL–6G, Balaji Tower,
Abdul Hamid Street, Kolkata – 700 069

Corporate Office:
B1-305 Westgate Business Bay, SG Highway, Ahmedabad – 380 051

By the Order of the Board of
Consecutive Commodities Limited
(Formerly known as Consecutive Investments & Trading Company Limited)

Place: Ahmedabad
Date: 29th August, 2026

Sd/-	**Sd/-**
Vimal Koli	**Jitendrakumar Leuva**
Director & CFO	**Managing Director**
DIN: 10364390	**DIN: 10865406**

Dhruvi Patel & Associates

CERTIFICATE ON CORPORATE GOVERNANCE

To
The Members
Consecutive Commodities Limited
(Formerly known as Consecutive Investments & Trading Company Limited)
Regd. Office: 16/1A, 6th Floor, FL-6G, Balaji Tower,
Abdul Hamid Street, Kolkata, West Bengal, 700069

We have examined the compliance of conditions of Corporate Governance by **Consecutive Commodities Limited (Formerly known as Consecutive Investments & Trading Company Limited) [CIN: L67120WB1982PLC035452]** (*hereinafter called the Company*), for the financial year ended on 31st March, 2026 as stipulated in Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations').

The compliance of conditions of Corporate Governance is the responsibility of the Management. Our examination has been limited to procedures and implementation thereof, adopted by the Company for ensuring the compliance of conditions of Corporate Governance as stipulated in Listing Regulations. It is neither an audit nor an expression of opinion on the financial statements of the Company.

In our opinion, and to the best of our information and according to the explanations given to us, and based on the representations made by the Directors and the Management, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in the above mentioned Listing Regulations.

We further state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs the Company.

FOR, DHRUVI PATEL & ASSOCIATES,
COMPANY SECRETARIES

SD/-
DHRUVI PATEL
PROPRIETOR
ACS No.: 42698
COP No.: 27936
FRN: S2025GJ1018200
PR No.: 7004/2025
UDIN: A042698H001067843
Date: 12/08/2026
Place: Ahmedabad

Dhruvi Patel & Associates

Form No. MR-3
SECRETARIAL AUDIT REPORT
For the financial year ended March 31, 2026
[Pursuant to section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To
The Members
Consecutive Commodities Limited
(Formerly known as Consecutive Investments & Trading Company Limited)
Regd. Office: 16/1A, 6th Floor, FL-6G, Balaji Tower,
Abdul Hamid Street, Kolkata, West Bengal, 700069

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Consecutive Commodities Limited (Formerly known as Consecutive Investments & Trading Company Limited) [CIN: L67120WB1982PLC035452] (*hereinafter called the Company*). The Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on 31st March 2026 ('*Audit Period*') complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, *(subject to the observations/qualification mentioned in this report)* in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March 2026 according to the provisions of:

(i) The Companies Act, 2013 (*'the Act'*) and the Rules made thereunder;
(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the Rules made thereunder;
(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings *(Not Applicable to the Company during the Audit Period)*;
(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'): —

  (a) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
  (b) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(c) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
(d) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
(e) The Securities and Exchange Board of India (Share based Employee benefits and Sweat Equity) Regulations, 2021 *(Not Applicable to the Company during the Audit Period)*;
(f) The Securities and Exchange Board of India (Issue and Listing of Securitized Debt Instruments and Security Receipts) Regulations, 2008 *(Not Applicable to the Company during the Audit Period)*;
(g) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 (upto 14th December, 2025) and The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 2025 (from 15th December, 2025) regarding the Companies Act and dealing with client;
(h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 *(Not Applicable to the Company during the Audit Period)*; and
(i) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 *(Not Applicable to the Company during the Audit Period)*;
(j) The Securities and Exchange Board of India (Issue and Listing of Non-convertible Securities) Regulations, 2021 *(Not Applicable to the Company during the Audit Period)*;

(vi) Other laws as applicable during the audit period.

We have also examined compliance with the applicable clauses of the following:
(a) Secretarial Standards issued by The Institute of Company Secretaries of India; with respect to the Board Meetings and General Meetings.
(b) The Listing Agreements entered into by the Company with stock exchange along with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above, subject to filing of certain forms with additional fees and certain Compliances of Listing Obligations and Disclosure Requirements) Regulations, 2015 beyond due date, except for the following:

1. *The Company had not submitted the Scrutinizer's Report for the Extraordinary General Meeting held on 22nd April, 2025 to the stock exchange as per the provisions of Regulation 44(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 within the Stipulated time. The Company should ensure that compliance w.r.t. all the Applicable Provisions of Regulations 44(3) of the SEBI LODR Regulations are duly complied within stipulated time period in the future events*
2. *The Company has not complied with the provisions of Regulation 47 of SEBI LODR Regulations with respect to Publication of Newspaper Advertisement and its intimation to the stock exchange within stipulated time for the Financial Results for the Quarter and Nine Months ended on 31st December, 2025. The Company should ensure that compliance w.r.t. the Regulation 47 of the SEBI LODR Regulations are duly complied in the future events.*
3. *It was observed that the Company being a listed entity, is mandatorily required to appoint an Internal Auditor as required under Section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014. The Company has not appointed an Internal Auditor for the entire Financial Year 2025-26.*

We further report that:

- The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes that took place in the composition of the Board of Directors were in carried out in compliance with the provisions of the Act.
- Adequate notice is given to all Directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent as per the requirements of the statute and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.
- All the decisions at Board Meetings and Committee Meetings are passed with requisite approvals, as recorded in the minutes.

We further report that:

- There are adequate systems and processes in the Company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.
- We have relied on the representations made by the Company and its officers for compliance under other laws specifically applicable to the industry to which the Company belongs
- We have not examined compliance by the Company with applicable financial laws, like direct and indirect tax laws, since the same have been subject to review by statutory financial audit and other designated professionals.

FOR, DHRUVI PATEL & ASSOCIATES,
COMPANY SECRETARIES

SD/-
DHRUVI PATEL
PROPRIETOR
ACS No.: 42698
COP No.: 27936
FRN: S2025GJ1018200
PR No.: 7004/2025
UDIN: A042698H001067854
Date: 12/08/2026
Place: Ahmedabad

This report is to be read with our letter of even date which is annexed as ‘Annexure -1’ *and forms an integral part of this report*

Annexure-1

To,
The Members
Consecutive Commodities Limited
(Formerly known as Consecutive Investments & Trading Company Limited)
Regd. Office: 16/1A, 6th Floor, FL-6G, Balaji Tower,
Abdul Hamid Street, Kolkata, West Bengal, 700069

Our report of the even date has to be read along with this letter.

1. Maintenance of Secretarial/ Statutory Records is the responsibility of the Management of the Company. Our responsibility is to express an opinion on these records based on the audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial Records. The verification was done on test basis to ensure that the correct facts are reflected in the secretarial records. We believe that the processes and practices we followed provide a reasonable basis for our opinion
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company and have relied upon the statutory Auditor report made available by the Company to us, as on the date of signing of this report.
4. Wherever required we have obtained the Management Representation about the compliance of laws, rules and regulations and happenings of events etc.
5. The compliance of the provisions of corporate and other applicable laws, rules, regulations, standard is the responsibility of management. Our examination is limited to the verification of procedures on test basis.
6. The Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

FOR, DHRUVI PATEL & ASSOCIATES,
COMPANY SECRETARIES

Sd/-
DHRUVI PATEL
PROPRIETOR
ACS No.: 42698
COP No.: 27936
FRN: S2025GJ1018200
PR No.: 7004/2025
UDIN: A042698H001067854
Date: 12/08/2026
Place: Ahmedabad

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS
(Pursuant to Regulation 34(3) and Schedule V Para C clause (10) (i) of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015)

To
The Members
Consecutive Commodities Limited
(Formerly known as Consecutive Investments & Trading Company Limited)
Regd. Office: 16/1A, 6th Floor, FL-6G, Balaji Tower,
Abdul Hamid Street, Kolkata, West Bengal, 700069

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of Consecutive Commodities Limited (Formerly known as Consecutive Investments & Trading Company Limited) [CIN: L67120WB1982PLC035452] and having registered office at 16/1A, 6th Floor, FL-6G, Balaji Tower, Abdul Hamid Street, Kolkata, West Bengal, 700069 (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to us by the Company & its officers, We hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority:

Sr. No.	Name of Director	DIN	Date of Appointment in the Company
1	DEEPA GARG	10740685	29/08/2024
2	JITENDRAKUMAR CHIMANLAL LEUVA	10865406	19/02/2025
3	VIMAL KOLI	10364390	20/01/2025
4	PREETI	09662113	12/08/2024
5	REEMA MAGOTRA	09804839	25/03/2026

Ensuring the eligibility for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

FOR, DHRUVI PATEL & ASSOCIATES,
COMPANY SECRETARIES

SD/-
DHRUVI PATEL
PROPRIETOR
ACS No.: 42698
COP No.: 27936
FRN: S2025GJ1018200
PR No.: 7004/2025
UDIN: A042698H001067777
Date: 12/08/2026
Place: Ahmedabad

CERTIFICATE OF COMPLIANCE WITH THE CODE OF CONDUCT

Schedule V (D) of Regulation 34(3) of SEBI (LODR) Regulations, 2015

This is to certify that the Company has laid down the rules for Code of Conduct for the members of the Board and senior management, as per the Regulation 17 of SEBI (LODR) Regulations, 2015.

We hereby further certify that the Company has received affirmation on compliance with rules of Code of Conduct, from the Board Members and senior management personnel for the financial year ended on March 31, 2026, as per the requirement of Regulation 26(3) of SEBI (LODR) Regulations, 2015.

Registered Office:
16/1A, 6th Floor, FL–6G, Balaji Tower,
Abdul Hamid Street, Kolkata – 700 069

Corporate Office:
B1-305, Westgate Business Bay, SG Highway, Ahmedabad – 380 015

By the Order of the Board of
Consecutive Commodities Limited
(*Formerly known as Consecutive Investments & Trading Company Limited*)

Sd/-
Vimal Koli
Director & CFO
DIN: 10364390

Sd/-
Jitendrakumar Leuva
Managing Director
DIN: 10865406

Place: Ahmedabad
Date: 29th August, 2026

CEO/CFO Compliance Certificate

(Regulation 17(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

We hereby certify that:

A. We have reviewed Audited Financial Statements and the Cash Flow Statement for the Financial Year ended 31st March, 2026 and that to the best of our knowledge and belief:

   i) These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
   ii) These statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

B. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or violative of the Company's code of conduct.

C. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and we have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

D. We have indicated to the Auditors and the Audit Committee that there are no:

   i) Significant changes in internal control over financial reporting during the year;
   ii) Significant changes in accounting policies during the year requiring disclosure in the notes to the financial statements; and
   iii) Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having significant role in the Company's internal control system over financial reporting.

Registered Office:
16/1A, 6th Floor, FL–6G, Balaji Tower,
Abdul Hamid Street, Kolkata – 700 069

Corporate Office:
B1-305, Westgate Business Bay, SG
Highway, Ahmedabad – 380 015

By the Order of the Board of
Consecutive Commodities Limited
(Formerly known as Consecutive Investments & Trading Company Limited)

Sd/-
Vimal Koli
Chief Financial Officer

Place: Ahmedabad
Date: 29th August, 2026

DECLARATION

All the Board Members and Senior Management Personnel of the Company have affirmed the compliance with the provisions of the code of conduct of Board of Directors and Senior Management for the year ended on 31st March, 2026.

Registered Office:
16/1A, 6th Floor, FL–6G, Balaji Tower, Abdul Hamid Street, Kolkata – 700 069

Corporate Office:
B1-305, Westgate Business Bay, SG Highway, Ahmedabad – 380 015

By the Order of the Board of
Consecutive Commodities Limited
(Formerly known as Consecutive Investments & Trading Company Limited)

Sd/-
Vimal Koli
Director
DIN: 10364390

Sd/-
Jitendrakumar Leuva
Managing Director
DIN: 10865406

Place: Ahmedabad
Date: 29th August, 2026

INDEPENDENT AUDITORS' REPORT

To
The Members of
CONSECUTIVE COMMODITIES LIMITED
(Formerly known as CONSECUTIVE INVESTMENTS & TRADING CO LTD)

Report on the Audit of the Financial Statements

Opinion

Opinion We have audited the accompanying standalone financial statements of CONSECUTIVE COMMODITIES LIMITED ("the Company"), which comprise of the Balance Sheet as at March 31, 2026, 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.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and profit/ loss, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit 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.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the Standalone Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Sr No	Key Audit Matters	Auditor's Response
1.	**Revenue Recognition** Revenue from the sale of goods (hereinafter referred to as "Revenue") is recognised when the Company performs its obligation to its customers and the amount of revenue can be measured reliably and recovery of the	Principal Audit Procedures Our audit approach was a combination of test of internal controls and substantive procedures including: • Assessing the appropriateness of the Company's revenue recognition accounting policies in line with Ind AS 115 ("Revenue

	consideration is probable. The timing of such recognition in case of sale of goods is when the control over the same is transferred to the customer, which is mainly upon delivery. The timing of revenue recognition is relevant to the reported performance of the Company. The management considers revenue as a key measure for evaluation of performance	from Contracts with Customers") and testing thereof. • Evaluating the design and implementation of Company's controls in respect of revenue recognition. • Testing the effectiveness of such controls over revenue cut off at yearend. • Testing the supporting documentation for sales transactions recorded during the period closer to the year end and subsequent to the year end, including examination of credit notes issued after the year end to determine whether revenue was recognised in the correct period. • Performing analytical procedures on current year revenue based on monthly trends and where appropriate, conducting further enquiries and testing.

Emphasis of Matters

We draw attention to the financial results for the quarter and year ended 31st March, 2026. During the course of our limited review, the management has not furnished balance confirmation letters, party-wise reconciliation statements, and age-wise analysis in respect of certain Trade Receivable and Trade Payable balances outstanding as at 31st March, 2026. In the absence of such confirmations and supporting reconciliations, we were unable to satisfy ourselves as to the existence, completeness, accuracy, and recoverability of the said balances, and consequently we are unable to determine whether any adjustments are required in respect thereof. The impact, if any, of such adjustments on the financial results of the Company for the quarter and year ended 31st March, 2026 is not presently ascertainable. This matter has been brought to the attention of the Board of Directors and the Audit Committee of the Company. Our conclusion on the financial results is not modified in respect of this matter. Further, we have not provided with satisfactory supporting documents for completeness of valuation of inventory as on 31st March 2026 in the financial results. Therefore, we could not generate and obtain appropriate audit evidence for the aforesaid observations.

We draw attention that as required under Section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014, the Company, being a listed entity, is mandatorily required to appoint an Internal Auditor. We wish to report that the Company has not appointed an Internal Auditor for the entire Financial Year 2025-26. This constitutes a non-compliance with the applicable provisions of the Companies Act, 2013. The absence of an internal audit function for the full financial year has resulted in a significant gap in the internal control framework of the Company, which may have a bearing on the reliability and accuracy of the financial information presented. This matter has been communicated to the Board of Directors / Audit Committee. Our conclusion is not modified in respect of this matter.

We draw attention that the company has significant trade payables; however, the bifurcation between Micro, Small and Medium Enterprise (MSME) creditors has not been provided. Non-disclosure of the MSME classification is not in compliance with the provisions of the Micro, Small and Medium Enterprises Development Act, 2006, thereby affecting both regulatory compliance and financial transparency. Further, advances paid to suppliers remain unconfirmed. In absence of confirmations from these parties raises concern regarding the reliability and completeness of liabilities reported in the financial statements.

Management's Responsibility for the Standalone 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 standalone 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 Indian 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 the 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 statement that gives a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management 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 management 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 Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone 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 standalone 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 an 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 disclosure s in the standalone 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 standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 standalone 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 de terminate 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.

Information other than the financial statements and Auditors' report thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the Board's Report (including annexures thereto), Management Discussion and Analysis and Report on Corporate Governance (collectively referred to as 'other information') but does not include the standalone financial statements, and our auditors' report thereon.

Our opinion on the standalone 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 standalone 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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143 (3) of the Act, we report that:

a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b. In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c. The Balance Sheet, Statement of Profit and Loss, Statement of changes in equity, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

d. In our opinion, the aforesaid standalone financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act.

e. On the basis of written representations received from the Directors as on March 31, 2026, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026, from being appointed as a director in terms of Section 164(2) of the Act.

f. 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 B".

g. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended: In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

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 as amended, 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) In our opinion and as per the information and explanations provided to us, the Company has not entered into any long-term contracts including derivative contracts, requiring provision under applicable laws or accounting standards, for material foreseeable losses.

(iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

(iv) a. The company has not advanced any funds to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in wring or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

b. The company has not received any funds from any persons or entities, including foreign entities ("Funding Pares") with the understanding, whether recorded in wring or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

c. Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

(v) The company has not declared or paid any dividend during the year.

(vi) Based on our examination, which included test checks, the Company has used accounting software systems for maintaining its books of account for the year ended 31st March, 2026 which have the feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software systems. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with, and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

i. In respect of the Company, the feature of recording audit trail (edit log) facility was not enabled at the database layer to log any direct data changes for all the accounting software used for maintaining the books of account.

ii. In respect of the Company, in the absence of coverage of audit trail (edit log) with respect to database level in the independent auditor's report in relation to controls at the service organisation for accounting software used for preparation of financial statements, which is operated by a third-party software service provider, we are unable to comment whether the audit trail feature at the database level of the said software was enabled and operated throughout the year for all relevant transactions recorded in the software. Further, where audit trail (edit log) facility was enabled and operated, we did not come across any instance of the audit trail feature being tampered with.

For S K Bhavsar & Co.
Chartered Accountants
ICAI Firm Registration Number: 0145880W

Sd/-
Shivam Bhavsar
Proprietor
Membership Number: 180566
UDIN-26180566SPVCTN2427
Date: May 25, 2026
Place: Ahmedabad

ANNEXURE 'A' TO THE INDEPENDENT AUDITORS REPORT OF EVEN DATE ON THE FINANCIAL

STATEMENTS OF CONSECUTIVE COMMODITIES LIMITED (Formerly known as CONSECUTIVE INVESTMENTS & TRADING CO LTD)

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of CONSECUTIVE COMMODITIES LIMITED of even date)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

i) In respect of the Company's Property, Plant and Equipment and Intangible Assets:

(a) (A) The company is maintaining proper records showing full particulars, including quantitative details and the situation of Property, Plant & Equipment.

(B) The company does not possess any intangible assets hence clause 1(i)(B) is not applicable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Property, Plant & Equipment have been physically verified by the management at reasonable intervals.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company does not possess any immovable property and hence clause 1(c) is not applicable.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not revalued its Property, Plant & Equipment during the year.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no proceedings have been initiated against the company for holding Benami property under The Benami Transactions (Prohibition) Act, 1988, and rules made thereunder. Hence, clause 1(e) is not applicable.

ii) (a) The inventory has been physically verified by the management at reasonable intervals during the year. In our opinion, the frequency of such verification is reasonable, and procedure and coverage as followed by management were appropriate. No discrepancies were noticed on verification between the physical stocks and the book records that were more than 10% in the aggregate of each class of inventory.

(b) The Company has not been sanctioned working capital limits above ₹ 5 crores, in aggregate, at any points of me during the year, from banks or financial instructions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

iii) A) The Company has not granted loans or advances and guarantees or security to subsidiaries, joint ventures and associates.

B) During the year the company has not provide advance in the nature of loans, or given guarantee, or provided security to any other entity.

iv) In our opinion and according to the information and explanations given to us, the company has not granted any loans or provided any guarantees or security to the parties covered under section 185 of the Act. The Company has complied with the provision of the section 186 of the Act in respect of Investment made or loan or guarantee or security provided to the parties covered under section 186 of the Act.

v) The company has not accepted any deposits from the public in terms of Section 73 to 76 or any other relevant provisions of the Companies Act, 2013. Accordingly, paragraph 3(v) of the Order does not apply to the Company.

vi) In pursuant to the rules made by the Central Government of India the company is requested to maintain cost records as specified under section 148(1) of the act in respect of its products. We have broadly reviewed the same and are of the opinion that, prima facie, the prescribed accounts and records have been made and maintained. We have not however made a detailed examination of the records with a view to determine whether they are accurate or complete.

vii) (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Sales tax, Service Tax, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities.

According to the information and explanations given to us, There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, Duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues in arrears as at March 31, 2026 for a period of more than six months.

(b) According to the information and explanations given to us, there are no statutory dues referred in sub-clause (a) which have not been deposited with the appropriate authorities on account of any dispute.

vii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.

ix) a) According to the records of the company examined by us and the information and explanation given to us, the company has not defaulted in repayment of loans or borrowings to any financial institution or bank or government.

b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a willful defaulter by any bank or financial institution or government or government authority.

c) In our opinion and according to the information and explanations given to us by the management the company has not taken any term loan during the year hence this clause of the order is not applicable to the Company.

d) According to the information and explanations given to us and on an overall examination of the balance sheet of the company, we report that no funds raised on short-term basis have been used for long-term purposes by the Company.

e) According to the information and explanations given to us and on an overall examination of the standalone financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries or joint venture as defined under the Act.

f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures companies as defined under the Act.

x) a) The Company has not raised moneys by way of initial public offer or further public offer (Including debts instruments) during the year. Accordingly, clause 3(x)(a) of the Order is not applicable.

b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally).

xi) a) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.

b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of the Companies (Audit and Auditors) Rules, 2014 with the Central Government.

c) We have taken into consideration the whistle blower complaints received by the Company during the year while determining the nature, timing and extent of our audit procedures.

xii) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii)(a),3(xii)(b) and 3(xii)(c) of the Order are not applicable to the Company.

xiii) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.

xiv) (a) Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has not an internal audit system commensurate with the size and nature of its business.

(b) Based on information and explanations provided to us, the company has not Internal Audit system as specified in (a) above, company has not provided any Internal Audit Reports till date for the period under audit.

xv) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.

xvi) According to information and explanation given to us, we are of the opinion that the Company is not required to be registered under section 45-IA of Reserve bank of India Act, 1934 and the company is not a Core Investment Company (CIC) as defined in the regulation made by the Reserve bank of India, accordingly the provision of clause (3xvi) of the order is not applicable.

xvii) The Company has not incurred cash losses in the current and in the immediately preceding financial year.

xviii) There has been no resignation of the statutory auditors during the year and therefore reporting under this clause is not applicable.

xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx) Section 135 of Companies Act, 2013 is not applicable to company. Hence reporting under clause 3(xx) of the Order is not applicable.

For S K Bhavsar & Co.
Chartered Accountants
ICAI Firm Registration Number: 0145880W

Sd/-
Shivam Bhavsar
Proprietor
Membership Number: 180566
UDIN-26180566SPVCTN2427
Date: May 25, 2026
Place: Ahmedabad

"Annexure B" to the Independent Auditor's Report of even date on the Financial Statements of CONSECUTIVE COMMODITIES LIMITED

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of CONSECUTIVE COMMODITIES LIMITED ("the Company") as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Qualified Opinion

According to the information and explanation given to us and based on our audit, the following material weakness has been identified in the operating effectiveness of the Company's internal financial controls over financial reporting as at 31st March, 2026:

The documentation in respect of specific policies and procedures and the IT Controls pertaining to internal financial controls over financial reporting are not adequate and needs to be further strengthened.

A "material weakness" is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the Company's annual or interim financial statements will not be prevented or detected on a timely basis.

In our opinion, except for the possible effect of the material weakness described above on the achievement of the objectives of the control Criteria , the Company has maintained , in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

We have considered the material weaknesses identified and reported above in determining the nature, timing and audit tests applied in our audit of the financial statements of the Company and these material weaknesses above does not affect our opinion on the financial statements of the Company.

For S K Bhavsar & Co.
Chartered Accountants
ICAI Firm Registration Number: 0145880W

Sd/-
Shivam Bhavsar
Proprietor
Membership Number: 180566
UDIN-26180566SPVCTN2427
Date: May 25, 2026
Place: Ahmedabad

CONSECUTIVE COMMODITIES LIMITED
Formerly known as Consecutive Investments & Trading Company Limited
Registered Office: 16/1A, 6th Floor, FL–6G, Balaji Tower, Abdul Hamid Street, Kolkata – 700 069
Corporate Office: B1-305 Westgate Business Bay, SG Highway, Ahmedabad – 380 051
(CIN: L67120WB1982PLC035452)
Balance Sheet as at 31st March, 2026

(Rs. in Lakhs)

	Particulars	Note No.	As at 31st March, 2026		As at 31st March, 2025	
I	**ASSETS**					
	Non-current assets					
	(a) Property, Plant and Equipment & Intangible Assets	14				
	(1) Property Plant & Equipment		0.00		0.00	
	(2) Capital work-in-progress		0.00		0.00	
	(3) Other Intangible assets		0.00		0.00	
	(4) Intangible assets under development		0.00		0.00	
	(b) Financial Assets					
	(i) Investments	15	0.00		0.00	
	(ii) Trade receivables	16	0.00		0.00	
	(iii) Loans	17	0.00		1078.33	
	(iv) Others (to be specified)		0.00		0.00	
	(c) Deferred tax assets (net)		0.04		0.04	
	(d) Other non-current assets	18	0.00		0.00	
				0.04		**1078.38**
II	**Current assets**					
	(a) Inventories		908.22		350.97	
	(b) Financial Assets					
	(i) Investments	19	0.00		0.00	
	(ii) Trade receivables	16	1113.32		550.35	
	(iii) Cash and cash equivalents	20	7.37		3.88	
	(iv) Bank balances other than (iii) above	20	0.00		0.00	
	(v) Loans	21	110.03		12.06	
	(vi) Others (to be specified)		0.00		0.00	
	(c) Other current assets	22	2.21		1.67	
				2141.14		**918.94**
	TOTAL			**2141.19**		**1997.32**
I	**EQUITY AND LIABILITIES**					
	EQUITY					
	(a) Equity Share capital	2	1601.50		1601.50	
	(b) Other Equity	3	408.04		137.57	
				2009.54		**1739.07**
	LIABILITIES					
	Non-current liabilities					
	(a) Financial Liabilities					
	(i) Borrowings	4	6.00		6.00	
	(ii) Trade payables due to:	5				
	Micro and Small Enterprises		0.00		0.00	
	Other than Micro and Small Enterprises		0.00		0.00	
	(iii) Other financial liabilities	6	0.00		0.00	
	(b) Provisions	7	0.00		0.00	
	(c) Deferred tax liabilities (Net)		0.00		0.00	
	(d) Other non-current liabilities	8	0.00		0.00	
				6.00		**6.00**
II	**Current liabilities**					
	(a) Financial Liabilities					
	(i) Borrowings	9	0.00		0.00	
	(ii) Trade payables	10				
	Micro and Small Enterprises		0.00		0.00	
	Other than Micro and Small Enterprises		58.77		241.96	
	(iii) Other financial liabilities	11	0.00		0.00	
	(b) Other current liabilities	12	5.40		0.22	
	(c) Provisions	13	61.62		10.06	
SD/-	(d) Current Tax Liabilities (Net)					
				125.80		**252.25**
	Total Equity and Liabilities			**2141.33**		**1997.32**
	Significant Accounting policies	1				

See accompanying notes to the financial statements **2-41**
As per report of even date

For, S K Bhavsar & Co.
Chartered Accountants
Firm Registration No. 145880W

SD/-
(Shivam Bhavsar)
Proprietor
Membership No. 180566
UDIN: 26180566SPVCTN2427

For & on behalf of the Board of Directors of
CONSECUTIVE COMMODITIES LIMITED

SD/-
Jitendrakumar Leuva
Managing Director
(DIN:10865406)

SD/-
Vimal Koli
Director & CFO
(DIN:10364390)

SD/-
Shaifali Nehriya
Company Secretary

Place : Ahmedabad
Date : May 25, 2026

Place : Ahmedabad
Date : May 25, 2026

CONSECUTIVE COMMODITIES LIMITED
Formerly known as Consecutive Investments & Trading Company Limited
Registered Office: 16/1A, 6th Floor, FL–6G, Balaji Tower, Abdul Hamid Street, Kolkata – 700 069
Corporate Office: B1-305 Westgate Business Bay, SG Highway, Ahmedabad – 380 051
(CIN: L67120WB1982PLC035452)
Statement of Profit and Loss for the year ended 31st March, 2026

(Rs. in Lakhs except Earning per Share)

Particulars	Note No.	Year ended 31st March, 2026		Year ended 31st March, 2025	
Revenue from Operations	23	5787.87		2260.09	
Other Income	24	21.34		117.33	
Total Income			**5809.21**		**2377.42**
Expenses					
Cost of Material Consumed		0.00		0.00	
Purchase of Goods	25	6012.84		2466.08	
Changes in inventories of finished goods, work-in-progress and stock-in-trade	26	(557.25)		(350.97)	
Employee Benefits Expenses	27	4.57		3.35	
Finance Costs	28	0.00		0.00	
Depreciation and Amortization Expense	29	0.00		0.04	
Other Expenses	30	20.54		27.06	
Total Expense			**5480.70**		**2145.57**
Profit/(Loss) before Exceptional iterms and Tax			**328.51**		**231.85**
Add/(Less) : Exceptional Items			0.00		0.00
Profit Before Tax			**328.51**		**231.85**
Less : Tax Expense:					
(a) Current Tax		58.04		10.06	
(b) MAT Credit Written off		0.00		0.00	
(c) Adjustment of tax relating to earlier periods		0.00		(1.33)	
			58.04		**8.73**
Profit/(Loss) for the year			**270.47**		**223.13**
Other Comprehensive Income					
(A)(i) Items that will not be reclassified to profit or loss			**0.00**		**0.00**
(ii) Income tax relating to items that will not be reclassified to profit and loss			**0.00**		**0.00**
(B)(i) Items that will be reclassified to profit or loss to profit and loss			**0.00**		0.00
(ii) Income tax relating to items that will be reclassified to profit and loss			**0.00**		0.00
			0.00		**0.00**
Total Comprehensive Income for the period			**270.47**		**223.13**
Earnings Per Equity Share (For Continuing and Discontinuing Operation): (Face Value of Rs. 1/-)	31				
(a) Basic			0.17		0.14
(b) Diluted			0.17		0.14
Significant Accounting Policies	1				
See accompanying notes to the financial statements	2-41				

As per report of even date

For, S K Bhavsar & Co.
Chartered Accountants
Firm Registration No. 145880W

For & on behalf of the Board of Directors of
CONSECUTIVE COMMODITIES LIMITED

SD/-
(Shivam Bhavsar)
Proprietor
Membership No. 180566
UDIN: 26180566SPVCTN2427

SD/-
Jitendrakumar Leuva
Managing Director
(DIN:10865406)

SD/-
Vimal Koli
Director & CFO
(DIN:10364390)

SD/-
Shaifali Nehriya
Company Secretary

SD/-
Place : Ahmedabad
Date : May 25, 2026

Place: Ahmedabad
Date: May 25, 2026

CONSECUTIVE COMMODITIES LIMITED

Formerly known as Consecutive Investments & Trading Company Limited

Registered Office: 16/1A, 6th Floor, FL–6G, Balaji Tower, Abdul Hamid Street, Kolkata – 700 069

Corporate Office: B1-305 Westgate Business Bay, SG Highway, Ahmedabad – 380 051

(CIN: L67120WB1982PLC035452)

Cash Flow Statement for the year ended 31st March, 2026

(Rs. in Lakhs)

Particulars	Year ended 31st March, 2026 Rs.		Year ended 31st March, 2025 Rs.	
Cash flor from Operating Activities (A)				
Net Profit/(Loss) before Tax		328.51		231.85
Adjustments to reconcile profit before tax to net cash inflow from operating activities:				
Depreciation	0.00		**0.04**	
Interest Income	(21.34)		(117.33)	
		(21.34)		(117.29)
Operating Profit before Working Capital change		**307.17**		**114.56**
Working Capital Adjustments:-				
Decrease/(Increase) in Receivables	(562.96)		(550.35)	
Decrease/(Increase) in inventories	(557.25)		(350.97)	
Decrease/(Increase) in Current Assets	(0.54)		0.94	
Decrease/(Increase) in Short Term Loans & Advances	(97.97)		(6.14)	
Increase/(Decrease) in Payables	(183.19)		240.16	
Increase/(Decrease) in Other Current Liabilities	5.18		0.22	
Increase/(Decrease) in Provisions	51.56	(1345.17)	3.53	(662.61)
Cash Generated From Operations		(1038.00)		(548.04)
Income tax Paid		58.04		8.73
Net Cash inflow from Operating Activities		**(1096.04)**		**(556.77)**
Cash Flow from Investing Activities (B)				
(Increase) / Decrease in Non current loans	1078.33		435.23	
Interest Received	21.34		117.33	
Proceeds from Investment	0.00		0.00	
Net Cash inflow/(outflow) from investment activities		**1099.67**		**552.57**
Cash flow from Financing Activities (C)				
Proceeds from issuing shares	0.00		0.00	
Increased / (Decrease) in Other Equity	0.00		0.00	
Proceeds / (Repayment) of Borrowings (Net)	0.00		5.75	
Net Cash inflow/(outflow) from financing Activities		**0.00**		**5.75**
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		**3.63**		**1.55**
Cash and Cash Equivalents at the beginning of the period		3.88		2.33
Cash and Cash Equivalents at the end of the year		7.37		3.88

Note:

1 The cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) statement of cash flows.

2 Cash and cash equivalent at the end of the year consists of cash in hand and balances with banks as follows:

(Rs. in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Balance with banks in Current Accounts	4.80	2.86
Cash on Hand	2.57	1.02
Total Cash & Cash Equivalents	**7.37**	**3.88**

As per our report of even date

For, S K Bhavsar & Co.
Chartered Accountants
Firm Registration No. 145880W

For & on behalf of the Board of Directors of
CONSECUTIVE COMMODITIES LIMITED

SD/-
(Shivam Bhavsar)
Proprietor
Membership No. 180566
UDIN: 26180566SPVCTN2427

SD/-
Jitendrakumar Leuva
Managing Director
(DIN:10865406)

SD/-
Vimal Koli
Director & CFO
(DIN:10364390)

SD/-
Shaifali Nehriya
Company Secretary

Place : Ahmedabad
Date : May 25, 2026

Place: Ahmedabad
Date: May 25, 2026

Statement of Changes in Equity for the year ended March 31, 2026

(Rs. in Lakhs)

A. Equity Share Capital

Balance at the beginning of the reporting period	Balance at the beginning of the reporting period	Changes in equity share capital due to prior period errors	Restated balance at the beginning of the reporting period	Changes in equity share capital during the year	Balance at the end of the reporting period
1st April, 2024	800.75	0.00	0.00	0.00	800.75
31st March, 2025	800.75	0.00	0.00	800.75	1601.50
31st March, 2026	1601.50	0.00	0.00	0.00	1601.50

B. Other Equity

Particulars	Reserves and Surplus				Other Reserves (Surplus balance of Profit & loss Account)	Total
	Capital Reserve	Subsidy	Securities Premium Reserve	Retained Earnings		
Reporting as at 1st April, 2024						
Balance at the beginning of the reporting period	0.00	0.00	500.00	0.00	215.19	**715.19**
Changes in accounting policy or prior period erroı	0.00	0.00	0.00	0.00	0.00	0.00
Restated balance at the beginning of the reporting period	0.00	0.00	0.00	0.00	0.00	0.00
Total Comprehensive Income for the yea	0.00	0.00	0.00	0.00	223.13	223.13
Dividends	0.00	0.00	0.00	0.00	0.00	0.00
Transfer to retained earning	0.00	0.00	0.00	0.00	0.00	0.00
Equity Shares issued at premiun	0.00	0.00	(500.00)	0.00	(300.75)	(800.75)
Balance at the end of 31st March, 2025	**0.00**	**0.00**	**0.00**	**0.00**	**137.57**	**137.57**
Reporting as at 1st April, 2025	0.00	0.00	0.00	0.00	137.57	**137.57**
Balance at the beginning of the reporting peric	0.00	0.00	0.00	0.00	0.00	0.00
Changes in accounting policy or prior period erroı	0.00	0.00	0.00	0.00	0.00	0.00
Total Comprehensive Income for the yea	0.00	0.00	0.00	0.00	270.47	270.47
Dividends	0.00	0.00	0.00	0.00	0.00	0.00
Transfer to retained earning	0.00	0.00	0.00	0.00	0.00	0.00
Utilised for Issue of Bonus Shares	0.00	0.00	(500.00)	0.00	(300.75)	(800.75)
Balance at the end of the 31st March, 2026	**0.00**	**0.00**	**(500.00)**	**0.00**	**107.29**	**(392.71)**

Note 2 - Equity Share Capital

(Rs. in Lakhs)

(a)

Particulars	As at 31st March, 2026		As at 31st March, 2025	
Authorised : 16,50,00,000 shares of Rs. 1/- each (Previous Year 16,50,00,000 shares of Rs. 1/- each)	1650.00		1650.00	
TOTAL		**1650.00**		**1650.00**
Issued, Subscribed and Paid-up : 16,01,50,000 shares of Rs.1/- each (Previous Year 16,01,50,000 shares of Rs.1/- each)	1601.50		1601.50	
TOTAL		**1601.50**		**1601.50**

(b) **Detailed note on the terms of the rights, preferences and restrictions relating to each class of shares including restrictions on the distribution of dividends and repayment of capital.**

i) The Company has one class of equity shares having a par value of Rs 1/- per share. Each holder of equity shares is entitled to one vote per share.

ii) In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(c) **Reconciliation of number of shares outstanding at the beginning and at the end of the reporting period**

Particulars	As at 31st March, 2026		As at 31st March, 2025	
No. of shares at the beginning of the year	16,01,50,000		80,07,500	
Add: Issue of Bonus Shares during the year	-		80,07,500	
Add: Split of Shares	-		14,41,35,000	
Private Placement	-		-	
		16,01,50,000		16,01,50,000
Less: Forfeiture of Shares during the Year		-		-
No. of shares at the end of the year		**16,01,50,000**		**16,01,50,000**

(d) **Aggregate details for five immediately previous reporting periods for each class of shares**

(In Lakh)

Particulars	As at 31st March, 2026	As at 31st March, 2025
- No. of shares alloted as fully paid up pursuant to contracts without payment being received in cash	0.00	0.00
- No. of shares alloted as fully paid by way of Bonus Shares	0.00	0.00
- No. of shares bought back	0.00	0.00

(e) **Details of shareholders holding more than 5% shares in the company**

(In Lakh)

Name of Shareholder	As at 31st March, 2026		As at 31st March, 2025	
	Nos.	%	Nos.	%
Vedankit Traders	1,40,00,000	8.74%	1,40,00,000	8.74%
M/s. Birford Enterprises Pvt. Ltd.	3,87,00,000	24.16%	3,87,00,000	24.16%

Details of Promoters Shareholding (In Lakh)

Promoter's Name	As at March 31, 2026		As at March 31, 2025	
	Nos.	%	Nos.	%
Santosh Kumar Jain HUF	-	-	-	-
Smita Murarka	-	-	-	-
Kiran Devi Jain	-	-	-	-
Santosh Kumar Jain	-	-	-	-
Vijay Kumar Jain HUF	-	-	-	-
Vijay Kumar Jain	-	-	-	-
TRIPURARI DEAL TRADE PRIVATE	-	-	-	-
M/s. Birford Enterprises Pvt. Ltd.	3,87,00,000	24.16%	3,87,00,000	24.16%

Details of Change in Promoter Shareholding

Shares Held by	% Change during the year
M/s. Birford Enterprises Pvt. Ltd.	0.00

(f) **Detailed note on shares reserved to be issued under options and contracts /** SD/-

SD/- The company does not have any such contract / commitment as on reporting date.

(g) **Detailed terms of any securities convertible into shares, e.g. in the case of convertible warrants, debentures,** The company does not have any securities convertible into shares as on reporting date.

Note 3 - Other Equity **SD/-**

(Rs. in Lakhs)

				As at 31st March, 2025	
(i)	**Capital Reserve**				
	As per last Balance Sheet	0.00		0.00	
	Add: Addition during the year	0.00		0.00	
	Less: Utilised / transferred during the year	0.00		0.00	
	Closing balance		0.00		0.00
(ii)	**Securities premium account**				
	Opening balance	0.00		500.00	
	Add : Addition during the year	0.00		0.00	
	Less : Utilised during the year	0.00		500.00	
	Closing balance		0.00		0.00
(iii)	**General Reserve**				
	As per last Balance Sheet	0.00		0.00	
	Add: Transferred from Profit and Loss Account	0.00		0.00	
	Less: Transferred to Profit and Loss Account	0.00		0.00	
	Closing balance		0.00		0.00
(iv)	**Surplus in the Profit & Loss Account**				
	As per last Balance Sheet	137.57		215.19	
	Add: Profit / (Loss) for the year	270.47		223.13	
	Amount available for appropriations	408.04	408.04	438.32	438.32
	Less:				
	Utilised for Bonus Shares	0.00		(300.75)	
			0.00		(300.75)
	TOTAL		**408.04**		**137.57**

Note 4: Non Current Liabilities: Financial Liabilities : Borrowing

(Rs. in Lakhs)

	Particulars	**As at 31st March, 2026**		**As at 31st March, 2025**	
(a)	Loans From Bank and Financial Institutions				
	Secured Loans	0.00		0.00	
	Unsecured Loans	0.00	0.00	0.00	0.00
(b)	Loans and advances from related parties				
	Secured	0.00		0.00	
	Unsecured	0.00	0.00	0.00	0.00
(c)	Other Loan & Advances				
	Secured Loans	0.00		0.00	
	Unsecured Loans	6.00	6.00	6.00	6.00
			6.00		**6.00**

Note 5:Non- Current Liabilities: Financial Liabilities : Payables

(Rs. in Lakhs)

	Particulars	**As at 31st March, 2026**		**As at 31st March, 2025**	
(i)	Trade Payable	-	-	-	-
(ii)	Others	-	-	-	-
	Total		**-**		**-**

Note 6:Non- Current Liabilities: Financial Liabilities : Others

(Rs. in Lakhs)

Particulars	**As at 31st March, 2026**	**As at 31st March, 2025**
Total	**-**	**-**

CONSECUTIVE COMMODITIES LIMITED
Formerly known as Consecutive Investments & Trading Company Limited
Notes to financial statements for the year ended 31st March, 2026

Note 7: Non Cuurent : Provisions

(Rs. in Lakhs)

	Particulars	As at 31st March, 2026	As at 31st March, 2025
(a)	Provision for employee's benefits	-	-
(b)	Others (Specify)	-	-
		-	-

Note 8:Other Non- Current Liabilities

(Rs. in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Total	**-**	**-**

Note 9: Current Liabilities: Financial Liabilities : Borrowing

(Rs. in Lakhs)

Particulars	As at 31st March, 2026		As at 31st March, 2025	
(a) Loans repayable on demanc				
From Banks				
Secured	0.00		0.00	
Unsecured	0.00		0.00	
		0.00		0.00
(b) Loans and advances from Related Party				
Secured	0.00		0.00	
Unsecured	0.00		0.00	
		0.00		0.00
		0.00		**0.00**

Note 10:Current liabilities: Financial Liabilities : Trade Payables

(Rs. in Lakhs)

Particulars	As at 31st March, 2026		As at 31st March, 2025	
Outstanding Dues of MSME Creditors	0.00		0.00	
Outstanding Dues of Other Creditors	58.77		241.96	
		58.77		**241.96**

Note:

1) Balance of Sundry Creditors are subject to confirmation.
2) In absense of the identification by the company Micro, Small and Medium Enterprise (MSME) parties from whom the company has the company has procured the goods and services. We are unable to categorize the over dues over 45 days to and interest payments outstanding to MSME as on the date of balance shee
3) Refer Additional Disclosure note for Ageing Analysis.

Note 11:Current liabilities: Financial Liabilities : Others

(Rs. in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
TOTAL	**0.00**	**0.00**

Note 12: Other Current Liabilities

(Rs. in Lakhs)

Particulars	As at 31st March, 2026		As at 31st March, 2025	
Duties & Taxes	5.40		0.22	
TOTAL		**5.40**		**0.22**

CONSECUTIVE COMMODITIES LIMITED
Formerly known as Consecutive Investments & Trading Company Limited
Notes to financial statements for the year ended 31st March, 2026

Note 13 - Current Liabilities :Provisions

(Rs. in Lakhs)

Particulars	As at 31st March, 2026		As at 31st March, 2025	
Provision for Income Tax	61.62		10.06	
Provision for Audit Fee	0.00		0.00	
TOTAL		**61.62**		**10.06**

Note -15 - Non-Current Assets: Financial Assets: Investments

(Rs. in Lakhs)

Particulars	As at 31st March, 2026		As at 31st March, 2025	
Investments (At Cost)	0.00		0.00	
Investment in Equity Instruments				
i) of Subsidiary:	0.00		0.00	
ii) of other entities:	0.00		0.00	
		0.00		**0.00**

Note -17 - Non Current Assets: Financial assets: Loan

(Rs. in Lakhs)

Particulars	As at 31st March, 2026		As at 31st March, 2025	
(a) Capital Advances	0.00		0.00	
(c) Loans & Advances to Related Parties				
Unsecured considered good	0.00		0.00	
(d) Other Loans & Advances (Specify Nature)				
Secured, Considered good	0.00		0.00	
Unsecured Considered good				
Others	0.00		1078.33	
Doutful or Bad	0.00		0.00	
		0.00		**1078.33**

Note -18 - Other Non-Current Assets

(Rs. in Lakhs)

Particulars	As at 31st March, 2026		As at 31st March, 2025	
(a) Others	0.00		0.00	
(b) DTA	0.00		0.00	
(c) Security Deposits				
Unsecured Considered good	0.00		0.00	
		0.00		**0.00**

Note -19 - Current Assets: Investments

(Rs. in Lakhs)

Particulars	As at 31st March, 2026		As at 31st March, 2025	
		0.00		**0.00**

Note 16 - Trade Receivables

(Rs. in Lakhs)

(a) Particulars	As at 31st March, 2026		As at 31st March, 2025	
(i) Due for a period exceeding six months				
- Secured ,Considered good	0.00		0.00	
- Unsecured, considered good	308.43		0.00	
- Doubtful	0.00		0.00	
Less: Provision for Doubtful Debts	0.00		0.00	
		308.43		0.00
(ii) Others				
- Secured ,Considered good	0.00		0.00	
- Unsecured, considered good	804.89		550.35	
- Doubtful	0.00		0.00	
Less: Doubtful Debts Writtewn off	0.00		0.00	
		804.89		550.35
TOTAL		**1113.32**		**550.35**

Note 20 - Cash & Cash equivalents

(Rs. in Lakhs)

Particulars	As at 31st March, 2026		As at 31st March, 2025	
(a) Cash & Cash Equivalents				
(i) Balances with Banks :				
Bank Accounts	4.80		2.86	
(ii) Cash-on-hand	2.57		1.02	
(iii) Cheques & Drafts on-hand	0.00		0.00	
(iv) Others - Stamps on Hand	0.00		0.00	
(b) Other Bank Balances				
- Margin Money or Security Deposit				
- Repatriation Restrictions				
- Deposit Accounts more than 3 month maturity				
- Deposit Accounts more than 12 month maturity				
TOTAL		**7.37**		**3.88**

Note 21 - Current Assets: Financial Assets: Loans

(Rs. in Lakhs)

(a) Particulars	As at 31st March, 2026		As at 31st March, 2025	
(i) Loans & Advances to Related Parties				
Secured, considered good	0.00		0.00	
Unsecured, considered good	0.00		0.00	
Doubtful	0.00		0.00	
		0.00		0.00
(ii) Inter-corporate deposits				
Secured, considered good	0.00		0.00	
Unsecured, considered good	0.00		0.00	
Doubtful	0.00		0.00	
		0.00		0.00
(iii) Share Application Money Given		0.00		0.00
(iv) Advance income tax and TDS - Unsecured, considered good	10.13		12.06	
		10.13		12.06
(v) Others				
Secured, considered good	0.00		0.00	
Unsecured, considered good	99.90		0.00	
Less: Provision for Doubtful Debts	0.00		0.00	
		99.90		0.00
TOTAL		**110.03**		**12.06**

Note 22: Other Current Assets

(Rs. in Lakhs)

Particulars	As at 31st March, 2026		As at 31st March, 2025	
Deposit	0.88		0.34	
MAT Credit Entitlement	1.33		1.33	
		2.21		**1.67**

CONSECUTIVE COMMODITIES LIMITED
Formerly known as Consecutive Investments & Trading Company Limited
Notes to financial statements for the year ended 31st March, 2026

Note 23 - Revenue from Operations

(Rs. in Lakhs)

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
Agri Trading Sales	5787.87	2260.09
TOTAL	**5787.87**	**2260.09**

Note 24 - Other Income

(Rs. in Lakhs)

Particulars	Year ended 31st March, 2026		Year ended 31st March, 2025	
Interest Income	21.34		117.33	
TOTAL		**21.34**		**117.33**

Note 25- Purchases

(Rs. in Lakhs)

Particulars	Year ended 31st March, 2026		Year ended 31st March, 2025	
Purchase of Goods	6012.84		2466.08	
TOTAL		**6012.84**		**2466.08**

Note 26 - Changes in inventories of finished goods, work in progress and stock in trade

(Rs. in Lakhs)

Particulars	Year ended 31st March, 2026		Year ended 31st March, 2025	
Inventories at the end of the year:				
Finished goods	0.00		0.00	
Work-in-progress	0.00		0.00	
Stock-in-trade	908.22		350.97	
		908.22		350.97
Inventories at the beginning of the year:				
Finished goods	0.00		0.00	
Work-in-progress	0.00		0.00	
Stock-in-trade	350.97		0.00	
		350.97		0.00
		(557.25)		**(350.97)**

Note 27 - Employee Benefit Expenses

(Rs. in Lakhs)

Particulars	Year ended 31st March, 2026		Year ended 31st March, 2025	
Salary Expenses	4.57		3.35	
TOTAL		**4.57**		**3.35**

Note 28 - Financial Costs

(Rs. in Lakhs)

Particulars	Year ended 31st March, 2026		Year ended 31st March, 2025	
Bank Charges	0.00		0.00	
TOTAL		**0.00**		**0.00**

Note 29 - Depreciation & Amortised Cost

(Rs. in Lakhs)

Particulars	Year ended 31st March, 2026		Year ended 31st March, 2025	
Depreciation	0.00		0.04	
TOTAL		**0.00**		**0.04**

CONSECUTIVE COMMODITIES LIMITED
Formerly known as Consecutive Investments & Trading Company Limited
Notes to financial statements for the year ended 31st March, 2026

Note 30 - Other Expenses

(Rs. in Lakhs)

Particulars	Year ended 31st March, 2026		Year ended 31st March, 2025	
Advertisment Exps	0.41		0.13	
Annual Custody Fees	0.00		0.11	
Annual Issuer Charges	0.00		0.11	
Auditor's Remuneration	2.37		0.60	
Director Sitting Fee	1.32	SD/-	0.00	SD/-
E- Voting Charges	0.00		0.18	
General expense	0.02		0.00	
Listing Fees	7.44		11.12	
Monitoring Foreign Investment	0.00		0.12	
Motor Vehicals Insurance	0.00		0.01	SD/-
Interest on Listing Fees	0.04		0.00	
Office Expenses	0.45		0.07	
Professional Fees	4.16		0.89	
			7.57	
Rent Expenses	1.94		0.68	
ROC Charges	1.35		5.41	
Written off Balances	0.72		0.00	
Website Maintenance Charges	0.32		0.08	
		20.54		**27.06**

SD/

Payment to Auditors

(Rs. in Lakhs)

Particulars	Year ended 31st March, 2026		Year ended 31st March, 2025	
Audit Fees	2.00		0.60	
Other Consultancy Fees	0.37		0.00	
		2.37		**0.60**

Note 31 - Earnings Per Equity Share

(Rs. in Lakhs except Earing per Share)

	Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
(a)	Net profit after tax attributable to equity shareholders for Basic EPS	270.47	223.13
	Add/Less: Adjustment relating to potential equity shares		
	Net profit after tax attributable to equity shareholders for Diluted EPS	270.47	223.13
(b)	Weighted average no. of equity shares outstanding during the year	1601.50	1601.50
	For Basic EPS		
	For Diluted EPS		
(c)	Face Value per Equity Share (Rs.)	1	1
	For Continuing Operation		
	Basic EPS	0.17	0.14
	Diluted EPS	0.17	0.14
	For Discontinuing Operation		
	Basic EPS	-	-
	Diluted EPS	-	-
	For Continuing & Discontinuing Operation		
	Basic EPS	0.17	0.14
	Diluted EPS	0.17	0.14

Note:
The figures of the previous year have been re-arranged, re-grouped and re- classified wherever necessary.

CONSECUTIVE COMMODITIES LIMITED

Note 14: Schedule of Property, Plant and Equipment as per the Companies Act for the year ended 31st March, 2026

(Rs. in Lakhs)

Block of Asset	Gross Block				Accmulated Depreciation				Net Block	
	As at 1st April, 2025	Addition/ Adjustments	Deduction/ Adjustments	As at 31st March, 2026	As at 1st April, 2025	Charge for the year	Deduction/ Adjustments	As at 31st March, 2026	As at 31st March, 2025	As at 31st March, 2026
MOTOR VEHICLES	1.37	0.00	0.00	1.37	1.37	0.00	0.00	1.37	0.00	0.00
FAX	0.14	0.00	0.00	0.14	0.14	0.00	0.00	0.14	0.00	0.00
COMPUTER	0.62	0.00	0.00	0.62	0.62	0.00	0.00	0.62	0.00	0.00
Total :	**2.12**	**0.00**	**0.00**	**2.12**	**2.12**	**0.00**	**0.00**	**2.12**	**0.00**	**0.00**
Previous Year	**2.12**	**0.00**	**0.00**	**2.12**	**2.08**	**0.04**	**0.00**	**2.12**	**0.04**	**0.00**

Additional Disclosure of Current liabilities - Financial Liabilities - Trade Payables (Part of Note: 1(

(Rs. in Lakhs)

As at March 31, 2026

Particulars	Not Due	Outstanding For Following Periods From Due Date Of Payment				Total
		less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed trade Payables -MSME	0.00	0.00	0.00	0.00	0.00	0.00
Undisputed trade Payables -Others	0.00	58.77	0.00	0.00	0.00	58.77
Disputed Dues-MSME	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Dues-Others	0.00	0.00	0.00	0.00	0.00	0.00

As at March 31, 2025

Particulars	Not Due	Outstanding For Following Periods From Due Date Of Payment				Total
		less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed trade Payables -MSME	0.00	0.00	0.00	0.00	0.00	0.00
Undisputed trade Payables -Others	0.00	241.96	0.00	0.00	0.00	241.96
Disputed Dues-MSME	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Dues-Others	0.00	0.00	0.00	0.00	0.00	0.00

Additional Disclosure of Current Assets - Financial Assets - Trade Receivables ageing schedule (Part of Note: 1(

As at March 31, 2026 (Rs. in Lakhs)

Particulars	Unbilled	Outstanding for following years					Total
		Less than 6 Months	6 Months- 1 Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade receivables - considered good - from others	0.00	804.89	0.00	308.43	0.00	0.00	1113.32
Undisputed Trade receivables - which have significant increase in credit risk	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Undisputed Trade receivables - credit impaired	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade receivables - considered good	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade receivables - which have significant increase in credit risk	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade receivables - credit impaired	0.00	0.00	0.00	0.00	0.00	0.00	0.00

As at March 31, 2025

Particulars	Unbilled	Outstanding for following years					Total
		Less than 6 Months	6 Months- 1 Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade receivables - considered good - from others	0.00	550.35	0.00	0.00	0.00	0.00	550.35
Undisputed Trade receivables - which have significant increase in credit risk	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Undisputed Trade receivables - credit impaired	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade receivables - considered good	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade receivables - which have significant increase in credit risk	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade receivables - credit impaired	0.00	0.00	0.00	0.00	0.00	0.00	0.00

CONSECUTIVE COMMODITIES LIMITED
Formerly known as Consecutive Investments & Trading Company Limited

Following Ratios to be disclosed :-

	Particulars	(Rupees in Lakhs) As at 31.03.2026	(Rupees in Lakhs) As at 31.03.2025	Variance	Explanation
Financial Ratios					
a)	**Current Ratio**	**17.02**	**3.64**	**367%**	Increase mainly due to substantial rise in current assets (inventory, trade receivables and cash/bank balances built up in line with scaled-up operations) coupled with a reduction in current liabilities on account of repayment of short-term borrowings/creditors during the year.
b)	**Debt-Equity Ratio**	**0.00**	**0.00**	**-13%**	-
	Debt	6.00	6.00		
	Equity	2009.54	1739.07		
c)	**Debt Service Coverage Ratio**	**-**	**0.00**	**Not Applicable**	-
	EBITDA	328.51	231.85		
	Annual Debt Obligation	-	0.00		
d)	**Return on Equity Ratio**	**0.13**	**0.13**	**5%**	-
	Profit after Tax	270.47	223.13		
	Net worth	2009.54	1739.07		
e)	**Inventory Turnover Ratio**	**13.24**	**14.05**	**-6%**	-
	COGS	6012.84	2466.08		
	Average inventory	454.11	175.48		
f)	**Trade Receivables Turnover Ratio**	**10.40**	**8.21**	**27%**	Increase is attributable to sales growth (156%) outpacing the increase in average trade receivables (102%), reflecting improved efficiency in collection relative to the scale of operations.
	Net Sales	5787.87	2260.09		
	Average Account Receivables	556.66	275.18		
g)	**Trade Payables Turnover Ratio**	**204.62**	**20.38**	**904%**	Sharp increase is on account of a significant decline in average trade payables (from Rs. 120.98 lakhs to Rs. 29.38 lakhs) due to faster/timely settlement of creditors during the year, coupled with higher purchases corresponding to increased business volume.
	Total Purchases	6012.84	2466.08		
	Average Account Payables	29.38	120.98		
h)	**Net Capital Turnover Ratio**	**2.88**	**1.30**	**122%**	Increase is due to substantial growth in turnover (156%) as against a relatively modest increase in net worth (15.5%), indicating higher asset/capital utilization efficiency.
	Annual Turnover	5787.87	2260.09		
	Net Worth / Shareholders Equity	2009.54	1739.07		
i)	**Net Profit Ratio**	**0.05**	**0.10**	**-53%**	Decline is on account of turnover growing at a significantly higher rate (156%) than PAT (21%), resulting in margin compression — attributable to a proportionately higher increase in operating costs/COGS relative to sales during the year.
	Profit after tax	270.47	223.13		
	Sales	5787.87	2260.09		
j)	**Return on Capital Employed**	**0.13**	**0.13**	**5%**	-
	Profit after tax	270.47	223.13		
	Capital Employed	2009.54	1739.07		
k)	**Return on Investment**	**0.00**	**0.00**	**Not Applicable**	-
	Profit after tax	-	0.00		
	Investments	-	0.00		

Notes to Financial Statements for the year ended 31st March, 2026

Corporate Information

CONSECUTIVE COMMODITIES LIMITED (Formerly known as CONSECUTIVE INVESTMENTS & TRADING CO. LIMITED) (the 'Company') is a public company domiciled in India and is incorporated in India under the provisions of the Companies Act, 1956 (the Act). Its shares are listed on Bombay Stock Exchange (BSE). The registered office of the Company is located at 16/1A, 6th Floor, FL–6G, Balaji Tower, Abdul Hamid Street, Kolkata – 700 069 & corporate office at B/1/305, Westgate Business Bay, OPP. Andaj Party Plot, SG Highway, Ahmedabad, Jodhpur Char Rasta, Ahmedabad, Ahmadabad City, Gujarat, India, 380015. The Company is primarily engaged in the business of Investment Company and to invest in and acquire, and hold and dispose of or otherwise deal in shares, stocks, debentures, bonds, obligations and securities issued or guaranteed by any company constituted or carrying on business in India or elsewhere and debentures, stocks, bonds, obligations and securities issued or guaranteed by any Government State, dominion, Sovereign, ruler, public body or authority, municipal local or otherwise, whether in India or elsewhere and Trading in Agriculture products and Manufacturing of the Agri Products in India.

Note 1: Material Accounting Policies

i) These financial statements have been prepared in accordance with the Indian Accounting Standards (hereinafter referred to as the 'Ind AS') as notified by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act, 2013 ('Act') read with of the Companies (Indian Accounting Standards) Rules, 2015 as amended and other relevant provisions of the Act. The accounting policies are applied consistently to all the periods presented in the financial statements.

The financial statements have been prepared under the historical cost convention with the exception of certain financial assets and liabilities which have been measured at fair value, on an accrual basis of accounting.

All the assets and liabilities have been classified as current and non-current as per normal operating cycle of the Company and other criteria set out in as per the guidance set out in Schedule III to the Act. Based on nature of services, the Company ascertained its operating cycle as 12 months for the purpose of current and non-current classification of asset and liabilities.

The Company's financial statements are reported in Indian Rupees, which is also the Company's functional currency, and all values are rounded to the nearest lakhs (INR 00,000), except when otherwise indicated.

ii) Accounting Estimates

The preparation of the financial statements, in conformity with the Ind AS, requires the management to make estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities and disclosure of contingent liabilities as at the date of financial statements and the results of operation during the reported period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates which are recognised in the period in which they are determined.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a material accounting policy of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

Deferred tax assets

In assessing the realisability of deferred income tax assets, management considers whether some portion or all of the deferred income tax assets will not be realized. The ultimate realization of deferred income tax assets is dependent upon the generation of future taxable income during the periods in which the temporary differences become deductible. Management considers the scheduled reversals of deferred income tax liabilities, projected future taxable income, and tax planning strategies in making this assessment. Based on the level of historical taxable income and projections for future taxable income over the periods in which the deferred income tax assets are deductible, management believes that the Company will realize the benefits of those deductible differences. The amount of the deferred income tax assets considered realizable, however, could be reduced in the near term if estimates of future taxable income during the carry forward period are reduced.

iii) Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

a) Financial Assets

Initial Recognition

In the case of financial assets, not recorded at fair value through profit or loss (FVPL), financial assets are recognised initially at fair value plus transaction costs that are directly attributable to the acquisition of the financial asset. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e., the date that the Company commits to purchase or sell the asset.

Subsequent Measurement

For purposes of subsequent measurement, financial assets are classified in following categories:

Financial Assets at Amortised Cost

Financial assets are subsequently measured at amortised cost if these financial assets are held within a business model with an objective to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Interest income from these financial assets is included in finance income using the effective interest rate (“EIR”) method. Impairment gains or losses arising on these assets are recognised in the Statement of Profit and Loss.

Financial Assets Measured at Fair Value

Financial assets are measured at fair value through Other comprehensive income(‘OCI’)if these financial assets are held within a business model with an objective to hold these assets in order to collect contractual cash flows or to sell these financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognised in the Statement of Profit and Loss. Financial asset not measured at amortised cost or at fair value through OCI is carried at FVPL.”

Impairment of Financial Assets

In accordance with Ind AS 109, the Company applies the expected credit loss (“”ECL””) model for measurement and recognition of impairment loss on financial assets and credit risk exposures.

The Company follows ‘simplified approach’ for recognition of impairment loss allowance on trade receivables. Simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECL at each reporting date, right from its initial recognition.

For recognition of impairment loss on other financial assets and risk exposure, the Company determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognising impairment loss allowance based on 12-month ECL.

ECL is the difference between all contractual cash flows that are due to the group in accordance with the contract and all the cash flows that the entity expects to receive (i.e., all cash shortfalls), discounted at the original EIR. Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The 12-month ECL is a portion of the lifetime ECL which results from default events that are possible within 12 months after the reporting date.

ECL impairment loss allowance (or reversal) recognised during the period is recognised as income/ expense in the Statement of Profit and Loss.”

De-recognition of Financial Assets

The Company de-recognises a financial asset only when the contractual rights to the cash flows from the asset expire, or it transfers the financial asset and substantially all risks and rewards of ownership of the asset to another entity.

If the Company neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Company recognizes its retained interest in the assets and an associated liability for amounts it may have to pay.

If the Company retains substantially all the risks and rewards of ownership of a transferred financial asset, the Company continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

b) Equity Instruments and Financial Liabilities

Financial liabilities and equity instruments issued by the Company are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.

Equity Instruments

An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities. Equity instruments which are issued for cash are recorded at the proceeds received. Equity instruments which are issued for consideration other than cash are recorded at fair value of the equity instrument.

Financial Liabilities

1) Initial Recognition

Financial liabilities are classified, at initial recognition, as financial liabilities at FVPL, loans and borrowings and payables as appropriate. All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables.

2) Subsequent Measurement

The measurement of financial liabilities depends on their classification, as described below

Financial liabilities at FVPL

Financial liabilities at FVPL include financial liabilities held for trading and financial liabilities designated upon initial recognition as at FVPL. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. Gains or losses on liabilities held for trading are recognised in the Statement of Profit and Loss.

Financial liabilities at amortised cost

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Any difference between the proceeds (net of transaction costs) and the settlement or redemption of borrowings is recognised over the term of the borrowings in the Statement of Profit and Loss.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the Statement of Profit and Loss."

3) De-recognition of Financial Liabilities

Financial liabilities are de-recognised when the obligation specified in the contract is discharged, cancelled or expired. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as de-recognition of the original liability and recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

c) Offsetting Financial Instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Balance Sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis to realise the assets and settle the liabilities simultaneously.

iv) Cash and Cash Equivalents

Cash and cash equivalents in the Balance Sheet comprises of cash at banks and on hand , which are subject to an insignificant risk of changes in value.

v) Revenue Recognition

a) Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

b) Sales are excluding GST and are stated net of discounts, returns and rebates.

vi) Income Tax

Income tax comprises of current and deferred income tax. Income tax is recognised as an expense or income in the Statement of Profit and Loss, except to the extent it relates to items directly recognised in equity or in OCI.

a. Current Income Tax

Current income tax is recognised based on the estimated tax liability computed after taking credit for allowances and exemptions in accordance with the Income Tax Act, 1961. Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

b. Deferred Income Tax

Deferred tax is determined by applying the Balance Sheet approach. Deferred tax assets and liabilities are recognised for all deductible temporary differences between the financial statements' carrying amount of existing assets and liabilities and their respective tax base. Deferred tax assets and liabilities are measured using the enacted tax rates or tax rates that are substantively enacted at the Balance Sheet date. The effect on deferred tax assets and liabilities of a change in tax rates is recognised in the period that includes the enactment date. Deferred tax assets are only recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised. Such assets are reviewed at each Balance Sheet date to reassess realisation.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset. Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Minimum Alternative Tax ("MAT") credit is recognised as an asset only when and to the extent it is probable that the Company will pay normal income tax during the specified period.

vii) Trade Receivables

A receivable is classified as a 'trade receivable' if it is in respect of the amount due on account of goods sold or services rendered in the normal course of business. Trade receivables are recognised initially at fair value and subsequently measured at amortised cost using the EIR method, less provision for impairment.

viii) Trade Payables

A payable is classified as a 'trade payable' if it is in respect of the amount due on account of goods purchased or services received in the normal course of business. These amounts represent liabilities for goods and services provided to the Company prior to the end of the financial year which are unpaid. These amounts are unsecured and are usually settled as per the payment terms stated in the contract. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognised initially at their fair value and subsequently measured at amortised cost using the EIR method.

ix) Earnings Per Share

Basic earnings per share is computed by dividing the net profit or loss for the period attributable to the equity shareholders of the Company by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares, that have changed the number of equity shares outstanding, without a corresponding change in resources.

Diluted earnings per share is computed by dividing the net profit or loss for the period attributable to the equity shareholders of the Company and weighted average number of equity shares considered for deriving basic earnings per equity share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. The dilutive potential equity shares are adjusted for the proceeds receivable had the equity shares been actually issued at fair value (i.e. the average market value of the outstanding equity shares).

x) Provisions, Contingent Liabilities and Contingent Assets

A provision is recognised when the Company has a present obligation (legal or constructive) as a result of past events and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, in respect of which a reliable estimate can be made of the amount of obligation. Provisions (excluding gratuity and compensated absences) are determined based on management’s estimate required to settle the obligation at the Balance Sheet date. In case the time value of money is material, provisions are discounted using a current pre-tax rate that reflects the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost. These are reviewed at each Balance Sheet date and adjusted to reflect the current management estimates.

Contingent liabilities are disclosed in respect of possible obligations that arise from past events, whose existence would be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. A contingent liability also arises, in rare cases, where a liability cannot be recognised because it cannot be measured reliably.

xi) Cash Flows

Cash flows are reported using the indirect method, where by net profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities are segregated.

Note 33: Disclosures as required under Section 22 of MSMED Act, 2006

The information regarding Micro Small Enterprises has been determined on the basis of information available with the Company which is as follows:

(Rs. In Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
The principal amount and the interest due thereon (to be shown separately) remaining unpaid to any supplier as at the end of accounting year	-	-
The amount of interest paid by the buyer under MSMED Act, 2006 along with the amounts of the payment made to the supplier beyond the due date during each accounting year;	-	-
The amount of interest due and payable for the period (where the principal has been paid but interest under the MSMED Act, 2006 not paid);	-	-
The amount of interest accrued and remaining unpaid at the end of accounting year; and	-	-
The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under section 23.	-	-

Note 34 : Contingent Liabilities

(Rs. In Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Disputed Income Tax Liabilities	0.00	0.00

Note 35 : Related party disclosures as required under Indian Accounting Standard 24, "Related party disclosures" are given below:

a. List of Related Parties

Name of the Party	Relationship
Key Management Personnel	
1. Reema Magotra	Non-Executive - Independent Director
2. Deepa Garg	Non-Executive - Independent Director
3. Jitendrakumar Leuva	Managing Director
4. Vimal Koli	Director & CFO
5. Shaifali Nehriya	Company Secretary & Compliance Officer
6. Preeti	Non-Executive - Independent Director
Others	
1. CDA Global Products Pvt Ltd 2. Nexusfield Agro Private Limited 3. Birford Enterprises Private Limited	Enterprises owned or significantly influenced by Key Management Personnel and / or their Relatives

b. Transactions with Related Parties

(Rs. In Lakhs)

Particulars	Nature of Transaction	Year Ended 31st March, 2026	Year Ended 31st March, 2025
Shaifali Nehriya	Salary Paid	0.72	1.97

c. Balance Outstanding of Related Parties

(Rs. In Lakhs)

Name of Party	Receivable/Payable	As at 31st March, 2026	As at 31st March, 2025
Sajm Global Impex Pvt Ltd	Receivables	-	429.45

Note 36 : Segment Reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the Chief Operating Decision Maker ("CODM") of the Company. The CODM, who is responsible for allocating resources and assessing performance of the operating segments, has been identified as the Managing Director of the Company. The Company operates only in one Business Segment i.e. "Agri Trading Business", hence does not have any reportable Segments as per Ind AS 108 "Operating Segments".

Note 37 : Financial instruments – Fair values and risk management

The fair value of the financial assets are included at amounts at which the instruments could be exchanged in a current transaction between willing parties other than in a forced or liquidation sale.

The following methods and assumptions were used to estimate the fair value
a) Fair value of cash and short-term deposits, trade and other short-term receivables, trade payables, other current liabilities, approximate their carrying amounts largely due to the short-term maturities of these instruments
b) Financial instruments with fixed and variable interest rates are evaluated by the Company based on parameters such as interest rates and individual credit worthiness of the counterparty. Based on this evaluation, allowances are taken to account for the expected losses of these receivables."

A. Accounting classification and fair values
The carrying value and fair value of financial instruments by categories as at 31st March 2026 were as follows:

(Rs. In Lakhs)

Particulars	Financial Assets				Financial Liabilities		
	Inventories	Trade Receivables	Cash & Cash Equivalents	Loans	Borrowings	Trade Payables	Provisions & Other Liability
Non-Current	-	-	-	-	6.00	0.00	0.00
Current	908.22	1113.32	7.37	110.03	0.00	58.77	67.02
Total	**908.22**	**1113.32**	**7.37**	**110.03**	**6.00**	**58.77**	**67.02**
Financial assets/ liabilities at							

fair value through profit or loss							
Level 1	-	-	-	-	-	-	-
Level 2	-	-	-	-	-	-	-
Level 3	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
Financial assets/ liabilities at fair value through OCI							
Level 1	-	-	-	-	-	-	-
Level 2	-	-	-	-	-	-	-
Level 3	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
Amortised Cost	908.22	1113.32	7.37	110.03	6.00	58.77	67.02
Total	**908.22**	**1113.32**	**7.37**	**110.03**	**6.00**	**58.77**	**67.02**

The carrying value and fair value of financial instruments by categories as at 31st March 2025 were as follows:

(Rs. In Lakhs)

Particulars	**Financial Assets**				**Financial Liabilities**		
	Inventories	Trade Receivables	Cash & Cash Equivalents	Loans	Borrowings	Trade Payables	Provisions & Other Liability
Non-Current	-	-	-	1078.33	6.00	0.00	0.00
Current	350.97	550.35	3.88	12.06	0.00	241.96	10.29
Total	**350.97**	**550.35**	**3.88**	**1090.39**	**6.00**	**241.96**	**10.29**
Financial assets/ liabilities at fair value through profit or loss							
Level 1	-	-	-	-	-	-	-
Level 2	-	-	-	-	-	-	-
Level 3	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
Financial assets/ liabilities at fair value through OCI							
Level 1	-	-	-	-	-	-	-
Level 2	-	-	-	-	-	-	-
Level 3	-	-	-	-	-	-	-

Total	-	-	-	-	-	-	-
Amortised Cost	350.97	550.35	3.88	12.06	0.00	241.96	10.29
Total	**350.97**	**550.35**	**3.88**	**1090.39**	**6.00**	**241.96**	**10.29**

B. Fair Value Hierarchy
The Company uses the following hierarchy for determining and disclosing the fair value of financial instruments by valuation technique:
Level 1: quoted (unadjusted) prices in active markets for identical assets or liabilities.
Level 2: other techniques for which all inputs which have a significant effect on the recorded fair value are observable, either directly or indirectly.
Level 3: techniques which use inputs that have a significant effect on the recorded fair value that are not based on observable market data.

Financial Risk Management

Risk management framework
A wide range of risks may affect the Company's business and operational / financial performance. The risks that could have significant influence on the Company are market risk, credit risk and liquidity risk. The Company's Board of Directors reviews and sets out policies for managing these risks and monitors suitable actions taken by management to minimise potential adverse effects of such risks on the company's operational and financial performance.

Market risk
Market Risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

Currency risk
The Company is not much exposed to currency risk.

Credit risk
Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's trade and other receivables, cash and cash equivalents and other bank balances. To manage this, the Company periodically assesses financial reliability of customers, taking into account the financial condition, current economic trends and analysis of historical bad debts and ageing of accounts receivable. The maximum exposure to credit risk in case of all the financial instruments covered below is restricted to their respective carrying amount.

Note 38 : Capital management

For the purpose of the Company's capital management, capital includes issued equity capital and all other equity reserves attributable to the equity holders of the Company. The Company strives to safeguard its ability to continue as a going concern so that they can maximise returns for the shareholders and benefits for other stake holders. The aim to maintain an optimal capital structure and minimise cost of capital.

The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. To maintain or adjust the capital structure, the Company may return capital to shareholders, issue new shares or adjust the dividend payment to shareholders (if permitted). Consistent with others in the industry, the Company monitors its capital using the gearing ratio which is total debt divided by total capital plus total debts.

(Rs. In Lakhs)

Particulars	**As at 31st March, 2026**	**As at 31st March, 2025**
Total Debts	6.00	6.00
Total Equity	2009.39	1739.07
Total debts to equity Ratio (Gearing ratio)	0.00	0.00

Note : For the purpose of computing total debt to total equity ratio, total equity includes equity share capital and other equity and total debt includes long term borrowings, short term borrowings, long term lease liabilities and short term lease liabilities.

Note 39 : Corporate Social Responsibility

The Provision for CSR are not applicable as per Section 135 of Companies act 2013.

Note 40 : ADDITIONAL REGULATORY INFORMATION REQUIRED BY SCHEDULE III TO THE COMPANIES ACT, 2013

1. The Company does not have any benami property held in its name. No proceedings have been initiated on or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.

2. The Company has complied with the requirement with respect to number of layers as prescribed under section 2(87) of the Companies Act, 2013 read with the Companies (Restriction on number of layers) Rules, 2017.

3. Utilisation of borrowed funds and share premium

(i) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

a. Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or

b. Provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

(ii) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

b. provide any guarantee, security or the like on behalf of the ultimate beneficiaries.

4. There is no income surrendered or disclosed as income during the year in tax assessments under the Income Tax Act, 1961 (such as search or survey), that has not been recorded in the books of account.

5. The Company has not traded or invested in crypto currency or virtual currency during the year.

6. The Company does not have any charges or satisfaction of charges which is yet to be registered with Registrar of Companies beyond the statutory.

7. During the year, the company has not announced any dividend during the year.

8. The Company has not been declared wilful defaulter by any banks.

Note 41 : Prior year comparatives

Previous year's figures have been regrouped or reclassified, to conform to the current year's presentation wherever considered necessary.

For, S K Bhavsar & Co.
Chartered Accountants
Firm Registration No. 145880W

Sd/-
Shivam Bhavsar
Proprietor
Membership No. 180566
UDIN: 26180566SPVCTN2427

Place: Ahmedabad
Date: May 25, 2026

For & on behalf of the Board of Directors of
CONSECUTIVE COMMODITIES LIMITED

Sd/-
Jitendrakumar Leuva
(Managing Director)
(DIN: 10865406)

Sd/-
Vimal Koli
(Director & CFO)
(DIN: 10364390)

Sd/-
Shaifali Nehriya
Company Secretary

Place: Ahmedabad
Date: May 25, 2026