CKK RETAIL MART LIMITED
Reg. Add: 418-B, 4th Floor, Aurus Chambers, S.S. Amrutwar Lane, Near Mahindra Tower, Worli, Mumbai-400013, Cont: +91 9136464141
Email Id: ckkexports123@gmail.com | CIN: L51909MH2005PLC151252
Website: www.ckkretailmart.com

Date: 04 September, 2026

To,
Department of Corporate Services,
National Stock Exchange of India Ltd.
Exchange Plaza, Plot no. C/1, G Block,
Bandra-Kurla Complex, Bandra (E) Mumbai – 400 051
Symbol: CKKRETAIL

SUB: ANNUAL REPORT 2025-26.

Dear Sir,

The company is submitting herewith the Annual Report for the FY 2025-26 along with the approved Notice for the Annual General Meeting to be held on Wednesday, the 30th September, 2026 at 04.00 PM through Video Conferencing (VC) or Other Audio-Visual Means (OAVM).

Yours Sincerely,
For C K K RETAIL MART LIMITED

Shivam Singla
Digitally signed by Shivam Singla
Date: 2026.09.04 15:17:43 +05'30'

(Shivam Singla)
Company Secretary cum Compliance Officer

21st ANNUAL REPORT
2025-26

C K K RETAIL MART LIMITED

BOARD OF DIRECTORS

Mr. Saurabh Malhotra – Chairman & Non-Executive Director
Ms. Hiral Jyeshkumar Shah – Managing Director
Ms. Arpita Dalip Tari – Non-Executive Independent Director
*Mr. Kuntal Jitendra Dave – Non-Executive Independent Director
Ms. Neha Vohra – Non-Executive Independent Director

*Resigned after closure of FY w.e.f. 31.08.2026

AUDIT COMMITTEE

Mr. Kuntal Jitendra Dave, *Chairman*
Ms. Arpita Dalip Tari
Ms. Neha Vohra

STAKEHOLDERS RELATIONSHIP COMMITTEE

Mr. Kuntal Jitendra Dave, *Chairman*
Ms. Neha Vohra
Mr. Saurabh Malhotra

NOMINATION & REMUNERATION COMMITTEE

Mr. Kuntal Jitendra Dave, *Chairman*
Ms. Neha Vohra
Mr. Saurabh Malhotra

CORPORATE SOCIAL RESPONSIBILITY (CSR) COMMITTEE

Mr. Saurabh Malhotra, *Chairman*
Ms. Arpita Dalip Tari
Ms. Neha Vohra

Contents	Page No
Notice	1
Directors' Report	13
Management Discussions and Analysis Report	21
Corporate Governance	28
Standalone Auditors' Report	51
Standalone Balance Sheet	60
Standalone Profit and Loss Account	61
Standalone Cash Flow Statement	62
Standalone Notes to Accounts	63

AUDITORS:

Statutory Auditors:
M/s. SSRV & Associates, Chartered Accountants

Secretarial Auditors:
M/s. Bhambri & Associates, Company Secretaries

COMPANY SECRETARY

Mr. Shivam Singla

CHIEF FINANCIAL OFFICER

Mr. Kishore Ganpat Rane

BANKERS

ICICI Bank

REGISTERED OFFICE

Aurus Chamber, B 418, Near Mahindra Tower,S S Amrutwar Lane, Worli, Mumbai – 400 013
CIN: L51909MH2005PLC151252
Email: cs@ckkretailmart.com
Tel: +91 9136464141
Website: www.ckkretailmart.com

REGISTRAR & SHARE TRANSFER AGENT

Bigshare Services Private Limited
Office No. S6-2, 6th Floor, Pinnacle Business Park,Next to Ahura Centre, Mahakali Caves Road, Andheri (East),
Mumbai: 400 093.
Tel: 022 6263 8200
Email: investor@bigshareonline.com

NOTICE OF ANNUAL GENERAL MEETING

Notice is hereby given that the 21st Annual General Meeting of the Members of the Company will be held on Wednesday, the 30th September, 2026 at 04.00 PM through Video Conference ("VC") / Other Audio Visual Means ("OAVM") to transact the following business:

Ordinary Business:

1. To receive, consider and adopt the Financial Statements consisting of Audited Balance Sheet of the Company as at 31st March, 2026 and Profit and Loss Account for the year ended on that date together with the Reports of the Board of Directors and Auditors thereon. (Ordinary Resolution)

2. To appoint a director in place of Mr. Saurabh Malhotra (DIN: 00214500), who retires by rotation and being eligible, offers herself for reappointment. (Ordinary Resolution)

SPECIAL BUSINESS:

3. To consider and approve the Variation in the Objects in Prospectus. (Special Resolution)

To consider, and, if thought fit, to pass, with or without modification(s), the following resolution as a **SPECIAL RESOLUTION**:

"**RESOLVED THAT** pursuant to the provisions of Sections 13 and 27 of the Companies Act, 2013, as amended ("Companies Act"), read with the Companies (Incorporation) Rules, 2014 and the Companies (Prospectus and Allotment of Securities) Rules, 2014, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements), 2018 as amended, and other applicable rules, regulations, guidelines and other statutory provisions for the time being in force, if any, and such other approvals, permissions and sanctions, as may be necessary, the approval of members of the Company be and is hereby accorded to modify/vary one of the Objects for which the Prospectus dated 04.02.2026 was issued, as under:

Existing Object to be deleted:
"To undertake repair and refurbishment of the warehouses situated on the Leasehold Plots;

Proposed Object:
"Total Outlay of Rs. 189.98 Lakh shall be used in the following existing Object in addition to the existing outlay of Rs. 1020 Lakh:
To establish an overseas entity, whose main object would be to capture the overseas markets to support the expansion and growth of retail business operations of the Company. This will also enable the Company to strengthen its market presence, expand its distribution and retail network, enhance working capital capabilities, support future business opportunities in international markets, improving infrastructure, increasing operational efficiencies and achieving its long-term business growth objectives. Total outlay will remain the same i.e. of Rs. 1020 Lakh."

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board of Directors be and is hereby authorized to do all such acts, deeds, matters and things, take necessary steps as the Board may in its absolute discretion deem necessary, desirable or expedient and to settle any question that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the members or otherwise to the end and intent that the members shall be deemed to have given their approval and ratification thereto expressly by the authority of this resolution."

Date: 01.09.2026
Place: Mumbai

On Behalf of the Board of Directors
For C K K Retail Mart Limited

Sd/-

(Shivam Singla)
Company Secretary

NOTES:

General Instructions for Accessing and participating in the 21st AGM through VC / OAVM Facility and Voting through Electronic means including Remote E- Voting.

1. Pursuant to the General Circulars 10/2022 and General Circulars 03/2025 dated 22.09.2025 issued by the Ministry of Corporate Affairs (MCA), Circular SEBI/HO/CFD/PoD-2/P/CIR/2023/4 dated January 5, 2023 issued by SEBI (hereinafter collectively referred to as "the Circulars"), companies are allowed to hold AGM through VC, without the physical presence of members at a common venue. Hence, in compliance with the Circulars, the AGM of the Company is being held through VC.

2. **ONLY A MEMBER IS ENTITLED TO ATTEND AND VOTE AT THE AGM THROUGH VC / OAVM**. In terms of provisions of Section 105 of the Companies Act, 2013, a Member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself / herself and such proxy need not be a Member of the Company. Since, this AGM is being held pursuant to the MCA Circulars through VC / OAVM, physical attendance of 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 and Attendance Slip are not annexed to this Notice. However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM through VC/OAVM and cast their votes through e-voting.

3. The Company has appointed Bigshare Services Private Limited to provide Video Conferencing facility for the Annual General Meeting and the attendant enablers for conducting of the AGM. The proceedings of the AGM will be web- casted live for all the shareholders who hold shares as on cut-off date i.e. 23rd September, 2026. The shareholders can use the instructions below for the live proceedings of the AGM on Wednesday, 30th September, 2026 from 04.00 p.m. onwards. Members will have the option to cast their votes either prior to the date of AGM (Remote E-Voting) or during the AGM (E-Voting). The instructions to vote by remote e-voting and e-voting has been provided below

4. The members can join the AGM 15 minutes before and after the scheduled time of the commencement of the AGM by following the procedure mentioned in this Notice. The facility to join the AGM will be made available for 1,000 members on first come first served basis. This will not include Large Shareholders (holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders' Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

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

6. Pursuant to the provisions of Section 91 of the Act, the Register of Members and Share Transfer Books of the Company shall remain closed on all days from Thursday, 24th September, 2026 to Wednesday, 30th September, 2026 (both days inclusive).

7. The attendance of the Members attending the AGM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

8. The scanned copies of Register of Directors' and Key Managerial Personnel and their Shareholding maintained under Section 170 and Register of Contracts or Arrangements in which Directors are interested under Section 189 of the Companies Act, 2013 will be available electronically for inspection by the members during the AGM.

9. Relevant documents referred to in the accompanying Notice are open for inspection by the Members through electronic mode, basis on the request being sent at cs@ckkretailmart.com

10. Members desiring any relevant information about the financial statements and/or operations of the Company are requested to write to the Company at least seven days in advance, so as to enable the Company to keep the information ready. Members can also email their queries at the email address of Mr. Shivam Singla, Company Secretary and Compliance Officer, at cs@ckkretailmart.com.

11. In compliance with the aforesaid MCA Circulars and SEBI Circular dated May 12, 2020, Notice of the AGM along with the Annual Report 2025-2026 is being sent only through electronic mode to those Members whose email addresses are registered with the Company / Depositories. In line with the MCA Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at https://ckkretailmart.com/Disclosure.php

The Notice can also be accessed from the website of the Stock Exchanges i.e. National Stock Exchanges of India Limited at www.nseindia.com and will be made available if a request is sent to theCompany at cs@ckkretailmart.com

12. We urge members to support our commitment to environmental protection by choosing to receive the Company's communication through email. Members holding shares in demat mode, who have not registered their email addresses are requested to register their email addresses with their respective Depository Participant, and members holding shares in physical mode are requested to update their email addresses with the Company's Registrar and Share Transfer Agent i.e. Bigshare Services Private Limited so that they can receive Annual Report 2025 - 26 and any other communication by the Company from time to time in electronic mode. Members may follow the process detailed below for registration of email ID to obtain the report, obtain other communication from time to time as well as updating bank account details.

❖ **Physical Shareholders:**

For availing the following investor services, send a written request in the prescribed forms to the Company's Registrar and Share Transfer Agent i.e. Bigshare Services Private Limited either by email at investor@bigshareonline.com or by post or courier to Office No. S6-2, 6th Floor, Pinnacle Business Park, Next to Ahura Centre, Mahakali Caves Road, Andheri (East), Mumbai: 400 093.

Form for availing investor services to register PAN, email address, bank details and other KYC details or changes / update thereof for securities held in physical mode	Form ISR – 1
Update of signature of securities holder	Form ISR – 2
For nomination as provided in the Rules 19 (1) of Companies (Share capital and debenture) Rules, 2014	Form SH – 13
Declaration to opt out	Form ISR – 3
Cancellation of nomination by the holder(s) (along with ISR-3) / Change of Nominee	Form SH – 14
Form for requesting issue of Duplicate Certificate and other service requests for shares / debentures / bonds, etc., held in physical form	Form ISR – 4

❖ **Demat Shareholders:**

Please contact your DP and register your email address and bank account details in your demat account, as per the process advised by your DP.

This will enable them to receive communication by the Company from time to time in electronic form. Members of the Company, who have registered their e-mail ID, are entitled to receive such communications in physical form upon request.

13. SEBI has mandated the submission of PAN, KYC details and nomination by holders of physical securities by 1st October, 2023, and linking PAN with Aadhaar by 30th June, 2023 vide its circular dated 3rd November, 2021, 15th December, 2021 and 16th March, 2023. Shareholders are requested to submit their PAN, KYC and nomination details to the Company's registrars and share transfer agent i.e. M/s. Bigshare Services Private Limited at investor@ bigshareonline.com.

Members holding shares in electronic form are, therefore, requested to submit their PAN to their depository participant(s).

14. Information about additional details of the Directors along with their brief profile who are seeking appointment/ re- appointment as set out at item no. 2 of the Notice dated 01.09.2026 as required under Regulation 36 of the Listing Regulations, as amended and the Secretarial Standards on General Meetings issued by the Institute of Company Secretaries of India ('ICSI') is given below:

Name	Mr. Saurabh Malhotra
Director Identification Number (DIN)	00214500
Date of Birth	17th February, 1976
Nationality	Indian
Date of Appointment on Board	01st November, 2023
Qualifications	Bachelor's degree in Commerce and Post Graduate Diploma in Business Administration (Finance)
Shareholding in CKK Retail Mart Limited	2,508,000

In case of Non Executive Director the shareholding (including shareholding as Beneficial Owner).	Nil
Expertise in specific functional areas	Marketing, business development

Terms and Conditions of reappointment	Seeking re-appointment after retiring by rotation; No terms of re-appointment.
Remuneration last drawn (including sitting fees, commission if any)	Sitting Fees: Nil
Remuneration proposed to be paid	Sitting Fees: Nil
Relationships with other Director / Key Managerial Personnel	Nil
Number of meetings of the board attended during the financial year 2025-26	10
Directorships in other Public Limited Companies along with listed entities from which the person has resigned in the past three years.	Nil
Memberships of Committees in other Public Limited Companies (includes only Audit & Shareholders /Investors Grievances Committee)	Nil
In case of Independent Directors, the skills and capabilities required for the role and the manner in which the proposed person meets such requirements.	N.A.

As the 21st AGM is being held through VC, Route Map is not annexed to the notice.

THE INTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING ARE AS UNDER:

i. The voting period begins on Sunday, 27th September, 2026 at 9:00 A.M. and ends on Tuesday, 29th September, 2026 at 5:00 P.M. During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date <23rd September, 2026> may cast their vote electronically. The e-voting module shall be disabled by Bigshare for voting thereafter.

ii. Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

iii. Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

iv. In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 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**.**

1. Pursuant to above said SEBI Circular, Login method for e-Voting and joining virtual meetings for Individual shareholders holding securities in Demat mode is given below:

Type of shareholders	Login Method

Individual Shareholders holding securities in Demat mode with CDSL	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing 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 is https://web.cdslindia.com/myeasitoken/home/login or visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then use your existing my easi username & password. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of BIGSHARE the e-Voting service provider and you will be re-directed to i-Vote website for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. BIGSHARE, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasitoken/Registration/EasiRegistration 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a link https://evoting.cdslindia.com/Evoting/EvotingLogin 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 able to see the e-Voting option where the evoting is in progress, and also able to directly access the system of all e-Voting Service Providers. Click on BIGSHARE and you will be re-directed to i-Vote website for casting your vote during the remote e-voting period.
Individual Shareholders holding securities in demat mode with NSDL	1) 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 company name or e-Voting service provider name BIGSHARE and you will be re-directed to i-Vote website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) 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 3) 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 hold 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 company name or e-Voting service provider name BIGSHARE and you will be redirected to i-Vote website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting 4) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page with all e-Voting Service Providers. Click on BIGSHARE and you will be re-directed to i-vote (E-voting website) 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) 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. After Successful 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 company name or e-Voting service provider name and you will be redirected to e-Voting service provider website 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. CDSL and NSDL

Login type	Helpdesk details
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 toll free No. 1800 22 55 33.
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.com or call at 022- 48867000.

2. **Login method for e-Voting for shareholder other than individual shareholders holding shares in Demat mode &** physical mode is given below:

- You are requested to launch the URL on internet browser: https://ivote.bigshareonline.com
- Click on "LOGIN" button under the 'INVESTOR LOGIN' section to Login on E-Voting Platform.
- Please enter you 'USER ID' (User id description is given below) and 'PASSWORD' which is shared separately on you register email id.

o Shareholders holding shares in CDSL demat account should enter 16 Digit Beneficiary ID as user id.

o Shareholders holding shares in NSDL demat account should enter 8 Character DP ID followed by 8 Digit Client ID as user id.

o Shareholders holding shares in physical form should enter Event No + Folio Number registered with the Company as user id.

Note If you have not received any user id or password please email from your registered email id or contact i-vote helpdesk team. (Email id and contact number are mentioned in helpdesk section).

- Click on I AM NOT A ROBOT (CAPTCHA) option and login.

NOTE: If Shareholders are holding shares in demat form and have registered on to e-Voting system of https://ivote.bigshareonline.com and/or voted on an earlier event of any company then they can use their existing user id and password to login.

- If you have forgotten the password: Click on 'LOGIN' under 'INVESTOR LOGIN' tab and then Click on 'Forgot your password?
- Enter "User ID" and "Registered email ID" Click on I AM NOT A ROBOT (CAPTCHA) option and click on 'Reset'.

(In case a shareholder is having valid email address, Password will be sent to his / her registered e-mail address).

Voting method for shareholders on i-Vote E-voting portal:

- After successful login, Bigshare E-voting system page will appear.
- Click on "VIEW EVENT DETAILS (CURRENT)" under 'EVENTS' option on investor portal.
- Select event for which you are desire to vote under the dropdown option.
- Click on "VOTE NOW" option which is appearing on the right hand side top corner of the page.
- Cast your vote by selecting an appropriate option "IN FAVOUR", "NOT IN FAVOUR" or "ABSTAIN" and click on "SUBMIT VOTE". A confirmation box will be displayed. Click "OK" to confirm, else "CANCEL" to modify. Once you confirm, you will not be allowed to modify your vote.
- Once you confirm the vote you will receive confirmation message on display screen and also you will receive an email on your registered email id. During the voting period, members can login any number of times till they have voted on the

resolution(s). Once vote on a resolution is casted, it cannot be changed subsequently.

- Shareholder can “CHANGE PASSWORD” or “VIEW/UPDATE PROFILE” under “PROFILE” option on investor portal.

3. Custodian registration process for i-Vote E-Voting Website:

- You are requested to launch the URL on internet browser: https://ivote.bigshareonline.com
- Click on “REGISTER” under “CUSTODIAN LOGIN”, to register yourself on Bigshare i-Vote e-Voting Platform.
- Enter all required details and submit.
- After Successful registration, message will be displayed with “User id and password will be sent via email on your registered email id”.

  NOTE: If Custodian have registered on to e-Voting system of https://ivote.bigshareonline.com and/or voted on an earlier event of any company then they can use their existing user id and password to login.

- If you have forgotten the password: Click on ‘LOGIN’ under ‘CUSTODIAN LOGIN’ tab and further Click on ‘Forgot your password?
- Enter “User ID” and “Registered email ID” Click on I AM NOT A ROBOT (CAPTCHA) option and click on ‘RESET.

  (In case a custodian is having valid email address, Password will be sent to his / her registered e-mail address).

  Voting method for Custodian on i-Vote E-voting portal:

- After successful login, Bigshare E-voting system page will appear.

  Investor Mapping:

- First you need to map the investor with your user ID under “DOCUMENTS” option on custodian portal.
  - Click on “DOCUMENT TYPE” dropdown option and select document type power of attorney (POA).
  - Click on upload document “CHOOSE FILE” and upload power of attorney (POA) or board resolution for respective investor and click on “UPLOAD”.

    Note: The power of attorney (POA) or board resolution has to be named as the “InvestorID.pdf” (Mention Demat account number as Investor ID.)

  - Your investor is now mapped and you can check the file status on display.

  Investor vote File Upload:

- To cast your vote select “VOTE FILE UPLOAD” option from left hand side menu on custodian portal.
- Select the Event under dropdown option.
- Download sample voting file and enter relevant details as required and upload the same file under upload document option by clicking on “UPLOAD”. Confirmation message will be displayed on the screen and also you can check the file status on display (Once vote on a resolution is casted, it cannot be changed subsequently).
- Custodian can “CHANGE PASSWORD” or “VIEW/UPDATE PROFILE” under “PROFILE” option on custodian portal.

  Helpdesk for queries regarding e-voting:

Login type	Helpdesk details
Shareholder‘s other than individual shareholders holding shares in Demat mode & Physical mode.	In case shareholders/ investor have any queries regarding E-voting, you may refer the Frequently Asked Questions (‘FAQs’) and i-Vote e-Voting module available at https://ivote.bigshareonline.com, under download section or you can email us to ivote@bigshareonline.com or call us at: 022-62638338

4. Procedure for joining the AGM through VC/ OAVM:

   For shareholder other than individual shareholders holding shares in Demat mode & physical mode is given below:

- The Members may attend the AGM through VC/ OAVM at https://ivote.bigshareonline.com under Investor login by using the e-voting credentials (i.e., User ID and Password).
- After successful login, Bigshare E-voting system page will appear.
- Click on "VIEW EVENT DETAILS (CURRENT)" under 'EVENTS' option on investor portal.
- Select event for which you are desire to attend the AGM under the dropdown option.
- For joining virtual meeting, you need to click on "VOTE NOW" "VC/OAVM" link placed beside of "VIDEO CONFERENCE LINK" option.
- 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.

The instructions for Members for e-voting on the day of the AGM are as under:-

- The Members can join the AGM in the VC/ OAVM mode 15 minutes before the scheduled time of the commencement of the meeting. The procedure for e-voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
- 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.
- 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.
- Members who would like to express their views or ask questions during the AGM may register themselves as a speaker by sending a request from their registered email address mentioning their name, DPID and CLID / Folio number, mobile number at cs@ckkretailmart.com . Those shareholders who have registered themselves as a speaker latest by 11.00 a.m., Monday, 21st September, 2026 will only be allowed to express their views or ask questions during the AGM.

Helpdesk for queries regarding virtual meeting:

In case shareholders/ investor have any queries regarding virtual meeting, you may refer the Frequently Asked Questions ('FAQs') available at https://ivote.bigshareonline.com, under download section or you can email us to ivote@bigshareonline.com or call us at: 1800 22 54 22, 022-62638338

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), AADHAR (self attested scanned copy of Aadhar Card) by email to cs@ckkretailmart.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), AADHAR (self attested scanned copy of Aadhar Card) to cs@ckkretailmart.com. If you are an Individual shareholders 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 for Individual shareholders holding securities in demat mode.
3. Alternatively shareholder/members may send a request to ivote@bigshareonline.com or call us at: 1800 22 54 22, 022-62638338 for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated 9th December, 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.

Other Notes:

1. A person, whose name appears in the Register of Members or in the Register of Beneficial Owners maintained by the depositories as on the cut-off date, Wednesday, 23rd September, 2026 shall only be entitled to remote e-voting and attend the AGM. The voting rights shall be in proportion to their shares in the paid up equity share capital of the Company as on the cut-off date. A Member joining the AGM, who have not already cast their vote by means of remote e-voting, shall be able to exercise their right to vote through e-voting at the AGM. A Member who have cast their vote by remote e-voting prior to the AGM,may also join the AGM but shall not be entitled to cast their vote again.

2. Any person, who acquires share(s) of the Company and becomes member of the Company after dispatch of the notice of AGM and holding share(s) as on the cut-off date, Wednesday, 23rd September, 2026, may obtain the User ID and Password by sending a request at ivote@bigshareonline.com and copy at cs@ckkretailmart.com

3. The Board of Directors has appointed CS Ansh Bhambri, Proprietor of M/s. Bhambri & Associates, Practicing Company Secretaries as Scrutinizers to scrutinize the voting process in a fair and transparent manner.

4. The Scrutinizer shall, after the conclusion of e-Voting at the AGM, first download the votes cast at the AGM and then unblock the votes cast through remote e-Voting and shall make, a consolidated Scrutinizer's Report. The results of the e-Voting will be declared by the Chairman or a person authorized by him in writing within 2 working days from the conclusion of the AGM.

   The results shall be declared not later than 2 working days from conclusion of the AGM and the resolutions will be deemed to be passed on the AGM date subject to receipt of the requisite number of votes in favor of the Resolutions. The results declared along with the Scrutinizer's Report will be placed on the website of the Company at https://ckkretailmart.com/ and National Stock Exchange of India Limited (NSE) where the Equity Shares of the Company are listed and shall be displayed at the Registered Office of the Company.

Date: 01.09.2026
Place: Mumbai

On Behalf of the Board of Directors
For C K K Retail Mart Limited

Sd/-

(Shivam Singla)
Company Secretary

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

In conformity with the provisions of Section 102 of the Companies Act, 2013, the following Explanatory Statement sets out all material facts relating to the Special Business mentioned in the Notice.

ITEM NO. 3:

Pursuant to the Board Resolution dated 01.09.2026 and the Special Resolution passed in the Extra-Ordinary General Meeting ("EGM") by the shareholders of the Company held on 08.08.2025, the Company raised Rs. 8802 Lakh from the Initial Public Offer of its Equity Shares (the 'Issue'), which included Rs.1616.96 Lakh for Offer for Sale. After deducting, the Company's share of Offer related expenses of Rs. 705.06 Lakh, the Net Proceeds of the Issue were Rs. 6479.98 Lakh. The Net Proceeds were proposed, duly amended vide Resolution passed by shareholder on 24.06.2026 to be utilized in accordance with schedule set forth below:

Sr. No.	Purpose	Net IPO Proceeds (Rs. In Lakhs)
1	To establish an overseas entity, whose main object would be to capture the overseas markets to support the expansion and growth of retail business operations of the Company. This will also enable the Company to strengthen its market presence, expand its distribution and retail network, enhance working capital capabilities, support future business opportunities in international markets, improving infrastructure, increasing operational efficiencies and achieving its long-term business growth objectives.	1,020.00
2	To undertake repair and refurbishment of the warehouses situated on the Leasehold Plots	189.98
3	Funding of working capital requirements	4,300.00
4	General corporate purposes	970.00
Total		**6479.98**

It is proposed to change the object referred at Clause No. 2 in the above said chart to the effect that the Outlay of Rs. 189.98 Lakh shall be used for the Object specified in the Clause No.1, in addition to the existing outlay of Rs. 1020 Lakh, aggregating to total outlay of Rs. 1209.98.

Pursuant to Section 27(1) of the Companies Act, 2013 a Company shall not vary the objects for which its Prospectus was issued unless consent from its shareholders is obtained through a special resolution, hence this resolution is proposed.

The condition of Exit Offer is not applicable in terms of the provisions under Section 27(2) of the Companies Act, 2013 read with Schedule XX of SEBI ICDR Regulations 2018, as Company has already used more than 75% of the Net Proceeds of the Issue amount.

The relevant and material information as per the Companies (Prospectus and Allotment of Securities) Rules, 2014 is set out below:

Sr. No.	Purpose	Net IPO Proceeds (Rs. In Lakhs)	Total Amount Spent Up to 01.09.2026 (Rs. In Lakhs)
1	To establish an overseas entity, whose main object would be to capture the overseas markets to support the expansion and growth of retail business operations of the Company. This will also enable the Company to strengthen its market presence, expand its distribution and retail network, enhance working capital capabilities, support future business opportunities in international markets, improving infrastructure, increasing operational efficiencies and achieving its long-term business growth objectives.	1,020.00	Nil

2	To undertake repair and refurbishment of the warehouses situated on the Leasehold Plots*	189.98	Nil
3	Funding of working capital requirements	4,300.00	4,300.00
4	General corporate purposes	970.00	970.00
Total		6479.98	5270.00
% of achievement as per prospectus			**81.33%**
% of unutilized amount achievements as per prospectus			**18.67%**

* Amendment is proposed in this general meeting for the object as per the prospectus clause 2

The Particulars of the Proposed Variation in the Terms of Contracts referred to In the Prospectus or Objects for Which Prospectus Was Issued:

As on 01.09.2026, a sum of Rs. 1209.98 Lakh is yet to be utilized. It is proposed to change the object referred at Clause No. 2 in the above said chart to the effect that the Outlay of Rs. 189.98 Lakh shall be used for the Object specified in the Clause No.1, in addition to the existing outlay of Rs. 1020 Lakh, aggregating to total outlay of Rs. 1209.98. This may amount to deviation/variation in terms of the 'Objects of the IPO'.

The Reason and Justification for Seeking Variation:

After the amendment in the Clause 1, the object provided in the Clause 2 become in operatable, hence the outlay provided therein is required to be merged with the outlay of object provided in the Clause 1.

The Proposed Time Limit within Which the Proposed Varied Objects Would Be Achieved:
The estimated revised timeline is up to 31.03.2027, for utilization of the funds raised through Initial Public Offer.

The Risk Factors Pertaining to The New Objects:
In view of the reasons mentioned above, since there is no change in the amount earmarked as well as nature of the new Object, there are no further risk factors pertaining to the new Object.

The other relevant information which is necessary for the members to take an informed decision on the proposed resolution:
The proposed variations as stated herein above would help the Company for the reasons mentioned above. The new project as detailed hereinabove can be more conveniently and advantageously, be used for the furtherance of the business of the Company.

In terms of the provisions of Section 27 of the Companies Act, 2013 and any other applicable provisions and the rules made there under, the Board seeks approval of the members by way of Special Resolutions for variation in the Objects of the Issue, as mentioned in the proposed resolution.

None of the Directors / Key Managerial Personnel of the Company, are in any way concerned or interested, in the said resolution except to the extent of their shareholding. The Board recommends the said resolutions set out in the Item No.3 to be passed as a **Special Resolutions**.

Date: 01.09.2026
Place: Mumbai

On Behalf of the Board of Directors
For C K K Retail Mart Limited

Sd/-

(Shivam Singla)
Company Secretary

BOARD'S REPORT

To the members of
CKK RETAIL MART LIMITED

The Directors take pleasure in presenting the Twentieth Annual Report together with the Audited Annual Financial Statements for the financial year ended 31st March, 2026. The Management Discussion and Analysis has also been incorporated into this report.

1. **FINANCIAL RESULTS:**
Key highlights of standalone and consolidated financial results for C K K RETAIL MART LIMITED for the financial year 2025 – 26 are tabulated below:

(Rs. in Crore)

Particulars	2025 – 26	2024 – 25
Sales & Other Income	271.83	301.84
Profit Before Tax	13.33	21.98
Provision for Tax:	2.80	6.48
Net Profit After Tax	10.53	15.50

There was no revision in the Financial Statements.

2. **HIGHLIGHTS OF PERFORMANCE:**
The Turnover for the year decreased by 9.94% to Rs. 271.83 Crore as compared to Rs. 301.84 Crore in previous year. The Profit before Tax for the year was Rs. 13.33 Crore as compared to Rs. 21.98 Crore in previous year.

3. **TRANSFER TO RESERVES:**
Your Company does not propose to transfer any amount to the General Reserves.

4. **DIVIDEND:**
Directors have not declared any dividend for the financial year 2025 – 26.

5. **DISCLOSURES UNDER SECTION 134 (3) (I) OF THE COMPANIES ACT, 2013:**
No material changes and commitments which could affect your Company's financial position have occurred between the end of the financial year of your Company i.e. 31st March, 2026.

6. **Business Overview**
Our Company is engaged in the distribution of packaged products catering to both retail and wholesale businesses. The Company commenced its business operations in the Financial Year 2020–21 and since year 2023, the Company has focused on the distribution and trading of packaged agro-commodities such as sugar, pulses and ghee across regions including Maharashtra, Bihar, West Bengal, and the north-eastern states. In April 2025, our Company expanded the product portfolio with the launch of "FruitzzzUp", a fruit pulp-based juice brand, reinforcing our commitment to offering a diverse and evolving product range that caters to changing consumer preferences. At present, our business primarily involves the distribution of packaged agro-commodities such as sugar, rice, and pulses along with packaged products such as milk powder and soft drinks (carbonated as well as fruit based). In addition to our core business operation, we also occasionally undertakes consultancy assignments.

7. **INFORMATION ON STATE OF COMPANY'S AFFAIRS**
The Turnover for the year decreased by 9.94% to Rs. 271.83 Crore as compared to Rs. 301.84 Crore in previous year. The Profit after Tax for the year was Rs. 10.53 Crore as compared to Rs. 15.50 Crore in previous year. The equity shares of the company got listed on NSE Emerge platform on 06.02.2026.

8. **SHARE CAPITAL:**
The paid-up equity share capital as on 31st March, 2026 was Rs. 19,36,80,000. During the year, Company raised funds through Initial Public Offering 54,00,000 Equity Shares of face value Rs. 10/- each, allotted at an Offer Price of Rs.163 per Equity Share including a share premium of Rs.153 per Equity Share and this included sale of 9,92,000 equity shares by the promoter selling shareholder Sakuma Infrastructure and Realty Private Limited.

YourCompany has not issued shares with differential voting rights nor granted stock options nor sweat equity.

The Promoter and Promoter Group are holding 1,39,68,000 shares equivalent to 72.12% of the total issued and paid-up share capital.

9. **HOLDING, SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES;**
Sakuma Infrastructure and Realty Private Limited is our holding company.

10. **DIRECTORS:**

1.1 **Retirement by Rotation:**
Pursuant to Section 152 (6) of the Companies Act, 2013 and in terms of the Articles of Association of your Company, Mr. Saurabh Malhotra (DIN: 00214500), Director, retires by rotation at the forthcoming Annual General Meeting and being eligible offers himself for re-appointment.

1.2 **Changes in the Board of Directors of the Company:**
During the financial year 2025 – 26, there was no change in the Board of the Company.

1.3 **Declaration by Independent Directors:**
Your Company has received declarations from all the Independent Directors of your Company confirming that they meet with the criteria of independence as prescribed both, under Sub-Section 6 of Section 149 of the Companies Act, 2013 and under Regulation 16 (1) (b) of the SEBI (LODR) Regulations, 2015 and pursuant to Regulation 25 of the said Regulations that they are not aware of any circumstance or situation, which exist or may be reasonably anticipated, that could impair or impact their ability to discharge their duties with an objective independent judgment and without any external influence.
The Board is of the opinion that the Independent Directors of the Company possess requisite qualifications, experienceand expertise in the fields of finance, people management, strategy, auditing, tax advisory services and they hold highest standards of integrity.
Regarding proficiency, the Company has adopted requisite steps towards the inclusion of the names of all Independent Directors in the databank maintained with the Indian Institute of Corporate Affairs, Manesar ('IICA').

1.4 **Familiarization Program for Independent Directors:**
The Program intends to provide insights into your Company so that the Independent Directors can understand your Company's business in depth and the roles, rights, responsibility that they are expected to perform / enjoy in your Company to keep them updated on the operations and business of your Company thereby facilitating their active participation in managing the affairs of your Company. In addition to the above, Directors are periodically advised about the changes effected in the Corporate Law, SEBI (LODR) Regulations, 2015 with regards to their roles, rights and responsibilities as Directors of your Company.

1.5 **Annual Performance Evaluation:**
The annual performance evaluation of the Independent Directors and Board Committees i.e. Audit, Stakeholders Relationship and Nomination & Remuneration Committees was carried by the entire Board and the annual performance evaluation of the Chairman, Board as a whole, Non – Independent Directors was carried out by the Independent Directors.
The annual performance evaluation was carried out in accordance with the criteria laid down by the Nomination and Remuneration Committee of your Company and as mandated under the Companies Act, 2013 and the SEBI (LODR)Regulations, 2015, as amended from time to time.

1.6 Key Managerial Personnel:

The following persons have been designated as Key Managerial Personnel of your Company pursuant to Section 2(51) and Section 203 of the Act, read with Rule 8 (5) (iii) of the Companies (Accounts) Rules, 2014 framed thereunder:

1. Ms. Hiral Jayeshkumar Shah – Managing Director
2. Mr. Kishore Ganpat Rane – Chief Financial Officer
3. Mr. Shivam Singla – Company Secretary cum Compliance Officer

During the financial year, there was no other change amongst key managerial personnel. None of the Directors have attained the age of 75 years.

1.7 Remuneration Policy:

The Board has in accordance with the provisions of Section 178 (3) of the Companies Act, 2013, formulated the policysetting out the criteria for determining qualifications, positive attributes, independence of a Director and policy relating to remuneration for Directors, Key Managerial Personnel and Senior Management Employees. The detail of the same has been disclosed in the Corporate Governance Report.

1.8 Board Meetings:

During the financial year your Company has held 19 (Nineteen) Board Meetings which were held on 26.05.2025; 25.06.2025, 01.08.2025; 25.08.2025; 02.09.2025; 19.09.2025; 27.09.2025, 20.11.2025, 08.12.2025, 10.12.2025, 12.12.2025, 17.12.2025, 02.01.2026, 19.01.2026, 29.01.2026, 04.02.2026, 04.02.2026, 06.02.2026 & 20.02.2026. The maximum interval between any two meetings did not exceed 120 days. As per Section 167 (1) (b), all the directors have attended at least one Board Meeting held during the financial year.

11. PARTICULARS OF EMPLOYEES:

During the year, there was no employee in receipt of remuneration in excess of limit as prescribed in Rule 5 (2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014. The prescribed particulars of Employees as required under Section 197 (12) of the Act read with Rule 5 (1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is attached as “Annexure A” and form part of this Report.

12. DIRECTORS’ RESPONSIBILITY STATEMENT:

To the best of their knowledge and belief and according to the information and explanations obtained by them, your Directors make the following statements in terms of Section 134 (3) of the Companies Act, 2013:

a) that in the preparation of the Annual Financial Statements for the year ended 31st March, 2026, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;

b) that such accounting policies as mentioned in the Notes to the Financial Statements have been selected andapplied consistently and judgement and estimates have been made that are reasonable and prudent so as to give a true and fair view of the state of affairs of your Company as at 31st March, 2026 and of the profit of your Company for the yearended on that date;

c) that proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of your Company and for preventing and detectingfraud and other irregularities;

d) that the Annual Financial Statements have been prepared on a going concern basis;

e) that proper internal financial controls were in place and that the financial controls were adequate and were operating effectively;

f) that systems to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively.

13. INTERNAL CONTROL SYSTEM:

Your Company maintains an adequate and effective Internal Control System commensurate with its size and complexity. We believe that these internal control systems provide, among other things, a reasonable assurance that transactions are executed with Management authorization and that they are recorded in all material respects to permit preparation of financial statements in conformity with established accounting principles and that the assets of your Company are adequately safeguarded against significant misuse or loss.

14. DEPOSITS:

Your Company has not accepted deposit from the public and members falling within the ambit of Section 73 and Section 76 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014. Hence, the requirement for furnishing details of deposits which are not in compliance with the Chapter V of the Act is not applicable.

15. PARTICULARS OF LOANS, GUARANTEES, INVESTMENTS OR SECURITY:

The details of Loans and Investments made as covered under the provisions of Section 186 of the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Rules, 2014 are given in the Notes to the Standalone Audited Annual Financial Statements. The Company has not made any guarantees or provided any security in connection with loan made under Section 186 of the Companies Act, 2013.

16. RELATED PARTY TRANSACTIONS:

A Related Party Policy has been adopted by the Board of Directors for determining the materiality of transactions with related parties and dealings with them. The said policy may be referred to, at your Company's website at the web link
https://ckkretailmart.com/pdf/investor/2.1Determination-of-Related_Party_Transactions_policy.pdf

All transactions with related parties are placed before the Audit Committee for approval. A statement giving details of all RPTs are placed before the Audit Committee and the details of the related party transactions are provided in the financial statements under note 36.

Further the members may note that your Company has not entered into the following kinds of related party transactions:

- Contracts/arrangement/transactions which are not at arm's length basis or in the ordinary course of business.
- Any Material contracts/arrangement/transactions [as per Regulation 23 of the SEBI (LODR) Regulations, 2015]

17. CORPORATE SOCIAL RESPONSIBILITY INITIATIVES:

A Corporate Social Responsibility (CSR) Committee has been constituted in accordance with Section 135 of the Companies Act, 2013. The details required under the Companies (Corporate Social Responsibility Policy) Rules, 2014 are given in CSR Report appended as "Annexure B" to this Report.

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

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134 (3) (m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014, is given below:

A. Conservation of Energy:

The operations of your Company are not energy intensive. However, wherever possible your Company strives to curtail the consumption of energy on continued basis.

B. Technology absorption, adaptation and innovation:

No expenditure has been incurred by your Company on technology absorption activities during the year under review.

C. Foreign Exchange Earning & Outgo:

Amount in Lakhs

Particulars	2025-26	2024-25
(a) Expenditure in Foreign Currency	Nil	Nil
(b) Earnings in Foreign Currency		
Export of Goods	716.69	562.36

19. DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY:

The nature of business is trading in commodities. The inherent risks to the business of your company are as follows:

a. Commodity Price risk
b. Risk elements in business transactions

All the above risks have been discussed in the Management Discussion and Analysis Report. The Executive Chairman & Managing Director mitigate the risk with the help of their depth of knowledge of market, assistance of senior management and forecast based on various data available with your Company. Your Company has developed the analysis of market data which helps in decision making and to ensure the mitigation of the risk. There are no risks which threaten the existence of the Company.
The formation of Risk Management Committee as it is not applicable.

20. VIGIL MECHANISM / WHISTLE BLOWER POLICY:

Over the years, your Company has established a reputation for doing business with integrity and displays zero tolerance for any form of unethical behavior. Whistle Blower Policy is the vigil mechanism instituted by your Company to report concerns about unethical behavior in compliance with the requirements of the Companies Act, 2013 and the SEBI (LODR) Regulations, 2015. The Board's Audit Committee oversees the functioning of this policy. Protected disclosures can be made by a whistle blower through several channels to report actual or suspected frauds and violation of your Company's Code of Conduct and / or Whistle Blower Policy. Details of the Whistle Blower Policy have been disclosed on your Company's website at
https://ckkretailmart.com/pdf/investor/1.-Whistle-Blower-policy.pdf

21. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS:

There are no significant material orders passed by the Regulators / Courts which would impact the going concern status of your Company and its future operations.

22. AUDITORS:

1.1 Statutory Auditors:

Company's Auditors, M/s. SSRV & Associates, Chartered Accountants were appointed for the period of five years for the financial years from 2024-25 to Financial Year 2028-29 and they have confirmed that they hold a valid certificate issued by the Peer Review Board of the Institute of Chartered Accountants of India.

1.2 Statutory Auditors' Observations:

The Report given by the Auditors on the Financial Statements of your Company is part of the Annual Report. There are no qualification, observation or adverse remark made by the statutory auditors in their Audit Report.

1.3 Secretarial Auditor:

In terms of the provisions of Section 204 of the Act read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company had appointed M/s. Bhambri & Associates, Practicing Company Secretaries, as Secretarial Auditors for conducting Secretarial Audit of the Company for a term of five consecutive years from Financial Year 2025-26 to Financial Year 2029-30 and they have confirmed that they hold a valid certificate issued by the Peer Review Board of the Institute of Company Secretaries of India.

1.4 Secretarial Audit Report:

The report of the Secretarial Auditor is attached as “Annexure C”.

1.5 Internal Auditor:

In terms of the provisions of Section 138 of the Act read with the Companies act 2013, the Company had appointed M/s Mehta Singhvi & Associates, Chartered Accountants (FRN: 122217W) as Internal Auditor.

23. REPORTING OF FRAUDS BY AUDITORS:

During the year under review, auditors have not reported to the Audit Committee of the Board, under Section 143 (12) of the Act, any instances of fraud committed against your Company by its officers or employees, the details of which would need to be mentioned in this Report.

24. COST RECORDS:

The provisions of Section 148 of the Companies Act, 2013 and Companies (Cost Records and Audit) Rules, 2014 (hereinafter referred to as ‘Rules’) in respect of maintenance an audit of cost records are not applicable to Company.

25. COMPLIANCE OF SECRETARIAL STANDARDS:

The Board of Directors affirms that your Company has complied with the applicable Secretarial Standards (SS) issued by the Institute of Companies Secretaries of India (SS1 and SS2), respectively relating to Meetings of the Board, its Committees and General Meeting, which have mandatory application during the year under review.

26. ANNUAL RETURN:

Pursuant to the provisions of Section 92(3) of the Companies Act, 2013 read with Rule 12 of the Companies (Managementand Administration) Rules, 2014, the Annual Return in Form MGT - 7 of your Company are available at https://ckkretailmart.com/annual-return.php

27. GREEN INITIATIVES:

In view of Covid 19 pandemic, the Ministry of Corporate Affairs vide its circular no. 17 / 2020 dated 13th April, 2020, circular no. 20 / 2020 dated 5th May, 2020 and circular No. 10/2022 dated 28th December, 2022 and SEBI vide its circular bearing reference no. SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated 12th May, 2020 and no. SEBI/HO/CFD/PoD-2/P/ CIR/2023/4 dated 05th January, 2023 has dispensed with the requirement of sending hard copy of full annual report to the shareholders.

Electronic copies of the annual report for the financial year 2025 – 26 and notice of the 21st Annual General Meeting (AGM) are sent to all members whose email addresses are registered with your Company / Depository Participant(s). Members who have not registered their email address can do so by following the steps as mentioned in the notes of notice of 21st AGM.

Alternatively, if they need the soft copy of the annual report, they are requested to download the same from the website of the Company i.e. https://ckkretailmart.com/ or from the website of National Stock Exchange of India Limited (NSE) i.e. www.nseindia.com or write to the Company at cs@ckkretailmart.com

Your Company provides e-voting facility to all its members to enable them to cast their votes electronically on all resolutions set forth in the Notice. This is pursuant to the Section 108 of the Companies Act, 2013 and Rule 20 of the Companies (Management and Administration) Amendment Rules, 2015.

28. MANAGEMENT DISCUSSION AND ANALYSIS:

As required under the Schedule V (B) of SEBI (LODR) Regulations, 2015, report on “Management Discussion and Analysis” is attached and form part of this Annual Report.

29. CORPORATE GOVERNANCE:

The Board of Directors affirm their continued commitment to good corporate governance practices. During the year under review, the Company has complied with the provisions relating to corporate governance as provided under the Listing Regulations voluntarily.

The provisions are not applicable to the company as per the Regulation 15(2) of SEBI LODR 2015 and being SME listed company.

The certificate from the Secretarial Auditors, M/s. Bhambri & Associates, Practicing Company Secretaries confirming the compliance is provided in the Report on Corporate Governance, forms part of the Annual Report.

30. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

Your Company firmly believes in providing a safe, supportive and friendly workplace environment – a workplace where our values come to life through the supporting behaviour. Positive workplace environment and a great employee experience are integral part of our culture. Your Company believes in providing and ensuring a workplace free from discrimination and harassment based on gender.

Your Company educates its employees as to what may constitute sexual harassment and in the event of any occurrence of an incident constituting sexual harassment, your Company provides the mechanism to seek recourse and redressal to the concerned individual subjected to sexual harassment.
Your Company has a Sexual Harassment Prevention and Grievance Handling Policy in place to provide clarity around the process to raise such a grievance and how the grievance will be investigated and resolved. An Internal Complaints Committee has been constituted in line with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

No complaint was raised and pending as on 01st April, 2025 and no complaint has been raised during the financial year ended 31st March, 2026.

Further, the Company has also complied with all the applicable provisions relating to the Maternity Benefits Acts, 1961.

31. MANAGING DIRECTOR & CFO CERTIFICATION:

The Certificate from Ms. Hiral Jayeshkumar Shah, Managing Director and Mr. Kishore Rane, CFO pursuant to provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, for the year under review was placed before the Board of Directors of your Company at its meeting held on 29th May, 2026. The certificate is attached and form part of this Report.

32. CERTIFICATION FROM COMPANY SECRETARY IN PRACTICE:

CS Ansh Bhambri, proprietor of M/s. Bhambri & Associates, Practicing Company Secretaries, has issued a certificate as required under the SEBI (LODR) Regulations, 2015, confirming that none of the Directors on the Board of your Company have been debarred or disqualified from being appointed or continuing as Director of companies by the SEBI / Ministry of Corporate Affairs or any such statutory Authority. The certificate is attached and form part of this Report.

33. ANNUAL SECRETARIAL COMPLIANCE REPORT:

Annual Secretarial Compliance Report pursuant to Regulation 24A of the SEBI (LODR) Regulations,2015 was not applicable in terms of Regulation 15(2).

34. INSOLVENCY AND BANKRUPTCY CODE:

No application has ever been filed against the Company under the Insolvency and Bankruptcy Code, 2016.

35. ONE TIME SETTLEMENT WITH BANKS:

The Company has not made any settlement with the banks or financial institutions.

36. LISTING WITH STOCK EXCHANGES:

Your Company is listed with Emerge Platform of National Stock Exchange of India Limited. Your Company has paid the due listing fees.

37. **ACKNOWLEDGEMENTS:**

Your Directors thank the various Central and State Government Departments, Organizations and Agencies for the continued help and co-operation extended by them. The Directors also gratefully acknowledge all stakeholders of your Company viz. customers, members, dealers, vendors, banks and other business partners for the excellent support received from them during the year. The Directors place on record their sincere appreciation to all employees of your Company for their unstinted commitment and continued contribution to your Company.

38. **CAUTIONARY STATEMENT:**

Statements in the Board's Report and the Management Discussion & Analysis describing your Company's objectives, expectations or forecasts may be forward-looking within the meaning of applicable securities laws and regulations. Actual results may differ materially from those expressed in the statement.

For and on behalf of the Board of Directors
C K K Retail Mart Limited

Sd/-

(Saurabh Malhotra)
Chairman
(DIN:00214500)

Place: Mumbai
Date: 01.09.2026

MANAGEMENT DISCUSSION AND ANALYSIS (MD&A)

As per Regulation 34(2)(e) read with Schedule V (Part B) of SEBI (LODR) Regulations, 2015

A. INDUSTRY STRUCTURE AND DEVELOPMENTS

The Indian Fast-Moving Consumer Goods (FMCG) and agro-commodity distribution sector continues to play a pivotal role in powering the national economy. Characterized by a structural transition from unorganized, loose sales to branded, hygienically packaged offerings, the market is driven by rising urban households, increasing per capita disposable income, and expanding modern retail and quick-commerce channels across Tier 1, Tier 2, and Tier 3 cities.

Your Company operates at the intersection of staple agro-commodity distribution (Sugar, Rice, Pulses) and value-added packaged impulse products (Dairy Products including Milk Powder, and Beverages covering Carbonated Soft Drinks and Fruit-Based Drinks). The key industry trends and macro drivers during FY 2025-26 include:

• **Formalization of Packaged Agro-Staples:** The packaged staples market in India is undergoing rapid formalization. Driven by growing consumer awareness regarding food safety, hygiene, and adulteration risks, the market for branded rice, refined/specialty sugar, and sorted pulses is expanding at a steady CAGR of ~5.5% to 6.2%. The shift is further accelerated by quick-commerce platforms delivering consumer packs within minutes.

• **Expansion in Beverage & Impulse Consumption:** The packaged beverage market in India (carbonated drinks, fruit juices, and functional beverages) continues to exhibit robust double-digit volume growth (~10-12% CAGR). Strong summer demand, expanding refrigeration infrastructure in semi-urban/rural general trade, and the introduction of low-sugar/zero-sugar variants are expanding the addressable consumer base.

• **Omni-Channel Retail & Distribution Ecosystem:** Modern trade, general trade (Kirana ecosystem), and direct-to-consumer (D2C) quick-commerce channels are co-existing and expanding rapidly. Cold chain logistics and micro-warehousing infrastructure have drastically improved the reach of dairy powders and RTD beverages.

SUGAR BUSINESS

Sugar Season 2025-26

Sugar Season 2025-26 started with an opening stock of 50 Lac Tons. All-India sugar production is estimated at around 278 Lac Tons (against initial estimates of 310 Lac Tons), anticipated domestic consumption of around 275 Lac Tons and exports of 8 Lac Tons. As a result, the Closing stock as on 30th September 2026 is estimated to be around 46 Lac Tons. This level of inventory is just sufficient to cover nearly two months of domestic consumption, indicating the relatively lowest inventory level in the past decade. [Source: Indian Sugar & Bioenergy Manufacturers Association (ISMA)]. Sugar selling price of the Company during April 2025 to March 2026 moved in the range of Rs. 4081-4151-4021.The price is expected to move in the same range during April, 2026 to March, 2027 unless there is revision in the Government Policies relating to Minimum Support Price (MSP), revision in higher Ethanol blending policy and Exports. World sugar prices will continue to be driven by Crude (Sugar/ Ethanol Parity), War in West Asian Countries and Sugar Demand- Supply Balance.

B. OPPORTUNITIES AND THREATS

1. OPPORTUNITIES

• **Consumer Premiumization & Brand Loyalty:** A growing urban population and dual-income nuclear families prefer conveniently portioned, branded, clean, and tamper-evident packaged staples over loose commodity alternatives.

• **Quick-Commerce & E-Grocery Boom:** Hyper-local delivery platforms are revolutionizing FMCG fulfillment. Your Company's established distribution network provides an immediate advantage in plugging into quick-commerce supply chains.

• **Synergistic Portfolio Expansion:** Cross-leveraging the distribution network used for staples to distribute high-margin packaged beverages and milk powder yields distribution synergies and higher revenue per retail outlet.

• **Product Line Diversification:** Scope to introduce regional fruit-based drinks, fortified milk powders, low-GI rice, and organic pulses to capture high-margin niche market segments.

2. THREATS & CHALLENGES

• **Agro-Commodity Price & Supply Volatility:** Prices of essential agro-commodities (rice, pulses, sugar) are subject to climatic conditions (monsoon dependence), agricultural yields, and international trade dynamics, impacting gross margins.

• **Unorganized Sector & Intense FMCG Competition:** Unorganized local traders offering unbranded, tax-exempt loose commodities, along with aggressive promotional discounting by large conglomerate FMCG brands, create competitive pricing pressure.

• **Regulatory & Government Policy Interventions:** Changes in government regulatory policy—such as export bans, stock limits on pulses/sugar, Minimum Support Price (MSP) revisions, and GST structure changes—can temporarily impact trade velocity.

C. Segment–wise or product-wise performance

The Turnover for the year decreased by 9.94% to Rs. 271.83 Crore as compared to Rs. 301.84 Crore in previous year. The

Profit before Tax for the year was Rs. 13.33 Crore as compared to Rs. 21.98 Crore in previous year.

D. OUTLOOK, RISKS AND CONCERNS
1. OUTLOOK
The medium-to-long term outlook for your Company remains highly optimistic. Backed by India's robust domestic consumption story, your Company plans to deepen retail reach across Tier 2 and Tier 3 markets, scale up direct distribution partnerships with quick-commerce fulfillment centers, and increase the share of high-margin packaged beverage products to improve overall profitability.
2. RISKS AND CONCERNS & MITIGATION
• **Commodity Price Risk:** Fluctuations in farmgate procurement prices due to weather conditions impact input costs. The Company utilizes multi-region sourcing agreements and dynamic inventory management models to hedge procurement pricing.
• **Supply Chain & Logistics Risk:** Seasonal spikes in beverage sales during summer require efficient cold-chain and inventory stocking. The Company has expanded its regional distribution hubs and contract logistics agreements to prevent stock-outs.
• **Quality Control & FSSAI Compliance:** Compliance with FSSAI packaging guidelines, plastic waste management (PWM rules), and food hygiene regulations is paramount. The Company maintains strict quality control and audit mechanisms across all packing facilities.

E. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY
Your Company has established an adequate system of internal financial controls and operational procedures commensurate with the size and multi-product distribution nature of its operations. Key features include:
• **Integrated ERP System:** Implementation of central ERP software (SAP/Oracle) seamlessly connects procurement, warehouse inventory levels, distributor billing, and secondary sales tracking across India.
• **Independent Internal Audit:** An independent firm of Chartered Accountants conducts regular internal audits of inventory reconciliation, cash flow controls, distributor credit management, and statutory compliances.
• **Board Oversight:** The Audit Committee of the Board reviews audit findings, monitors internal control efficacy, and evaluates risk management protocols quarterly.

F. FINANCIAL PERFORMANCE AND OPERATIONAL RESULTS
During the financial year under review, total revenue from operations stood at 271.83 Crore compared to 301.85 Crore in the previous year, recording a year-on-year decline of 9.95%. Operating EBITDA decreased to ₹ 13.81 Crore from ₹22.64 Crore, driven by a lower volume share of packaged beverages and milk powder.

G. HUMAN RESOURCES AND INDUSTRIAL RELATIONS
Your Company considers its workforce and distribution sales force as critical drivers of execution excellence. Key HR developments during the year include:
• **Cordial Employee Relations:** Industrial relations across all processing, packaging, and distribution centers remained peaceful and cordial throughout the year under review.
• **Training & Capability Building:** Conducted regular upskilling programs for the field sales team on digital sales force automation (SFA) tools, warehousing safety, food hygiene, and cold-chain compliance.

I. CAUTIONARY STATEMENT

Statements in this Management Discussion and Analysis describing the Company's objectives, projections, estimates, expectations, or predictions may be 'forward-looking statements' within the meaning of applicable securities laws and regulations. Actual results could differ materially from those expressed or implied. Important factors that could make a difference to the Company's operations include global and domestic demand-supply conditions, agricultural monsoon patterns, raw material prices, changes in Government regulations, tax laws, trade policies, and other incidental factors.

For and on behalf of the Board of Directors
C K K Retail Mart Limited

Sd/-

(Saurabh Malhotra)
Chairman
(DIN:00214500)

Place: Mumbai
Date: 01.09.2026

ANNEXURE 'A' TO BOARD'S REPORT

DISCLOSURES PERTAINING TO REMUNERATION AND OTHER DETAILS AS REQUIRED UNDER SECTION 197 (12) READ WITH RULE 5(1) OF COMPANIES (APPOINTMENT & REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

The ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the financial year and the percentage increase in remuneration of each Director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year;

PARTICULAR OF EMPLOYEES

The ratio of the remuneration of each Director to the median employee's remuneration and other details in terms of Section 197 (12) of the Companies Act, 2013 read with Rule (5) (1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014:

Sr. No.	Requirements	Details
1.	The ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the financial year	12.02 Times
2.	The percentage increase in remuneration of each Director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year	Key Managerial Personnel: Mr. Saurabh Malhotra-Chairman; Ms. Hiral Shah-MD Ms. Shivam Singla-CS Mr. Kishore Rane – CFO
3.	The percentage increase in the median remuneration of employees in the financial year	NIL
4.	The number of permanent employees on the rolls of company as on 31st March, 2026	32 Employees
5.	Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration	Nil
6.	Affirmation that the remuneration is as per the remuneration policy of the Company	Remuneration paid during the year ended 31st March, 2026 is as per the Remuneration Policy of the Company

ANNEXURE ‘B’ TO BOARD’S REPORT

ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY (CSR) ACTIVITIES

1. A brief outline of the Company’s CSR policy:

The Company has adopted CSR policy on 16.10.2024. The said policy has been formulated as per Section 135 read with Schedule VII of the Companies Act, 2013.The said policy may be referred to, at your Company’s website at the web link, https://ckkretailmart.com/pdf/investor/10.-CSR-POLICY.pdf

2. Composition of the CSR Committee:

Sr. No.	Name of Director	Designation / Nature of Directorship	No. of meetings of CSR Committee held during the year	No. of meetings of CSR Committee attended during the year
1.	Mr. Saurabh Malhotra – Chairman	Non-Executive Director	1	1
2.	Ms. Neha Vohra – Member	Independent Director	1	1
3.	Ms. Arpita Dilip Tari – Member	Independent Director	1	1

3. Provide the weblink where composition of CSR Committee, CSR Policy and CSR Projects approved by the Board are disclosed on website:

Weblink: https://ckkretailmart.com/pdf/investor/10.-CSR-POLICY.pdf

4. Provide the executive summary along with web-link(s) of Impact Assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8, if applicable:

Not Applicable

5.

	Particulars	**Amount**
a.	Average net profit of the Company as per Sub-Section (5) of Section 135	150,072,494
b.	2% of average net profit of the Company as per Sub-Section (5) of Section 135	3,001,450
c.	Surplus arising out of the CSR projects or programmes or activities of the previous financial years	0.00
d.	Amount required to be set off for the financial year, if any	0.00
e.	**Total CSR obligation for the financial year (b+c-d)**	3,001,450

6.

(a)	Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project).	3,001,450
(b)	Amount spent in administrative overheads	0
(c)	Amount spent on Impact Assessment, if applicable.	0
(d)	**Total amount spent for the Financial Year [(a)+(b)+(c)]**	3,001,450

(e) CSR amount spent or unspent for the financial year:

Total Amount Spent for the financial year	Amount Un-Spent				
	Total Amount transferred to Unspent CSR Account as per Section 135 (6)		Amount transferred to any fund specified under Schedule VII as per second proviso to Section 135 (5)		
	Amount	Date of Transfer	Name of the Fund	Amount	Date of Transfer
3,001,450	0	N.A.	N.A.	0	N.A.

(f)

Excess Amount for set off, if any		Amount
(i)	Two percent of average net profit of the Company as per Section 135 (5)	3,001,450
(ii)	Total amount spent for the financial year	3,001,450
(iii)	Excess amount spent for the financial year [(ii) – (i)]	0
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any.	0
(v)	Amount available for set off in succeeding financial years [(iii) – (iv)]	0

7. (a) Details of Unspent CSR amount for the preceding three financial years:

(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)
S. No.	Preceding FY	Amount transferred to Unspent CSR Account under Section 135 (6)	Balance Amount in Unspent CSR Account under subsection (6) of section 135 (in Rs.)	Amount spent in the Financial Year	Amount transferred to a Fund as specified under Schedule VII as per second proviso to subsection (5) of section 135, if any		Amount remaining to be spent to succeeding financial years	Deficiency, if any
					Amount	Date of Transfer		
NIL								

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

☐ **Yes** ☑ **No**

If Yes, enter the number of Capital assets created/ acquired: NA

Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

S. No.	Short particulars of the property or asset(s) [including complete address and location of the property]	Pin-code of the property or asset(s)	Date of creation	Amount of CSR Amount spent	Details of entity / Authority / beneficiary of the registered owner		
					CSR Registration Number, if applicable	Name	Registered address
	Nil	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

(All the fields should be captured as appearing in the revenue record, flat no, house no, Municipal Office/Municipal Corporation/ Gram panchayat are to be specified and also the area of the immovable property as well as boundaries)

9. Specify the reason(s), if the Company has failed to spend two percent of the average net profit as per Section 135 (5):

Not Applicable

Saurabh Malhotra
Chairman of the Committee
DIN: 00214500

Place: Mumbai
Date: 01.09.2026

ANNEXURE 'C' TO BOARD'S REPORT

SECRETARIAL AUDIT REPORT FOR THE FINANCIAL YEAR ENDED 31st MARCH, 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]

The Members,
C K K RETAIL MART LIMITED, (CIN: L51909MH2005PLC151252)
Aurus Chambers, B - 418, Near Mahindra Tower,
S S Amrutwar Lane, Worli, Mumbai, Maharashtra, India, 400013

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **C K K RETAIL MART LIMITED (CIN: L51909MH2005PLC151252)** (hereinafter called the **Company**). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts / statutory compliances and expressing my opinion thereon.

Based on our verification, on test basis, 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, in the manner and subject to the reporting made hereinafter:

We have examined, on test basis, 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, to the extent applicable and 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 there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):
(a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
(b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
(c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
(d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **(Not Applicable during the period under review)**
(e) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **(Not Applicable during the period under review)**
(f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **(Not Applicable during the period under review)**
(h) The Securities and Exchange Board of India (Buy-Back of Securities) Regulations, 2018; and **(Not Applicable during the period under review)**
(i) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

vi) 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 laws relating to, inter alia:
- Environmental Laws

We have also examined compliance with the applicable clauses of the following:
(i) Secretarial Standards issued by The Institute of Company Secretaries of India to the extent of its applicability.
(ii) The Listing Agreement entered into by the Company read 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.

We further report that
The Board of Directors of the Company is duly constituted. The changes, if any, in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act. Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent 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 decisions at Board Meetings and Committee Meetings are carried out unanimously or by the majority as recorded in the minutes of the meetings of the Board of Directors or Committee of the Board, as the case may be.

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 further report that during the audit period the Company has no specific events/actions having a major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards etc. except the equity share of the company were listed at the NSE-EMERGE platform on 06.02.2026, accordingly the listing provisions were applicable to the company thereafter.

Place: Ludhiana
Dated: 24.08.2026

(Ansh Bhambri)
Bhambri & Associates
Company Secretary in whole time practice
C.P. No. 22626

UDIN: F013356H001200190
Peer review number: 2971/2023

Note: 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'

The Members,
C K K RETAIL MART LIMITED, (CIN: L51909MH2005PLC151252)
Aurus Chambers, B - 418, Near Mahindra Tower,
S S Amrutwar Lane, Worli, Mumbai, Maharashtra, India, 400013

Based on audit, our responsibility is to express an opinion on the compliance with the applicable laws and maintenance of records by the Company. Due to the inherent limitations of an audit including internal, financial and operating controls, there is an unavoidable risk that some misstatements or material non-compliances may not be detected. Our report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in 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 for which we relied on the report of statutory auditor.
4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

Place: Ludhiana
Dated: 24.08.2026

(Ansh Bhambri)
Bhambri & Associates
Company Secretary in whole time practice
C.P. No. 22626

UDIN: F013356H001200190
Peer review number: 2971/2023

CORPORATE GOVERNANCE REPORT

Pursuant to Part C of Schedule V to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
For The Financial Year 31st March, 2026

1. CORPORATE GOVERNANCE

1.1 Company's Philosophy on Corporate Governance:

Corporate governance reflects an essential dedication to principled business practices and central organizational principles. The Company regards strong governance mechanisms as a crucial driver for enduring corporate expansion and the maximization of shareholder worth over the long haul. Genuine governance goes past mere legal conformity; it seeks to methodically improve value for every stakeholder. For this reason, the Company rigidly follows premier international benchmarks in governance and corporate transparency. This functional ethos is deeply integrated into our organizational structure, cultural model, corporate guidelines, and stakeholder relation tactics. As a result, preserving total clarity through the punctual and accurate reporting of financial standing, operational outcomes, ownership configurations, and governance benchmarks stays a foundation of our system.

Core Values and Sustainability

From its origin, the Company has focused on basic ideals that steer durable, long-range growth. We highlight workforce autonomy, complete professional honor, and the strict safety of both our staff and local communities. Our activities are directed by clear decision-making processes, fair and principled alliances, and an unyielding dedication to ecological care. Moreover, the Company adopts an all-encompassing accountability structure to safeguard stakeholder welfare. Functioning under a sustainable growth directive, we guarantee that natural assets are handled conscientiously to vigorously promote "Triple Bottom Line" goals—harmonizing financial success, environmental health, and social fairness.

Governance Philosophy and Principles

A strict governance system is essential for building and keeping investor trust. The Company's governance architecture is fundamentally based on the following key points:

- Shareholder Value Maximization: Focusing on the legal and durable optimization of long-term investor value.
- Superb Transparency: Preserving strict, thorough, and forward-looking corporate reporting standards.
- Internal Controls: Implementing an advanced, institutional system for risk mitigation and internal supervision.
- Ethical Foundations: Basing all activities on honor, openness, accountability, and systematic equity.
- Professional Excellence: Sustaining the highest criteria of professionalism throughout all corporate levels.
- Fiduciary Duty: Functioning under the clear mandate that executives act strictly as custodians—rather than owners—of shareholder funds.

A Report on compliance with the principles of Corporate Governance as prescribed by the Securities and Exchange Board of India (SEBI) in Chapter IV (Obligations of Listed Entity which has listed its Specified Securities) read with Schedule V (Annual Report) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as "SEBI Regulations") is given below:

1.2 The Governance Structure:

Company's Governance structure broadly comprises the Board of Directors and the Committees of the Board at the apex level and the Management structure at the operational level. This layered structure brings about a harmonious blend in governance as the Board sets the overall corporate objectives and gives direction and freedom to the management to achieve these corporate objectives within a given framework, thereby bringing about an enabling environment for value creation through sustainable profitable growth.

a. **Board of Directors** – The Board plays a pivotal role in ensuring that the Company runs on sound and ethical business practices and that its resources are utilized for creating sustainable growth and societal wealth. The Board operates within the framework of a well-defined responsibility matrix which enables it to discharge its fiduciaryduties of safeguarding the interest of the Company; ensuring fairness in the decision-making process, integrity and transparency in the Company's dealing with its members and other stakeholders.

b. **Committee of Directors** – With a view to have a more focused attention on various facets of business and for better accountability, the Board has constituted the following committees viz. Audit Committee, Stakeholders' Relationship

Committee, Nomination & Remuneration Committee and Corporate Social Responsibility Committee. Each of these Committees has been mandated to operate within a given framework.

c. **Management Structure** –Management structure for running the business as a whole is in place with appropriate delegation of powers and responsibilities to the functional heads. The Managing Director is in overall control and responsible for day-to-day working of the Company. They give strategic directions, lays down policy guidelines and ensures implementation of decisions of the Board of Directors and its various committees.

2. BOARD OF DIRECTORS:

2.1 Composition and Category of Directors:

The Board consists of 5 Directors, out of which 3 are Independent Directors. The composition of the Board and category of Directors are as follows:

Name	Designation	Executive / Non-Executive	Promoter	Relationship with Directors
Mr. Saurabh Malhotra	Chairman	Non-Executive	Promoter	Not Related to any Directors
Ms. Hiral Jayeshkumar shah	Managing Director	Executive	Non-Promoter	Not Related to any Directors
Ms. Arpita Dilip Tari	Independent Director	Non-Executive	Non-Promoter	Not Related to any Directors
Ms. Neha Vohra	Independent Director	Non-Executive	Non-Promoter	Not Related to any Directors
Mr. Kuntal Jitendra D	Independent Director	Non-Executive	Non-Promoter	Not Related to any Directors

The Company has received declaration from Independent Directors that they meet the criteria of independence as provided in Section 149(6) of the Companies Act, 2013.

The Company is also compliant with composition of Board of Directors with minimum two Independent Directors as prescribed under Section 149 (4) of the Companies Act, 2013 read with the Companies (Appointment and Qualification of Directors) Rules, 2014 and Regulation 17 of SEBI Regulations.

2.2 Directors' Profile:

The Board of Directors comprises of professionals of eminence and stature drawn from diverse fields. They collectively bring to the fore a wide range of skills and experience to the Board, which elevates the quality of the Board's decision-making process.

Mr. Saurabh Malhotra is the Chairman, Non-Executive Director, and Promoter of our Company and has been associated with the Company since its incorporation. He has completed his Bachelor of Commerce degree (Financial Accounting and Auditing (Special)) from D.G. Ruparel College of Arts, Science and Commerce, University of Mumbai in the year 1997. He holds a Post Graduate Diploma in Business Administration with specialization in finance from Prin. L.N. Welingkar Institute of Management Development and Research, Mumbai, completed in the year 2000. He has an experience of around 20 years in the agro-commodity sector. In addition to his role in our Company, he serves as the Managing Director of our Group Company, Sakuma Exports Limited, which is engaged in the export of agro-based commodities. As Chairman and Non-Executive Director of our Company, he plays a key role in offering strategic guidance and contributes to the overall business direction and long-term growth.

Mr. Hiral Jayeshkumar Shah is the Managing Director of our Company. She has been associated with the Company since November 2023. She has completed her Bachelor of Commerce from Santa Gadge Baba Amravati University, Amravati in the year 2008. She is a qualified Chartered Accountant. She was granted her certificate of practice by the Institute of Chartered Accountants of India in 2014. She has 6 years of working experience in the role of general manager at Sakuma Exports Limited.

Ms. Arpita Dilip Tari is an Independent Director of our Company. She has completed her Bachelor of Commerce degree from the University of Mumbai in the year 2002. She served as a Finance Controller at the India office of Mohiddin Lanka Foodstuff Trading LLC, Dubai, UAE from January 10, 2005, to October2024, 2024 and has around 19 years of experience of in finance.

Ms. Neha Vohra is an Independent Director of our Company. She has completed her Bachelors of Arts degree in Business

Studies and Marketing from Middlesex University, Dubai, in the year 2007 and has completed the High Potential Leadership Program from Harvard Business School, Boston, USA in the year 2017. She is a seasoned corporate banker with over 13 years of experience in corporate banking, and client relationship management. She served as Director – Investment and Credits at Mabledon Capital DIFC, Dubai, from October 05, 2020 to August 31, 2023, where she played a key role in establishing the firm's corporate banking and investment operations. Prior to that, she worked with Muslim Commercial Bank Ltd – UAE Operations as a Senior Relationship Manager in the Corporate Banking division from February 01, 2019 to September 26, 2020. Earlier in her career, she held the position of Relationship Manager – Business Banking at RAKBANK (The National Bank of Ras Al Khaimah PJSC), UAE from October 25, 2007 to July 12, 2012.

Mr. Kuntal Jitendra Dave is an Independent Director of our Company and has been associated with the Company since 2023. He is the fellow member of the Institute of Chartered Accountants of India ("ICAI") having qualified in 1999. He has completed certificate course on "Introduction to Corporate Finance" from Wharton, University of Pennsylvania. Additionally, he is the member of ICAI Registered Valuers Organisation. He brings a diverse background to his role as an Independent Director, drawing from his experiences in the field of finance. He has been associated with M/s Nanubhai Desai and Co., Mumbai, Chartered Accountant since May 02, 1996 having an experience of 29 years as a Chartered Accountant.

Confirmation as regards skills / competence / expertise of the Board of Directors:

The Board believes that the above-mentioned skills / competencies/expertise are required for the business of the Company and Directors of the Company possess these skills/competencies/expertise, which helps the company to function effectively.

Confirmation as regards independence of Independent Directors:

None of the Independent Directors serve as Independent Directors in more than seven (7) listed companies in line with the requirements of the SEBI Regulations. The said Independent Directors have also confirmed that they meet the criteria of independence as laid down under the Companies Act, 2013 and the SEBI Regulations, as amended.

Confirmation as regards independence of Independent Directors have been duly obtained from them and taken on record.

In the opinion of the Board, all the Independent Directors fulfill the criteria relating to their independence as specified in the SEBI Regulations and the Act and are independent of the Management.

2.3 Board Training and Induction:

At the time of appointing a Director, a formal letter of appointment is given to him / her, which inter alia explains the role, function, duties and responsibilities expected of him / her as a Director of the Company. The Chairman also has a one-to-one discussion with the newly appointed Director. The above initiatives help the Director to understand the Company, its business and the regulatory framework in which the Company operates and equips him / her to effectively fulfill his / her role as a Director of the Company.

2.4 Board Meetings held during the financial year:

Dates on which the Board Meetings were held	Total Strength of the Board	No. of Directors Present
26.05.2025	5	5
25.06.2025	5	5
01.08.2025	5	4
25.08.2025	5	4
02.09.2025	5	5
19.09.2025	5	4
27.09.2025	5	5
20.11.2025	5	3
08.12.2025	5	3
10.12.2025	5	3
12.12.2025	5	3
17.12.2025	5	3
02.01.2026	5	3
19.01.2026	5	3

29.01.2026	5	3
04.02.2026	5	4
04.02.2026	5	4
06.02.2026	5	3
20.02.2026	5	3

Attendance of each Director at the Board Meeting and Last Annual General Meeting:

Dates of Board Meetings	Saurabh Malhotra	Hiral Jayeshkumar Shah	Arpita Dilip Tari	Neha Vohra	Kuntal Jitendra Dave
26.05.2025	Present	Present	Present	Present	Present
25.06.2025	Present	Present	Present	Present	Present
01.08.2025	Present	X	Present	Present	Present
25.08.2025	Present	X	Present	Present	Present
02.09.2025	Present	Present	Present	Present	Present
19.09.2025	Present	X	Present	Present	Present
27.09.2025	Present	Present	Present	Present	Present
20.11.2025	X	Present	Present	X	Present
08.12.2025	Present	X	Present	Present	X
10.12.2025	X	Present	X	Present	Present
12.12.2025	X	X	Present	Present	Present
17.12.2025	X	X	Present	Present	Present
02.01.2026	X	X	Present	Present	Present
19.01.2026	X	Present	Present	Present	X
29.01.2026	X	Present	Present	X	Present
04.02.2026	Present	X	Present	Present	Present
04.02.2026	Present	Present	Present	X	Present
06.02.2026	X	Present	Present	Present	X
20.02.2026	X	X	Present	Present	Present
Total Attendance (out of 19 Board Meetings)	10	10	18	16	16
Attendance at Last AGM	**Present**	**Present**	**Present**	**X**	**Present**

2.5 a. Number of other Companies where director (of CKK) hold memberships on the Board of Directors:

b. Number of Committees in which the Directors (of CKK) hold Memberships or Chairmanships as on 31st March, 2026:

Name of Directors	Date of Appointment	No. of Directorship held in Indian public limited Companies* (including CKK)	Number of Committee** Memberships/ Chairmanships$ (including CKK)	
			Chairman	Member
Mr. Saurabh Malhotra	01/11/2023	3	0	1
Ms. Hiral Jayeshkumar Shah	18/11/2023	1	0	0
Ms. Arpita Dilip Tari	11/01/2024	1	0	1
Ms. Neha Vohra	12/08/2023	1	0	2
Mr. Kuntal Jitendra Dave	17/07/2023	1	2	0

**For calculating no. of Directorships, only Public Limited Companies (Listed and Unlisted) have been considered.*

***Further for calculating Committee Memberships and Committee Chairmanships, only Audit Committee and Stakeholders Relationship Committee of Public Limited Companies (Listed and Unlisted) have been considered.*

$ A director added under the head of Chairman, has not been considered as the member.

The Board periodically reviews the items required to be placed before it and in particular reviews and approves quarterly/half yearly unaudited financial statements and the audited annual financial statements, corporate strategies, business plans, annual budgets, projects and capital expenditure. It monitors overall operating performance, and reviews such other items which require Board's attention. It directs and guides the activities of the Management towards the set goals and seeks accountability. It also sets standards of corporate behavior, ensures transparency in corporate dealings and compliance with laws and regulations. The agenda for the Board Meeting covers items set out as guidelines in SEBI Regulations to the extent these are relevant and applicable. All agenda items are supported by relevant information, documents and presentations to enable the Board to take informed decisions.

D&O Insurance for Directors:

In line with the requirements of Regulation 24(10) of the SEBI Regulations, the Company is not required to take Directors and Officers Insurance (D&O) for all its Directors and Members of the Senior Management for such quantum and for such risks as determined by the Board, since it is not applicable to the Company.

2.6 Resignation of Independent Director and reasons for the same:

During the financial year, 2025 – 26, there has been no resignation of any Independent Director from the Board of the Company.

3. COMMITTEES OF THE BOARD:

With a view to have a more focused attention on business and for better governance and accountability, the Board has constituted the following mandatory committees viz. Audit Committee, Stakeholders' Relationship Committee, Nomination & Remuneration Committee and Corporate Social Responsibility Committee. The terms of reference of these Committees are determined by the Board and their relevance reviewed from time to time. Meetings of each of these Committees are convened by the respective Chairman of the Committee, who also informs the Board about the summary of discussions held in the Committee Meetings. The Minutes of the Committee Meetings are sent to all Directors individually and tabled at the Board Meetings.

3.1 Audit Committee:

The Audit Committee acts as an interface between the Statutory and Internal Auditors, the Management and the Board of Directors. It assists the Board in fulfilling its responsibilities of monitoring financial reporting processes; reviewing the Company's established systems and processes for internal financial controls and governance; and reviews the Company's statutory and internal audit processes. More than two-thirds of the members of the committee, including the Chairman are Independent Directors. The committee is governed by a Charter, which is in line with the regulatory requirements mandated by the act and SEBI Regulations. All the members of the committee have the ability to read and understand the financial statements. The Chairman of the committee possesses professional qualifications in the field of Finance and Accounting.

Some of the important functions performed by the Committee are:

3.1.1 Financial Reporting and Related Processes:

- Effective oversight of the Company's financial reporting process and the disclosure of financial information to ensure that the financial statement is correct, sufficient and credible.
- Reviewing with the Management (i) the quarterly Un-Audited Financial Results and the Auditors' Limited Review Report thereon, (ii) Audited Annual Financial Statements and Auditors' Report thereon before submission to the Board for approval. This would, inter alia, include reviewing changes in the accounting policies and practices and reasons for such change, major accounting entries involving estimates based on exercise of judgment by the Management.
- Review the Management Discussion & Analysis of financial condition and results of the Company's operation.
- Review of Management internal control systems, improvements and weaknesses, if any, as observed by the Statutory Auditors.
- Review of the adequacy of the internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the person heading the Department, reporting structure, coverage and frequency of internal audit.
- Reviewing the findings of any internal investigations by the Internal Auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the Board.
- Review with the Management, performance of Statutory and Internal Auditors, adequacy of the internal control.
- Discuss with the Statutory Auditors, its judgment about the quality and appropriateness of the Company's accounting principles with reference to relevant Accounting Standards and the relevant Rules under the Act as amended from time to time.
- Scrutiny and review the investments and inter-corporate loans made by the Company.

3.1.2 **Internal Controls and Governance Processes:**

- Review the adequacy and effectiveness of the Company's Accounting system and internal financial controls.
- Review and discuss with the Management on the Company's major financial risk exposures and steps taken by the Management to monitor and mitigate such risks.
- To oversee and review the functioning of the vigil mechanism implemented in the Company as a Whistle Blower Policy and to review the findings of investigations into cases of material nature, if any, and the actions taken in respect thereof. The scope of the vigil mechanism enables employees, Directors and other stakeholders to report on any cases of leakage of unpublished price sensitive information and consequent non-compliance with SEBI (Prohibition of Insider Trading Regulations) Regulations, 2015.
- To make the employees aware of the vigil mechanism to enable employees to report instances of leak of unpublished price sensitive information.
- Management letters/letters of internal control weaknesses, if any, issued by the Statutory Auditors.

3.1.3 **Audit:**

- Review the scope of the Statutory Audit, the annual audit plan and the Internal Audit Plan with a view to ensure adequate coverage.
- Review and monitor the Auditors' independence and performance and effectiveness of the audit process.
- Discuss 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.
- Review and discuss the significant audit findings from the statutory and internal audits carried out, the recommendations and Management's response thereto.
- Review and recommend to the Board the appointment/re-appointment of the Statutory Auditors and Cost Auditors considering their independence and effectiveness and their replacement and removal, if necessary.
- Approve such additional services which are to be rendered by the Statutory Auditors except those enumerated in Section 144 of the Act and payment for such services.
- Recommend to the Board the remuneration of the Statutory Auditors / Cost Auditors.
- Discussion with the Statutory Auditors / Internal Auditors on significant findings and follow-up thereon.
- Review the Annual Cost Audit Report submitted by the Cost Auditor.

3.1.4 **Other Functions:**

- To approve the appointment, removal and terms of remuneration of the Internal Auditor and to approve the appointment of the Chief Financial Officer after assessing the qualifications and experience of the candidates.
- To grant omnibus approval to all related party transactions including any subsequent modifications thereto, grant of omnibus approvals for related party transactions which are repetitive in nature, are in the ordinary course of business and on an arm's length pricing basis and to review and approve such transactions subject to the approval of the Board or shareholders, as the case may be.
- To review compliance with the provisions of the SEBI (Prohibition of Insider Trading Regulations) Regulations, 2015as amended from time to time and to verify that the systems for internal control for prohibition of Insider Tradingare adequate and are operating effectively.
- The scope and terms of reference of the Committee has been widened in line with the amendments made to the listing regulations which become applicable from the said date.

The composition of the Audit Committee as at 31st March, 2026 and details of the Members participation at the Meetings of the Committee are as under:

Dates of Meeting	Kuntal Jitendra Dave*	Arpita Dalip Tari #	Neha Vohra #
30-05-2025	Present	Present	Present
02-09-2025	Present	Present	X
19-09-2025	Present	X	X
12-12-2025	Present	Present	Present

17-12-2025	Present	X	Present
02-01-2026	Present	Present	Present
Total (out of 6 meetings)	**6**	**4**	**4**

*Chairman & Non – Executive Independent Director
#Member & Non – Executive Independent Director
The Chairman of the Committee was present at the last Annual General Meeting of the Company.

All the Members on the Audit Committee are financially literate and possess sound knowledge in finance, accounting practice. The representative of the Statutory Auditors is permanent invitees to the Audit Committee Meetings. He has attended all Audit Committee Meetings held during the year at which the financial results / financial statements have been placed for review. The representative of the Cost Auditor is also invited to attend the Meeting of the Audit Committee at which the Cost Audit Report is tabled for discussion.

Also, the Internal Auditors are invited to attend the Audit Committee Meetings.

The Minutes of the meetings of the Audit Committee are circulated to all the members of the Board.

Performance Review of the Audit Committee:

The performance of the Audit Committee is assessed annually by the Board of Directors through a structured questionnaire which broadly covers Functions and Duties, Management Relations and Committee Meetings and Procedures. The performance of the Audit Committee was found satisfactory for the financial year 2025-2026 and the same has been forwarded to Mr. Saurabh Malhotra, Chairman of the Company for record.

3.2 Nomination and Remuneration Committee (NRC):

The Chairman of the Committee is an Independent Director and half of the Members on the Committee are Independent Directors.

3.2.1 Terms of Reference:

- Succession planning of the Board of Directors and Senior Management Personnel;
- Identifying and selecting candidates who are qualified for appointment as Directors / Independent Directors based on certain laid down criteria;
- Identifying potential candidates for appointment as Key Managerial Personnel and to recommend to the Board of Directors their appointment and removal;
- Review the performance of the Board of Directors and Key Managerial Personnel based on certain criteria as approved by the Board. In reviewing the overall remuneration of the Board of Directors, Key Managerial Personnel, the Committee ensures that the remuneration is reasonable and sufficient to attract, retain and motivate the best managerial talent, the relationship of remuneration to performance is clear and meets appropriate performance benchmarks and that the remuneration involves a balance between fixed and incentive pay reflecting short-term and long-term objectives of the Company. Accordingly, the Committee recommends to the Board, the remuneration in whatever form payable to the Senior Management including Key Managerial Personnel;
- To recommend to the Board of Directors the extension or continuance in office of the Independent Directors on the basis of the report of their performance evaluation;
- The functions of the Committee have been widened in line with the amendments made to SEBI Regulations.
- Specify the manner of carrying the performance evaluation of the Board, its Committees and individual Directors.

3.2.2 Remuneration Policy:

While formulating the policy the Committee has to ensure that:

- The level and composition of remuneration is reasonable and sufficient to attract, retain and motivate directors of the quality required to run the Company successfully.
- Relationship of remuneration to performance is clear and meets appropriate performance benchmarks.
- Remuneration to directors, Key Managerial Personnel and senior management involves a balance between fixed and incentive pay reflecting short and long term performance objectives appropriate to the working of the Company and its goals.

The composition of the Nomination and Remuneration Committee as at 31st March, 2026 and the details of Members participation at the Meetings of the Committee are as under:

Date of Meeting	Kuntal Jitendra Dave *	Neha Vohra#	Saurabh Malhotra $
06-08-2025	X	Present	Present
02-09-2025	Present	Present	X
Total	**1**	**2**	**1**

*Chairman & Non – Executive Independent Director#
Member & Non – Executive Independent Director
$ Member & Non – Executive Promoter Director

3.3 Stakeholders' Relationship Committee:

The Stakeholders' Relationship Committee comprises three Members out of which half of the Members are Independent Directors.

3.3.1 Terms of Reference of the Committee:

- to approve transfer / transmission of shares / debentures and such other securities, as may be issued by the Company from time to time;
- to issue of duplicate share certificates for shares / debentures and other securities reported lost, defaced or destroyed, as per the laid down procedure;
- to issue new certificates against subdivision of shares, renewal, split or consolidation of share certificates / certificates relating to other securities;
- to issue and allot right shares / bonus shares pursuant to a out rights issue / bonus issue, subject to such approvals as may be required;
- to issue and allot debentures, bonds and other securities as approved by the Board of Directors, subject to such other approvals of the Regulators as may be required;
- to approve and monitor requests relating to dematerialization of shares / debentures / other securities and all matters incidental or related thereto;
- to authorize the Company Secretary and Head Compliance / other Officers of the Share Department to attend to matters relating to
- transfer / transmission of shares, issue of duplicate share certificates for shares reported lost, defaced or destroyed,to issue new certificates against subdivision of shares, renewal, split or consolidation of share certificates;
- non receipt of annual reports, notices, non receipt of declared dividend, change of address for correspondence and other such issues and to monitor action taken thereon;
- to monitor Investor Relation activities of the Company and give guidance on the flow of information from the Company to the Investors;
- to monitor expeditious redressal of grievances of shareholders / security holder and all other matters incidental or related to issue of shares, debentures and other securities, if any of the Company.
- to review reports relating to grievances of investors, shareholding pattern and other reports, which are to be submitted to the Stock Exchanges periodically in line with the requirements of the SEBI Regulations;
- review of measures taken for effective exercise of voting rights by shareholders;
- reviewing the various measures and initiatives taken to reduce the quantum of unclaimed dividends and ensuring timely receipt of dividend warrants /annual reports / statutory notices by the shareholders of the Company;
- review of adherence to the service standards adopted in respect of various services being rendered by the Registrarand Share Transfer Agent.

- review of transfer of unpaid / unclaimed dividend /shares to the Investor Protection Fund of the Government of India in line with the relevant Rules thereunder;
- any other matters as may be assigned to the Committee by the Board of Directors from time to time.

The composition of the Stakeholders' Relationship Committee as at 31st March, 2026 and details of the Members participation at the Meetings of the Committee is as under:

Date of Meeting	Kuntal Jitendra Dave *	Neha Vohra#	Saurabh Malhotra $
02-09-2025	Present	Present	Present
Total	**1**	**1**	**1**

*Chairman & Non – Executive Independent Director#
Member & Non – Executive Independent Director
$ Member & Non – Executive Promoter Director

3.3.2 Compliance Officer:

As required by the SEBI Regulations, the Company has appointed Mr. Shivam Singla as Company Secretary cum Compliance Officer. Email address of Company Secretary cum Compliance Officer is cs@ckkretailmart.com.

3.3.3 Complaints:

During the financial year ended 31st March, 2026, complaint(s) received from the shareholder(s), if any, were resolved during the year. No complaints were pending as on 31st March, 2026.

Opening as on 01st April, 2025	0
Received during the year	0
Disposed of during the year	0
Closing as on 31st March, 2026	0

Corporate Social Responsibility (CSR) Committee:

Pursuant to the requirement of Section 135 of the Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014, the Corporate Social Responsibility Policy was adopted by the Board of Directors at its meeting held on 13th February, 2016. The said policy may be referred to, at your Company's website at the web link https://ckkretailmart.com/pdf/investor/10.-CSR-POLICY.pdf

The composition of the Corporate Social Responsibility Committee as at 31st March, 2026 and the details of Members' participation at the Meetings of the Committee is as under:

Date of Meeting	Saurabh Malhotra *	Arpita Dalip Tari #	Neha Vohra $
02.09.2025	Present	Present	Present
13.03.2026	Present	Present	Present
Total	**2**	**2**	**2**

* Chairman & Non-Executive Promoter Director

Member & Non – Executive Independent Director

$ Member & Non – Executive Independent Director

3.5 Risk Management Committee (Non-Mandatory):

The Company has not formed Risk Management Committee as it is not applicable under Regulation 21 of the SEBI (LODR) Regulations, 2015.

The nature of business is trading in commodities. The inherent risk to the business of the company is as follows:

a. Commodity Price risk

b. Risk elements in business transactions

c. Physical risk to cargo

All the above risk has been discussed in the Management Discussion and Analysis Report. The Chairman mitigate the risk with the help of their depth of knowledge of market, assistance of senior management and forecast based on various data available with the Company. The Company has developed the analysis of market data which helps in decision making and to ensure the mitigation of the risk.

3.6 Policy for Selection and Appointment of Directors and their Remuneration:

The Nomination and Remuneration Committee (NRC) has adopted a Policy which, inter alia, deals with the manner of selection of Managing Director other Directors, members of Senior Management and their remuneration. The said Policy has been outlined below:

3.6.1 Criteria of Selection of Non-Executive Directors:

- 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.
- In case of appointment of Independent Directors, the NRC shall satisfy itself with regard to the independent nature of the Directors vis-a-vis the Company so as to enable the Board to discharge its function and duties effectively.
- The NRC shall ensure that the candidate identified for appointment as a Director is not disqualified for appointment under Section 164 of the Companies Act, 2013.
- The NRC shall consider the following attributes / criteria, whilst recommending to the Board the candidature for appointment as Director.
    - Qualification, expertise and experience of the Directors in their respective fields;
    - Personal, Professional or business standing;
    - Diversity of the Board.
- In case of re-appointment of Non-Executive Directors, the Board shall take into consideration the performance evaluation of the Director and his engagement level.

3.6.2 Remuneration:

The Non-Executive Directors shall be entitled to receive remuneration by way of sitting fees, reimbursement of expenses for participation in the Board / Committee meetings and commission as detailed hereunder:

- A Non-Executive Director shall be entitled to receive sitting fees for each meeting of the Board or Committee of the Board attended by him, of such sum as may be approved by the Board of Directors within the overall limits prescribed under the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014;
- The Independent Directors of the Company shall not be entitled to participate in the Stock Option Scheme of the Company, if any, introduced by the Company.

3.6.3 Chairman and Managing Director - Criteria for Selection / Appointment:

For the purpose of selection of the Chairman and Managing Director, the NRC recommends the Promoter Director as Chairman and a Chartered Accountant as Managing Director who are the persons of integrity who possess relevant expertise, experience and leadership qualities required for the position.

Remuneration for the Chairman and Managing Director:

- At the time of appointment or re-appointment, the Chairman being non-executive shall not be taking any remuneration and Managing Director shall be paid such remuneration as may be mutually agreed between the Company (which includes the NRC and the Board of Directors) and the Managing Director within the overall limits prescribed under the Companies Act, 2013 and SEBI Regulations.
- The remuneration shall be subject to the approval of the Members of the Company in General Meeting.

- The remuneration of the Managing Director is broadly divided into fixed and variable components. The fixed component comprises salary, allowances, perquisites, amenities and retiral benefits. The variable component comprises performance bonus.

3.6.4 Remuneration Policy for the Senior Management Employees:

- In determining the remuneration of the Senior Management Employees including Key Managerial Personnel, the NRC shall ensure / consider the following:
  - the relationship of remuneration and performance benchmark is clear;
  - the balance between fixed and incentive pay reflecting short- and long-term performance objectives, appropriate to the working of the Company and its goals;
  - the remuneration is divided into two components viz. fixed component comprising salaries, perquisites and retirement benefits and a variable component comprising performance bonus;
  - the remuneration including annual increment and performance bonus is decided based on the criticality of the roles and responsibilities, the Company's performance vis-à-vis the annual budget achievement individual performance vis-a-vis industry benchmark and current compensation trends in the market.

- The Managing Director will carry out the individual performance review based on the standard appraisal matrix and shall take into account the appraisal score card and other factors mentioned herein-above, whilst recommending the annual increment and performance incentive to the NRC for its review and approval.

3.7 Independent Directors' Meeting:

During the year under review, the Independent Directors met on 02.09.2025 and 13.03.2026, inter alia to discuss:

- evaluation of the performance of Non Independent Directors and the Board of Directors as a whole;
- evaluation of the performance of the Chairman of the Company, taking into account the views of the Executive and Non-Executive Directors;
- evaluation of the quality, content and timelines of flow of information between the Management and the Board that is necessary for the Board to effectively and reasonably perform its duties; and

A separate exercise was carried out to evaluate the performance of individual Directors including the Chairman of the Board, who were evaluated on parameters such as Managing Relationships, Leadership, Strategy Formulation and execution, financial planning / performance, Relationships with the Board, External Relations, Human Resources Management / Relations, Succession, Product / Service Knowledge, and Personal Qualities, etc.

A structured questionnaire was prepared after taking into consideration inputs received from the Directors, covering various aspects of the Board's functioning such as adequacy of the composition of the Board and its Committees, Board culture, execution and performance of specific duties, obligations and governance.

The Independent Directors have expressed satisfaction at the robustness of the evaluation process, the Board's freedom to express its views on matters transacted at the Meetings and the openness and transparency with which the Management discusses various subject matters specified on the agenda of Meetings. The consolidated evaluation report of the Board, based on inputs received from the Directors was discussed at the Meeting of the Board held on 13.03.2026.

3.8 Performance Evaluation:

Pursuant to the provisions of the Companies Act, 2013 and SEBI Regulations, the performance evaluation of the Independent Directors and Committees of the Board were carried out by the entire Board. The performance evaluation of the Board as a Whole, Chairman and the Non Independent Directors was carried out by the Independent Directors who also reviewed the performance of the Secretarial Department. The Directors expressed their satisfaction with the evaluation process.

3.9 Details of Remuneration paid to all Directors:

The aggregate remuneration paid to the Directors for the year ended 31st March, 2026 is as under:

(Rs. in Lakhs)

Name of Directors	Designation	Salary & Perquisites	Commission	Sitting Fees	Total Amount
Saurabh Malhotra	Chairman and Non – Executive Director	0.00	0.00	0.00	0.00

Hiral Shah	Managing Director	21.67	0.00	0.00	21.67
Kuntal Dave	Independent Director	0.00	0.00	0.40	0.40
Neha Vohra	Independent Director	0.00	0.00	0.40	0.40
Arpita Tari	Independent Director	0.00	0.00	0.40	0.40

Notes:

- The Company does not pay any allowances, perquisites, performance bonus, sign-on amount to Executive and Non–Executive Directors.
- Apart from payment of sitting fees, the Company does not have any pecuniary relationship or transactions with non executive Directors.

Details of Service Contracts:

Name and Designation	Current Tenure	From	To
Ms. Hiral Jayeshkumar Shah Managing Director	5 years	18th November, 2023	17th November, 2028

Equity Shares of C K K Retail Mart Limited held by the Non – Executive Directors are as follows:

Non – Executive Directors	No. of shares held as on 31st March, 2026	No. of shares held as on 31st March, 2025
Saurabh Malhotra	25,08,000	12,54,000
Kuntal Jitendra Dave	0	0
Neha Vohra	0	0
Arpita Dalip Tari	0	0

Details of Stock – Options:

The Company has not issued any stock options.

4. DISCLOSURES

4.1 Accounting Standards:

The Company has followed the relevant Accounting Standards notified by the Companies Act 2013 and Rules while preparing Financial Statements.

4.2 Regulations 17 to 27 & Regulation 46 of SEBI Regulations:

The company is exempted from the Corporate Governance regulations as per Regulation 15 of SEBI LODR 2015. The Company has voluntarily complied with and disclosed some of the corporate governance requirements mentioned under Regulation 17 to 27 and clauses (b) to (i) of sub-regulation (2) of Regulation 46 of the SEBI Regulations.

4.3 Related Party Transactions

All transactions entered into by the Company during the year with related parties were in the ordinary course of business and on arm's length pricing basis. A Related Party Policy has been adopted by the Board of Directors for determining the materiality of transactions with related parties and dealings with them. The said policy may be referred to, at your Company's website at the web link, https://ckkretailmart.com/pdf/investor/2.1Determination-of-Related_Party_Transactions_policy.pdf in line with the amended the SEBI Regulations, the policy has been amended suitably.

During the financial year, The Company has not entered into any materially significant related party transactions that may have potential conflict with the interests of listed entity at large.

4.4 Confirmation by the Board of Directors' acceptance of recommendation of mandatory committees:

The Board of Directors confirmed that during the financial year, it has accepted all recommendations received from its committees. None of the recommendations made by any of the Committees has been rejected by the Board.

4.5 Fees paid to Statutory Auditors:

During the year ended 31st March, 2026, your Company has paid a consolidated sum of Rs. 5,00,000/- (Five Lakhs) to the statutory auditor and all its entities.

4.6 Strictures and Penalties:

No strictures or penalties have been imposed on the Company by the Stock Exchanges or by the Securities and Exchange Board of India (SEBI) or by any statutory authority on any matters related to capital markets during the last three years.

4.7 MD & CFO Certification:

The Managing Director and Chief Financial Officer have issued certificate pursuant to the provisions of the SEBI Regulations certifying that the Financial Statements do not contain any untrue statement and these statements represent a true and fair view of the Company's affairs. The said certificate is annexed and forms part of the Annual Report.

4.8 Code of Conduct for the Board Members and Senior Management:

The Company had formulated a Code of Business Conduct for the employees, including the Directors, for dealing with all the stakeholders of the Company and the same was first adopted by the Board in its meeting held on 11.01.2024. The Code inter alia covers conduct of employees, environment, health & safety, anti-trust / competition laws, anti-bribery & anti- corruption, proper accounting and internal controls. The updated Code is also available on the Company's official website at https://ckkretailmart.com/pdf/investor/4.-Code-of-insider-trading_compressed-1.pdf

Accordingly, a declaration from the Chairman and Managing Director that all Board Members and Senior Management personnel have duly complied with the Code of Conduct for the financial year ended 31st March, 2024 forms part of the Annual report.

4.9 Vigil Mechanism / Whistle Blower Policy:

On 11.01.2024, in accordance with the Regulation 22 of the SEBI Regulations and pursuant to Section 177 (9) read with Rule 7 of the Companies (Meetings of Board and its Powers) Rules, 2014, the Company has adopted a Whistle Blower Policy. The Company promotes ethical behavior in all its business activities and has put in place a mechanism of reporting illegal or unethical behavior. As per the Whistle Blower Policy, the employees are free to report violations of laws, rules, regulations or un-ethical conduct to their immediate superior. The confidentiality of those reporting / violations is maintained and they are not subjected to any discriminatory practice.

https://ckkretailmart.com/pdf/investor/1.-Whistle-Blower-policy.pdf

The Board hereby affirms that no person has been denied access to Audit Committee.

The Company's Whistle Blower Policy has also been amended to make employees aware of the existence of policies and procedures for inquiry in case of leakage of Unpublished Price Sensitive Information to enable them to report on leakages, if any, of such information.

4.10 Details of utilization of funds raised through IPO, preferential allotment or qualified institutions:

During the financial year, the Company has raised funds through IPO. The amount raised through IPO during the Financial Year 2025-26, as on 31.03.2026 is as under:

Pursuant to the Board Resolution dated 01.09.2026 and the Special Resolution passed in the Extra-Ordinary General Meeting ("EGM") by the shareholders of the Company held on 08.08.2025, the Company raised Rs. 8802 Lakh from the Initial Public Offer of its Equity Shares (the 'Issue'), which included Rs.1616.96 Lakh for Offer for Sale. After deducting, the Company's share of Offer related expenses of Rs. 705.06 Lakh, the Net Proceeds of the Issue were Rs. 6479.98 Lakh. The Variation in the Objects in Prospectus was proposed, duly amended vide Resolution passed by shareholder on 24.06.2026 to be utilized in accordance with schedule set forth below:

Sr. No.	Purpose	Net IPO Proceeds (Rs. In Lakhs)
1	To establish an overseas entity, whose main object would be to capture the overseas markets to support the expansion and growth of retail business operations of the Company. This will also enable the Company to strengthen its market presence, expand its distribution and retail network, enhance working capital capabilities, support future business opportunities in international markets, improving infrastructure, increasing operational efficiencies and achieving its long-	1,020.00

	term business growth objectives.	
2	To undertake repair and refurbishment of the warehouses situated on the Leasehold Plots*	189.98
3	Funding of working capital requirements	4,300.00
4	General corporate purposes	970.00
Total		**6479.98**

*Amendment proposed in the ensuing AGM

It is proposed to change the object referred at Clause No. 2 in the above said chart to the effect that the Outlay of Rs. 189.98 Lakh shall be used for the Object specified in the Clause No.1, in addition to the existing outlay of Rs. 1020 Lakh, aggregating to total outlay of Rs. 1209.98.

Details of utilization of funds raised through IPO till date 01.09.2026

Sr. No	Particulars	Amt in Lakhs
1	Working Capital *	4300.00
2	General Corporate Purpose (GCP)	970.00
3	Capex	-
4	Repairs & refurbishment	-
5	TOTAL	5270.00

* The Amount of working Capital Utilization includes :

i. amounts used for settling of working capital limits utilized from various banks

ii. advance amounts paid to various vendors against contracts.

Details of loans and advances in the nature of loans given to firms / companies in which Directors are interested:

During the financial year, the Company has given any loans or advances in the nature of loans to firms or companies in which the Directors of the Company are interested.

4.11 Prevention of Insider Trading:

Pursuant to SEBI Regulations, the Company has formulated the 'Code of Internal Procedures and Conduct for Regulating, Monitoring and Reporting of Trading by Insiders' and the 'Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information' ('Code'), which allows the formulation of a trading plan subject to certain conditions and requires pre-clearance for dealing in the Company's shares. It also prohibits the purchase or sale of the Company's shares by the Directors, designated employees and connected persons, while in possession of Unpublished Price Sensitive Information in relation to the Company and during the period(s) when the Trading Window to deal in

the Company's shares is closed. The codes have been revised in line with the amendments to the Prohibition of Insider Trading Regulations, as amended from time to time. https://ckkretailmart.com/pdf/investor/4.3-Code-of-Conduct-to-Regulate-Monitor-and-Report-Trading-by-Designated-Persons_compressed.pdf

Pursuant to the above, the Company has put in place adequate and effective system of internal controls to ensure compliance with the requirements of the Prohibition of Insider Trading Regulations.

A structured digital database is being maintained by the Company's RTAs, which contains the names and other particulars

as prescribed of the persons covered under the Codes drawn up pursuant to the Prohibition of Insider Trading Regulations.

The Board have also formulated a Policy for determination of 'legitimate purposes' as a part of the Code of Fair Disclosure and Conduct as per the requirements of the Prohibition of Insider Trading Regulations.

The Compliance Officer is appointed for ensuring implementation of the codes for fair disclosure and conduct. The Board, designated persons and other connected persons have affirmed compliance with the Code.

4.12 Communication with the Members/ Shareholders:

- The Company follows a robust process of communicating with its stakeholders and investors. For this purpose, it provides multiple channels of communications through dissemination of information on the on-line portal of the Stock Exchanges, Press Releases, the Annual Reports and by placing relevant information on its website.

- The un-audited half yearly results are announced within forty-five days of the close of the half year. The audited annual results are announced within sixty days from the close of the financial year as per the requirements of the SEBI Regulations. The aforesaid financial results are disseminated to EMERGE-National Stock Exchange of India Limited (NSE) where the Company's securities are listed, within thirty minutes from close of the Board meetings or three hours whichever applicable, at which these are approved by the Board. The results are published within forty-eight hours in leading English and Marathi daily newspapers Free Press Journal and Navshakti. The Audited Financial Statements form a part of the Annual Report which is sent to the Members well in advance of the Annual General Meeting.

- The Company also informs by way of intimation to NSE, all price sensitive matters or such other matters, which in its opinion are material and of relevance to the members.

The Annual Report of the Company, the half yearly and the annual financial results are also placed on the Company's website https://ckkretailmart.com/Disclosure.php

In compliance with SEBI Regulations, on a Quarterly/Half-yearly basis, as applicable, the Company files its quarterly results, shareholding pattern, quarterly compliances like investor complaints, share capital audit report, statement of related party transactions, scrutinizers report on voting of general meetings, outcome of board meetings and general meetings,etc. and all other corporate communication is filed electronically on NSE Electronic Application Processing System (NEAPS), the on-line portal of National Stock Exchange of India Limited. The Company has complied with filing submissions through NSE's Online Portal. The same can be accessed from the website of NSE i.e. www.nseindia.com.

- The Board of Directors has approved a policy for determining materiality of events for the purpose of making disclosure to the stock exchanges. The KMPs have been empowered to decide on the materiality of information for the purpose of making disclosures to the stock exchanges.

- Facility has been provided by SEBI for investors to place their complaints / grievances on a centralized web-based complaint redress system viz. SEBI Complaints Redress System (SCORES). The salient features of this system are centralized database of all complaints, on-line upload of Action Taken Reports (ATRs) by the concerned companies and on-line viewing by investors of actions taken on the complaints and their current status.

5. GENERAL INFORMATION TO SHAREHOLDERS

Financial Year Ended: 31st March, 2026

5.1 Investor Services

Pursuant to the directive of SEBI, whereby all work related to share register in terms of both physical and electronic mode for maintenance had to be carried out at a single point, the Company has appointed M/s. Bigshare Services Private Limited as its Registrar & Share Transfer Agent, to handle its entire share related activities, both for physical shares and shares in demat form.

Bigshare Services Private Limited

Office No. S6-2, 6th Floor, Pinnacle Business Park,
Next to Ahura Centre, Mahakali Caves Road,
Andheri (East), Mumbai: 400 093.
Tel: 022 62638200;
Email: investor@bigshareonline.com
Website: www.bigshareonline.com

5.2 Address for correspondence with Depositories

National Securities Depository Limited Trade World, A wing, 4th Floor, Kamala Mills Compound, Lower Parel, Mumbai – 400 013	Central Depository Services (India) Limited Marathon Futurex, A-Wing, 25th Floor, N M Joshi Marg, Lower Parel, Mumbai – 400 013

Tel. No.: 022 2499 7000 E-mail : helpdesk@nsdl.co.in Website : www.nsdl.co.in	Tel. No.: 1800 22 5533 E-mail : helpdesk@cdslindia.com Website : www.cdslindia.com

5.3 Registered Office & Correspondence Address

C K K Retail Mart Limited
Aurus Chamber, B 418, Near Mahindra Tower,S
S Amrutwar Lane, Worli, Mumbai – 400 013 Tel.
No.: +91 9136464141
Website: www.ckkretailmart.com
Contact Person: Mr. Shivam Singla, Company Secretary and Compliance Officer
Email Address: cs@ckkretailmart.com
Members are requested to state their DP ID & Client ID / Ledger Folio number in their correspondence with the Company and also to provide their Email addresses and telephone numbers to facilitate prompt response from the Company.

5.4 Plant Location:

The Company does not have its own manufacturing or processing unit.

5.5 Market Information:

Listing on Stock Exchanges:

The Company's shares are listed on the following Stock Exchanges:

Name & Address of the Stock Exchanges	Scrip Code / Symbol	ISIN Number for CDSL (Dematerialised shares)
The National Stock Exchange of India Limited Exchange Plaza, Bandra-Kurla Complex, Bandra (East), Mumbai – 400 051 (Emerge Platform)	CKKRETAIL	INE0SMX01019

The equity shares of the Company are not suspended from trading on National Stock Exchange of India Limited.

Annual Fees:

The Company has paid Annual Custody Fees for the financial year 2025 – 26 to both the depositories namely National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) within the stipulated time.

The Company has paid Annual Listing Fees for the year 2025 – 26 to the National Stock Exchange of India Limited within the stipulated time.

5.6 Shareholders' rights:

A shareholder in a Company enjoys certain rights, which are as follows:

- To receive share certificates, on allotment or transfer as the case may be, in due time.
- To receive copies of the Annual Report, Balance Sheet and Profit and Loss Account and the Auditor's Report.
- To participate and vote in General Meetings either personally or through proxies.
- To receive dividends in due time, once approved in General Meetings or Board Meetings.
- To receive corporate benefits like rights and bonus etc. once approved.
- To apply to the National Company Law Tribunal to call or direct the Annual General Meeting.
- To inspect the minute books of the General Meetings and to receive copies thereof.
- To proceed against the Company by way of civil or criminal proceedings.
- To apply for the winding-up of the Company.
- To receive the residual proceeds.

The above-mentioned rights may not necessarily be absolute.

6. SHARE TRANSFER SYSTEM / DIVIDEND AND OTHER RELATED MATTERS

6.1 Share transfers:

SEBI, effective April 01, 2019, barred physical transfer of shares of listed companies and mandated transfers only through demat. However, investors are not barred from holding shares in physical form.

All the equity shares of the company are in demat form and there are no physical shares.

6.2 Nomination facility for shareholding:

In terms of the provisions of Section 72 of the Companies Act, 2013, facility for making nomination is available for Members in respect of shares held by them.

6.3 Dividend:

No dividend has been declared in the last five years.

6.4 Transfer of the 'Shares' into Investor Education and Protection Fund (IEPF) (in cases where dividend has not been paid or claimed for seven consecutive years or more)

In terms of Section 124 (6) of the Act read with Investor Education & Protection Fund (IEPF) Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 as amended, and Notifications issued by the Ministry of Corporate Affairs from time to time, the Company is required to transfer the shares in respect of which dividends have remained unpaid / unclaimed for a period of seven consecutive years or more to the IEPF Account established by the Central Government. As required under the said Rules, the IEPF rules are not yet applicable to the company.

6.5 Pending Investors' Grievances:

Any Member / Investor whose grievance has not been resolved satisfactorily may kindly write to the Company Secretary & Compliance Officer at the Registered Office with a copy of the earlier correspondence.

6.6 Dematerialization of Shares and Liquidity:

As per notification issued by SEBI, with effect from 26th June, 2000, it has become mandatory to trade in the Company's shares in the electronic form. The Company's shares are available for trading in the depository systems of both NSDL and CDSL.

As on 31st March, 2026, 100% of the Company's total paid up capital representing 1,93,68,000 equity shares were held in dematerialized form.

RECONLIATION OF SHARE CAPITAL AUDIT

As required by SEBI quarterly audit of the Company's share capital is being carried out by an independent external auditor with a view to reconcile the total share capital admitted with Central Depository Services (India) Limited (CDSL) and held in physical form, with the issued and listed capital. The Auditors' Certificate in regard to the same is submitted to National Stock Exchange of India Limited.

6.7 Disclosure with respect to demat suspense account/unclaimed suspense account:

As on 31st March, 2026, there are no outstanding shares lying in the demat suspense account/unclaimed suspense account.

6.8 Distribution of Shareholding as on 31st March, 2026:

Range (In Rupees)	No. of Shareholders	% to capital	Total Shareholding (In Rupees)	% to capital
1 – 5000	4	0.9901	80	0.0000
5001 – 10000	164	40.5941	1312000	0.6774
10001 – 20000	68	16.8317	1088000	0.5618
20001 – 30000	30	7.4257	720000	0.3717
30001 – 40000	27	6.6832	976000	0.5039
40001 – 50000	18	4.4554	864000	0.4461
50001 – 100000	29	7.1782	2000000	1.0326
100001 & Above	64	15.8416	186719920	96.4064
Total	**404**	**100**	**193680000**	**100**

The Company has entered into agreements with Central Depository Services (India) Limited (CDSL) whereby Members have an option to dematerialize their shares with either of the depositories.

6.9 Outstanding GDRs / ADRs / Warrants or any Convertible instruments, conversion date and likely impact on equity:

There are no outstanding GDRs/ ADRs/ Warrants or any Convertible instruments. Hence there will not be any impact on the equity of the company.

6.10 Commodity Price Risk or Foreign Exchange Risk and Hedging Activities:

The Company does not have any exposure to commodity price risk. However, foreign exchange exposure risks have not been hedged by any derivative instrument or otherwise.

For and on behalf of the Board of Directors
C K K Retail Mart Limited

Sd/-

(Saurabh Malhotra)
Chairman
(DIN:00214500)

Place: Mumbai
Date: 01.09.2026

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 Disclosure Requirements) Regulations, 2015)

The Members,
C K K RETAIL MART LIMITED,
Aurus Chambers, B - 418, Near Mahindra Tower,
S S Amrutwar Lane, Worli, Mumbai, Maharashtra, India, 400013
CIN: L51909MH2005PLC151252

I / We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **C K K RETAIL MART LIMITED** having CIN: **L51909MH2005PLC151252** and having registered office at Aurus Chambers, B - 418, Near Mahindra Tower, S S Amrutwar Lane, Worli, Mumbai, Maharashtra, India, 400013 (hereinafter referred to as 'the Company'), produced before me/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 my/our opinion and to the best of my / 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 me / us by the Company & its officers, I/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.

Directors Details			
Sr. No.	**DIN**	**Name**	**Date of appointment**
1	00214500	Saurabh Malhotra	01/11/2023
2	10459778	Arpita Dilip Tari	11/01/2024
3	10392642	Hiral Jayeshkumar Shah	18/11/2023
4	10250276	Neha Vohra	12/08/2023
5	00309275	Kuntal Jitendra Dave	17/07/2023

Ensuring the eligibility of 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 BHAMBRI & ASSOCIATES

(Ansh Bhambri)
Membership No. F13356
C.P. No. 22626
Peer review Number: 2971/2023

Date: 24.08.2025
Place: Ludhiana
UDIN: F013356H001200146

DECLARATIONS FINANCIAL CALENDAR 2025 – 26

Board Meeting for consideration of audited annual financial statements for the financial year ended 31st March, 2026	29th May, 2026
Posting of Annual Reports	On or before 05th September, 2026
Book Closure Dates	24.09.2026 to 30.09.2026 (both days inclusive)
Last date for receipt of Proxy Forms	Not Applicable since the Company is convening AGM thro' VC
Date, Time & Venue of the 21st Annual General Meeting	30th September, 2026 at 4.00 P.M. via Video Conference
Dividend Payment Date	Not Applicable
Probable date of dispatch of warrants	Not Applicable
Board Meeting for consideration of unaudited half yearly results	Within forty-five days from the end of the half year, as stipulated under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 with the Stock Exchanges
Audited results for the current financial year ending 31st March, 2026	Within Sixty days from the end of the 2nd Half year, as stipulated under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 with the Stock Exchanges

For and on behalf of the Board of Directors
C K K Retail Mart Limited

(Hiral Jayeshkumar Shah)
Managing Director
DIN:10392642

Place: Mumbai
Date: 01.09.2026

CERTIFICATE OF COMPLIANCE WITH THE CODE OF CONDUCT OF THE COMPANY

As provided under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, the Board Members and the Senior Management Personnel have confirmed compliance with the Code of Conduct for the financial year ended 31st March, 2026.

For and on behalf of the Board of Directors
C K K Retail Mart Limited

(Hiral Jayeshkumar Shah)
Managing Director
DIN:10392642

Place: Mumbai
Date: 01.09.2026

MANAGING DIRECTOR AND CHIEF FINANCIAL OFFICER CERTIFICATION

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

We the undersigned, in our capacity as Managing Director and Chief Financial Officer of C K K Retail Mart Limited ("the Company") to the best of our knowledge and belief certify that:

A. We have reviewed 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, we state that:

1. these statements do not contain any materially untrue statement or omit any material fact or contain any statements thatmight be misleading;
2. these statements together present a true and fair view of the Company's affairs and are in compliance with existingaccounting standards, applicable laws and regulations.

B. We further state that to the best of our knowledge and belief, there are 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 hereby declare that all the members of the Board of Directors and Executive Committee have confirmed compliance with
the Code of Business Conduct as adopted by the Company.

D. We are responsible 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 of the Company and have disclosed to the Auditors and Audit Committee, deficiencies in the design or operation of internal controls, if any, of which we are awareand the steps we have taken or proposed to take to rectify these deficiencies.

E. We have indicated, based in our most recent evaluation, wherever applicable, to the Auditors and the Audit Committee:

1. significant changes, if any, in internal control over financial reporting during the year;
2. significant changes, if any, in the accounting policies during the year and that the same has been disclosed in the notes to the financial statements; and
3. 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 the financial reporting.

Sincerely,

Hiral Jayeshkumar Shah
Managing Director
DIN: 10392642

Kishore Rane
Chief Financial Officer

Place: Mumbai
Date: 29th May, 2026

Practicing Company Secretary's Certificate on compliance with the conditions of Corporate Governance under Schedule V of the SEBI (LODR) regulations, 2015.

The Members,
C K K RETAIL MART LIMITED,
Aurus Chambers, B - 418, Near Mahindra Tower,
S S Amrutwar Lane, Worli, Mumbai, Maharashtra, India, 400013
CIN: L51909MH2005PLC151252

I have examined the compliance of conditions of Corporate Governance, to the extent applicable, by **C K K RETAIL MART LIMITED** ('the Company'), for the year ended on **31st March, 2026**, as stipulated in Regulations 17 to 27 and clauses (b) to (i) of sub regulation (2) of regulation 46 and Para C, D and E of Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (collectively referred to as “SEBI Listing Regulations, 2015” as amended from time to time), the provisions are not applicable to the company being a SME-Listed company but the company has complied with some of the provisions voluntarily. Also, the equity share of the company got listed at the NSE-EMERGE platform on 06.02.2026, accordingly the listing provisions were applicable to the company thereafter.

The compliance of conditions of Corporate Governance, to the extent applicable, is the responsibility of the Management. Our examination was limited to a review of procedures and implementation thereof, adopted by the Company for ensuring compliance with the conditions of Corporate Governance. 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 the representations made by the Directors and the management and considering the relaxations granted by the Ministry of Corporate Affairs and Securities and Exchange Board of India, I certify that the Company was not required to comply with the provisions of corporate governance but has compiled with the some of the conditions of Corporate Governance as stipulated in the SEBI (LODR) regulations, 2015, voluntarily, for the year ended on **March 31, 2026**.

I further state that 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.

Place: Ludhiana
Dated: 24.08.2026

(Ansh Bhambri)
Bhambri & Associates
Company Secretary in whole time practice
C.P. No. 22626

Peer review number: 2971/2023
UDIN: F013356H001200102

Note: The compliance of the Corporate Governance provisions are not applicable to the company during FY 2025-26 pursuant to Regulation 15(2) of SEBI LODR 2015 being SME listed company.

INDEPENDENT AUDITOR'S REPORT

To The Members of **C K K Retail Mart Limited**
Report on the standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **M/s C K K Retail Mart Limited** ("the Company"), which comprise the Balance Sheet as at 31st March, 2026 and the Statement of Profit and Loss, for the year then ended, and notes to the financial statement including, summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our infoArmation and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act 2013("the Act) in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:
a) In case of its Balance-sheet, of the state of affairs of the company as at 31st March 2026.
b) In case of Statement of Profit and Loss of the Profit for the year ended on that date.
c) In case of Cash Flow Statement, the cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the standalone 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 (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Information other than the standalone financial statements and auditors' report thereon

- The Company's Board of directors is responsible for the other information. The other information comprises the information included in the company Annual Report but does not include the standalone financial statements and our auditor's 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 standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.
- If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the 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 of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the 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:

- 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.

- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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.

- 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.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A' a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section143 (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 and Cash Flow Statement dealt with by this Report are in agreement with the books of accounts of the company ;

   d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 ;

   e) On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors are disqualified as on 31st March, 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". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

   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 explanation given to us, the Company has paid remuneration to its directors during the year 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. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

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

      iv. (a) The Management has represented that to the best of its knowledge and belief, except as disclosed in the notes to the accounts no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies) including foreign entities ("Intermediaries") with the understanding whether recorded in writing or otherwise that the Intermediary shall 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 Management has represented that to the best of its knowledge and belief except as disclosed in the notes to accounts no funds (which are material either individually or in the aggregate) have been received by the Company from any person(s) or entity(ies)including foreign entities ("Funding Parties") with the understanding whether recorded in writing or otherwise that the Company shall 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 has 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 provide under (a) &(b) above contain any material mis-statement.

v. The company has not declared or paid any dividend during the year and has not proposed final dividend for the year.

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

For SSRV & Associates.
Chartered Accountants
(FRN No.135901W)

Rakesh Agarwal
Partner
Mem. No : 129593

Place: Mumbai
Date: 29th May 2026
UDIN: 26129593ATICHX4235

ANNEXURE 'A' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of C K K Retail Mart Limited of even date)

With reference to the Annexure A referred to in the Independent Auditor's Report to the members of the Company on the standalone standalone financial statements for the year ended 31 March 2026, we report the following:

i. In respect of fixed assets:

a. (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and Capital work- in-progress.

(B) The Company has maintained proper records showing full particulars of intangible assets.

b. The Company has a program of verification to cover all the items of Property, Plant and Equipment and Capital work- in-progress in a phased manner which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain fixed assets were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

c. According to the information and explanations given to us, the records examined by us, we report that, the company has no land and buildings (other than the properties where the company is the lessee and the lease agreements are duly executed in favour of the company) and hence para c of clause (i) is not applicable to the company.

d. According to the information and explanations given to us the Company has not revalued any of its Property Plant and Equipment or intangible assets during the year.

e. To the best of our knowledge and according to the information and explanations given to us no proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act 1988 (as amended in 2016) and rules made thereunder

ii. (a) The inventories were physically verified by the management at reasonable intervals during the year. In our opinion and based on the information and explanation given to us the coverage and procedure of such verification by Management is appropriate having regard to the size of the Company and nature of its operations. No discrepancies of 10% or more in the aggregate for each class of inventories were noticed on such physical verification of inventories / alternate procedures performed as applicable when compared with books of accounts.

(b) According to the information and explanations given to us at any point of time of the year the Company has not been sanctioned any working capital facility aggregating in excess of Rupees Five Crores from banks or financial institutions and hence reporting under clause (ii)(b) of the Order is not applicable

iii. 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 granted any loans or advances in the nature of loans, or stood guarantee, or provided security to any parties during the year. Accordingly, the provisions of Clause 3(iii)(a) to (f) of the Order are not applicable to the Company.

iv. The Company has not entered into any transaction regarding the provisions of section 185 and 186 of the Companies Act, 2013. Accordingly, the clause 3(iv) of the Order is not applicable to the Company.

v. According to the information provided to us, the Company has not accepted deposits from public as defined according to the provisions of Section 73 to 76 of the Companies Act, 2013 and Rules framed thereunder. Accordingly, clause 3(v) of the Order is not applicable.

vi. The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Act for business activities carried out by the Company. Thus reporting under clause 3(vi) of the Order is not applicable to the Company.

vii. According to the information and explanations given to us, in respect of statutory dues:

The Company does not have liability in respect of Service tax, Duty of excise, Sales tax and Value added tax during the year since effective 1 July 2017, these statutory dues has been subsumed into Goods and Services Tax ("GST")

According to the information and explanations given to us and on the basis of our examination of the records of the Company, in our opinion amounts deducted/accrued in the books of accounts in respect of undisputed statutory dues including GST, Provident fund, Employees' State Insurance, Income-Tax, Duty of Customs, Cess and other statutory dues have been regularly deposited by the Company with the appropriate authorities with slight delays.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, no undisputed amounts payable in respect of GST, Provident fund, Employees' State Insurance, Income-Tax, Duty of Customs, Cess and other statutory dues were in arrears as at 31 March 2026 for a period of more than six months from the date they became payable.

According to the information and explanations given to us, there were no dues which were not deposited on account of any dispute

viii. According to the information and explanations given to us, there were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act 1961 during the year.

ix. a. In our opinion and according to the information and explanations given to us, the company has not defaulted in repayments of any loans or borrowings or in the payment of interest thereon to financial institutions, banks, and Government or debenture holders.

b. According to the information and explanations given to us the company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

c. In our opinion and according to the information and explanations given to us by the management, there are no term loans applied and accordingly, clause 3(ix)(c) is not applicable.

d. On an overall examination of the standalone financial statements of the Company funds raised on short-term basis have prima facie not been used during the year for long-term purposes by the Company.

e. On an overall examination of the standalone financial statements of the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiary or joint venture.

f. According to the information and explanation given to us the Company has not raised loans during the year on the pledge of securities held in its subsidiary or joint venture.

x. a. According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that the Company has raised **₹88.02 Crore** during the month of February 2026 by way of an Initial Public Offer (IPO), and the funds raised have been applied by the Company for the purposes for which they were raised, subject to the fact that the Company has utilized **₹37.50 Crore** up to March 31, 2026, and the remaining unutilized amount of **₹50.52 Crore** has been temporarily deployed as permitted by the objects of the issue by way of **₹40.05 Crore** in the form of Fixed Deposits with banks and **₹10.47 Crore** in the ICICI Bank Monitoring Account

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 made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

xi. a. Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materially outlined in the Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.

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 Companies (Audit and Auditors) Rules, 2014 with the Central Government.

c. As represented to us by the Management, there were no whistle blower complaints received by the Company during the year and up to the date of this report.

xii. According to the information and explanations given to us, the Company is not a Nidhi Company and hence reporting under clause 3 (xii) of the Order is not applicable to the Company.

xiii. In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards

xiv. a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.

b) We have considered the internal audit reports issued to the Company during the year and covering the period upto 31st March 2026.

xv. In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its Directors or persons connected to its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

xvi. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause (xvi)(a), (b), (c) & (d) of the Order is not applicable.

xvii. According to the information and explanations provided to us, the Company has not incurred cash losses in the current year and in the immediately preceding financial year.

xviii. There has been no resignation of the statutory auditors during the year.

xix. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the 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. In our opinion and according to the information and explanations given to us, sub-section (5) of section 135 of the Act is not applicable to the company.

xxi. The Company does not have any holding, subsidiary, associate or joint venture as at year end in India. Accordingly, clause 3(xxi) of the Order is not applicable to the Company.

For SSRV & Associates.
Chartered Accountants
(FRN No.135901W)

Rakesh Agarwal
Partner
Mem. No : 129593
Place: Mumbai
Date: 29th May 2026
UDIN: 26129593ATICHX4235

ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 3(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of C K K Retail Mart Limited of even date)

Report on the Internal Financial Controls Over Financial Reporting 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 C K K Retail Mart Limited ("the Company") as of March 31, 2025 in conjunction with our audit of the standalone Ind AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Board of Directors of the Company 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 respective 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company 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") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. 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 internal financial controls system over financial reporting of the Company.

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 authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the standalone financial statements.

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.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, 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.

For SSRV & Associates.
Chartered Accountants
(FRN No.135901W)

Rakesh Agarwal
Partner
Mem. No : 129593

Place: Mumbai
Date: 29th May 2026
UDIN: 26129593ATICHX4235

C K K RETAIL MART LIMITED
(FORMERLY KNOWN AS C K K EXPORTS PRIVATE LIMITED)
CIN : U51909MH2005PLC151252
BALANCE SHEET AS AT 31st March 2026

₹ in Lakhs

Particulars	Note No.	As at 31st March 2026	As at 31st March 2025
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	3	1,936.80	748.00
(b) Reserves and Surplus	4	9,794.82	3,443.27
		11,731.62	4,191.27
Non - Current Liabilities			
(a) Long-term Provisions	5	6.76	-
		6.76	-
(2) Current Liabilities			
(a) Short-Term Borrowings	6	60.00	-
(b) Trade Payable	7		
Dues to Micro & Small Enterprises		13.66	0.16
Dues to Other than Micro & Small Enterprises		633.02	1,538.52
(c) Other Current Liabilities	8	209.21	528.39
(d) Short Term Provisions	9	36.81	583.81
		952.70	2,650.88
Total Liabilities		12,691.08	6,842.15
II. ASSETS			
(1) Non Current Assest			
(a) Property, Plant & Equipment	10	96.84	141.95
(b) Intangible Assets	10	1.00	0.83
(c) Long-term Loans & Advances	11	51.00	0.00
(d) Non Current Assets	12	2.15	0.00
(e)Deferred Tax Assets	13	16.38	8.58
		167.37	151.37
(2) Current Assets			
(a) Investment	14	716.50	-
(b) Inventories	15	2,653.42	3,219.41
(c) Trade Receivables	16	3,341.99	1,418.35
(d) Cash and Bank Balances	17	5,214.62	1,541.66
(e) Short Term Loans and Advance	18	572.42	2.59
(f) Other Current Assets	19	24.76	508.78
		12,523.71	6,690.78
Total Assets		12,691.08	6,842.15
Significant Accounting Policies And Notes On Accounts	1 & 2		

As per report of even date
For SSRV & Associates
Chartered Accountants
Firm's Registration No.135901W

Rakesh Agarwal
Partner
M. No. 129593
UDIN :26129593ATICHX4235

Place : Mumbai
Date : 29th May 2026

For and on behalf of the Board of Directors

Saurabh Malhotra
Chairman
DIN - 00214500

Hiral Shah
Director
DIN - 10392642

Kishore Ganpat Rane
(Chief Financial Officer)

C K K RETAIL MART LIMITED
(FORMERLY KNOWN AS C K K EXPORTS PRIVATE LIMITED)
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 31st MARCH 2026

₹ in Lakhs

Particulars	Note No.	For the Year ended 31st March 2026	For the Year ended 31st March 2025
I. Income			
Revenue from Operations	20	**27,018.93**	30,093.24
Other Income	21	**164.47**	91.34
Total Income		**27,183.41**	30,184.58
Expenses:			
Purchase of Traded Goods	22	**24,804.41**	29,828.71
Changes in Inventories	23	**565.99**	(2,399.82)
Employee Benefit Expenses	24	**144.86**	171.00
Finance Cost	25	**1.82**	-
Depreciation	26	**45.27**	66.02
Other Expenses	27	**250.06**	320.78
Total Expenses		**25,812.41**	27,986.69
Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)		**1,371.00**	2,197.89
Exceptional items		**-**	-
Prior Period Items		**37.34**	-
Profit / (Loss) before extraordinary items and tax (5 + 6)		**1,333.66**	2,197.89
Extraordinary items		**-**	-
Profit / (Loss) before tax (7 + 8)		**1,333.66**	2,197.89
Tax expense:	28		
Current Tax		**359.57**	616.27
Deferred Tax		**(7.80)**	(2.73)
Tax Adjustments for earlier years		**(71.33)**	34.83
		280.44	648.37
PROFIT (LOSS) AFTER TAX		**1,053.21**	1,549.52
EARNINGS PER EQUITY SHARE			
Equity shares of par value Rs. 10/- each	29		
(1) Basic		**7.58**	20.72
(2) Diluted		**7.58**	20.72
Weighted Average to be calculated			
Significant Accounting Policies And Notes On Accounts	**1 & 2**		

As per report of even date
For SSRV & Associates
Chartered Accountants
Firm's Registration No.135901W

For and on behalf of the Board of Directors

Rakesh Agarwal
Partner
M. No. 129593
UDIN : 26129593ATICHX4235

Saurabh Malhotra
Chairman
DIN - 00214500

Hiral Shah
Director
DIN - 10459778

Place : Mumbai
Date : 29th May 2026

Kishore Ganpat Rane
(Chief Financial Officer)

C K K RETAIL MART LIMITED
(FORMERLY KNOWN AS C K K EXPORTS PRIVATE LIMITED)
Cash Flow Statement for the year ended 31st March 2026

₹ in Lak

Particulars	For the Year ended 31st March 2026	For the Year ended 31st March 2025
A. Cash flow from operating activities		
Net Profit / (Loss) before tax	**1,333.66**	2,197.89
Adjustments for:		
Depreciation and Amortization	**44.95**	66.02
Finnace Cost	**1.82**	-
Interest Income	**(30.69)**	(3.65)
Net (gain)/loss on sale of Investments	**(30.87)**	(32.83)
Operating profit / (loss) before working capital changes	**1,318.87**	2,227.42
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	**565.99**	- 2,399.82
Non Current Assets	**(2.15)**	-
Trade Receivable	**(1,923.64)**	860.48
Short Term Loans and Advance	**(569.85)**	-
Other Current Assets	**484.02**	262.92
Adjustments for increase / (decrease) in operating liabilities:		
Trade Payables	**(892.01)**	(879.47)
Other current liabilities	**(319.15)**	498.54
Short-term provisions	**-**	291.27
Long term provisions	**6.76**	-
	(1,331.17)	861.33
Net income tax (paid) / refunds	**(835.25)**	(651.10)
Net cash flow from / (used in) operating activities (A)	**(2,166.42)**	210.23
B. Cash flow from investing activities		
Capital Expenditure on fixed assets, including capital advances	**(51.00)**	(1.39)
Capital Advance		
Current Investments not considered as Cash and Cash Equivalent		
- Purchased	**(5,030.00)**	(3,203.44)
- Proceed from Sales	**4,344.37**	3,366.27
Interest received	**30.69**	3.65
Net cash flow from / (used in) investing activities (B)	**(705.94)**	165.10
C. Cash flow from financing activities		
Borrowing		
Net Proceed from Issue of Shares	**7,185.04**	-
Share Issue Expenses	**(697.90)**	-
Net increase / (decrease) in working capital borrowings	**60.00**	-
Finance Cost	**(1.82)**	-
Net cash flow from / (used in) financing activities (C)	**6,545.32**	-
Net increase / (decrease) in Cash and cash equivalents **(A+B+C)**	**3,672.96**	375.33
Cash and cash equivalents at the beginning of the year	**1,541.66**	1,166.33
Cash and cash equivalents at the end of the year	**5,214.62**	1,541.66

Particulars	For the Year ended 31st March 2026	For the Year ended 31st March 2025
Reconciliation of Cash and cash equivalents with the Balance Sheet:		
Cash and cash equivalents as per Balance Sheet (Refer Note 12)		
Cash and cash equivalents at the end of the year *	**5,214.62**	1,541.66
* Comprises:		
(a) Cash on hand	**1.32**	0.35
(b) Balances with banks		
(i) In current accounts	**1,101.47**	1,437
(ii) In deposit accounts	**4,111.83**	104
	5,214.62	1,541.66

Notes:
(i) The Cash Flow Statement reflects the combined cash flows pertaining to continuing and discounting operations.
(ii) These earmarked account balances with banks can be utilised only for the specific identified purposes.

Corporate Information & Significant Accounting Policies as per Note No. 1 & 2
The accompanying notes form an integral part of the standalone financial statements.

As per report of even date
For SSRV & Associates
Chartered Accountants
Firm's Registration No.135901W

For and on behalf of the Board of Directors

Rakesh Agarwal
Partner
M. No. 129593
UDIN : 26129593ATICHX4235

Saurabh Malhotra
Chairman
DIN - 00214500

Hiral Shah
Director
DIN - 10392642

Place : Mumbai
Date : 29th May 2026

Kishore Ganpat Rane
(Chief Financial Officer)

CKK RETAIL MART LTD

(FORMERLY KNOWN AS C K K EXPORTS PRIVATE LIMITED)

Notes forming part of the financial statements

Note	Particulars
1	**Corporate information** C K K Retail Mart Limited is a public limited company domiciled in India and incorporated under the provisions of Companies Act 1956. Its shares are listed on National Stock Exchnage (NSE). The company is engaged in the distribution of packaged products catering to both retail and wholesale businesses. The company caters to both domestic and international markets.
2.01	**Basis of accounting and preparation of financial statements** The financial statements are prepared under historical cost convention on an accrual basis of accounting to comply in all material respects with mandatory accounting standards as notified under section 133 of the Companies Act, 2013 (the Act) read with rule 7 of the Companies (Accounts) Rules, 2014 and relevant provisions of the Companies Act, 2013 as applicable to the company.
2.02	**Summary of Significant Accounting Policies** **Use of estimates** The preparation of the financial statements are in conformity with Indian GAAP requires the Management to make estimates and assumptions that affect the reported amounts of revenues ,expenses, assets and liabilities and disclosure of contingent liabilities, at the end of the reporting period. Although this estimates are based on managements best knowledge of current events and actions,uncertainity about these assumptions and estimates could result in the outcomes requiring material adjustments to the carrying amounts of assets or liabilities in future period. Management believes that the estimates used in preparation of the financial statements are prudent and reasonable.
2.03	**Inventories** Inventories are valued at the lower of cost and net realizable value. Cost of inventories have been computed to include all cost of purchase, and other cost incurred in bringing the goods to the point of sale. The cost is determined using the First in First Out Basis (FIFO)
2.04	**Cash and cash equivalents (for purposes of Cash Flow Statement)** Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.
	Cash flow statement Cash flows are reported using the indirect method as prescribed by the Securities Exchange Board of India and in accordance with the provisions of Accounting Standard-3 issued by the Institute of Chartered Accountant of India whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.
2.05	**Depreciation and amortisation** Depreciation is provided on the written down value method ('WDV') unless otherwise stated, pro-rata to the period of use of assets based on useful lives as prescribed under Part C of Schedule II of the Companies Act, 2013 and Amortisation of Leased Assests are provided over the use full life of lease assets.
2.06 a)	**Revenue recognition** **Sale of goods** Revenue from Sale of goods are recognised, on transfer of significant risks and rewards of ownership to the buyer i.e. on shipment or dispatch of goods to customers and is recorded net of Duties and Taxes. Revenue from Sale of Services rendered are recognonised on Completion of Service. Export Incentive in the form of credit earned on exports made during the year, under DFIA /Duty Entitlement Pass Book (DEPB)/Target Plus Licenses(DFCE), Focus Product Market are accounted for at the time of sale/utilization of license due to uncertainty associated with respect to Sale/Utilization. Duty Drawback is accounted on Accrual Basis
b)	**Other income** Dividend Income from investments are recognized as and when right to receive payment is established. Interest income is recognized on time proportion basis taking into account the amount outstanding and the rate applicable.
2.07	**Tangible fixed assets** Fixed assets, are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets direct/indirect and incidental expenses incurred to bring them into their present location and conditions.. Subsequent expenditure relating to fixed assets is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

2.08 **Foreign currency transactions**

a) Initial recognition

Transactions in foreign currencies entered into by the Company and its integral foreign operations are accounted at the exchange rates prevailing on the date of the transaction or at rates that closely approximate to the rate at the date of the transaction.

b) Conversion

At the year end, monetary item denominated in foreign currencies, other than the disputed receivables or payables, are retranslated into rupee equivalents at the year-end exchange rates. Non-monetary items, which are measured in terms of historical cost denominated in foreign currency, are reported using the exchange rates at the date of transaction.

c) Treatment of exchange differences

Exchange differences arising on settlement / restatement of short-term foreign currency monetary assets and liabilities of the Company are recognised as income or expense in the Statement of Profit and Loss in the period in which they arise..

2.09 **Investments**

Investments, which are readily realisable and intended to be held for not more than one year from the date on which such investments are made ,are classified as current investments. All other investments are classified as non current investments.

Long-term investments (excluding investment properties), are carried individually at cost less provision for diminution, other than temporary, in the value of such investments. Current investments are carried individually, at the lower of cost and fair value. Cost of investments includes acquisition charges such as brokerage, fees and duties.

2.10 **Employee benefits**

Employee benefits include provident fund, gratuity fund and compensated absences.

a) Defined contribution plans

The Company's contribution to provident fund are considered as defined contribution plans and are charged as an expense as they fall due based on the amount of contribution required to be made.

b) Defined benefit plans

Defined Benefit Plan i.e. gratuity is recognised on accrual basis based on the actuarial valuation in accordance with the requirement of Accounting Standard 15(Revised)-"Employee Benefits"

The present value of obligation is determined based on actuarial valuation using the Projected Unit Credit Method, which recognizes each period of service as giving rise to additional units of employee benefit entitlement and measures each unit separately to build up the final obligation. The particulars under the AS 15(Revised) are furnished in Disclosure

c) Short-term employee benefits

Short Term Employee Benefit payable within one year is provided on accrual basis at actual value.

2.11 **Borrowing costs**

Borrowing costs includes interest, amortization of ancillary costs incurred in connection with the arrangements of borrowings.

Borrowing cost directly attributable to development of qualifying assets are capitalized till the date qualifying assets is ready for put to use for its intended purpose as part of cost of that assets .Other borrowing cost are recognised as expenses in the period in which they are incurred.

2.12 **Segment reporting**

As permitted by paragraph – 4 of Accounting Standard – 17, “Segment Reporting”, if a single financial report contains both consolidated financial statements and the separate financial statements of the parent, segment information is required to be presented only on the basis of the consolidated financial statements.

However , the company’s business activity falls within a single primary segment viz. Trading of commodities. In view of the general clarification (ASI-20 did. 14th February, 2004) issued by the Institute of Chartered Accountant of India for companies operating in single segment, the disclosure requirements as per AS-17, “Segment Reporting” is not applicable to the company.

2.13 **Earnings per share**

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. average market value of the outstanding shares). Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted for share splits / reverse share splits and bonus shares, as appropriate.

2.14 **Taxes on income**

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.

Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date.

2.15 **Impairment of assets**

The carrying values of assets / cash generating units at each Balance Sheet date are reviewed for impairment. If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment is recognised, if the carrying amount of these assets exceeds their recoverable amount. The recoverable amount is the greater of the net selling price and their value in use. Value in use is arrived at by discounting the future cash flows to their present value based on an appropriate discount factor. When there is indication that an impairment loss recognised for an asset in earlier accounting periods no longer exists or may have decreased, such reversal of impairment loss is recognised in the Statement of Profit and Loss, except in case of revalued assets.

2.16 **Provisions and contingencies**

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.

C K K RETAIL MART LIMITED
(FORMERLY KNOWN AS C K K EXPORTS PRIVATE LIMITED)
NOTES FORMING PART OF THE FINANCIAL STATEMENT

NOTE 3:- Share Capital
3.01 Share Capital **₹ in Lakhs**

Particulars	As at 31st March 2026	As at 31st March 2025
Authorized		
2,00,00,000 (P.Y.1,10,00,000) Equity Shares of ₹ 10/- each.	**2,000.00**	1,100.00
	2,000.00	1,100.00
Issued, Subscribed and Paid-Up		
1,93,68,000 (P.Y. 7480000) Equity Shares of ₹ 10/- each, Fully Paid up	**1,936.80**	748.00
Total	**1,936.80**	748.00

Notes

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. However, no such preferential amounts exist currently. The distribution will be in proportion to the number of equity shares held by the shareholders.

Reconciliation 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	
	Numbers	₹ in Lakhs	Numbers	₹ in Lakhs
Shares outstanding at the beginning of the year	**7,480,000**	**748.00**	7,480,000	748.00
Shares Issued during the year	**11,888,000**	**1,188.80**	-	-
Shares bought back during the year	**-**	**-**	-	-
Shares outstanding at the end of the year	**19,368,000**	**1,936.80**	7,480,000	748.00

1) The Company vide its letter of offer dated 04/02/2026 offered upto 54,00,000 Equity shares of face value of Re.10/- each at a price of Rs. 163 per Equity share (including Share premium of Rs. 153.00 per Equity share) for an amount aggregating Rs.8802.00 Lacs. The equity shares of the company got listed on NSE SME Platform on 6th February 2026.Offer for sale issue of 9,92,000 (Nine lakh ninety-two thousand) Equity Shares of Rs. 10/- (Rupees Ten only) each at an issue price of Rs. 163/- (Rupees One hundred and sixty-three only) per share aggregating to Rs. 16.17 crore.Fresh issue of 44,08,000 (Forty-four lakh and eight thousand) Equity Shares of Rs. 10/- (Rupees Ten only) each at an issue price of Rs. 163/- (Rupees One hundred and sixty-three only) per share aggregating to Rs. 7185.04 Lakhs.

2) Terms/Rights attached to Equity Shares: The company has only one class of Equity Shares having a par value of ₹ 10/- per share. Each holder of Equity share is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity share 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 Share holders.

3) The equity shares are not repayable except in the case of a buy back, reduction of capital or winding up in terms of the provisions of the Companies Act, 2013.

4) Every member of the company holding equity shares has a right to attend the General Meeting of the Company and has a right to speak and on a show of hands, has one vote if he is present in person and on a poll shall have the right to vote in proportion to his share of the paid-up capital of the company.

5) That, the Company has issued bonus shares in the ratio of 1:1 (i.e., 1 bonus shares for every 1 equity share held) on June 25, 2025. Total Shares before bonus were 74,80,000, bonus shares issued were 74,80,000 to the existing shareholders by capitalizing its reserves.

Details of shareholder holding more than 5% shares in the Company:-

Particulars	As at 31st March 2026		As at 31st March 2025	
	Numbers	%	Numbers	%
Sakuma Infrastructure And Realty Pvt Ltd	**11,448,000**	**59.11%**	6,220,000	83%
Saurabh Malhotra	**2,508,000**	**12.95%**	1,254,000	17%

C K K RETAIL MART LIMITED
(FORMERLY KNOWN AS C K K EXPORTS PRIVATE LIMITED)
NOTES FORMING PART OF THE FINANCIAL STATEMENT

iv) Shareholding of Promoters :

Name of the Promoter	No. of Shares held at the Beginning	% of shares held at the Beginning
Equity :		
Sakuma Infrastructure And Realty Pvt Ltd	11,448,000	59.11%
Saurabh Malhotra	2,508,000	12.95%
Kusum Malhotra Jointly With Saurabh Malhotra	11,992	0.06%
Vanitha Malhotra	2	0.00%
Kriti Saurabh Malhotra	2	0.00%
Sakuma Finvest Pvt Ltd	2	0.00%
Sukriti Trading Limited	2	0.00%
Total Shareholding	13,968,000	72.12%

Name of the Promoter	No. of Shares held at the End	% of shares held at the End
Equity :		
Sakuma Infrastructure And Realty Pvt Ltd	**6,220,000**	**83.16%**
Saurabh Malhotra	**1,254,000**	**16.76%**
Kusum Malhotra Jointly With Saurabh Malhotra	**5,996**	**0.08%**
Vanitha Malhotra	**1**	**0.00%**
Kriti Saurabh Malhotra	**1**	**0.00%**
Sakuma Finvest Pvt Ltd	**1**	**0.00%**
Sukriti Trading Limited	**1**	**0.00%**
Total Shareholding	**7,480,000**	**100%**

Name of the Promoter	No of Shares transffred / Gifted/ Issued, if any	% of changes in the shareholdimng , if any
Equity :		
Sakuma Infrastructure And Realty Pvt Ltd	**5,228,000**	**84.05%**
Saurabh Malhotra	**1,254,000**	**100.00%**
Kusum Malhotra Jointly With Saurabh Malhotra	**5,996**	**100.00%**
Vanitha Malhotra	**1**	**100.00%**
Kriti Saurabh Malhotra	**1**	**100.00%**
Sakuma Finvest Pvt Ltd	**1**	**100.00%**
Sukriti Trading Limited	**1**	**100.00%**
Total Shareholding	**6,488,000**	**86.74%**

4 Reserves And Surplus **₹ in Lakhs**
4.01Surplus / Deficit in Profit and Loss Statement

Particulars	**As at 31st March 2026**	As at 31st March 2025
Surplus / Deficit in Profit and Loss Statement		
Balance as per last financial statements	**3,443.27**	1,893.75
Add : Profit (Loss) for the year	**1,053.21**	1,549.52
Less: Issue of Bonus Shares	**(748.00)**	-
Closing Balance	**3,748.48**	3,443.27

4.02 Securities Premium **₹ in Lakhs**

Particulars	**As at 31st March 2026**	As at 31st March 2025
Balance as per last financial statements	**-**	-
Add: Securties Premium received during the year	**6,046.34**	-
Closing Balance	**6,046.34**	-

C K K RETAIL MART LIMITED
(FORMERLY KNOWN AS C K K EXPORTS PRIVATE LIMITED)
NOTES FORMING PART OF THE FINANCIAL STATEMENT

5 Long Term Provisions ₹ in Lakhs

Particulars	As at 31st March 2026	As at 31st March 2025
Provision for Gratuity	6.76	-
Total	**6.76**	-

6 Short Term Borrowings ₹ in Lakhs

Particulars	As at 31st March 2026	As at 31st March 2025
Unsecured Loans		
(Repayable on Demand and Interest Rate Nil)		
From Related Parties	60.00	-
Total	**60.00**	-

7 Trade Payable ₹ in Lakhs

Particulars	As at 31st March 2026	As at 31st March 2025
Dues to Micro & Small Enterprises	13.66	0.16
Dues to Other than Micro & Small Enterprises	633.02	1,538.52
Total	**646.68**	1,538.69

8 Other Current Liabilities ₹ in Lakhs

Particulars	As at 31st March 2026	As at 31st March 2025
Statutory Dues	8.07	7.52
Salary Payable	7.26	7.85
GratuityPayable	0.14	5.81
Advance from Customers Export	-	52.86
Advance from Customers Local	172.23	443.72
Other Current Liab	21.51	10.63
Total	**209.21**	528.39

9 Short Term Provisions ₹ in Lakhs

Particulars	As at 31st March 2026	As at 31st March 2025
Provision for Gratuity	-	-
Provision for Tax (Net of Advances)	36.81	583.81
Total	**36.81**	583.81

C K K RETAIL MART LIMITED

SCHEDULE FORMING PART OF THE ACCOUNTS [CONTINUED]

AS AT 31st March 2026

NOTE 10 : PROPERTY, PLANT & EQUIPMENT

₹ in Lakhs

Particulars	Rate of Dep.	Gross Block				DEPRECIATION				NET BLOCK	
		As at 01.04.2025	Additions	Deletion	As at 31.03.2026	Up to 01.04.2025	For the period	Deletion	Up to 31.03.2026	As at 31.03.2026	As at 31.03.2025
TANGIBLE ASSETS :											
Computer											
Computer	63.16%	6.79	-	-	**6.79**	5.43	0.86	-	**6.29**	**0.50**	1.36
Printer	63.16%	1.42	-	-	**1.42**	1.10	0.20		**1.30**	**0.12**	0.32
		-				-					
Motor Car		-				-					
Landrover Rangerover Sport	31.23%	240.66	-	-	**240.66**	102.63	43.11	-	**145.73**	**94.92**	138.03
						-					
Furniture & Fixture						-					
Furniture & Fixture	25.89%	0.53	-	-	**0.53**	0.22	0.08	-	**0.30**	**0.23**	0.31
						-					
Office Equipements						-					
Air Condition	45.07%	5.55	-	-	**5.55**	4.41	0.51	-	**4.92**	**0.62**	1.13
Manual Induction Sealer	45.07%	0.14	-	-	**0.14**	0.10	0.02		**0.12**	**0.02**	0.04
Office Equipements	45.07%	2.47	-	-	**2.47**	1.85	0.28		**2.13**	**0.34**	0.62
Television	45.07%	0.44	-	-	**0.44**	0.35	0.04		**0.39**	**0.05**	0.08
Refrigerator	45.07%	0.13	-	-	**0.13**	0.07	0.03		**0.10**	**0.03**	0.06
						-					
Intangible Assets						-					
Trademark	25.00%	1.51	-	-	**1.51**	0.68	0.15	**0.33**	**0.50**	**1.01**	0.84
TOTAL		**259.63**	**-**	**-**	**259.63**	**116.84**	**45.27**	**0.33**	**161.78**	**97.85**	142.79
Previous Year		258.24	1.39	-	259.63	50.82	66.02	-	116.84	142.79	207.42

C K K RETAIL MART LIMITED
(FORMERLY KNOWN AS C K K EXPORTS PRIVATE LIMITED)
NOTES FORMING PART OF THE FINANCIAL STATEMENT

11 Long term loans and Advances

Particulars	As at 31st March 2026	As at 31st March 2025
Advance for Capital Goods	**51.00**	-
Total	**51.00**	-

12 Other Non-Current Assets ₹ in Lakhs

Particulars	As at 31st March 2026	As at 31st March 2025
Unsecured, Considered good		
Security Deposit	**2.15**	-
Total	**2.15**	-

13 Deferred Tax Assets ₹ in Lakhs

Particulars	As at 31st March 2026	As at 31st March 2025
Deferred Tax Assets	**16.38**	8.58
Total	**16.38**	8.58

14 INVESTMENT ₹ in Lakhs

Particulars	As at 31st March 2026	As at 31st March 2025
Quoted		
Investment in Mutual Fund		
SBI Ultra Short Duration Fund Reg (G)	**716.50**	-
31st March 2026 - 11554.324 Units (FY 2024-25 - Nil)		
Total	**716.50**	-
Aggregate value of quoted investments	716.50	-
Aggregate market value of quoted investments	**721.23**	-

15 Inventories ₹ in Lakhs

Particulars	As at 31st March 2026	As at 31st March 2025
Stock in Trade	**2,653.42**	3,219.41
Total	**2,653.42**	3,219.41

16 Trade Receivables ₹ in Lakhs

Particulars	As at 31st March 2026	As at 31st March 2025
Trade Receivable More than Six Months	**1,161.94**	31.63
Trade Receivable Less than Six Months	**2,180.05**	1,386.72
Total	**3,341.99**	1,418.35

C K K RETAIL MART LIMITED
(FORMERLY KNOWN AS C K K EXPORTS PRIVATE LIMITED)
NOTES FORMING PART OF THE FINANCIAL STATEMENT

17 Cash And Bank Balances — ₹ in Lakhs

Particulars	As at 31st March 2026	As at 31st March 2025
(I) Cash and Cash Equivalents		
Cash on hand	**1.32**	0.35
Balances with Banks	**1,101.47**	1,541.31
b. Other Bank Balances		
Fixed Deposit	**4,111.83**	-
(having original maturity of more than 3 months and remaining maturity of less than 12 months which includes deposits given as margin money or collateral against borrowings)		
Total	**5,214.62**	1,541.66

18 Short Term Loans and Advances — ₹ in Lakhs

Particulars	As at 31st March 2026	As at 31st March 2025
Deposits	-	2.15
Unscured, considered good		-
Loan to Employees	**1.42**	0.44
Balance Recoverable from Government Authorities	**207.21**	-
Prepaid Expenses	**1.71**	-
Advance to Suppliers	**362.08**	-
Loans and Advances to related parties		
Total	**572.42**	2.59

19 Other Current Assest — ₹ in Lakhs

Particulars	As at 31st March 2026	As at 31st March 2025
Advance to Suppliers	-	409.43
Income Accured but not received	**24.76**	-
Balance with Govt Authorities	-	84.26
Other Receivables	-	4.29
Prepaid Expenses	-	10.81
Export Incentives Receivable	-	-
Total	**24.76**	508.78

20 Revenue from Operations — ₹ in Lakhs

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Sales of Goods	**27,015.28**	30,092.39
Other Operating Income	**3.65**	0.84
Total	**27,018.93**	30,093.24

C K K RETAIL MART LIMITED
(FORMERLY KNOWN AS C K K EXPORTS PRIVATE LIMITED)
NOTES FORMING PART OF THE FINANCIAL STATEMENT

21 Other Income ₹ in Lakhs

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Sundry Balance Written Back	**0.85**	11.45
Gain on Sale of Investments	**30.86**	32.83
Interest on Loans	**-**	17.98
Interest on Fixed Deposit	**30.69**	3.65
Miss Income	**0.17**	-
Brokerage	**-**	25.42
Unrealised Foreign Exchnage Gain/Loss	**101.90**	-
Total	**164.47**	91.34

22 Purchase ₹ in Lakhs

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Purchase of Traded Goods	**24,262.74**	28488.24
Freight and Forwarding Expenses	**541.67**	1340.47
Total	**24,804.41**	29828.71

23 Change in Inventories ₹ in Lakhs

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Opening Stock of Stock in Trade	**3,219.41**	819.59
Closing Stock of Stock in Trade	**2,653.42**	3,219.41
Increase (Decrease) in Stock in Trade	**565.99**	(2,399.82)

24 Employee Benefit Expenses ₹ in Lakhs

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Salary Expenses	**86.46**	107.59
Contribution to Provident and Other Funds	**6.23**	6.17
Directors Remuneration	**21.67**	31.31
Staff Welfare Expenses	**29.41**	25.70
Gratuity	**1.09**	0.24
Total	**144.86**	171.00

25 Finance Cost ₹ in Lakhs

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Bank Charges and Commission	**0.66**	-
Interest on late payment of statutory dues	**0.58**	-
Interest on late payment to MSME Creditors	**0.58**	-
Total	**1.82**	-

C K K RETAIL MART LIMITED
(FORMERLY KNOWN AS C K K EXPORTS PRIVATE LIMITED)
NOTES FORMING PART OF THE FINANCIAL STATEMENT

26 Depreciation and amortization ₹ in Lakhs

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Depreciation and Amortization Expenses	**45.27**	0.66
Total	**45.27**	0.66

27 Other Expenses ₹ in Lakhs

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Transportation Expeses	**36.36**	113.09
Conveyance and Travelling Expenses	**8.50**	8.75
Brokerage	-	0.25
CSR Expenses	**30.02**	17.03
Insurance Charges	**0.99**	3.29
Other Operating Expenses	**9.60**	24.82
Communication Expenses	**0.47**	1.86
Legal & Professional Charges	**70.23**	94.67
Rent Rates and Taxes	**52.88**	37.73
Business Promotion	-	0.20
Electricity Exp	**2.54**	2.85
Advertising Expenses	**3.26**	0.57
Repairs and Maintence	**0.33**	0.21
Interest / Penalty	-	0.48
Bank Charges	-	0.26
Difference in Foreign Currency (net)	-	0.19
Other Expenses	**29.88**	8.53
Payment to Auditor	-	-
Audit Fees	**5.00**	5.25
Tax Audit / Transfer Pricing Fees	-	0.75
Total	**250.06**	320.78

27 (a) Payment to Auditors ₹ in Lakhs

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
i) Payament to auditors comprises		
(Net of serveice tax Input credit where applicable)		
Audit fess	**5.00**	5.25
Tax Audit Fess	-	0.75
Other Matters		
Total	**5.00**	6.00

28 Tax Expenses ₹ in Lakhs

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Current Tax	**359.57**	616.27
Deffered Tax	**(7.80)**	(2.73)
Tax Adjustements for previous year	**(71.33)**	34.83
Total	**280.44**	648.37

C K K RETAIL MART LIMITED
(FORMERLY KNOWN AS C K K EXPORTS PRIVATE LIMITED)
NOTES FORMING PART OF THE FINANCIAL STATEMENT

29 Earning Per Share — **₹ in Lakhs**

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Profit / (Loss) after Tax	**1,053.21**	1,549.52
Weighted average Number of Shares outstanding during the year. (Face Value ₹10 per share)	**13,894,378**	7,480,000
Basic Earnings/(Loss) Per share	**7.58**	20.72

Company do not have any potential dilutive equity shares, hence dilutive earing per share is same as earing per share.

30 Events Occurring after Balance Sheet Date :-

To the best of knowledge of the management, there are no events occurring after the Balance Sheet date that provide additional information materially affecting the determination of the amount relating to the conditions existing at the Balance Sheet Date that requires adjustment to the Assets or Liabilities of the Company except to the extent stated otherwise.

31 Contingent Liabilities:- — **₹ in Lakhs**

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
TDS	**0.01**	0.15

32 Corporate Social Responsibility Disclosures — **₹ in Lakhs**

Particulars	As at 31st March 2026	As at 31st March 2025
Net profit as per section 197,135 of CA 2013	**1,500.73**	851.54

Particluars	For the year ended 31st March 2026	For the year ended 31st March 2025
1. Amt required to be spent by the company during the year.	**30.01**	17.03
2.Amt of expenditure incurred	**30.01**	17.03
3. Excess Carried forward	-	-
Details of contribution made to related party for csr purposes.	-	-

33 **Disclosures required U/s 22 of the Micro, Small and Medium Enterprises Development Act, 2006**
In the opinion of the management no amount is outstanding at year end to vendors covered under the Micro, Small and Medium Enterprises Development Act, 2006,

34 **Previous Year Figures**
Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

35 The Company has opted for reduced tax rate as per Section 115BAA of the Income Tax Act (introduced by the Taxation Laws (amended) Ordinance, 2019 wef FY 2019-20 (AY 2020-21). Accordingly, the Company has recognised Provision for Income Tax for the year and re-measured its Deferred Tax Liability basis at the prescribed in the said section.

C K K RETAIL MART LIMITED
(FORMERLY KNOWN AS C K K EXPORTS PRIVATE LIMITED)
NOTES FORMING PART OF THE FINANCIAL STATEMENT

36 Related Party Disclosures

a) List of Related Parties & Relationship:-

i. Holding Company

Sakuma Infrasructure and Realty Pvt Ltd

ii. Key Management Personnel (KMP) :-

Mr.Saurabh Malhotra is appointed as Chairman & Non Executive Director
Ms.Hiral Shah is appointed as Managing Director
Kishore Ganpat Rane (CFO)
Shivam Shingla (Company Secretary and Compliance Officer)

iii. Significant interest in voting power :-

Saurabh Malhotra
Kusum Malhotra

iv. Enterprises where KMP or Relative of KMP or Owners exercise control or significant influence :-

Marwar Consultancy Private Limited
Sukriti Trading LLP
Sakuma Exports Limited
Sakuma Finvest Private Limited
M. S. Port Terminal Pvt. Ltd.
L T Sagar Coastal Transport Pvt. Ltd.
G M K System and Logistics Private Limited
Kuma Infra and Realty Private Limited
Samavama Infra and Realty Private Limited
Mkg Infra And Realty Private Limited
Sakuma Warehousing Private Limited
Prosperty Infra And Realty Private Limited
Prosperty Real Estate Solutions Private Limited

C K K RETAIL MART LIMITED

(FORMERLY KNOWN AS C K K EXPORTS PRIVATE LIMITED)

Note:- 37

DISCLOSURE UNDER AS-15 AS RESTATED

A. DEFINED CONTRIBUTION PLAN

Particulars	**For the year ended March 31, 2026**	For the year ended March 31, 2025
	(₹ In Lakhs)	(₹ In Lakhs)
Employers' Contribution to Provident Fund and ESIC	**6.22**	6.19

B. DEFINED BENEFIT OBLIGATION

1) Gratuity

The gratuity benefit payable to the employees of the Company is as per the provisions of the Payment of Gratuity Act, 1972, as

Gratuity Valuation Method - Projected Unit Credit (PUC)

I. ASSUMPTIONS:	**For the year ended March 31, 2026**	For the year ended March 31, 2025
Discount Rate	**7.25%**	6.75%
Salary Escalation	**7.00%**	7.00%
Expected Return on Plan Asset	**NA**	NA
Withdrawal Rates:		
Depending on age		
Age 20 & Below	**0.00%**	0.00%
Age 21 to 30	**0.00%**	31.00%
Age 31 to 40	**0.00%**	34.00%
Age 41 to 50	**0.00%**	23.00%
Age 51 & 60	**0.00%**	12.00%
Age 61 & above	**0.00%**	0.00%
Retirement Age	**58 years**	58 years

II. CHANGE IN THE PRESENT VALUE OF DEFINED BENEFIT OBLIGATION:	**For the year ended March 31, 2026**	For the year ended March 31, 2025
	(₹ In Lakhs)	(₹ In Lakhs)
Present Value of defined benefit obligation as at the beginning of the year	**5.81**	5.57
Past Service Cost	**-**	
Current Service Cost	**2.30**	2.94
Interest Cost	**0.45**	0.35
(Benefit paid)	**-**	-
Actuarial (gains)/losses	**(1.67)**	(3.05)
Present value of defined benefit obligation as at the end of the year	**6.89**	5.81

III. ACTUARIAL GAINS/LOSSES:	**For the year ended March 31, 2026**	For the year ended March 31, 2025
	(₹ In Lakhs)	(₹ In Lakhs)
Actuarial (gains)/losses on obligation for the year	**(1.67)**	(3.05)
Actuarial gains/(losses) on asset for the year	**-**	-
Actuarial (gains)/losses recognized in income & expenses Statement	**(1.67)**	(3.05)

IV. AMOUNT RECOGNIZED IN THE BALANCE SHEET:	**For the year ended March 31, 2026**	For the year ended March 31, 2025
	(₹ In Lakhs)	(₹ In Lakhs)
Fair value of plan assets at the end of the year	**-**	-
(Present value of defined benefit obligation as at the end of the year)	**(6.89)**	(5.81)
Funded status/(Unfunded)	**(6.89)**	(5.81)
Unrecognized past service cost at the end of the period	**-**	
Unrecognized transitional liability at the end of the period	**-**	
Net (liability)/asset recognized in the balance sheet	**(6.89)**	(5.81)

V. AMOUNT RECOGNIZED AS LONG-TERM & SHORT-TERM IN BALANCE SHEET:	For the year ended March 31, 2026	For the year ended March 31, 2025
	(₹ In Lakhs)	(₹ In Lakhs)
Non-Current Obligation	6.77	5.70
Current Obligation	0.12	0.11
Net liability/(asset) recognized in the balance sheet	**6.89**	5.81

VI. EXPENSES RECOGNISED	For the year ended March 31, 2026	For the year ended March 31, 2025
	(₹ In Lakhs)	(₹ In Lakhs)
Past service cost		
Transfer In Expense		
Current service cost	2.30	2.94
Interest cost	0.45	0.35
Benefit Paid	-	-
Expected return on Plan Asset	-	-
Actuarial (gains)/losses	(1.67)	(3.05)
Expense charged to the Statement of Profit and Loss	**1.08**	0.24

VII. BALANCE SHEET RECONCILIATION:	For the year ended March 31, 2026	For the year ended March 31, 2025
	(₹ In Lakhs)	(₹ In Lakhs)
Opening net liability	5.81	5.57
Expense as above (Refer Table-VI)	1.08	0.24
Net liability/(asset) recognized in the balance sheet	**6.89**	5.81

VIII. EXPERIENCE ADJUSTMENTS	For the year ended March 31, 2026	For the year ended March 31, 2025
	(₹ In Lakhs)	(₹ In Lakhs)
On Plan Liability (Gains)/Losses	-	(3.22)

IX. The estimates of rate of salary increase considered in the actuarial valuation takes into account inflation, seniority, promotion and all other relevant factors including supply and demand in the employment market.

C K K RETAIL MART LIMITED
(FORMERLY KNOWN AS C K K EXPORTS PRIVATE LIMITED)

38 (a) Trade Payables ageing Schedule as on 31st March 2026:

₹ in Lakh

Particulars	Unbilled payables	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	
a) MSME	-	-	13.66	-	-	-	13.66
b) Others	-	-	631.99	1.03			633.02
c) Disputed dues - MSME	-	-	-	-	-	-	-
d) Disputed dues - Others	-	-	-	-	-	-	-
TOTAL	-	-	**645.65**	**1.03**	-	-	**646.68**

38 (b) Trade Payables ageing Schedule as on 31st March, 2025:

₹ in Lakh

Particulars	Unbilled payables	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	
a) MSME	-	-	0.16	-	-	-	0.16
b) Others		-	1,538.52			-	1,538.52
c) Disputed dues - MSME	-	-	-	-	-	-	-
d) Disputed dues - Others	-	-	-	-	-	-	-
TOTAL	-	-	1,538.68	-	-	-	1,538.68

39 (a) Trade Receivables ageing as at 31st March 2026 :- **₹ in Lakh**

Particulars	Not due	Less than 6 months	6 Months -1 years	1-2 years	2-3 years	More than 3 years	Total
1) Undisputed Trade Receivables - Considered good	-	2,180.05	990.49	171.45	-	-	3,341.99
2) Undisputed Trade Receivables - Considered Doubtful	-	-	-	-	-	-	-
3) Disputed Trade Receivables - Considered good	-	-	-	-	-	-	-
4) Disputed Trade Receivables - Considered Doubtful	-	-	-	-	-	-	-
Total	-	**2,180.05**	**990.49**	**171.45**	-	-	**3,341.99**

39 (b) Trade Receivables ageing as at 31st March 2025:- **₹ in Lakh**

Particulars	Not due	Less than 6 months	6 Months -1 years	1-2 years	2-3 years	More than 3 years	Total
1) Undisputed Trade Receivables - Considered good	-	1,386.71	-	31.63	-	-	1,418.34
2) Undisputed Trade Receivables - Considered Doubtful	-	-	-	-	-	-	-
3) Disputed Trade Receivables - Considered good	-	-	-	-	-	-	-
4) Disputed Trade Receivables - Considered Doubtful	-	-	-	-	-	-	-
Total	-	1,386.71	-	31.63	-	-	1,418.34

Note : In respect of ageing more than one year,the management taking efforts to recover the amount.

40 Analytical Ratios

Ratio	Numerator	Denominator	Current Period	Previous Period	% Variance	Reason for Variance
Current Ratio	Current Assets	Current Liabilities	**13.15**	2.52	420.82%	Varriance is on account of increase in Current Assets
Return on Equity Ratio	Net Profits after taxes	Average Shareholder's Equity	**0.13**	0.37	-64.22%	Variance on account of Decrease in Net Profit and Increase in Shareholder Fund
Inventory Turnover Ratio	COGS	Average Inventory	**8.64**	0.64	1241.53%	Variance on account of Increase in Stock
Trade Receivable Turnover Ratio	Net Credit Sales	Average Accounts Receivable	**10.19**	0.25	4002.45%	Variance on account of Increase in Debtors
Trade Payable Turnover Ratio	Net Credit Purchases	Average Trade Payables	**22.70**	0.25	9159.97%	Variance on account of Increase in Payable
Net Capital Turnover Ratio	Net Sales	Average Working Capital	**3.11**	0.24	1176.01%	Variance on account of Increase in working capital
Net Profit Ratio	Net Profits after taxes	Net Sales	**0.04**	0.05	-20.19%	Variance on account of Decrease in margin
Return of Capital Employed	Earning before Interest and Taxes	Capital Employed	**0.12**	0.52	-77.71%	Variance on account of change in capital employed and Decrease in earnings
Return on Investment	Profit on sale + Dividend	Average Non-Current/Current Investment	**0.086**	0.01	1605.43%	Variance on account of change in Investment value and profit or dividend amount

41 Additional regulatory information required by Schedule III of Companies Act, 2013

a **Foreign Exchange earnings and Outgo**

₹ in Lakhs

Particulars	**For the year ended 31st March 2026**	For the year ended 31st March 2025
Foreign Exchanges Earning	-	
Export Sales	716.69	562.36
Expenditure in Foreign Currency		
Ocean Freight	-	-

b **Details of Benami property**: No proceedings have been initiated or are pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

c **Utilisation of borrowed funds:**
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:
(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or
(ii) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.
The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
(ii) provide any guarantee, security or the like on behalf of the ultimate beneficiaries.

d **Compliance with number of layers of companies:** The Company has complied with the number of layers prescribed under the Companies Act, 2013.

e **Compliance with approved scheme(s) of arrangements:** The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous

f **Undisclosed income:** There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.

g **Details of crypto currency or virtual currency:** The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.

h **Valuation of PP&E, intangible asset and investment property:** The Company has not revalued its property, plant and equipment (including right-of-use assets) or intangible assets or both during the current or previous year.

i The company has not granted any loans or advances in the nature of loans either repayable on demand.

j The Company has not been declared as a Wilful Defaulter by any bank or financial institution or government or any Government Authority.

42 Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

43 All amounts have been rounded off to the nearest Lakhs , unless otherwise indicated.

44 Additional information's required to be furnished under provision of point no. (viii) of Para 5.A schedule III are either Nil Or Not Applicable.

45 The Company has been converted from Private limited to Public Limited on 29th Sept 2023

As per our report of even date
For SSRV & Associates
Chartered Accountants
Firm's Registration No.135901W

For and on behalf of the Board of Directors

Rakesh Agarwal
Partner
M. No. 129593
UDIN :26129593ATICHX4235

Saurabh Malhotra
Chairman
DIN - 00214500

Hiral Shah
Director
DIN - 10392642

Place : Mumbai
Date : 29th May 2026

Kishore Ganpat Rane
(Chief Financial Officer)

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