



SH/XII/030/2025

23rd May, 2025

Corporate Relationship Department
BSE Limited
1st Floor, Phiroze Jeejeebhoy Towers
Dalal Street, Fort,
Mumbai-400 001
Scrip Code: 500040

Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th floor,
Bandra-Kurla Complex
Bandra (East), Mumbai-400 051.
Scrip Code: ABREL

Dear Sir/ Madam,

Sub: Submission of Annual Secretarial Compliance Report of Aditya Birla Real Estate Limited ('the Company') for the year ended 31st March, 2025.

Ref: Regulation 24A of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations')

Pursuant to Regulation 24A of Listing Regulations read with relevant Circular(s) issued by SEBI and Stock Exchanges from time to time, please find attached herewith the Annual Secretarial Compliance report dated 14th May, 2025 issued by Gagrani & Gagan, Practising Company Secretaries for the year ended 31st March, 2025 to the Company.

The above is also available on Company's website: www.adityabirlarealestate.com

This is for your information and record.

Thanking you,

Yours truly
For **Aditya Birla Real Estate Limited**
(formerly Century Textiles and Industries Limited)

ATUL K. KEDIA
Jt. President (Legal) & Company Secretary
Encl: as above



**SECRETARIAL COMPLIANCE REPORT
of
ADITYA BIRLA REAL ESTATE LIMITED
(Formerly Century Textiles And Industries Limited)
for the year ended 31st March, 2025**

We have examined:

- (a) all the documents and records made available to us and explanation provided by Aditya Birla Real Estate Limited (formerly Century Textiles and Industries Limited) CIN: L17120MH1897PLC000163 ("the listed entity")
- (b) the filings/submissions made by the listed entity to the stock exchanges,
- (c) website of the listed entity,
- (d) any other document/filing, as may be relevant, which has been relied upon to make this certification,

for the year ended 31st March, 2025 ("Review Period") in respect of compliance with the provisions of:

- (a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- (b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/guidelines issued thereunder, have been examined, include:

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018;
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021;
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (h) Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021;
- (i) Securities and Exchange Board of India (Depository Participant) Regulations, 2018; and circulars /guidelines issued thereunder;

and based on the above examination, we hereby report that, during the Review Period:



(a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below: –

Sr. No	Compliance Requirement (Regulations/ circulars / guidelines including specific clause)	Regulation/ Circular No	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amt. (Rs.)	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
1.	SEBI (LODR) Regulations, 2015 Regulation 52(7)/(7A) Non-submission of statement indicating the utilization of issue proceeds/Material deviation in the use of proceeds in the SEBI prescribed format	Circular no. SEBI/HO/D DHS/DDHS _Div1/P/CIR /2022/00000 00103 dated July 29, 2022	Delayed submission	BSE Limited By notice dated July 1, 2024	Fine	For quarter ended March, 2024	57,820	Waiver of fine levied by BSE Limited vide their email dated November 04, 2024	Company's representation for waiver of fine was placed before the relevant authority of the Exchange for waiver of fines levied under Standard Operating Procedure (SOP). The relevant authority of the Exchange approved the company's request for waiver of the fine.	-

(b) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No	Compliance Requirement (Regulations/ circulars / guidelines including specific clause)	Regulation/ Circular No	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amt. (Rs.)	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
NOT APPLICABLE										



(c) we hereby report that, during the review period the compliance status of the listed entity with the following requirements:

Sr. No.	Particulars	Compliance status (Yes/ No/ NA)	Observations/ Remarks by PCS
1.	Secretarial Standards: The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI).	YES	-
2.	Adoption and timely updation of the Policies: <ul style="list-style-type: none"> All applicable policies under SEBI Regulations are adopted with the approval of Board of Directors of the listed entity All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time as per the regulations/circulars/ guidelines issued by SEBI 	YES YES	- -
3.	Maintenance and disclosures on Website: <ul style="list-style-type: none"> The listed entity is maintaining a functional website Timely dissemination of the documents/information under a separate section on the website Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/section of the website 	YES YES YES	- - -
4.	Disqualification of Director: None of the Director(s) of the listed entity is / are disqualified under Section 164 of the Companies Act, 2013 as confirmed by the listed entity.	YES	-
5	Details related to Subsidiaries of listed entities have been examined w.r.t.: <ul style="list-style-type: none"> (a) Identification of material subsidiary companies (b) Disclosure requirements of material as well as other subsidiaries 	YES YES	one of the wholly owned Subsidiary has become Material Subsidiary
6.	Preservation of Documents: The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.	YES	-
7.	Performance Evaluation: The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year / during the financial year as prescribed in SEBI Regulations	YES	-



8.	<p>Related Party Transactions:</p> <p>(a) The listed entity has obtained prior approval of Audit Committee for all related party transactions,</p> <p>(b) In case of no prior approval obtained, the listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit committee.</p>	YES	-
9.	<p>Disclosure of events or information:</p> <p>The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.</p>	YES	-
10.	<p>Prohibition of Insider Trading:</p> <p>The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015</p>	YES	-
11.	<p>Actions taken by SEBI or Stock Exchange(s), if any:</p> <p>No Actions has been taken against the listed entity/its promoters/ Directors/subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/guidelines issued thereunder in. (or)</p> <p>The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.</p>	YES	-
12.	<p>Resignation of statutory auditors from the listed entity or its material subsidiaries.</p> <p>In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the SEBI LODR Regulations, 2015 by listed entities</p>		There was no resignation of statutory auditors from the Company or its material subsidiary
13.	<p>Additional Non-compliances, if any:</p> <p>No any additional noncompliance observed for all SEBI regulation/circular/guidance note etc. except as reported above.</p>	YES	-



Assumptions & limitation of scope and review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial records and books of account of the listed entity.
4. This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (LODR) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

For Gagrani & Gagan
Company Secretaries
PR No.1199/2021

G. B. Gagrani

Gagan B. Gagrani
M. No.: FCS 1772
CP No.: 1388

UDIN : F001772G000328551

Place: Mumbai
Date: May 14, 2025

