

1107, The Summit Business Park, Off. Andheri Kurla Road, Near W.E.H. Metro Station, Andheri (East), Mumbai - 400 093.

+91-22-6852 5200 / 5202 | mlsharma@mlsharma.in | www.mlsharma.in | www.linkedin.com/in/mlsharmaandco-ca

INDEPENDENT AUDITOR'S REPORT

To,
The Members of CTIL Community Welfare Foundation

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **CTIL Community Welfare Foundation, (Company Limited by Share Capital u/s 8)** ("the Company"), which comprise the Balance Sheet as at 31st March, 2026, the Statement of Income and Expenditure (Including Other Comprehensive Income), the Statement of changes in Equity and the Cash Flow Statement for the Year then ended, and notes to the financial statements including a summary of significant accounting policies and other explanatory information (hereinafter referred to as 'Financial Statement').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013, as amended ("the Act") in the manner so required, and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2026, its **Deficit** including other comprehensive income, changes in equity and its cash flows for the Year ended on that date.

Basis of Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SA's), as 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 Financial Statements' section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements for the financial Year ended 31st March 2026. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, we do not provide a separate opinion on these matters.

Information Other than the Financial Statements and Auditor's Report thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Director's report but does not include the financial statements and our auditor's report thereon.

Our opinion on the 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 financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report on in this regard.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 it is not a guarantee that an audit conducted in accordance with SA's 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 financial statements.

As part of an audit in accordance with SA's, we exercise professional judgment and maintain professional skepticism throughout the audit. We are also:

- Identify and assess the risks of material misstatement of the 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has an 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 material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, make it probable that the economic decisions of a reasonably knowledgeable user of the 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 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

This report does not include a statement on the matter specified in paragraphs 3 and 4 of 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, Since the Company is registered under section 8 of the Companies Act, 2013, and accordingly the Companies (Auditor's Report) Order, 2020 (the order) is not applicable to the company.

As required by section 143 (3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose 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 Income and Expenditure including the statement of Other Comprehensive Income, the Statement of Changes in Equity and Cash Flow Statement dealt with by this Report are in agreement with the books of accounts.
- (d) In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards specified under section 133 of the Act read with relevant Rules issued thereunder.
- (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 is 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 other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:
In our opinion and to the best of our information and according to the explanations given to us, no remuneration has been paid by the Company to its directors during the current Year. Hence, we have nothing to report in this regard.
- (g) 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 – A**.
- (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 in our opinion and to the best of 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 is no amount to be transferred to the Investor Education Undertaking Protection Fund by the Company.
 - iv. (i)The Management has represented that, to the best of its knowledge and belief, 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 or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;



(ii) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

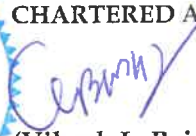
(iii) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

- v. The Company is restricted by its Article of Association to distribute dividends as well as the Company has not declared and paid any Dividend during the Year ended on 31st March 2026 as per section 123 of the Company's Act, 2013. Hence, we have nothing to report in this regard.
- vi. Based on our examination, which included test checks, the company has used accounting software for maintaining its books of accounts 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 the audit trail feature being tampered with. It was not possible for us to verify if the Company was taking daily backups of accounting software in the absence of any evidence available for that effect.

Place of Signature: Mumbai
Date: 29th April 2026



For M. L. SHARMA & CO.
FIRM REG. NO.109963W.
CHARTERED ACCOUNTANTS


(Vikash L. Bajaj) Partner
Membership No.104982
UDIN: 26104982TEBIJZ5380

ANNEXURE – “A” TO THE INDEPENDENT AUDITORS REPORT

The Annexure referred to in our Report of even date to the Members of CTIL Community Welfare Foundation for the Year ended 31st March 2026. We report that:

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

We have audited the internal financial controls over financial reporting of **CTIL Community Welfare Foundation**, (“the Company”) as of 31st March 2026 in conjunction with our audit of the financial statements of the Company for the Year ended on that date.

Management’s Responsibility for Internal Financial Controls

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

Auditors’ Responsibility

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

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

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



Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with 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 financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future Years 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, 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 31st March, 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.

Place of Signature: Mumbai
Date: 29th April 2026



For M. L. SHARMA & CO.
FIRM REG. NO.109963W.
CHARTERED ACCOUNTANTS

(Vikash L. Bajaj) Partner
Membership No.104982
UDIN: 26104982TEBIJZ5380

CTIL COMMUNITY WELFARE FOUNDATION
CIN - U88100MH2023NPL413180
BALANCE SHEET AS AT 31st MARCH, 2026

₹ in Hundreds

Particulars	Note No.	As at 31st March 2026	As at 31st March 2025
ASSETS			
Non-Current Assets			
Other Non-Current Assets	2	100.00	100.00
Current Assets			
Financial Assets			
(a) Cash & Cash Equivalents	3	175.63	650.20
(b) Other Current Assets	4	40.00	40.00
		215.63	690.20
Total Assets		315.63	790.20
EQUITY & LIABILITIES			
Equity			
Equity Share Capital	5	1,000.00	1,000.00
Other Equity	6	(862.37)	(412.80)
		137.63	587.20
Current Liabilities			
Financial Liabilities			
(a) Trade Payable	7		
Micro and Small Enterprises		-	
Other than Micro and Small Enterprises		177.00	177.00
(b) Other Current Liabilities	8	1.00	26.00
		178.00	203.00
Total Equity & Liabilities		315.63	790.20
Summary of Significant Accounting Policies	1		

As per our report of even date

For M. L. Sharma & Co
Firm Regd No 109963W
Chartered Accountants

For and on behalf of the Board of Directors

(Vikash L Bajaj) Partner
Membership No : 104982
Place : Mumbai
Date :

29 APR 2026



(Signature)
ATUL K. KEDIA
Director
DIN : 10637773

(Signature)
KAUSHIK MALDE
Director
DIN : 07394438



CTIL COMMUNITY WELFARE FOUNDATION

CIN - U88100MH2023NPL413180

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st MARCH, 2026

₹ in Hundreds

Particulars	Note No.	For the Year Ended 31st March 2026	For the Year Ended 31st March 2025
Income			
Grant or Donations		-	-
Total Income		-	-
Expenses			
<u>Programme Expenses</u>			
Education	9	100.00	-
Health Care		-	-
Environment		-	-
Disaster Relief		-	-
Others		-	-
<u>Other Expenses</u>	10	349.57	575.84
Total Expenses		449.57	575.84
Surplus/(Deficit) for the year		(449.57)	(575.84)
Tax Expenses		-	-
<u>Other Comprehensive Income</u>			
a) items that will not be reclassified to Statement of Income and Expenditure		-	-
b) items that will be reclassified to Statement of Income and Expenditure		-	-
Total other Comprehensive Income		-	-
Total Comprehensive Income for the year		(449.57)	(575.84)

As per our report of even date

For M. L. Sharma & Co

Firm Regd No 109963W

Chartered Accountants



(Vikash L Bajaj) Partner

Membership No : 104982

Place : Mumbai

Date : 29 APR 2026



For and on behalf of the Board of



ATUL K. KEDIA

Director

DIN : 10637773



KAUSHIK MALDE

Director

DIN : 07394438



CTIL COMMUNITY WELFARE FOUNDATION
CIN - U88100MH2023NPL413180
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31st MARCH, 2026

₹ in Hundreds

Particulars	Equity Share Capital	Other Equity		Total Equity
		Surplus from Income & Expenditure Account	Other Comprehensive Income	
Balance at the beginning of the previous reporting period	1,000.00	163.04	-	1,163.04
Issued during the period		-	-	-
Add: Surplus for the Period	-	(575.84)	-	(575.84)
Add/(Less): Other Comprehensive Income	-	-	-	-
Balance at the end of the previous reporting year i.e. 31st March, 2025	1,000.00	(412.80)	-	587.20
Add: Surplus for the Year		(449.57)		(449.57)
Add/(Less): Other Comprehensive Income		-		-
Balance at the end of the Current reporting year i.e. 31st March, 2026	1,000.00	(862.37)	-	137.63

As per our report of even date

For M. L. Sharma & Co
Firm Regd No 109963W
Chartered Accountants



For and on behalf of the Board of Directors

(Signature)
(Vikash L Bajaj) Partner
Membership No : 104982
Place : Mumbai
Date : 29 APR 2026

(Signature)
ATUL K. KEDIA
Director
DIN : 10637773

(Signature)
KAUSHIK MALDE
Director
DIN : 07394438



CTIL COMMUNITY WELFARE FOUNDATION

CIN - U88100MH2023NPL413180

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2026

₹ in Hundreds

Particulars	For the Year Ended 31st March 2026	For the Year Ended 31st March 2025
A. Cash Flow from Operating Activities		
Surplus/Deficit for the year	(449.57)	(575.84)
Adjustments for:		
Depreciation and Amortization Expenses	-	-
Operating Deficit before Working Capital changes	(449.57)	(575.84)
Adjustments for:		
(Decrease)/Increase in Other Liabilities (Current and Non-Current)	(25.00)	(39.00)
(Decrease)/Increase in Trade Payable	-	27.00
Decrease/(Increase) in Other Assets (Current and Non-Current)	-	(100.00)
Cash used from operations	(474.57)	(687.84)
Taxes Paid (net of refunds)	-	-
Net Cash flow used from Operating Activities (A)	(474.57)	(687.84)
B. Cash flow from Investing Activities		
Net Cash flow generated from (used in) Investing Activity (B)	-	-
C. Cash flow from Financing Activities		
Proceeds from issue of shares	-	-
Net Cash flow generated from Financing Activity (C)	-	-
Net (Decrease) in Cash and Cash Equivalents (A + B + C)	(474.57)	(687.84)
Cash and Cash Equivalents at the beginning of the Year	650.20	1,338.04
Cash and Cash Equivalents at year End	175.63	650.20

Notes:

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

2) Components of Cash & Cash equivalents

Particulars	As at 31s March 2026	As at 31s March 2025
a. Cash & Cash Equivalents	-	-
b. Balance with Bank in Current Accounts	175.63	650.20
Total	175.63	650.20

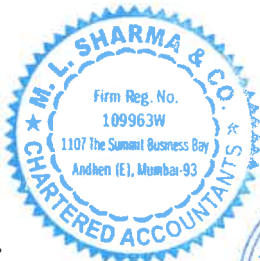
As per our report of even date

For M. L. Sharma & Co

Firm Regd No 109963W

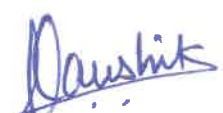
Chartered Accountants


(Vikash L Bajaj) Partner
 Membership No : 104982
 Place : Mumbai
 29 APR 2026



For and on behalf of the Board of Directors


ATUL K. KEDIA
 Director
 DIN : 10637773


KAUSHIK MALDE
 Director
 DIN : 07394438

CTIL COMMUNITY WELFARE FOUNDATION

CIN - U88100MH2023NPL413180

NOTES FORMING AN INTEGRAL PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026

NOTES ON ACCOUNT : 1

FOUNDATION OVERVIEW

CTIL Community Welfare Foundation was incorporated on November 2, 2023 under Section 8 of the Companies Act, 2013 and Rule 18 of the Companies (Incorporation) Rules, 2014 and a wholly Owned Subsidiary of Aditya Birla Real Estate Limited. The Company is a non-profit organization as a section 8 Company focusing on charitable activities and CSR initiatives relating to any or all of the objects as specified under its Memorandum of Association. The Company is also registered under Section 12AB and 80G of the Income Tax Act, 1961

MATERIAL ACCOUNTING POLICIES

(a) Basis of Accounting :

The financial statements of the Company have been prepared to comply with the Indian Accounting Standard (Ind AS), including the rules notified under relevant provisions of the Companies Act, 2013.

(b) Current and Non Current Classification :

The Company presents assets and liabilities in the Balance Sheet based on Current/Non-Current

An Asset is treated as Current when it is-

- Expected to be realised or consumed in operating cycle,
- Expected to be realised within twelve months after the reporting period, or
- Cash or Cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other Assets are classified as non-current

A Liability is treated as Current when it is-

- It is expected to be settled in operating cycle,
- It is due to settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Company classifies all other liabilities as non-current.

(c) Income Recognition :

Donations are recognised as income upon compliance with significant condition, if any, and where it is reasonable to expect ultimate collection.

Interest income is recognised on time proportion basis taking into account the amount outstanding and rate applicable.

(d) Property, Plant and Equipment & Depreciation:

The Foundation does not have any Property, Plant & Equipment.



(e) Current Tax :

The Foundation has been incorporated on November 2, 2023 under Section 8 Company of the Companies Act, 2013 and Rule 18 of the Companies (Incorporation) Rules, 2014. The foundation is registered under Section 12AB of the Income Tax Act, 1961.

(f) Earnings Per Share :

Since the Company is section 8 company under the Companies Act 2013 and is prohibited from distribution of profits, EPS details are not applicable.

(g) Provisions and Contingencies :

A Provision is recognised when the Company has a present obligation as a result of past event 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. Provision are not discounted to its present value (except retirement benefits) and are determined based on 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.



CTIL COMMUNITY WELFARE FOUNDATION

CIN - U88100MH2023NPL413180

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026**2 Other Non-Current Assets**

₹ in Hundreds

Particulars	As at 31st Mar 2026	As at 31st Mar 2025
Security Deposits - NSDL	100.00	100.00
Total	100.00	100.00

3 Cash & Cash Equivalents

₹ in Hundreds

Particulars	As at 31st Mar 2026	As at 31st Mar 2025
Cash in Hand	-	-
Balance with Bank in Current Accounts	175.63	650.20
Total	175.63	650.20

4 Other Current Assets

₹ in Hundreds

Particulars	As at 31st Mar 2026	As at 31st Mar 2025
Advances recoverable in cash or kind	40.00	40.00
Total	40.00	40.00



CTIL COMMUNITY WELFARE FOUNDATION
CIN - U88100MH2023NPL413180
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026

5 Equity Share Capital

₹ in Hundreds

Particulars	As at 31st March 2026	As at 31st March 2025
Authorised 1,00,000 Equity shares of Rs. 10 each	10,000.00	10,000.00
Issued, Subscribed and Fully Paid-up Equity Shares 10,000 Equity shares of Rs. 10 each	1,000.00	1,000.00
Total	1,000.00	1,000.00

Reconciliation of the Shares Outstanding at the beginning and at the end of the Reporting Period

₹ in Hundreds

Particulars	As at 31st March 2026	
	No. of Shares	Amount
Equity Shares		
At the beginning of the year	10,000.00	1,000.00
Add: Issued during the year	-	-
Outstanding at the end of the Year	10,000.00	1,000.00

₹ in Hundreds

Particulars	As at 31st March 2025	
	No. of Shares	Amount
Equity Shares		
At the beginning of the period	10,000.00	1,000.00
Add: Issued during the period	-	-
Outstanding at the end of the Period	10,000.00	1,000.00

Details of shareholders holding more than 5% shares in the Company

₹ in Hundreds

Particulars	As at 31st March 2026	
	No. of Shares	Amount
Aditya Birla Real Estate Limited (Holding Company)*	10,000.00	1,000.00
Total	10,000.00	1,000.00



₹ in Hundreds

Particulars	As at 31st March 2025	
	No. of Shares	Amount
Aditya Birla Real Estate Limited (Holding Company)*	10,000.00	1,000.00
Total	10,000.00	1,000.00

* of the total shares of the Company , One share is held by Mr. Nilay Rathi who are acting as the nominee on behalf of Aditya Birla Real Estate Limited .

The Company has issued 10,000 Equity Shares of Face Value of ₹ 10 each at par to Aditya Birla Real Estate Limited, Holding Company in F.Y. 2023-24. Nominee is Mr.Nilay Rathi holding one share on behalf of Aditya Birla Real Estate Limited.

Details of shares held by Promoters / Promoters Group

₹ in Hundreds

Promoters/ Promoters Group Name	As at 31st March 2026	
	No. of Shares	% of Total Shares
Aditya Birla Real Estate Limited (Holding Company)*	100.00	100.00
Total	100.00	100.00

₹ in Hundreds

Promoters/ Promoters Group Name	As at 31st March 2025	
	No. of Shares	% of Total Shares
Aditya Birla Real Estate Limited (Holding Company)*	100.00	100.00
Total	100.00	100.00

6 Other Equity

₹ in Hundreds

Particulars	As at 31st March 2026	As at 31st March 2025
<u>A) Surplus from Statement of Income & Expenditure</u>		
Opening Balance	(412.80)	163.04
Add: Surplus/(Deficit) during the year	(449.57)	(575.84)
(A)	(862.37)	(412.80)
<u>B) Other Comprehensive Income</u>		
Opening Balance	-	-
Add: Movement during the year	-	-
(B)	-	-
Total (A) + (B)	(862.37)	(412.80)



7 Trade Payable

Particulars	₹ in Hundreds	
	As at 31st March 2026	As at 31st March 2025
Micro & Small Enterprises	-	-
Other than Micro & Small Enterprises	177.00	177.00
Total	177.00	177.00

Particulars	₹ in Hundreds	
	As at 31st March 2026	As at 31st March 2025
Dues to Micro and Small Enterprises		
The Principal amount remaining unpaid to any supplier at the end of the year	-	-
Interest due remaining unpaid to any supplier at the end of the year	-	-
The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, 2006, along with the amount of the payment made to the Supplier beyond the appointed day during the year	-	-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act, 2006.	-	-
The amount of interest accrued and remaining unpaid at the end of each accounting year	-	-
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprises, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act, 2006	-	-

Note-Disclosure of payable to vendors as defined under the "Micro, Small and Medium Enterprise Development Act, 2006" is based on the information available with the Company regarding the Status of registration of such vendors under the said Act, as per the intimation received from them on requests made by the Company. There are no overdue principal amounts/interest payable amounts for delayed payments to such vendors at the Balance sheet date. There are no delays in payment made to such suppliers during the year or for any earlier years and accordingly there is no interest paid or outstanding interest in this regard in respect of payment made during the year or on Balance brought forward from previous year.

As at 31st March 2026

Particulars	Unbilled payables	Not Due	Outstanding for following periods from due date of payment			
			Less than 6 months	6 months - 1 year	1-2 years	2-3 years
(i) MSME	-	-	-	-	-	-
(ii) Others	177.00	-	-	-	-	-
(iii) Disputed Dues - MSME	-	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-	-
Total	177.00	-	-	-	-	177.00

As at 31st March 2025

Particulars	Unbilled payables	Not Due	Outstanding for following periods from due date of payment			
			Less than 6 months	6 months - 1 year	1-2 years	2-3 years
(i) MSME	-	-	-	-	-	-
(ii) Others	177.00	-	-	-	-	-
(iii) Disputed Dues - MSME	-	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-	-
Total	177.00	-	-	-	-	177.00

8 Other Current Liabilities

Particulars	₹ in Hundreds	
	As at 31st March, 2026	As at 31st March, 2025
Statutory Dues	-	1.00
Other Payables	1.00	25.00
Total	1.00	26.00



CTIL COMMUNITY WELFARE FOUNDATION
CIN - U88100MH2023NPL413180
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026

9 Education Expenses

₹ in Hundreds

Particulars	For the Year Ended 31st March 2026	For the Year Ended 31st March 2025
Education Expense	100.00	-
Total	100.00	-

10 Other Expenses

₹ in Hundreds

Particulars	For the Year Ended 31st March 2026	For the Year Ended 31st March 2025
Legal & Professional Expenses	70.80	306.27
Bank Charges	6.68	6.78
Annual Filing Fees	70.09	45.80
Professional Tax	25.00	25.00
Payment to Auditor		
- As Audit Fees	177.00	177.00
- Other matters	-	11.80
Total	349.57	575.84

11 Related Party Disclosures

i) As per IND AS-24, the disclosures of transactions with related parties are given below.

Particulars	Relationship
Aditya Birla Real Estate Limited (Formerly Century Textiles and Industries Limited)	Holding Company
Atul K Kedia	Director
Ajay Kumar Gupta	Director
Kaushik Malde	Director
Renu Gurumurthy	Director

₹ in Hundreds

ii) Nature of Transaction	For the year ended 31st March 2026		For the Year ended 31st March, 2025	
	Enterprise Having Significant Influence	Key Managerial Personnel	Enterprise Having Significant Influence	Key Managerial Personnel
Donation Received				
1) Aditya Birla Real Estate Limited (Formerly Century Textiles and Industries Limited)	-	-	-	-
Contribution To Capital				
1) Aditya Birla Real Estate Limited (Formerly Century Textiles and Industries Limited)	-	-	-	-
Directors				
Atul K Kedia	-	-	-	-
Ajay Kumar Gupta	-	-	-	-
Kaushik Malde	-	-	-	-
Renu Gurumurthy	-	-	-	-
Total	-	-	-	-

12 Key Ratios

Ratio	Numerator	Denominator		31st March, 2026
Current Ratio	Current Assets	Current Liabilities	Times	1.21

Ratio	Numerator	Denominator		31st March, 2025
Current Ratio	Current Assets	Current Liabilities	Times	3.40

Other Ratios are either NIL or Not Applicable to the Company.



CTIL COMMUNITY WELFARE FOUNDATION
CIN - U88100MH2023NPL413180
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026

13 Other Accompanying Notes

- (I) As at 31st March 2026, the Company had no Contingent Liabilities / Contingent Assets.
- (II) The Figures have been rounded off to the nearest hundreds of Rupees upto two decimal Places.

14 Other Statutory Information

- (I) The Company do not have any Benami Property, where any proceeding has been initiated Or pending against the company for holding any Benami Property.
- (II) The Company do not have any transactions with companies struck off.
- (III) The Company have not traded or invested in crypto currency or virtual currency during the financial year.
- (IV) The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (intermediaries) with the understanding that the intermediary shall:
(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or
(b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries
- (V) the company have not received any fund from any person(s) or entity(ies), including foreign entities (funding party) with the understanding (whether recorded in writing or otherwise) that the company shall:
(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or
(b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries
- The company have no such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during
- (VI) the year in the tax assessments under the income tax act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
- (VII) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period .
- (VIII) The Company has not been declared a Wilful Defaulter by any bank or financial institutions or government or any government authorities.
- (IX) The Company has complied with the number of layers prescribed under Companies Act , 2013.
- (XI) Note 1 to 14 Forms an Integral Part of the Financial Statements.

As per our report of even date

For M. L. Sharma & Co

Firm Regd No 109963W
Chartered Accountants



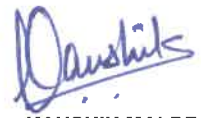
(Vikash L Bajaj) Partner
Membership No : 104982
Place : Mumbai
Date : 29 APR 2026



For and on behalf of the Board of Directors



ATUL K. KEDIA
Director
DIN : 10637773



KAUSHIK MALDE
Director
DIN : 07394438



CTIL COMMUNITY WELFARE FOUNDATION

CENTURY BHAVAN WORLI MUMBAI 30

E-Mail : nilesh.gamare@adityabirla.com

Trial Balance

1-Apr-25 to 31-Mar-26

Particulars	CTIL COMMUNITY WELFARE FOUNDATION			
	1-Apr-25 to 31-Mar-26			Closing Balance
	Opening Balance	Transactions		
		Debit	Credit	
Capital Account	58720.32 Cr			58720.32 Cr
CAPITAL ACCOUNT	100000.00 Cr			100000.00 Cr
RESERVES & SURPLUS	41279.68 Dr			41279.68 Dr
Current Liabilities	16300.00 Cr	21800.00	19300.00	13800.00 Cr
Duties & Taxes	2600.00 Cr	4100.00	1500.00	
Professional Tax Payable	2500.00 Cr	2500.00		
TDS ON PROFESSIONAL FEES	100.00 Cr	1600.00	1500.00	
Sundry Creditors			100.00	100.00 Cr
Nilesh (TDS) Payable			100.00	100.00 Cr
EXPENSES PAYABLE A/C	17700.00 Cr	17700.00	17700.00	17700.00 Cr
VKAMG Corporate Consultancy	4000.00 Dr			4000.00 Dr
Current Assets	75020.32 Dr		47456.88	27563.44 Dr
Bank Accounts	65020.32 Dr		47456.88	17563.44 Dr
STATE BANK OF INDIA	65020.32 Dr		47456.88	17563.44 Dr
SECURITY DEPOSIT - NSDL	10000.00 Dr			10000.00 Dr
Direct Expenses		667.88		667.88 Dr
BANK CHARGES		667.88		667.88 Dr
Indirect Expenses		44289.00		44289.00 Dr
ANNUAL FILLING FEES		7009.00		7009.00 Dr
AUDIT FEES		17700.00		17700.00 Dr
EDUCATION EXPENSES		10000.00		10000.00 Dr
LEGAL & PROFESSIONAL FEES		7080.00		7080.00 Dr
PROFESSIONAL TAX		2500.00		2500.00 Dr
Grand Total		66756.88	66756.88	



CENTURY BHAVAN WORLI MUMBAI 400030

Amt.

Amt.

1 STATE BANK OF INDIA Bank A/c

Balance as per Cash Book

17,563.44

Add : - Cheques Issued but not yet presented for payment.

Date _____

Cheque No.

Amt.

17,563.44

Less: - Cheques deposited but not yet credited by Bank

Balance as per Bank Statement.

17,563.44

Total Bank Balance as on 31.03.2026

17,563.44

