

FINANCIALS STATEMENT

AND

AUDIT REPORT

COMMITTED COMMUNITIES DEVELOPMENT TRUST

Registration No: E-12988 (MUM)

Committed Communities Development Trust
42, Ground Floor, Chapel Road,
Bandra West, Mumbai,
Maharashtra 400050

Financial Year 2024-2025

Assessment Year 2025-2026

C N K & ASSOCIATES LLP
(Chartered Accountants)

**Auditors Report relating to accounts audited for the year ended 31st March 2025 of
Committed Communities Development Trust under Sub-section 2 of Section 33 and Section 34
of Maharashtra Public Trust Act 1950:**

We have audited the annexed accounts of **Committed Communities Development Trust** for the year ended on 31st March, 2025 and we report that:-

- (a) The accounts have been maintained regularly and in accordance with the provisions of the Act and the Rules.
- (b) Receipts and disbursements have been properly and correctly shown in the accounts.
- (c) The vouchers in the custody of the Trust on the date of the audit were in agreement with the books of accounts.
- (d) All Books, Deeds Accounts, Vouchers and Other Documents and records required by us were produced before us.
- (e) A register of movable and immovable properties has been maintained.
- (f) The representatives of the trustee appeared before us and furnished the necessary information required by us.
- (g) In our opinion, no property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust during the year.
- (h) There are no amounts which are outstanding for more than 1 year, other than income tax refunds and Childline Grand Receivable.
- (i) Tenders were invited for repairs and construction exceeding Rs. 5,000 during the year.
- (j) During the year, no amount has been deposited or invested contrary to the provisions of Section 35 of the Act.
- (k) In our opinion, there has been no alienation of immovable property contrary to the provisions of Section 36 of the Act during the year under report.
- (l) In our opinion, so far as is ascertainable from the books of accounts and according to the information and explanations given to us, there was no irregular, illegal or improper expenditure or failure or omission to recover moneys or property belonging to the trust or of loss or waste of money or other property thereof.
- (m) The budget for the accounting year has been filed in the form provided by Rule 16A.

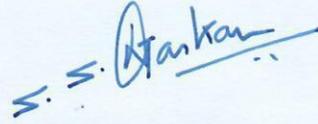


CNK & Associates LLP

Chartered Accountants

- (n) The maximum and minimum number of trustees has been maintained
- (o) The meetings have been held regularly as provided in the scheme.
- (p) The minute books of the proceedings of the meetings has been maintained.
- (q) No trustee has any interest in the investments of the trust.
- (r) No trustee is a debtor or creditor of the trust.
- (s) No irregularities were pointed out by us in the accounts of the previous year.
- (t) There is no special matter which we think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.

For C N K & ASSOCIATES LLP
Chartered Accountants
ICAI Registration No- 101961 W/W-100036



Suresh S Agaskar
Partner

Membership No. 110321

UDIN No: 25110321BMKWL 1128



Place: Mumbai
Date:

26 SEP 2025

COMMITTED COMMUNITIES DEVELOPMENT TRUST
INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2025
 Maharashtra Public Trust Act 1950
 Schedule IX {Vide Rule 17(1)}

PTR NO.-E 12988 (Mum)

For the year ended 31st March 2024	EXPENDITURE	Amount Rs.	For the year ended 31st March 2025	Amount Rs.	For the year ended 31st March 2024	Amount Rs.	INCOME	Amount Rs.	For the year ended 31st March 2025	Amount Rs.
5,15,428	To Administrative Cost (As per Annexure "H")		4,51,486		1,89,977		By Interest			
72,022	To Loss on Sale of Assets		15,887		4,76,851		On Saving Bank Accounts	3,72,561		
-	To Sundry Balance Written Off		30,000		6,66,828		On Fixed Deposits	6,13,655		
-	To Charity Commissioner's Fees		-		(17,289)		Less: Interest Credited to Projects	9,86,216		
2,06,500	To Audit Fees		2,01,882		6,49,539			(31,882)		
5,59,362	To Depreciation (Annexure "E")		5,40,468					9,54,334	9,54,334	
	To Mis. Expenses		-							
	To Expenses on the object of the Trust									
	a) Religious	-	-		63,41,027		By General Donations in Cash or kind	75,30,637	75,30,637	
	b) Educational	-	-							
	c) Medical Relief	-	-		7,42,94,428		By Donations & Contribution Towards Earmarked Activities (Received & Receivable)	6,63,16,714		
	d) Relief of Poverty	-	-							
45,99,779	e) Other Charitable Objects (As per Annexure "I")	43,96,503	43,96,503		7,42,94,428		Less :- Transfer to Earmarked fund ("As per Annexure A")	6,63,16,714	-	
7,53,11,195	To Expenses on the Earmarked Activities	6,56,25,646			27,612		By Income from other sources			
(7,53,11,195)	Less :- Transfer to Earmarked fund ("As per Annexure A")	(6,56,25,646)	-				Miscellaneous -Disposal of Scrap	11,719	11,719	
-		-								
10,65,087	To Excess of Income over Expenditures		28,60,464							
70,18,178	TOTAL RS.		84,96,690		70,18,178		TOTAL RS.		84,96,690	

For CN K & ASSOCIATES LLP
 Chartered Accountants
 ICAI Registration No. 101961 W/W-100036

S. S. Nankar

Suresh S. Agaskar
 Partner
 Membership No: 110321

Place : Mumbai
 Date :



For COMMITTED COMMUNITIES DEVELOPMENT TRUST

[Signature]
 Trustee

[Signature]
 Trustee



Place : Mumbai
 Date : 26.09.2025

26 SEP 2025

COMMITTED COMMUNITIES DEVELOPMENT TRUST

Notes forming part of the Financial Statements for the year ended 31st March 2025

ANNEXURE "A": Details of Donations, Contribution and Utilisation of Earmarked Funds

(In respect of Foreign Contribution)

(Figures in Rs.)

SR.NO.	PARTICULARS	AMOUNT	AMOUNT
CHILD PROTECTION			
1	Fund RCP Projects Opening Balance Less : Utilized during the year	15,17,490 1,72,519	13,44,971
2	Sponsorship Program Opening Balance Less : Utilized during the year	3,46,759 3,46,759	-
3	Residential Care Program (Ashray and Ankur-Asmita) Opening Balance Add : Grant received from "Mr. Kewalramani, (KRF)" Less : Utilized during the year	14,63,311 57,15,000 71,78,311 65,20,843	6,57,468
4	Saksham-Empowering children in schools of Mumbai, Palghar and Thane to protect them from trafficking or abuse Grant received from "TAARA US Inc" Less : Utilized during the year	25,50,617 11,01,995	14,48,622
5	Education and Livelihood Enhancement Support to Survivors of Trafficking Grant received from "TAARA US Inc" Less : Utilized during the year	5,08,592 2,25,044	2,83,548
6	Access to Justice for Children Grant received from "The Kailash Satyarthi Children's Foundation of America, Inc." Less : Utilized during the year	28,36,120 28,36,120	-
ADOLESCENTS AND YOUTH EMPOWERMENT			
7	PEHEL Grant received from "Health and Happiness (H&H) Hong Kong Limited" Less : Utilized during the year	15,00,000 11,32,325	3,67,675
8	She Dreams She Does Grant received from "Health and Happiness (H&H) Hong Kong Limited" Less : Utilized during the year	16,00,000 7,27,517	8,72,483
HEALTH AND NUTRITION			
9	Integrated Village Development Program Grant received from "Mr. Kewalramani, (KRF)" Less : Utilized during the year	23,51,000 23,51,000	-
TOTAL Rs.			49,74,767

Summary	AMOUNT
Opening balance	33,27,559
Add: Grants received during the year	1,70,61,329
Total	2,03,88,888
Less: Utilized during the year (includes expenses in the nature of Administrative Expenditure amounting to Rs.18,79,079/-)	1,54,14,121
Closing Balance	49,74,767



[Signature]
Trustee

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Trustee

COMMITTED COMMUNITIES DEVELOPMENT TRUST

Notes forming part of the Financial Statements for the year ended 31st March 2025

ANNEXURE "A": Details of Donations, Contribution and Utilisation of Earmarked Funds

(In respect of Non Foreign Contribution)

(Figures in Rs.)

SR.NO.	PARTICULARS	AMOUNT	AMOUNT
CHILD PROTECTION			
1	Ashray Open Shelter - MSCPS Opening Balance as on 01.04.2024 Add : Grant received from "Maharashtra State Child Protection Society" Less : Utilized during the year	8,72,047 22,51,885 31,23,932 18,90,415	12,33,517
2	Community Led Child Protection Program Opening Balance as on 01.04.2024 Grant received from "AXIS Bank Foundation" Less : Utilized during the year	2,69,761 7,50,000 10,19,761 7,75,873	2,43,888
3	Ankur-Asmita- A home away from home for adolescent girls Grant received from "Bajaj Finance Limited" (CSR) Less : Utilized during the year	54,50,000 54,50,000	-
HEALTH AND WELLBEING			
4	Suraksha Project- To Reduce maternal and infant morbidity and mortality Opening Balance Add: Grant received from "Cognizant Foundation" Add: Bank Interest Credited to Project during the year Less : Utilized during the year	17,146 71,57,760 31,882 72,06,788 71,45,279	61,509
5	Help a Mother Save A Baby -Reaching the Unreached Grant received from "Praj Foundation" Less : Utilized during the year	19,30,388 19,30,388	-
6	Home Based Care for families living with HIV/AIDS Opening Balance Less : Utilized during the year	4,10,706 1,52,317	2,58,389
ADOLESCENTS AND YOUTH EMPOWERMENT			
7	Aarohan-Job oriented vocational skills training Grant received from "Bajaj Allianz General Insurance Co. Ltd." (CSR) Less : Utilized during the year	86,24,753 86,24,753	-
8	Aarohan-Job oriented vocational skills training Grant received from "Bajaj Finance Ltd." (CSR) Less : Utilized during the year	1,47,00,000 1,47,00,000	-
9	Coding and Tech Skills Training for Young Women Grant received from "Inductis (India) Pvt. Ltd." (CSR) Less : Utilized during the year	50,00,000 50,00,000	-



SR.NO.	PARTICULARS	AMOUNT	AMOUNT
10	Child Friendly Green Village Grant received from "M/s. Infobip India Private Limited" (CSR) Less : Utilized during the year	13,47,500 13,47,500	-
11	UDAAN "LIFE SKILLS AND CAREER AWARENESS" Opening Balance Grant received from "New Age Software & Solutions (India) Pvt. Ltd" (CSR) Less : Utilized during the year	22,75,000 90,000 23,65,000 23,65,000	-
12	UDAAN 2.0: Comprehensive Adolescent Empowerment Program Grant received from "New Age Software & Solutions (India) Pvt. Ltd" (CSR) Less : Utilized during the year	11,23,100 -	11,23,100
13	PEHEL-Sexual and Reproductive Health Rights Grant received from "ELCA Cosmetics Pvt. Ltd" (CSR) Less : Utilized during the year	8,30,000 8,30,000	-
Total			29,20,402

Summary	Amount
Opening balance	38,44,660
Add: Grant received during the year	4,92,55,385
Add: Bank Interest credited to projects during the year	31,882
Total	5,31,31,927
Less: Utilized during the year	5,02,11,525
Closing Balance	29,20,402



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Trustee

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Trustee

COMMITTED COMMUNITIES DEVELOPMENT TRUST

Notes forming part of the Financial Statements for the year ended 31st March 2025

Annexure B**Liabilities for Expenses**

Particulars	Amount (31.03.2025)	Amount (31.03.2024)
	Rs.	Rs.
For Expenses		
Audit Fees payable	1,99,800	1,89,000
Profession Tax	10,175	6,600
Certification Charges Payable- CNK & Associates LLP	45,076	5,491
Consultant Fees	-	58,320
	-	
Total	2,55,051	2,59,411

Annexure C

INCOME AND EXPENDITURE ACCOUNT	Amount (31.03.2025)	Amount (31.03.2024)
Balance as per Last Balance Sheet	83,04,081	72,38,994
Add: Excess of Income over Expenditure	28,60,464	10,65,087
Total	1,11,64,545	83,04,080



COMMITTED COMMUNITIES DEVELOPMENT TRUST

ANNEXURE "D": Immovable Property as on 31st March 2025

(Figures in Rs.)

PARTICULARS OF ASSETS	RATE OF DEPRECIATION	OP. BAL	ADDITION DURING THE YEAR	CLOSING BALANCE	DEPN. FOR THE YEAR	NET BLOCK
		AS ON 01.04.2024		AS ON 31.03.2025		BAL AS ON 31.03.2025
Property & Leasehold Lands	NIL	10,48,260	-	10,48,260	NIL	10,48,260
Land & Buildings	NIL	91,59,034	-	91,59,034	NIL	91,59,034
TOTAL RS.		1,02,07,294	-	1,02,07,294	-	1,02,07,294



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Trustee

A handwritten signature in blue ink, appearing to be "S. Poddar".

Trustee

COMMITTED COMMUNITIES DEVELOPMENT TRUST
ANNEXURE "E": Movable Property as on 31st March 2025

Figures In Rs.

PARTICULARS OF ASSETS	RATE OF DEPRECIATION	OP. BAL WDV AS ON 01.04.2024	ADDITION DURING THE YEAR	ADJUSTMENT DURING THE YEAR	DEDUCTION DURING THE YEAR	CLOSING BALANCE AS ON 31.03.2025	DEPN. FOR THE YEAR	Net Block AS ON 31.03.2025
Computers and Peripherals	40%	3,51,514	1,86,570		409	5,37,675	1,77,713	3,59,962
Furniture and Fixtures	10%	17,25,544	23		2,730	17,22,837	1,72,306	15,50,531
Office Equipments	15%	5,16,525	3,24,786		46,941	7,94,370	1,19,596	6,74,774
Vehicles and Cycles	15%	6,02,389	-		1,30,037	4,72,352	70,853	4,01,499
Plant and Machinery	40%	1	-	-	-	1	-	1
TOTAL RS.		31,95,973	5,11,379		1,80,117	35,27,235	5,40,468	29,86,767



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Trustee

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Trustee

COMMITTED COMMUNITIES DEVELOPMENT TRUST

Notes forming part of the Financial Statements for the year ended 31st March 2025

ANNEXURE "F": Details of Deposits and Advances

Figures in Rs.

Deposits	Amount (31.03.2025)	Amount (31.03.2024)
M.C.G.B.	4,069	4,069
Telephone / Mobile	10,500	10,500
Gas Cylinder	25,900	25,900
M.S.E.B., Badlapur	20,877	18,760
Adani Electricity, H.O.	3,442	3,100
Security Deposit-Amboli Flat (Girls group home)	-	30,000
BEST	2,000	2,000
Maharashtra Jeevan Pradhikaran-Badlapur (Water Connection)	3,800	-
Security Deposit- Bhiwandi Project Office	45,000	45,000
Security Deposit-Malegaon Project Office	5,000	5,000
Security Deposit-Ganpat Patil Nagar Project Office	20,000	20,000
Security Deposit- Aarohan Project Office- Dahisar	1,50,000	1,50,000
Security Deposit- Aarohan Project Office- Pune	1,60,000	1,60,000
Total	4,50,588	4,74,329

Loans and Advances	Amount (31.03.2025)	Amount (31.03.2024)
Program Advances	10,000	10,000
Advances to Vendors	82,490	5,491
Income tax (AY 2016-2017 Appeal Pending)	4,08,081	4,08,081
Prepaid Rent	48,000	48,000
Total	5,48,571	4,71,572

Receivables	Amount (31.03.2025)	Amount (31.03.2024)
Grant Receivable	10,13,486	10,95,309
Total	10,13,486	10,95,309

Receivables	Amount (31.03.2025)	Amount (31.03.2024)
Accrued Interest on Fixed Deposits	33,583	34,012
Total	33,583	34,012

TDS RECEIVABLE	Amount (31.03.2025)	Amount (31.03.2024)
FY 2000-01	29,803	29,803
FY 2001-02	34,120	34,120
FY 2016-17	7,270	7,270
FY 2018-19	36,912	36,912
FY 2020-21	24,035	24,035
FY 2021-22	31,286	31,286
FY 2022-23	52,299	52,299
FY 2023-24	48,484	48,484
FY 2024-25	61,366	-
Total	3,25,575	2,64,209



COMMITTED COMMUNITIES DEVELOPMENT TRUST

Notes forming part of the Financial Statements for the year ended 31st March 2025

Annexure G: Details of Cash, Bank balances and Investments

PARTICULARS	Amount (31.03.2025)	Amount (31.03.2024)
	Rs.	Rs.
Cash in Hand		
Cash - H.O.	862	2,941
	862	2,941
Bank Balances :		
Bank of Baroda, Bandra A/c No. 15382	13,76,877	40,83,041
Bank of Baroda, Bandra A/c No. 15913	17,068	16,607
Bank of Baroda, Bandra A/c No. 15914	67,078	65,265
Bank of Baroda, Bandra A/c No. 15211	25,607	8,065
Bank of Baroda, Bandra A/c No. 04926	2,102	2,046
Bank of Baroda, Bandra A/c No. 01589	31,240	30,394
Kotak Mahindra Bank, Bandra A/c No. 54287	32,39,498	8,49,364
State Bank of India New Delhi Main Branch FCRA -Savings Bank A/c No. 07890 { FCRA Designated Bank A/c.}	6,981	14,584
Bank of Baroda, Bandra West Branch, Mumbai, Saving Bank A/c No. 15838 { Other FCRA A/c. (Utilisation A/c.)}	24,10,158	3,75,806
	71,76,609	54,45,173
Fixed Deposits with		
Bank of Baroda, Bandra West Branch- FCRA A/c. -Earmarked against Corpus	23,27,213	23,27,213
Bank of Baroda, Bandra West Branch- FCRA A/c. -Other	27,63,571	27,44,378
Bank of Baroda, Bandra West Branch- Earmarked against Corpus	1,72,04,493	2,04,493
Bank of Baroda, Bandra West Branch- Other	24,15,153	4,07,814
Kotak Mahindra Bank, Bandra West Branch	16,00,000	16,00,000
	2,63,10,430	72,83,898



Committed Communities Development Trust

Notes forming part of the Financial Statements for the year ended 31st March 2025

Annexure H

Administrative cost	Amount (31.03.2025)	Amount (31.03.2024)
	Rs.	Rs.
Provident Fund Contribution Admin Charges	23,924	5,471
Salaries	3,33,000	4,41,152
Electricity charges	33,170	5,135
Information and Communication Expenses	-	53,002
Consultancy Fees	3,600	1,800
Registration/ Renewal Fees	3,540	-
Repairs and Maintenance	8,072	-
Staff welfare	6,209	-
Bank charges	9,703	2,729
Miscellaneous expenses	30,268	6,139
Total	4,51,486	5,15,428

Committed Communities Development Trust

Notes forming part of the Financial Statements for the year ended 31st March 2025

Annexure I

Expenses on the Objects of the Trust	Amount (31.03.2025)	Amount (31.03.2024)
	Rs.	Rs.
A) Project Employee Expenses:		
Salaries	30,000	2,02,668
Gratuity	2,73,315	4,26,687
Leave Encashment	3,200	1,84,623
Provident Fund contribution	-	76,818
B) Nutrition and Medical Expenses:		
Nutrition, Food etc. (including recd. in Kind)	34,89,543	34,56,682
Doctor's Fees	1,10,000	1,89,000
C) Utilities Expenses		
Mobile/Communication Charges	8,414	1,411
D) Educational Expense		
Training & Workshop	1,42,620	31,250
E) Other Expenses		
Clothing and linen	-	16,392
Printing and stationery	19,567	1,050
Repairs and Maintenance at Shelter Home	2,46,950	398
Uniforms for Support Staff	7,000	7,000
Travelling expenses	32,626	4,600
Vehicle expenses	30,268	1,200
Community Events	3,000	-
Total	43,96,503	45,99,779



The Maharashtra Public Trusts Act, 1950

SCHEDULE – IX C

(Vide Rule 32)

Name of Public Trust: **COMMITTED COMMUNITIES DEVELOPMENT TRUST**

Address: 42, Ground Floor, Chapel Road, Bandra West, Mumbai 400 050

Registered No: E-12983 (Mumbai)

Statement of income liable to contribution for the year ending 31st March, 2025

Particular	Rs.	Rs.
I. Income as shown in the Income and Expenditure Account (Schedule IX)		84,96,690
II. Items not chargeable to Contribution under Section 58 and Rule 32:		
(i) Donation received from other Public Trusts and Dharmadas.	-	
(ii) Grant received from Government and Local authorities	-	
(iii) Interest on Sinking or Department Fund.	-	
(iv) Amount spends for the purpose of secular education.	-	
(v) Amount spent for the purpose of medical relief	-	
(vi) Amount spend for the purpose of veterinary treatment of animals	-	
(vii) Expenditure incurred from the donations for relief of distress caused by scarcity, drought, fire or other natural calamity.	-	
(viii) Deductions out of income from lands used for agricultural purpose:-		
(a) Land Revenue and Local Fund Cess		
(b) Rent payable to superior landlord	-	
(c) Cost of production, if lands are cultivated by trust		
(ix) Deductions out of income from lands used for non- agricultural purposes:-		
(a) Assessment, cesses and other Government or Municipal Taxes		
(b) Ground rent payable to the superior landlord.		
(c) Insurance premia.	-	
(d) Repairs at 10 percent of gross rent of building.		
(e) Cost of collection at 4 percent of gross rent of buildings let out		
(x) Cost of collection of income or receipts from securities, stocks, etc. at 1 percent of such income.	-	
(xi) Deductions on account of repairs in respect of buildings not rented and yielding no income, at 10 percent of the estimated gross annual rent.	-	
Total		84,96,690
Gross Annual Income chargeable to contribution	Rs.	84,96,690

Certified that while claiming deductions admissible under the above Schedule, the Trust has not claimed any amount twice, either wholly or partly, against any of the items mentioned in the Schedule which have the effect of double – deduction

For COMMITTED COMMUNITIES DEVELOPMENT TRUST



Trustee

42, Gr.Floor, Chapel Road, Bandra West,
Mumbai 400 050

Place: Mumbai

Date: 26.09.2025



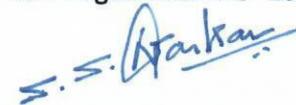
Trustee



For C N K & ASSOCIATES LLP

Chartered Accountants

ICAI Registration No- 101961 W/W-100036



Suresh S Agaskar

Partner

Reg. No. 110321

UDIN :

25110381 BMKWLV1128



Schedule IX D

[See Rule 19 (2A)]

Information to be submitted by the auditor along with Audit Report under sub-section (1) of section 34 of Maharashtra Public Trust Act

Sr. No	Particular	Details		
1.	PAN of Trust	AAATC0280C		
2.	Registration No with Date of Registration under section 12AA of Income tax Act 1961 (43 of 1961)	TR/ 27977 dt. 13.12.1990 (old) AAATC0280CE20214 (new)		
3.	Acknowledgement no. with date of filing of the return of Income for earlier three years	Sr.No	Acknowledgement No	
		1.	(AY 2022-23 date 02.11.2022) Ack No: 772520700021122	
		2.	(AY 2023-24 date 24.11.2023) Ack No: 526140840241123	
		3.	(AY 2024-25 date 29.10.2024) Ack No: 664187350291024	
4.	PAN of all trustees	Sr.No	Name of Trustee	PAN
		1.	MRS. SARA LIZIA D'MELLO	AAGPD1970Q
		2.	MS. SUKANYA PODDAR	AKDPP4467F
		3.	MS. ANURADHA MAHESHWARI	AAJPM8063G
		4.	MR. DAVID CARDOZ	AAAPC8815F
		5.	DR. PRAKASH MIRCHANDANI	AAHPM0056B
		6.	MR. FRANCIS ROZARIO	ANGPR4466G Passport No. 517735369, PIO/OCI Card No. A1241599, PP Issued from Singapore
		7.	MR. KAUSTHUB CHULANI	ACXPC6559M

Place: Mumbai

Date: 26.09.2025



For Committed Communities Development Trust

Trustee

Trustee

COMMITTED COMMUNITIES DEVELOPMENT TRUST

Note No. 1:

Significant Accounting Policies:

a) Basis of Accounting

- 1) The Financial Statements have been prepared in accordance with historical cost convention in accordance with the generally accepted accounting principles in India and the applicable Accounting Standards issued by the Institute of Chartered Accountants of India.
- 2) All Income and Expenditure items in the financial statement are recognized on accrued basis, except for gratuity which is accounted on payment basis.

b) Use of Estimates

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements and reported amounts of revenues and expenses for the year. Actual results could differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Any revision to accounting estimates is recognized prospectively in the current and future periods.

c) Property, Plant and Equipment (PPE)

Tangible Assets are stated at cost, less accumulated depreciation, and impairment loss, if any. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use. Movable assets acquired out of the Trust's own funds are taken to the Property, Plant and Equipment schedule at their cost of acquisition. Assets acquired out of the amounts received from grantors towards specific projects are charged to the relevant project at cost of acquisition and a nominal value of Re. 1 is accounted as cost of acquisition for these assets under the schedule Movable Assets (PPE).

d) Depreciation

Depreciation is provided on the PPE under the written down Value Method at the rates and in the manner prescribed by Income Tax Act, 1961 and has been charged to the Income and Expenditure Accounts. Individual movable assets which had exceeded a period of 10 years or the useful life from the date of their purchase, have been depreciated fully.

e) Investments

Investments, which are readily realizable 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 long-term investments.

Investments are recorded at cost on the date of purchase, which includes acquisition charges such as brokerage, stamp duty, taxes, etc. Current investments are stated at lower of cost and net realizable value. Long-term investments are stated at cost after deducting provisions made, if any, for other than temporary diminution in the value



f) **Revenue Recognized**

Donations are recognized on receipt basis. Donations/grants (including Corporate Social Responsibility grants) received with a specific direction to the utilization of the said donations/grants form part of the Earmarked Fund of the Trust and have been accounted accordingly. Interest income is accrued on a time proportion basis having regard to the amount outstanding and the rate applicable. Expenditure incurred Rs. 10,13,486/- for Childline Project has been shown as 'Grant Receivable'. We are informed that the same will be received in FY 2025-2026.

g) **Figures for the previous year have been regrouped and reclassified whenever necessary**

Place: Mumbai
Date: 26.09.2025



For Committed Communities Development Trust

A handwritten signature in blue ink, consisting of several loops and a horizontal line at the bottom.

Trustee

A handwritten signature in black ink, appearing to read "S. Pradip" or similar, written in a cursive style.

Trustee

Independent Auditor's Report

To The Trustee of Committed Communities Development Trust

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **Committed Communities Development Trust** ("the Trust"), which comprise the Balance Sheet as at 31st March 2025, the Statement of Income & Expenditure for the period then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").

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 Maharashtra Public Trust Act, 1950 (the "Act") in the manner so required and give a true and fair view in conformity with the Accounting principles generally accepted in India, of the state of affairs of the Trust as at 31 March 2025 and of its financial performance for the year then ended.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Trust in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of Management for Financial Statements

The Board of Trustees is responsible for the preparation of these financial statements that give a true and fair view of the State of the affairs and results of the Trust in accordance with the accounting principles generally accepted in India and in accordance with the provision of section 32 of the act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.



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In preparing the financial statements, management is responsible for assessing the Trust'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 Trust or to cease operations, or has no realistic alternative but to do so.

The Board of Trustees are also responsible for overseeing the Trust'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 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 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 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 but not for the purpose of expressing an opinion on whether the Trust has in place an adequate internal financial controls system over financial reporting 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 Trust '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 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 Trust 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, makes 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

1. As required by Section 33,34(2) and 36B(4) 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 Trust far as it appears from our examination of those books
 - (c) The Balance Sheet, Statement of Income & Expenditure dealt with by this Report are in agreement with the books of account
 - (d) With respect to the other matters to be included in the Auditor's Report in accordance with the Maharashtra Public Trust Act, our as required u/s 34(2) of the Act. Is attached.

For C N K & Associates LLP

Chartered Accountants

Firm Registration no. 101961 W/W-100036

S. S. Agaskar

Suresh S Agaskar

Partner

Membership No. 110321

UDIN No: 25103210NKWLV1128

Place: Mumbai

Date:

26 SEP 2025

