FINANCIAL STATEMENTS

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 2025-2026

Assessment Year 2026-2027

C N K & ASSOCIATES LLP
(Chartered Accountants)

CNK & Associates LLP
Chartered Accountants

Independent Auditor's Report

To The Trustees 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 31 March 2026, the Statement of Income & Expenditure 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 "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 2026 and its excess of income over expenditure for the year ended on that date.

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.



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 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 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'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 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 36 (BC4) 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 so far as it appears from our examination of those books.
   (c) The Balance Sheet and Statement of Income & Expenditure dealt with by this Report agree 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, in our opinion and to the best of our information and according to the explanations given to us:
   (e) We have nothing to report as required u/s 34(2) of the act.

For C N K & Associates LLP
Chartered Accountants
Firm Registration no. 101961 W/W 100036

Diwakar Sapre
Partner
Membership No. 040740
UDIN No: 26040740LLXQZA4906
Place: Mumbai
Date: 28th September 2026

BALANCE SHEET AS ON 31ST MARCH 2026

Maharashtra Public Trust Act 1950

Schedule VIII {Vide Rule 17 (1)}

PTR No.E-12988 (Mum)

As on 31st March 2025 Amount Rs.	Particulars	Amount Rs.	As on 31st March 2026 Amount Rs.	As on 31st March 2025 Amount Rs.	Particulars	Amount Rs.	As on 31st March 2026 Amount Rs.
	FUNDS AND LIABILITIES				**PROPERTY AND ASSETS**		
1,27,38,999	**TRUST FUND OR CORPUS :**	2,97,38,999			**IMMOVABLE PROPERTIES**		
1,70,00,000	Addition during the Year	10,00,000		**1,02,07,294**	**(As per Annexure "D")**	1,02,07,294	**1,02,07,294**
2,97,38,999		3,07,38,999	**3,07,38,999**				
	OTHER EARMARKED FUNDS :						
78,95,169	**(As per Annexure "A")**	21,64,224	**21,64,224**	**29,86,767**	**MOVABLE PROPERTIES (As per Annexure"E")**	29,31,050	**29,31,050**
	LIABILITIES :						
2,55,051	For Expenses	3,26,748	**3,26,748**		**DEPOSITS & ADVANCES (As per Annexure"F")**		
	(As per Annexure "B")			**4,50,588**	Deposits	2,67,227	
				5,48,571	Loans and Advances	7,70,081	
	INCOME & EXPENDITURE			**10,13,486**	Grants Receivable	19,53,160	
1,11,64,545	**(As per Annexure "C")**	1,40,53,940	**1,40,53,940**	**33,583**	Interest Accrued on Fixed Deposits	46,814	
			-	**3,25,575**	TDS Receivable	5,29,392	
						35,66,674	**35,66,674**
					CASH AND BANK BALANCES (As per Annexure "G")		
				862	Cash in Hand	1,075	
				71,76,609	Balance With Bank	18,39,703	
				2,63,10,430	Fixed Deposit with Banks	2,87,38,116	
						3,05,78,893	**3,05,78,893**
4,90,53,764	**TOTAL**	**4,72,83,911**	**4,72,83,911**	**4,90,53,764**	**TOTAL**	**4,72,83,911**	**4,72,83,911**

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

Diwakar P. Sapre
Partner
Membership No: 040740

Place : Mumbai
Date : 28 SEP 2026

C N K & ASSOCIATES LLP ★ MUMBAI ★ Chartered Accountants

For COMMITTED COMMUNITIES DEVELOPMENT TRUST

Trustee

Trustee

Place : Mumbai
Date : 28 SEP 2026

COMMITTED COMMUNITIES DEVELOPMENT TRUST ★ MUMBAI

COMMITTED COMMUNITIES DEVELOPMENT TRUST
INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2026
Maharashtra Public Trust Act 1950
Schedule IX {Vide Rule 17(1)}

PTR NO.-E 12988 (Mum)

For the year ended 31st March 2025	EXPENDITURE		For the year ended 31st March 2026	For the year ended 31st March 2025	INCOME		For the year ended 31st March 2026
Amount Rs.		Amount Rs.	Amount Rs.	Amount Rs.		Amount Rs.	Amount Rs.
4,51,486	To Administrative Cost		**14,18,615**		**By Interest**		
	(As per Annexure "H")			3,72,561	On Saving Bank Accounts	3,33,396	
15,887	To Loss on Sale of Assets		**3,941**	6,13,655	On Fixed Deposits	20,34,617	
30,000	To Sundry Balance Written Off		-				
-	To Charity Commissioner's Fees		-	9,86,216		23,68,013	
2,01,882	**To Audit Fees**		**2,36,000**	(31,882)	Less: Interest Credited to Projects	(9,286)	
5,40,468	**To Depreciation (Annexure "E")**		**6,25,584**	**9,54,334**		**23,58,727**	**23,58,727**
	To Mis. Expenses		-				
	To Expenses on the object of the Trust						
	a) Religious	-	-	**75,30,637**	**By General Donations in Cash or kind**	61,78,834	**61,78,834**
	b) Educational	-	-				
	c) Medical Relief	-	-	6,63,16,714	**By Donations & Contribution Towards Earmarked Activities (Received & Receivable)**	6,09,54,381	
	d)Relief of Poverty	-					
43,96,503	e)Other Charitable Objects	33,87,432	**33,87,432**	(6,63,16,714)	Less :- Transfer to Earmarked fund	(6,09,54,381)	-
	(As per Annexure "I")				**("As per Annexure A")**		
					By Income from other sources		
6,56,25,646	**To Expenses on the Earmarked Activities**	6,66,94,612		**11,719**	Miscellaneous -Disposal of Scrap	14,632	
					Profit on Sale of Assets	8,775	
(6,56,25,646)	Less :- Transfer to Earmarked fund	(6,66,94,612)	-			**23,407**	**23,407**
-	**("As per Annexure A")**	-					
28,60,464	**To Excess of Income over Expenditures**		**28,89,396**				
84,96,690	**TOTAL RS.**		**85,60,968**	**84,96,690**	**TOTAL RS.**		**85,60,968**

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

Diwakar P. Sapre
Partner
Membership No: 040740

Place : Mumbai
Date : 28 SEP 2026

C N K & ASSOCIATES LLP ★ MUMBAI ★ Chartered Accountants

For COMMITTED COMMUNITIES DEVELOPMENT TRUST

Trustee

Trustee

Place : Mumbai
Date : 28 SEP 2026

COMMITTED COMMUNITIES DEVELOPMENT TRUST ★ MUMBAI

COMMITTED COMMUNITIES DEVELOPMENT TRUST

Notes forming part of the Financial Statements for the year ended 31st March 2026

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	13,44,971	
	Less : Utilized during the year	11,76,223	1,68,748
2	**Residential Care Program (Ashray and Ankur-Asmita)**		
	Opening Balance	6,57,468	
	Add : Grant received from "Mr. Varun Bhojwani/Piper Sandler Companies (Online Giving Foundation)"	8,49,396	
	Add : Grant received from "Mr. Kewalramani, (KRF)"	33,93,000	
		48,99,864	
	Less : Utilized during the year	42,79,825	6,20,039
3	**Saksham-Empowering Children in Schools of Mumbai, Palghar and Thane to Protect them from Trafficking or Abuse**		
	Opening Balance	14,48,622	
	Less : Utilized during the year	14,48,622	-
4	**Education and Livelihood Enhancement Support to Survivors of Trafficking**		
	Opening Balance	2,83,548	
	Less : Utilized during the year	2,83,548	-
5	**Access to Justice for Children**		
	Grant received from "The Kailash Satyarthi Children's Foundation of America,Inc."	36,03,408	
	Less : Utilized during the year	36,03,408	-
6	**Samarthan-Strengthening Trauma-Informed Care in Child Care Institutions (CCIs) of Maharashtra**		
	Grant received from "Mr. Kewalramani, (KRF)"	14,70,750	
	Less : Utilized during the year	14,70,750	-
	ADOLESCENTS AND YOUTH EMPOWERMENT		
7	**PEHEL**		
	Opening Balance	3,67,675	
	Grant received from "Health and Happiness (H&H) Hong Kong Limited"	8,94,049	
	Less : Utilized during the year	3,67,675	8,94,049
8	**She Dreams She Does**		
	Opening Balance	8,72,483	
	Less : Utilized during the year	5,51,993	3,20,490
	TOTAL Rs.		**20,03,326**

Summary	AMOUNT
Opening balance	49,74,767
Add: Grants received during the year	1,02,10,603
Total	**1,51,85,370**
Less: Utilized during the year (includes expenses in the nature of Administrative Expenditure amounting to Rs.14,38,436/-)	1,31,82,044
Closing Balance	**20,03,326**

COMMITTED COMMUNITIES DEVELOPMENT TRUST ★ MUMBAI

Trustee **Trustee**

COMMITTED COMMUNITIES DEVELOPMENT TRUST

Notes forming part of the Financial Statements for the year ended 31st March 2026

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 01.04.2025	12,33,517	
	Add : Grant received from "Maharashtra State Child Protection Society"	11,93,396	
		24,26,913	
	Less : Utilized during the year	23,60,967	**65,946**
2	**Ankur-Asmita- A home away from home for adolescent girls**		
	Grant received from"Bajaj General Insurance Limited" (CSR)	68,00,000	
	Less : Utilized during the year	68,00,000	-
3	**Saksham-Comprehensive Community Led Child Protection Program**		
	Grant received from"Bajaj Life Insurance Limited" (CSR)	66,39,000	
	Less : Utilized during the year	66,39,000	-
4	**Community Led Child Protection Program**		
	Opening Balance as on 01.04.2025	2,43,888	
	Grant received from"AXIS Bank Foundation"	7,50,000	
		9,93,888	
	Less : Utilized during the year	9,93,888	-
5	**Residential Care Program (Ashray)**		
	Grant received from"Monarch Networth Capital Limited" (CSR)	2,50,000	
	Less : Utilized during the year	2,50,000	-
	HEALTH AND WELLBEING		
6	**Suraksha Project- To Reduce maternal and infant morbidity and mortality**		
	Opening Balance	61,509	
	Add: Grant received from "Cognizant Foundation"	31,44,509	
	Add: Bank Interest Credited to Project during the year	9,286	
		32,15,304	
	Less : Utilized during the year	32,15,304	-
7	**Help a Mother Save A Baby -Reaching the Unreached**		
	Grant received from "Praj Foundation"	15,00,000	
	Less : Utilized during the year	15,00,000	-
8	**Home Based Care for families living with HIV/AIDS**		
	Opening Balance	2,58,389	
	Less : Utilized during the year	2,58,389	-
	ADOLESCENTS AND YOUTH EMPOWERMENT		
9	**Aarohan-Job oriented vocational skills training**		
	Grant received from"Bajaj Finance Limited" (CSR)	2,34,00,000	
	Add : Grant Receivable from"Bajaj Finance Limited"	14,65,250	
	Less : Utilized during the year	2,48,65,250	-
10	**Skills to Win**		
	Grant received from" Exl Service.com (India) Pvt. Ltd" (CSR)	20,00,000	
	Less : Utilized during the year	20,00,000	-
11	**LIC HFL UDHYAM Project**		
	Grant received from"LIC Housing Finance Ltd" (CSR)	16,01,623	
	Less : Utilized during the year	15,06,671	**94,952**
12	**UDAAN 2.0: Comprehensive Adolescent Empowerment Program**		
	Opening Balance	11,23,100	
	Less : Utilized during the year	11,23,100	-
13	**PEHEL-Sexual and Reproductive Health Rights**		
	Grant received from"ELCA Cosmetics Pvt. Ltd" (CSR)	20,00,000	
	Less : Utilized during the year	20,00,000	-
	Total		**1,60,898**

Summary	Amount
Opening balance	29,20,402
Add: Grant received during the year	4,92,78,528
Add : Grant Receivable	14,65,250
Add: Bank Interest credited to projects during the year	9,286
Total	**5,36,73,466**
Less: Utilized during the year	5,35,12,568
Closing Balance	**1,60,898**

COMMITTED COMMUNITIES DEVELOPMENT TRUST MUMBAI

Trustee Trustee

COMMITTED COMMUNITIES DEVELOPMENT TRUST

Notes forming part of the Financial Statements for the year ended 31st March 2026

Annexure B

Liabilities for Expenses

(Figures in Rs.)

Particulars	Amount (31.03.2026)	Amount (31.03.2025)
	Rs.	Rs.
For Expenses		
Audit Fees payable	2,16,000	1,99,800
Profession Tax	9,000	10,175
Certification Charges Payable	85,576	45,076
Retention Amount Payable	16,172	-
Total	**3,26,748**	**2,55,051**

Annexure C

(Figures in Rs.)

INCOME AND EXPENDITURE ACCOUNT	Amount (31.03.2026)	Amount (31.03.2025)
Balance as per Last Balance Sheet	1,11,64,545	83,04,081
Add: Excess of Income over Expenditure	28,89,396	28,60,464
Total	**1,40,53,941**	**1,11,64,545**

COMMITTED COMMUNITIES DEVELOPMENT TRUST ★ MUMBAI

Trustee **Trustee**

COMMITTED COMMUNITIES DEVELOPMENT TRUST

ANNEXURE "D": Immovable Property as on 31st March 2026

(Figures in Rs.)

PARTICULARS OF ASSETS	RATE OF DEPRECIATION	OP. BAL AS ON 01.04.2025	ADDITION DURING THE YEAR	CLOSING BALANCE AS ON 31.03.2026	DEPN. FOR THE YEAR	NET BLOCK BAL AS ON 31.03.2026
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**

COMMITTED COMMUNITIES DEVELOPMENT TRUST ★ MUMBAI

Trustee

Trustee

COMMITTED COMMUNITIES DEVELOPMENT TRUST

ANNEXURE "E": Movable Property as on 31st March 2026

(Figures in Rs.)

PARTICULARS OF ASSETS	RATE OF DEPRECIATION	OP. BAL WDV AS ON 01.04.2025	ADDITION DURING THE YEAR	ADJUSTMENT DURING THE YEAR	DEDUCTION DURING THE YEAR	CLOSING BALANCE AS ON 31.03.2026	DEPN. FOR THE YEAR	Net Block AS ON 31.03.2026
Computers and Peripherals	40%	3,59,962	2,61,668		378	6,21,252	2,48,452	3,72,800
Furniture and Fixtures	10%	15,50,531	1,10,524		5,786	16,55,269	1,84,589	14,70,680
Office Equipments	15%	6,74,774	2,19,451		15,612	8,78,613	1,32,318	7,46,295
Vehicles and Cycles	15%	4,01,499	-		-	4,01,499	60,225	3,41,274
Plant and Machinery	40%	1	-	-	-	1	-	1
TOTAL RS.		**29,86,767**	**5,91,643**		**21,776**	**35,56,634**	**6,25,584**	**29,31,050**

COMMITTED COMMUNITIES DEVELOPMENT TRUST MUMBAI

Trustee

Trustee

COMMITTED COMMUNITIES DEVELOPMENT TRUST

Notes forming part of the Financial Statements for the year ended 31st March 2026

ANNEXURE "F": Details of Deposits and Advances

(Figures in Rs.)

Deposits	Amount (31.03.2026)	Amount (31.03.2025)
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	22,286	20,877
Adani Electricity, H.O.	3,672	3,442
BEST	2,000	2,000
Maharashtra Jeevan Pradhikaran-Badlapur (Water Connection)	3,800	3,800
Security Deposit- Bhiwandi Project Office	-	45,000
Security Deposit-Malegaon Project Office	-	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	25,000	1,60,000
Total	**2,67,227**	**4,50,588**

(Figures in Rs.)

Loans and Advances	Amount (31.03.2026)	Amount (31.03.2025)
Program Advances	13,000	10,000
Advances to Vendors	-	82,490
Income tax (AY 2016-2017 Appeal Pending)	4,08,081	4,08,081
Prepaid Rent	3,49,000	48,000
Total	**7,70,081**	**5,48,571**

(Figures in Rs.)

TDS RECEIVABLE	Amount (31.03.2026)	Amount (31.03.2025)
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	48484
FY 2024-25	61,366	61366
FY 2025-26	2,03,817	
Total	**5,29,392**	**3,25,575**

COMMITTED COMMUNITIES DEVELOPMENT TRUST MUMBAI

Trustee

Trustee

COMMITTED COMMUNITIES DEVELOPMENT TRUST

Notes forming part of the Financial Statements for the year ended 31st March 2026

Annexure G: Details of Cash, Bank balances and Investments

(Figures in Rs.)

PARTICULARS	Amount (31.03.2026)	Amount (31.03.2025)
	Rs.	Rs.
Cash in Hand		
Cash - H.O.	1,075	862
	1,075	**862**
Bank Balances :		
Bank of Baroda, Bandra A/c No. 15382	3,20,631	13,76,877
Bank of Baroda, Bandra A/c No. 15913	2,744	17,068
Bank of Baroda, Bandra A/c No. 15914	2,653	67,078
Bank of Baroda, Bandra A/c No. 15211	1,40,680	25,607
Bank of Baroda, Bandra A/c No. 04926	1,921	2,102
Bank of Baroda, Bandra A/c No. 01589	2,832	31,240
Kotak Mahindra Bank, Bandra A/c No. 54287	12,18,798	32,39,498
State Bank of India New Delhi Main Branch FCRA -Savings Bank A/c No. 07890 { FCRA Designated Bank A/c.}	6,505	6,981
Bank of Baroda, Bandra West Branch, Mumbai, Saving Bank A/c No. 15838 { Other FCRA A/c. (Utilisation A/c.)}	1,42,940	24,10,158
	18,39,703	**71,76,609**
Fixed Deposits		
EARMARKED AGAINST CORPUS		
Bank of Baroda, Bandra West Branch- FCRA A/c.	23,27,213	23,27,213
Kotak Mahindra Bank, Bandra West Branch	1,80,00,000	1,70,00,000
Bank of Baroda, Bandra West Branch	2,04,493	2,04,493
OTHER FIXED DEPOSITS		
Bank of Baroda, Bandra West Branch- FCRA A/c.	21,83,431	27,63,571
Bank of Baroda, Bandra West Branch	4,22,979	24,15,153
Kotak Mahindra Bank, Bandra West Branch	56,00,000	16,00,000
	2,87,38,116	**2,63,10,430**

COMMITTED COMMUNITIES DEVELOPMENT TRUST ★ MUMBAI

Trustee **Trustee**

Committed Communities Development Trust

Notes forming part of the Financial Statements for the year ended 31st March 2026

Annexure H **(Figures in Rs.)**

Administrative cost	Amount (31.03.2026)	Amount (31.03.2025)
	Rs.	Rs.
Provident Fund Contribution Admin Charges	9,584	23,924
Salaries	10,40,053	3,33,000
Electricity Charges	69,630	33,170
Information and Communication Expenses	49,807	-
Professional Fees	68,200	3,600
Software Renewal Fees	9,200	3,540
Auditor's Out of Pocket Expenses	4,130	
Repairs and Maintenance	60,942	8,072
Staff welfare	41,780	6,209
Insurance of Premises	4,026	
Bank charges	9,646	9,703
Miscellaneous expenses	51,617	30,268
Total	**14,18,615**	**4,51,486**

Committed Communities Development Trust

Notes forming part of the Financial Statements for the year ended 31st March 2026

Annexure I **(Figures in Rs.)**

Expenses on the Objects of the Trust	Amount (31.03.2026)	Amount (31.03.2025)
	Rs.	Rs.
A) Project Employee Expenses:		
Salaries	-	30,000
Gratuity	1,42,229	2,73,315
Leave Encashment	-	3,200
B)Nutrition and Medical Expenses:		
Nutrition, Food etc. (including recd. in Kind)	28,20,328	34,89,543
Doctor's Fees	1,20,000	1,10,000
C) Utilities Expenses		
Mobile/Communication Charges	19,000	8,414
D) Educational Expense		
Training and Workshop	34,071	1,42,620
E) Other Expenses		
Printing and stationery	23,345	19,567
Repairs and Maintenance at Shelter Home	1,40,112	2,46,950
Uniforms for Support Staff	-	7,000
Travelling expenses	1,179	32,626
Vehicle expenses	57,668	30,268
Mementos for RCP Children	29,500	3,000
Total	**33,87,432**	**43,96,503**

COMMITTED COMMUNITIES DEVELOPMENT TRUST ★ MUMBAI

Trustee **Trustee**

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-12988 (Mumbai)

Statement of income liable to contribution for the year ending **31st March, 2026**

Particular	Rs.	Rs.
I. Income as shown in the Income and Expenditure Account (Schedule IX)		85,60,968
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		85,60,968
Gross Annual Income chargeable to contribution Rs.		**85,60,968**

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 **Trustee**

42, Gr.Floor, Chapel Road, Bandra West,
Mumbai 400 050
Place: Mumbai
Date : 28 SEP 2026

COMMITTED COMMUNITIES DEVELOPMENT TRUST ★ MUMBAI

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

Diwakar P. Sapre
Partner
Reg. No. 040740
UDIN : 26040740LLXQZA4906

C N K & ASSOCIATES LLP ★ MUMBAI ★ Chartered Accountants

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 2023-24 date 24.11.2023) Ack No: 526140840241123	
		2.	(AY 2024-25 date 29.10.2024) Ack No: 664187350291024 (Original) (AY 2024-25 date 15.11.2024) Ack No: 708108390151124 (Revised)	
		3.	(AY 2025-26 date 28.11.2025) Ack No: 663868640281125	
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. 144561663, OCI Card No. A1241599
		7.	MR. KAUSTHUB CHULANI	ACXPC6559M

For Committed Communities Development Trust

Place: Mumbai

Date : 28 SEP 2026

COMMITTED COMMUNITIES DEVELOPMENT TRUST ★ MUMBAI

Trustee

Trustee

CNK & Associates LLP
Chartered Accountants

Auditors Report relating to accounts audited for the year ended 31st March 2026 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, 2026 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.

(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 has for the accounting year has been filed in the form provided by Rule 16A.

(n) The maximum and minimum number of trustees has been maintained

C.N.K. & ASSOCIATES LLP ★ MUMBAI ★ Chartered Accountants

Mistry Bhavan, 3rd Floor, Dinshaw Vachha Road, Churchgate, Mumbai 400 020. Tel: +91 22 6623 0600
501-502, Narain Chambers, M.G. Road, Vile Parle (E), Mumbai 400 057. Tel: +91 22 6250 7600
Website: www.cnkindia.com
MUMBAI | CHENNAI | VADODARA | AHMEDABAD | GIFT CITY | GURUGRAM | BENGALURU | DELHI | PUNE | KOLKATA | DUBAI | ABU DHABI | SHARJAH

(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

C N K & ASSOCIATES LLP ★ MUMBAI ★ Chartered Accountants

Diwakar Sapre
Partner
Membership No. 040740
UDIN No: 26040740LLXQZA4906
Place: Mumbai
Date: 28th September 2026

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 Instituted 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

COMMITTED COMMUNITIES DEVELOPMENT TRUST ★ MUMBAI

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. 14,65,250/- for Project Aarohan has been shown as 'Grant Receivable'. The grant has been received in FY 2026-2027. Expenditure incurred Rs. 4,87,910/- for Project Childline has been shown as Grant Receivable, we are informed that the same will be received in FY 2026-2027.

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

For Committed Communities Development Trust

COMMITTED COMMUNITIES DEVELOPMENT TRUST ★ MUMBAI

Trustee **Trustee**

Place: Mumbai
Date: 28 SEP 2026