

FORD RHODES PARKS & CO. LLP
CHARTERED ACCOUNTANTS

SAI COMMERCIAL BUILDING
312 / 313, 3 RD FLOOR,
BKS DEVSHI MARG,
GOVANDI (EAST),
MUMBAI – 400 088

TELEPHONE: (91) 22 35114719
EMAIL: frp_mumbai@hotmail.com

INDEPENDENT AUDITOR'S REPORT

To the Members of ABD Foundation

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of ABD Foundation ('the Company'), which comprise the Balance Sheet as at 31 March 2025, the Statement of Profit and Loss (including Other Comprehensive Income), the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and notes to the financial statements, including a summary of material accounting policies and other explanatory information.

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 31 March 2025, and its loss (including other comprehensive income), the changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing 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 ('ICAI') 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 opinion.

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 Annual 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 in this regard.

Responsibilities of Management and Those Charged with Governance 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 Ind AS specified under section 133 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 Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the 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, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is 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 is not a guarantee that an audit conducted in accordance with Standards on Auditing 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 Standards on Auditing, 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. Under section 143(3)(i) of the Act, we are also responsible for explaining our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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.

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. 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 Act is not applicable to the Company.
2. 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 appears from our examination of those books except for the matters stated in paragraph 2(h)(v) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 (as amended);
 - c) The financial statements dealt with by this report are in agreement with the books of account;
 - d) In our opinion, the aforesaid financial statements comply with Ind AS specified under section 133 of the Act;
 - e) On the basis of the written representations received from the directors and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2025 from being appointed as a director in terms of section 164(2) of the Act;
 - f) The modifications relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph 2(b) above on reporting under Section 143(3)(b) of the Act and paragraph paragraph 2(h)(v) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014;
 - g) Section 143(3)(i) of the Act relating to our reporting on the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, is not applicable to the Company; and
 - h) With respect to the other matters to be included in the Auditor's Report in accordance with rule 11 of the Companies (Audit and Auditors) Rules, 2014 (as amended), in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

- iv. (a) The Management has represented that, to the best of its knowledge and belief, 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;
- (b) 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;
- (c) 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 and (b) above, contain any material misstatement.
- v. Based on our examination which included test checks, except for instance mentioned below, the Company, in respect of financial year commencing on 1 April 2024, has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with, other than the consequential impact of the exception given below. Furthermore, the audit trail has been preserved by the Company as per the statutory requirements for record retention.

Nature of exception noted	Details of Exception
Instances of accounting software used for maintaining books of account for which the feature of recording audit trail (edit log) facility was not operated throughout the year for all relevant transactions recorded in the software.	The audit trail feature was not enabled at the database level for accounting software to log any direct data changes, used for maintenance of all accounting records, by the Company.

For Ford Rhodes Parks & Co. LLP
Chartered Accountants

Firm's registration number: 102860W / W100089

NITIN SHRIKANT
PRABHU
2025.05.12 21:44:53
+05'30'

Nitin Prabhu
Partner

Membership No. 154591
UDIN: 25154591BMOQCC6895

Place: Mumbai
Date: 12 May 2025

ABD Foundation
Balance sheet as at 31 March 2025

		₹ hundreds	
Particulars	Notes	As at 31 March 2025	As at 31 March 2024
ASSETS			
I Non-current assets			
Property, plant and equipment		-	-
Other non-current assets		-	-
Total non-current assets		-	-
II Current assets			
Financial assets			
(i) Cash and cash equivalents	2	190.53	195.25
(ii) Other financial assets		-	-
Other current assets		-	-
Total current assets		190.53	195.25
TOTAL ASSETS		190.53	195.25
EQUITY AND LIABILITIES			
III Equity			
Equity share capital		-	-
Other equity	3	(686.31)	(622.59)
Total equity		(686.31)	(622.59)
Liabilities			
IV Non-current liabilities			
Financial liabilities		-	-
Total non-current liabilities		-	-
V Current liabilities			
Financial liabilities			
(i) Borrowings	4	518.00	518.00
(ii) Other financial liabilities	5	358.84	299.84
Other current liabilities		-	-
Total current liabilities		876.84	817.84
TOTAL LIABILITIES		876.84	817.84
TOTAL EQUITY AND LIABILITIES		190.53	195.25

Summary of material accounting policies and other explanatory information 1

The accompanying notes form an integral part of the financial statements.

As per our report of even date

For Ford Rhodes Parks & Co. LLP

Chartered Accountants

Firm Registration Number : 102860W / W100089

NITIN SHRIKANT
PRABHU
2025.05.12
21:41:45 +05'30'

Nitin Prabhu

Partner

Membership No. 154591

Place : Mumbai

Date : 12 May 2025

For and on behalf of the Board of Directors of ABD Foundation

RAMAKRISHNAN
NAN
RAMASWAMY
MY

Ramakrishnan Ramaswamy

Director

DIN 00773787

Place : Mumbai

Date : 12 May 2025

Ritesh Shah Digitally signed by
Ritesh Shah

Ritesh Shah

Director

DIN 07049849

Place : Mumbai

Date : 12 May 2025

ABD Foundation**Statement of profit and loss for the year ended 31 March 2025**

₹ hundreds

Particulars	Notes	For the year ended 31 March 2025	For the year ended 31 March 2024
Revenue			
Revenue from operations		-	-
Other income			
Total income		-	-
Expenses			
Finance costs		-	-
Depreciation and amortisation expenses		-	-
Other expenses	6	63.72	63.72
Total expenses		63.72	63.72
Loss before tax		(63.72)	(63.72)
Tax expense			
(i) Current tax		-	-
(ii) Deferred tax		-	-
Loss after tax		(63.72)	(63.72)
Other comprehensive income		-	-
Total comprehensive income for the year		(63.72)	(63.72)

Summary of material accounting policies and other explanatory information 1

The accompanying notes form an integral part of the financial statements.

As per our report of even date

For Ford Rhodes Parks & Co. LLP

Chartered Accountants

Firm Registration Number : 102860W / W100089

NITIN SHRIKANT
PRABHU
2025.05.12 21:41:24
+05'30'

Nitin Prabhu

Partner

Membership No. 154591

Place : Mumbai

Date : 12 May 2025

For and on behalf of the Board of Directors of ABD Foundation

RAMAKRISHNAN
AN
RAMASWAMY

Digitally signed
by
RAMAKRISHNA
N RAMASWAMY

Ramakrishnan Ramaswamy

Director

DIN 00773787

Place : Mumbai

Date : 12 May 2025

Ritesh
Shah

Digitally
signed by
Ritesh
Shah

Ritesh Shah

Director

DIN 07049849

Place : Mumbai

Date : 12 May 2025

ABD Foundation
Statement of cash flow for the year ended 31 March 2025

₹ hundreds

Particulars	For the year ended 31 March 2025	For the year 31 March 2024
A. Cash flow from operating activities		
Loss before tax	(63.72)	(63.72)
Adjustments for operating activities	-	-
Operating loss before working capital changes	(63.72)	(63.72)
(Decrease)/increase in liabilities	59.00	59.00
Cash generated from operating activities	(4.72)	(4.72)
Direct taxes paid (net)	-	-
Net cash generated from operating activities	(4.72)	(4.72)
B. Cash flow from investing activities		
Interest received	-	-
Net cash generated from/ (used in) investing activities	-	-
C. Cash flow from financing activities		
Proceeds from /(repayment of) borrowings	-	-
Net cash (used in)/generated from financing activities	-	-
Net increase / (decrease) in cash and cash equivalent	(4.72)	(4.72)
Opening balance of cash and cash equivalent	195.25	199.97
Closing balance of cash and cash equivalent (A+B+C)	190.53	195.25
Components of cash and cash equivalents:		
Cash on hand	-	-
Balances with banks in current accounts	190.53	195.25
Cash and cash equivalents	190.53	195.25

Summary of material accounting policies and other explanatory information 1

The accompanying notes form an integral part of the financial statements

As per our report of even date

For Ford Rhodes Parks & Co. LLP
Chartered Accountants
Firm Registration Number : 102860W / W100089

NITIN SHRIKANT
PRABHU
2025.05.12 21:40:42
+05'30'

Nitin Prabhu
Partner
Membership No. 154591

Place : Mumbai
Date : 12 May 2025

For and on behalf of the Board of Directors of ABD Foundation

RAMAKRISHNAN
Digitally signed by
by RAMAKRISHNAN RAMASWAMY
Y

Ramakrishnan Ramaswamy
Director
DIN 00773787

Place : Mumbai
Date : 12 May 2025

Ritesh Shah
Digitally signed by
Ritesh Shah

Ritesh Shah
Director
DIN 07049849

Place : Mumbai
Date : 12 May 2025

ABD Foundation
Statement of changes in equity for the year ended 31 March 2025

₹ hundreds

Other equity

Particulars	Deficit in the statement of profit and loss	Total
As at 1 April 2023	(558.87)	(558.87)
Loss for the year	(63.72)	(63.72)
As at 31 March 2024	(622.59)	(622.59)
Loss for the year	(63.72)	(63.72)
As at 31 March 2025	(686.31)	(686.31)

Summary of material accounting policies and other explanatory information (Refer note 1)

The accompanying notes form an integral part of the financial statements

As per our report of even date

For Ford Rhodes Parks & Co. LLP

Chartered Accountants

Firm Registration Number : 102860W / W100089

NITIN SHRIKANT
PRABHU
2025.05.12
21:42:27 +05'30'

Nitin Prabhu

Partner

Membership No. 154591

Place : Mumbai

Date : 12 May 2025

For and on behalf of the Board of Directors of ABD Foundation

RAMAKRISHN
AN
RAMASWAMY

Digitally signed
by
RAMAKRISHNA
N RAMASWAMY

Ramakrishnan Ramaswamy

Director

DIN 00773787

Place : Mumbai

Date : 12 May 2025

Ritesh
Shah

Digitally
signed by
Ritesh
Shah

Ritesh Shah

Director

DIN 07049849

Place : Mumbai

Date : 12 May 2025

ABD Foundation

Summary of material accounting policies and other explanatory notes to the financial statements for the year ended 31 March 2025

1 Summary of material accounting policies and other explanatory information

i. Company information

ABD Foundation ("the Company") is a company limited by Guarantee domiciled and headquartered in Mumbai, Maharashtra, India. It is incorporated under the Companies Act, 1956. The Company has been formed to carry out activities related to charity and social welfare of the community at large. The financial statements ("the financial statements") of the Company for the year ended 31 March 2025 were authorised for issue in accordance with the resolution of Board of Directors on 12 May 2025.

ii Material accounting policies

a) Basis of preparation

The financial statements have been prepared to comply in all material aspects with the Indian Accounting Standards (Ind AS notified under Section 133 of Companies Act, 2013 (the "Act") read with the Companies (Indian Accounting Standards) Rules, 2015 as amended and other relevant provisions of the Act and rules framed thereunder. The financial statements have been prepared on a historical cost convention and accrual basis, except for the certain financial assets and liabilities that are measured at fair value.

b) Contribution to the Fund

The funds required for the purpose of carrying out the activities of the Company would be provided by Allied Blenders and Distillers Limited (the guarantor).

c) Use of estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities as at the date of financial statements and the reported amounts of revenues and expenses during the reporting year. Any revisions to accounting estimates are recognized prospectively in the current and future periods.

d) Borrowings

Borrowings are initially recognised at fair value (net of transaction costs incurred). Any difference between the proceeds (net of transaction costs) and the redemption amount is recognized in Statement of profit and loss over the period of the borrowings using the effective interest method. Subsequently all borrowings are measured at amortized cost using the effective interest rate method.

Borrowings are removed from the balance sheet when the obligation specified in the contract is discharged, cancelled or expired.

Borrowing are classified as current liabilities unless the Company has an unconditional right to defer settlement of the liability for at least 12 months after the reporting period.

e) Taxes on income

Current tax

Current tax is the amount of income taxes payable in respect of taxable profit for the period. Tax on income for the current period is determined on the basis on estimated taxable income in accordance with the provisions of the relevant tax laws and using the tax rates that have been enacted by the end of reporting period.

Deferred tax

Deferred tax assets and liabilities are recognised in respect of temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes.

Deferred tax assets are recognized to the extent that it is probable that future taxable income will be available against which the deductible temporary differences could be utilised.

Deferred tax assets and liabilities are measured based on the tax rates that are expected to apply in the period when the asset is realized or the liability is settled, based on tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

f) Provision and Contingencies

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pre-tax rate that reflects the current market assessments of time value of money and the risks specific to the liability. The increase in the provision due to passage of time is recognised as interest expense. The provisions are reviewed at each Balance Sheet date and adjusted to reflect the current management estimates.

Contingent liabilities are disclosed in respect of possible obligations that arise from past events, whose existence would be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company, or a present obligation where outflow of resources is not probable or where outflow is possible but reliable estimate of the amount cannot be made.

Contingent assets are not recognised in the financial statements. However, they are disclosed only when an inflow of economic benefits is probable.

2 Cash and cash equivalents

Particulars	As at 31 March 2025	As at 31 March 2024
Balances with banks in current accounts	190.53	195.25
Total	190.53	195.25

3 Other equity

Particulars	As at 31 March 2025	As at 31 March 2024
Deficit in the statement of profit and loss	(686.31)	(622.59)
Total	(686.31)	(622.59)

Nature and purpose of reserve**(i) Deficit in the statement of profit and loss**

Deficit in the statement of profit and loss pertains to the accumulated losses made by the Company over the years

Deficit in the statement of profit and loss

Particulars	As at 31 March 2025	As at 31 March 2024
Balance at the beginning of the year	(622.59)	(558.87)
Add: Profit/(loss) for the year	(63.72)	(63.72)
Balance at the end of the year	(686.31)	(622.59)

4 Borrowings

Particulars	As at 31 March 2025	As at 31 March 2024
Loan from guarantor - unsecured, bearing interest at 10% per annum and repayable on demand	518.00	518.00
Total	518.00	518.00

5 Other current financial liabilities

Particulars	As at 31 March 2025	As at 31 March 2024
Creditors for expenses	358.84	299.84
Total	358.84	299.84

6 Other expenses

Particulars	As at 31 March 2025	As at 31 March 2024
Bank Charges	4.72	4.72
Auditor's remuneration		
Audit fees	59.00	59.00
	63.72	64

ABD Foundation

Summary of material accounting policies and other explanatory information

7 Contingent liabilities

Nil (Previous year Nil)

8 Financial instruments

A Financial risk management objective and policies

The Company's principal financial liabilities comprise borrowings and creditors for expenses. The main purpose of these financial liabilities is to finance the Company's operations.

The Company is exposed to liquidity risk. The Board provides guidance for overall risk management, as well as policies covering liquidity risk.

i) Liquidity risk

Liquidity risk is the risk that the company may not be able to meet its present and future obligations without incurring unacceptable losses. The Company's objective is to maintain optimum levels of liquidity and to ensure that funds are available for use as per requirement. The liquidity risk principally arises from obligations on account of financial liabilities viz. borrowings and creditors for expenses.

B Fair value measurements

₹ hundreds

i) Financial instrument by category

Particular	As at 31 March 2025	As at 31 March 2024
Financial liabilities at amortised cost		
Borrowings - current	518.00	518.00
Other financial liabilities - current	358.84	299.84

ii) Fair value hierarchy

The fair values of financial assets and liabilities are included at the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, other than in a forced or liquidation sale.

This section explains the judgments and estimates made in determining the fair values of the financial instruments that are (a)

Level 1: Level 1 hierarchy includes financial instruments measured using quoted prices.

Level 2: The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3.

The carrying amounts of current borrowings and creditors for expenses are considered to be approximately equal to the fair value due to the shortterm maturities of these financial liabilities.

There have been no transfers amongst the levels of hierarchy for the years ended 31 March 2025 and 31 March 2024.

ABD Foundation**Summary of material accounting policies and other explanatory information****9 Related party disclosures**

Related party disclosures as required under Ind AS 24, "Related party disclosure" are given below

(a) Entities under common control

Guarantor

1. Allied Blenders and Distillers Limited

(b) Transactions during the year with related parties - Nil**(c) Balances as at end of the year**

₹ hundreds

Particular	As at 31 March 2025	As at 31 March 2024
Liabilities		
Unsecured loan	518.00	518.00
Allied Blenders And Distillers Limited ..		
Sub-total	518.00	518.00

10 Previous year figures have been regrouped and reclassified where necessary.

As per our report of even date

For Ford Rhodes Parks & Co. LLP

Chartered Accountants

Firm Registration Number : 102860W / W100089

NITIN SHRIKANT

PRABHU

2025.05.12

21:42:58 +05'30'

Nitin Prabhu

Partner

Membership No. 154591

Place : Mumbai

Date : 12 May 2025

For and on behalf of the Board of Directors of ABD Foundation

RAMAKRISHN

NAN

RAMASWAMY

Y

Ramakrishnan Ramaswamy

Director

DIN 00773787

Place : Mumbai

Date : 12 May 2025

Digitally signed by
RAMAKRISHNAN
RAMASWAMY

Ritesh Shah

Digitally signed by
Ritesh Shah

Ritesh Shah

Director

DIN 07049849

Place : Mumbai

Date : 12 May 2025