

CRMF TRUSTEE PRIVATE LIMITED
CIN: U66301MH2024PTC433040

Balance Sheet as at March 31, 2026

Amount ₹ in Lakhs

Particulars	Note No.	As at Mar 31,	As at Mar 31,
		2026	2025
EQUITY AND LIABILITIES			
Shareholder's Fund			
(a) Share capital	2	10.00	10.00
(b) Reserves and surplus	3	9.56	(1.37)
Current Liabilities			
(a) Other current liabilities	4A	25.17	1.00
(b) Short term provisions	4B	0.21	-
Total Equity and Liabilities		44.94	9.63
ASSETS			
Current Assets			
(a) Cash and Cash Equivalents	5	23.20	9.63
(b) Trade receivables	6	10.80	-
(c) Short-term loans and advances	7	10.94	-
Total Assets		44.94	9.63
Summary of significant accounting policies	1		

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

As per our report of even date

For J. R. Jain & Co

Chartered Accountants

Firm Registration No : 103915W

Bipin J Jain
Partner- (M.No.048084)

Place : Mumbai
Date : 29th April 2026



For and on Behalf of the Board of Directors
of CRMF Trustee Private Limited

Director
DIN: 00910410

Place : Mumbai
Date : 29th April 2026

Director
DIN: 07545615

UDIN: 26048084
GDRZPU5780

CRMF TRUSTEE PRIVATE LIMITED
CIN: U66301MH2024PTC433040

Statement of Profit and Loss for the period ended March 31, 2026

Amount ₹ in Lakhs

Particulars	Note No.	For the period ended Mar 31, 2026	For the year ended Mar 31, 2025
REVENUE			
(1) Revenue from operations	8	120.00	-
Total Income		120.00	-
EXPENSES			
(1) Employee benefits expenses	10	17.27	-
(2) Other expenses	9	88.58	1.37
Total Expenses		105.85	1.37
PROFIT BEFORE TAX		14.15	(1.37)
TAX EXPENSES			
(1) Current tax		3.22	-
PROFIT AFTER TAX		10.93	(1.37)
EARNINGS PER EQUITY SHARE			
Basic and Diluted (in ₹)	10	10.00	10.00
Summary of significant accounting policies	1		

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

As per our report of even date
For J. R. Jain & Co
Chartered Accountants
Firm Registration No : 103915W

Bipin J Jain
Partner- (M.No.048084)

Place : Mumbai
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For and on Behalf of the Board of Directors
of CRMF Trustee Private Limited

Director
DIN: 00910410

Place : Mumbai
Date : 29th April 2026

Director
DIN: 07545615

UDIN: 26048084
GDQZPUS780

Statement of Cash Flows for the year ended 31 March, 2026

Amount ₹ in Lakhs

		2025-26		2024-25
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before taxation		14.15		(1.37)
Adjustments for :				
Provision for leave encashment	0.21	0.21	-	
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		14.36		(1.37)
Adjustment for:				
(Increase)/Decrease in current assets	(10.80)		-	
Increase/(Decrease) in current liabilities	24.17		1.00	
(Increase)/Decrease in loans and advances	(10.94)	2.43	-	1.00
CASH GENERATED FROM/(USED IN) OPERATIONS		16.79		(0.37)
Taxes paid		3.22		-
NET CASH (USED IN)/FROM OPERATING ACTIVITIES (A)		13.57		(0.37)
CASH FLOW FROM INVESTING ACTIVITIES				
Proceeds from issue of equity shares	-		10.00	
NET CASH (USED IN)/FROM INVESTING ACTIVITIES (B)		-		10.00
CASH FLOW FROM FINANCING ACTIVITIES				
Dividend paid to shareholders	-		-	
NET CASH (USED IN) FINANCING ACTIVITIES (C)		-		-
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)		13.57		9.63
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		9.63		-
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		23.20		9.63
CASH AND CASH EQUIVALENTS INCLUDED IN CASH FLOW STATEMENT COMPRISE THE FOLLOWING BALANCE SHEET AMOUNTS:				
CASH ON HAND		-		-
BALANCE WITH BANK IN CURRENT ACCOUNTS		23.20		9.63

Note : The above Statement of Cash Flows has been prepared under the ' Indirect Method' as set out in AS 3, 'Cash Flow Statements'
Note: Previous year's figures have been regrouped/rearranged to conform to current year's presentation, wherever necessary.

For J. R. Jain & Co
Chartered Accountants
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NOTES TO ACCOUNTS AS AT AND FOR THE YEAR ENDED 31ST MARCH, 2026

1 SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED 31ST Mar, 2026

Corporate Information

CRMF Trustee Private Limited is an unlisted private limited Company domiciled in India and incorporated on 1st October 2024 under the Companies Act, 2013. The Company's Registered office is located in Mumbai. The Company is incorporated to function as trustee to Canara Robeco Mutual Fund.

CRMF Trustee Private Limited is Owned by Canara Bank (51%) and Orix Corporation Europe N.V.(49%).

1.1 Basis of preparation of Accounts

The Financial statements have been prepared on accrual basis of accounting in accordance with historical cost convention, applicable Accounting Standards issued by the Institute of Chartered Accountants of India and relevant provisions of the companies Act, 2013 to the extent applicable. The preparation of the financial statements in conformity with generally accepted accounting principles ('GAAP') requires that the Company's management make estimates and assumptions that affect the reported amounts of income and expenses for the year, reported balances of assets and liabilities and disclosures relating to contingent liabilities as of the date of the financial statements. Actual results could differ from these estimates/assumptions.

Disclosures under Schedule III to the Companies Act, 2013 and applicable Accounting Standards have been made to the extent applicable to the company

1.2 Revenue Recognition

Income is recorded on accrual basis. The amount recognized is exclusive of GST.

Interest income is recognised on time proportion basis.

Dividend income is accounted in the period in which the right to receive the same is established.

When there is uncertainty as to measurement or ultimate collectability, revenue recognition is postponed until such uncertainty is resolved.

When the uncertainty relating to collectability arises subsequent to the time of sale or the rendering of the service, it is more appropriate to make a separate provision to reflect the uncertainty rather than to adjust the amount of revenue originally recorded. When recognition of revenue is postponed due to the effect of uncertainties, it is considered as revenue of the period in which it is properly recognized.

1.3 Cash and Cash equivalents

Cash and cash equivalents comprise of cash on hand, cash at banks, short-term deposits and short-term, highly liquid investments that are readily convertible to known amount of cash and which are subject to an insignificant risk of changes in value.

1.4 Property, Plant & Equipment

Property, Plant and Equipment are stated at acquisition cost, net of accumulated depreciation and accumulated impairment losses, if any. Cost comprises the purchase price and any directly attributable cost of bringing the asset to its working condition for its intended use.

Gains or losses arising from derecognition of Property, Plant and Equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

There is no revaluation done for Property, Plant and Equipment.



1.5 Intangible Assets

Intangible assets are stated at cost of acquisition less accumulated amortization and accumulated impairment loss, if any.

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

1.6 Depreciation

Intangible assets are stated at cost of acquisition less accumulated amortization and accumulated impairment loss, if any.

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

1.7 Impairment of Property, plant and equipment

The carrying amounts of assets are reviewed at each Balance Sheet date if there is any indication of impairment based on internal/external factor. An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss if any, is charged to Profit and Loss Account in the year in which an asset is identified as impaired. Reversal of impairment losses recognized in prior years is recorded when there is an indication that the impairment losses recognized for the assets no longer exist or have decreased.

1.8 Current / Non-Current Classification

Any asset or liability is classified as current if it satisfies any of the following conditions:

- a. it is expected to be realized or settled or is intended for sale or consumption in the Company's normal operating cycle;
- b. it is expected to be realized or settled within twelve months from the reporting date;
- c. in the case of an asset,
 - it is held primarily for the purpose of providing services; or
 - it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date;
- d. in the case of a liability, the company does not have an unconditional right to defer settlement of liability for at least twelve months from the reporting date.

All other assets and liabilities are classified as non-current.

Since the Company is a provider of services, for the purpose of current/non-current classification of assets and liabilities, it has classified all those items which are expected to be realized or settled within twelve months from the reporting date as current items and others as non-current.

1.9 Employee and Retirement Benefits

A. Short Term Employee Benefits:

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits and they are recognized in the period in which the employee renders the related service.

B. Post-employment benefits:

Contribution to Provident and Other Funds - Company do not make any contribution to provident fund and any other fund as company has only one employee.



1.10 Earnings per Share

In determining earnings per share, the Company considers the net profit after tax and includes the post tax effect of any extra ordinary items. Basic earning per share is calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earning per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all potential dilutive equity shares.

1.11 Taxes on Income

Tax expense comprises of current and deferred tax. Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961.

The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted as of the Balance Sheet Date. Deferred tax assets arising from timing differences are recognised to the extent there is reasonable certainty that these would be realised in future.

Deferred tax assets, in case of unabsorbed losses and unabsorbed depreciation, are recognised only if there is virtual certainty that such deferred tax asset can be realised against future taxable profits.

1.12 Contingent Liabilities and Provisions

Contingent liabilities where outflow is possible but not probable to the extent not provided are disclosed by the way of note. Provisions are recognized when there is a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made.

1.13 Operating Cycle

Based on the nature of products / activities of the Company and the normal time between acquisition of asset and their realisation in cash and cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

1.14 Inventories

Inventories are assets held for sale in the ordinary course of business.

Inventories are valued at lower of cost or net realizable value of inventories. The cost of inventories comprises all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. Net realizable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

1.15 Expenditure

Expenses are accounted on accrual basis.

1.16 Foreign Exchange Transactions

Transactions in foreign currency are recorded at a rate that approximates the exchange rate prevailing at the date of the transaction. Monetary assets and liabilities denominated in foreign currency are translated at the rate of exchange prevailing on the Balance Sheet date. Exchange differences arising on foreign currency transactions are recognized in the Statement of Profit and Loss Account.



NOTES TO ACCOUNTS AS AT AND FOR THE YEAR ENDED 31ST MARCH, 2026

2 SHARE CAPITAL

Particulars	Amount ₹ in Lakhs	
	As at Mar 31, 2026	As at Mar 31, 2025
EQUITY SHARE		
AUTHORISED CAPITAL		
Equity shares of ₹ 10/- par value		
100,000 equity shares	10.00	10.00
ISSUED, SUBSCRIBED AND PAID UP CAPITAL		
Equity Shares of ₹10 par value		
Shares held by Canara Bank and its nominees	5.10	5.10
51,000 (Mar 25: 51,000) equity shares fully paid up		
Shares held by ORIX Corporation Europe N.V.	4.90	4.90
49,000 (Mar 25: 49,000) equity shares fully paid up		
	10.00	10.00

The Company has only one class of shares referred to as equity shares. Each holder of equity shares is entitled to one vote per share.

The holders of equity shares are entitled to dividend, if any, proposed by the Board of Directors and approved by shareholders at the Annual General Meeting

In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholder.

- a) The reconciliation of the number of shares outstanding and the amount of share capital as at the beginning and at the end of the reporting period are as follows:

Particulars	No. of shares		Amount ₹ in Lakhs	
	As at Mar 31, 2026	As at Mar 31, 2025	As at Mar 31, 2026	As at Mar 31, 2025
Opening number of shares outstanding	1,00,000	-	10.00	-
Shares issued during the year	-	1,00,000	-	10.00
Closing number of shares outstanding	1,00,000	1,00,000	10.00	10.00

- b) Details of shareholders holding more than 5% shares are as follows:

Name of the shareholder	As at Mar 31, 2026		As at Mar 31, 2025	
	No. of shares	% held	No. of shares	% held
Equity shares of ₹ 10 each fully paid:				
Canara Bank	51,000	51%	51,000	51%
ORIX Corporation Europe N.V.	49,000	49%	49,000	49%
TOTAL	1,00,000	100%	1,00,000	100%

- c) Disclosures of Shareholding of Promoters :

Shares held by promoters at the end of the year			
Promoter Name	No. of Shares	% of Total Shares	% Change during the year
Canara Bank	51,000	51%	-
ORIX Corporation Europe N.V.	49,000	49%	-
Total	1,00,000	100%	-

3 RESERVES AND SURPLUS

Particulars	Amount ₹ in Lakhs	
	As at Mar 31, 2026	As at Mar 31, 2025
Surplus as per Statement of Profit and Loss:		
Balance as at the beginning of the year	(1.37)	-
Profit / (Loss) during the year	10.93	(1.37)
Balance as at the end of the period	9.56	(1.37)

4A OTHER CURRENT LIABILITIES

Particulars	Amount ₹ in Lakhs	
	As at Mar 31, 2026	As at Mar 31, 2025
Creditors for Expenses	18.27	0.90
Statutory dues	6.90	0.10
TOTAL	25.17	1.00

4B SHORT-TERM PROVISIONS

Particulars	Amount ₹ in Lakhs	
	As at Mar 31, 2026	As at Mar 31, 2025
Provision for leave encashment	0.21	-
TOTAL	0.21	-

5 CASH AND CASH EQUIVALENTS

Particulars	Amount ₹ in Lakhs	
	As at Mar 31, 2026	As at Mar 31, 2025
Cash in hand	-	-
Balances with banks in current accounts	23.20	9.63
TOTAL	23.20	9.63



6 TRADE RECEIVABLES

Particulars	Amount ₹ in Lakhs	
	As at Mar 31, 2026	As at Mar 31, 2025
a. Receivables Considered Good - Secured	-	-
b. Receivables Considered Good - Unsecured	-	-
i. Trusteeship Fee Receivable	10.80	-
c. Trade receivable which has significant increase in credit risk	-	-
d. Receivables – credit impaired	-	-
TOTAL	10.80	-

Trade Receivables - Ageing Schedule

Particulars	Amount ₹ in Lakhs	
	As at Mar 31, 2026	As at Mar 31, 2025
Unsecured, considered good & undisputed		
Billed	-	-
Outstanding for following periods from due date of payment		
-Less than 6 Months	10.80	-
-6 Months - 1 year	-	-
-1 - 2 years	-	-
-2 - 3 years	-	-
more than 3 years	-	-
Disputed	-	-
TOTAL	10.80	-

7 Short-term loans and advances

Particulars	Amount ₹ in Lakhs	
	As at Mar 31, 2026	As at Mar 31, 2025
Other Advances	2.16	-
Advance income-tax (net of provision for tax)	8.78	-
TOTAL	10.94	-

8 REVENUE FROM OPERATIONS

Particulars	Amount ₹ in Lakhs	
	For the period ended Mar 31, 2026	For the year ended Mar 31, 2025
Trusteeship Fees	120.00	-
TOTAL	120.00	-

10 EMPLOYEE BENEFIT EXPENSE

Particulars	Amount ₹ in Lakhs	
	For the period ended Mar 31, 2026	For the year ended Mar 31, 2025
Salaries, Bonus and other allowances	17.06	-
Other welfare expenses	0.21	-
TOTAL	17.27	-

9 OTHER EXPENSES

Particulars	Amount ₹ in Lakhs	
	For the period ended Mar 31, 2026	For the year ended Mar 31, 2025
Bank Charges	0.03	0.37
Training	0.30	-
Support Services	24.00	-
Directors sitting fees	46.00	-
Legal and professional charges	3.97	-
Audit fees	1.00	1.00
Postage , telegrams & telephone	0.03	-
Travelling and conveyance	13.25	-
TOTAL	88.58	1.37

10 Earnings Per Equity Share

Earning per share is calculated by dividing the profit attributable to the equity shareholders by the weighted average number of equity shares outstanding during the year. The numbers used in calculating basic and diluted earnings per equity shares are as follows:

Particular	Amount in ₹	
	As at Mar 31, 2026	As at Mar 31, 2025
Net Profit as disclosed under Profit & Loss Account	10,93,000	(1,37,288)
Weighted Average no. of equity shares during the year	1,00,000	1,00,000
Basic & Diluted EPS (₹)	10.93	(1.37)
Nominal Value per Equity Share	10	10

11 Segment Reporting

Based on guiding principles given in Accounting Standard – 17 "Segment Reporting", the Company's primary business segment is administering Mutual Fund Schemes. As the Company has a single primary business segment, the disclosure requirements of AS – 17 in this regard are not applicable. The company's operations being confined to India only, there is no reportable secondary segment.



12 Related party transactions

Related party disclosure as required by the Accounting Standard 18, "Related party Disclosures", are given below:

Holding Company	Canara Bank
Entity having significant Influence over the Company	ORIX Corporation Europe N.V.
Fellow Subsidiaries	Canbank Computer Services Ltd. (CCSL) Canbank Financial Services Ltd. (Canfina) Canbank Factors Ltd. (CFL) Canbank Venture Capital Fund Ltd. (CVCF) Canara Bank Securities Limited (CBSL) Canara HSBC Life Insurance Co. Ltd (CHCL) Canara Bank Tanzania Limited HEFA - Higher Education Financing Agency Andhra Pragathi Grameena Bank Karnataka Gramin Bank Kerala Gramin Bank Karnataka Vikas Grameena Bank Canfin Homes Ltd. (CFHL)
Associates of Holding Company	Canara HSBC Life Insurance Co. Ltd (CHCL) Canara Robeco Asset Management Company Ltd.
Under the common control of entity having significant Influence over the Company	All the fellow subsidiaries of ORIX Corporation Europe N.V Please refer annexure 1 for name of other entities
Mutual Fund managed by the Company	Canara Robeco Mutual Fund
Key Management Personnel	Mr. Nageswara Rao Y Mr. Joseph Silvanus Mr. Hardeep Singh Ahluwalia Mr. Jai Diwanji Ms. Pallavi Kanchan Mr. Bachina Subba Rama Rao
Firms/Companies where directors have their Directorships:	Ramaiah Capital Private Limited Canbank Factors Ltd. (CFL) Canfin Homes Ltd. (CFHL) Canbank Computer Services Ltd. (CCSL) Canara Bank Capital Small Finance Bank Limited Maximus ARC Limited Imfast Finfotech Private Limited I25 Outreach Private Limited Pardi Investments Private Limited Indifoss Analytical Private Limited St. Jude India Childcare Centres Kaira Can Company Limited Alembic Pharmaceuticals Limited Onward Technologies limited Batliboi Limited Eimco Elecon (India) Limited Comnet Business Enhanced Private Limited DCM Infotech Limited Ekibeki India Private Limited SBM Bank (India) Limited Karta Initiative India Foundation Director Col Capital

(a) Details of Transactions as on March 31, 2026 Amount ₹ in Lakhs

Sr. No.	Nature of Transactions	Relationship	Company/ Person Name	Expenditure	Income	Assets	Liabilities
1	Trusteeship Fees	Mutual Fund managed by the Company	Canara Robeco Mutual Fund	-	120.00	10.80	-
2	Support Services	Associate of Holding Company	Canara Robeco Asset Management Company Limited	24.00	-	-	6.48

(b) Details of Transactions as on March 31, 2025 Amount ₹ in Lakhs

Sr. No.	Nature of Transactions	Relationship	Company/ Person Name	Expenditure	Income	Assets	Liabilities
-	-	-	-	-	-	-	-



ANNEXURE - 1

Name of Entities under common control of entity having significant influence over the company.

Sr. No.	Company Name	Sr. No.	Company Name
1	OCE US Holding B.V.	18	Robeco Holding B.V.
2	OCE US Holding, Inc.	19	Robeco Miami B.V.
3	Harbor Capital Advisors, Inc.	20	Robeco Institutional Asset Management US Inc.
4	Harbor Funds Distributors, Inc..	21	Robeco Japan Company Limited
5	Harbor Services Group, Inc.	22	Robeco Hong Kong Ltd.
6	Harbor Trust Company, Inc.	23	RSSLF GP s.a.r.l
7	Boston Partners Global Investors Inc	24	Robeco Private Fund Management (Shanghai) Co. Ltd.
8	Boston Partners Securities L.L.C.	25	Robeco Overseas Investment Fund Management (Shanghai) Limited
9	Boston Partners Trust Company	26	Robeco Singapore Private Limited
10	Boston Partners (UK) Limited	27	Robeco France S.A.S.
11	Elawan Energy S.L.	28	Ro-Boetie S.A.S.
12	Gravis Capital Management Limited	29	Robeco Schweiz AG
13	Gravis Advisory Limited	30	SAM Sustainable Asset Management AG
14	OCE Nederland B.V.	31	Robeco Institutional Asset Management B.V.
15	ORIX Corporation UK Limited	32	Robeco Indices B.V.
16	OurCrowd International General Partner L.P.	33	Robeco Nederland B.V.
17	Transtrend B.V.	34	Robeco Institutional Asset Management UK Limited



13 Analytical Ratios

Particulars	<u>Numerator</u> <u>Denominator</u>	As at Mar 31, 2026	<u>Numerator</u> <u>Denominator</u>	As at Mar 31, 2025
(a) Current Ratio	$\frac{44.94}{25.38}$	1.77	$\frac{9.63}{1.00}$	9.63
(b) Debt-Equity Ratio				NA
(c) Debt Service Coverage Ratio				NA
(d) Return on Equity	$\frac{10.93}{19.56}$	55.88%	$\frac{(1.37)}{8.63}$	-15.91%
(e) Inventory turnover ratio				NA
(f) Trade Receivables turnover ratio	$\frac{120.00}{5.40}$	22.22	$\frac{-}{-}$	NA
(g) Trade payables turnover ratio	$\frac{88.55}{9.59}$	9.24	$\frac{1.00}{0.90}$	1.11
(h) Net capital turnover ratio	$\frac{120.00}{19.56}$	6.13	$\frac{-}{8.63}$	0.00
(i) Net profit ratio	$\frac{10.93}{120.00}$	9.11%	$\frac{(1.37)}{-}$	NA
(j) Return on Capital employed	$\frac{14.15}{19.56}$	72.34%	$\frac{(1.37)}{8.63}$	-15.91%
(k) Return on investment	$\frac{-}{-}$	NA	$\frac{-}{-}$	NA



14 Sundry Creditors

Based on the information available with the Company, there are no amounts due to Micro Small and Medium Enterprises as defined in Micro Small and Medium Enterprises Development Act, 2006 (MSMEDA) on account of principal and/or interest as at the close of the year.

15 Other Disclosure

- The company does not have any borrowings from banks/financial institutions.
- The company does not have any expenditures which are incurred in Foreign Currencies.
- The company does not have any earning which are accrued in Foreign Currencies.
- The company does not have any contingent liabilities.
- The company does not have any capital commitments.
- The company does not have immovable property.
- The company has not granted any loans or advances in the nature of loans to promoters, directors, KMPs and the related parties (as defined under the Companies Act, 2013).
- There are no proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibitions) Act, 1988 (45 of 1988) and the rules made thereunder.
- The company does not have any borrowings from banks or financial institutions on the basis of security of current assets.
- The Company has not been declared a Wilful Defaulter by any bank or financial institution or consortium thereof in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India.
- The company has not entered into any transaction with companies struck off under section 248 of the Companies Act 2013.
- The Company does not have any charges or satisfaction yet to be registered with ROC beyond the statutory period.
- The Company has not entered into any Scheme of Arrangements in terms of sections 230 to 237 of the Companies Act, 2013.
- The Company has neither advanced or loaned or invested funds (either borrowed funds or share premium or any other source or kind of funds) nor received any funds to/ from any other person(s) or entity(is), including foreign entities (Intermediaries) for lending or investing or providing guarantees to/ on behalf of the ultimate beneficiary during the financial year.
- The Company has not traded or invested in Crypto currency or Virtual Currency during any financial year .
- The Company is in compliance with number of layers of companies, as prescribed under clause (87) of Section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.
- The Company does not have any transactions which were not recoded in the books of account, but offered as income during the year in the income tax assessment.

For J .R. Jain & Co
Chartered Accountants
Firm Registration No : 103915W



Bipin J Jain
Partner- (M.No.048084)

Place : Mumbai
Date : 29th April 2026



For and on Behalf of the Board of Directors
of CRMF Trustee Private Limited



Director
DIN:00910410

Place: Mumbai
Date: 29th April 2026



Director
DIN: 07545615