



SH/XII/032/2026-27

18th May, 2026

Corporate Relationship Department
BSE Limited
1st Floor, Phiroze Jeejeebhoy Towers
Dalal Street, Fort,
Mumbai-400 001
Scrip Code: 500040

Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th floor,
Bandra-Kurla Complex
Bandra (East), Mumbai-400 051.
Scrip Code: ABREL

Dear Sir/ Madam,

Sub: Submission of Annual Secretarial Compliance Report of Aditya Birla Real Estate Limited ('the Company') for the year ended 31st March, 2026.

Ref: Regulation 24A of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') and SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026 ('SEBI Master Circular')

Pursuant to Regulation 24A of Listing Regulations read with SEBI Master Circular, please find attached herewith the Annual Secretarial Compliance Report dated 06th May, 2026 issued by M/s. Sanjay Sangani & Co., Practising Company Secretaries for the year ended 31st March, 2026 to the Company.

The above is also available on Company's website: www.adityabirlarealestate.com

This is for your information and record.

Thanking you,

Yours truly
For **Aditya Birla Real Estate Limited**
(formerly Century Textiles and Industries Limited)

ATUL K. KEDIA
Jt. President (Legal) & Company Secretary
Encl: as above



Sanjay H. Sangani

B.Com., F.C.S., A.C.A.

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Vile Parle (W), Mumbai - 400 056.
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**SECRETARIAL COMPLIANCE REPORT OF
ADITYA BIRLA REAL ESTATE LIMITED
(Formerly Century Textiles and Industries Limited)
FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026**

We, Sanjay Sangani & Co., Company Secretaries, have examined:

- (a) all the documents and records made available to us and explanation provided by **Aditya Birla Real Estate Limited** (“the listed entity”) having its Registered Office at Century Bhavan, Dr. Annie Besant Road, Worli, Mumbai 400030,
- (b) the filings/ submissions made by the listed entity to the stock exchanges,
- (c) website of the listed entity,
- (d) any other document/ filing, as may be relevant, which has been relied upon to make this Report,

for the financial year ended 31st March, 2026 (“**Review Period**”) in respect of compliance with the provisions of :

- (a) the Securities and Exchange Board of India Act, 1992 (“SEBI Act”) and the Regulations, circulars, guidelines issued thereunder; and
- (b) the Securities Contracts (Regulation) Act, 1956 (“SCRA”), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India (“SEBI”);

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:-

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 {“SEBI LODR Regulations, 2015”};
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; (**Not Applicable to the listed entity during the Review Period**)
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018; (**Not Applicable to the listed entity during the Review Period**);



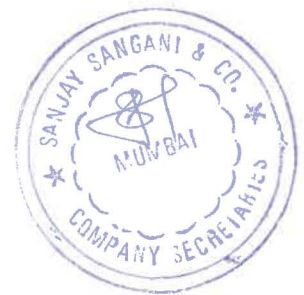
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- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021;
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (h) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
- and circulars/ guidelines issued thereunder;

and based on the above examination, we hereby report that during the Review Period:

- (a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:

Sr No	Compliance Requirement (Regulations/ circulars / guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations / Remarks of the Practicing Company Secretary	Management Response	Remarks
Nil										



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(b) The listed entity has taken the following actions to comply with the observations made in the previous reports:

Sr. No.	Observations/ Remarks of the Practicing Company Secretary in the previous reports	Observations made in the secretarial compliance report for the year ended (the years are to be mentioned)	Compliance Requirement (Regulations/circulars/ guidelines including specific clause)	Details of violation / deviations and actions taken / penalty imposed, if any, on the listed entity	Remedial actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
1	Delayed submission of statement indicating the utilization of issue proceeds/ Material deviation in the use of proceeds in the SEBI prescribed format	31st March, 2025	Regulation 52(7)/ (7A) of SEBI LODR Regulations, 2015 & Circular no. SEBI/HO/DDHS/DDHS Divl/P/CIR/2022/000 0000103 dated July 29, 2022	Delayed Submission	The Company's representation for waiver of fine was placed before the relevant authority of the Exchange for waiver of fines levied under Standard Operating Procedure (SOP). The relevant authority of the Exchange approved the company's request for waiver of the fine.	--

(c) We hereby report that during the Review Period the compliance status of the listed entity with the following requirements:

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observation/ Remarks by PCS*
1.	<u>Secretarial Standards:</u> The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI).	Yes	In case where shorter notice of Board/ Committee Meetings were given and/ or agenda and notes on agenda were circulated less than seven days before the meetings, the provisions of Section 173 (3) of the Act were complied with.
2.	<u>Adoption and timely updation of the Policies:</u> • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entity. • All the policies are in conformity with SEBI Regulations and have been reviewed & timely updated, as per the regulations/ circulars/ guidelines issued by SEBI.	Yes Yes	



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Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observation/ Remarks by PCS*
3.	<p><u>Maintenance and disclosures on Website:</u></p> <ul style="list-style-type: none">• The listed entity is maintaining a functional website• Timely dissemination of the documents/ information under a separate section on the website• Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-direct to the relevant document(s)/ section of the website.	Yes Yes Yes	
4.	<p><u>Disqualification of Director:</u></p> <p>None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013.</p>	Yes	
5.	<p><u>Details related to Subsidiaries of listed entities have been examined w.r.t.:</u></p> <p>(a) Identification of material subsidiary companies (b) Requirement with respect to disclosure of material as well as other subsidiaries</p>	Yes Yes	Birla Estates Private Limited is a material subsidiary.
6.	<p><u>Preservation of Documents:</u></p> <p>The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival Policy prescribed under SEBI LODR Regulations, 2015.</p>	Yes	
7.	<p><u>Performance Evaluation:</u></p> <p>The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/ during the financial year as prescribed in SEBI Regulations.</p>	Yes	
8.	<p><u>Related Party Transactions:</u></p> <p>(a) The listed entity has obtained prior approval of Audit Committee for all related party transactions (b) In case no prior approval is obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ ratified/ rejected by the Audit Committee.</p>	Yes NA	



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Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observation/ Remarks by PCS*
9.	<u>Disclosure of events or information:</u> The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	
10.	<u>Prohibition of Insider Trading:</u> The listed entity is in compliance with Regulation 3(5) & 3(6) of SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	
11.	<u>Actions taken by SEBI or Stock Exchange(s), if any:</u> No actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder.	Yes	
12.	<u>Resignation of statutory auditors from the listed entity or its material subsidiaries:</u> In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and/ or its material subsidiary(ies) has/ have complied with paragraph 6.1 and 6.2 of Section V-D of Chapter V of the SEBI Master Circular on compliance with the provisions of the LODR Regulations by listed entities, as amended from time to time.	NA	There was no resignation of the Auditor during the Review Period.
13.	<u>No additional non-compliances observed:</u> No additional non-compliance observed for any of the SEBI regulation/ circular/ guidance note etc.	Yes	

Assumptions & Limitation of Scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to certify based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.



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3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the listed entity.
4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI LODR Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

For Sanjay Sangani & Co.

Company Secretaries

Peer Review Certificate No. : 1689/2022



Sanjay H. Sangani

Proprietor

M. No. : FCS 4090

C.P. No. : 3847



UDIN : F004090H000280938

Mumbai, 6th May, 2026