



Annexure I:

a) Revised Format for Security Cover Certificate

| Column A | Column B | Column C ⁱ | Column D ⁱⁱ | Column E ⁱⁱⁱ | Column F ^{iv} | Column G ^v | Column H ^{vi} | Column I ^{vii} | Column J | Column K | Column L | Column M | Column N | Column O | |
|-------------------------------|--|--|------------------------|--|--|---|--------------------------------|---|----------------|--|--|---|--|------------------------------------|--|
| Particulars | | Exclusive Charge | Exclusive Charge | Pari- Passu Charge | Pari- Passu Charge | Pari- Passu Charge | Assets not offered as Security | Elimination (amount in negative) | (Total C to H) | Related to only those items covered by this certificate | | | | | |
| | Description of asset for which this certificate relate | Debt for which this certificate being issued | Other Secured Debt | Debt for which this certificate being issued | Assets shared by pari passu debt holder (includes debt for which this certificate is issued & other debt with pari-passu charge) | Other assets on which there is pari- Passu charge (excluding items covered in column F) | | debt amount considered more than once (due to exclusive plus pari passu charge) | | Market Value for Assets charged on Exclusive basis (In Crores) | Carrying /book value for exclusive charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA market value is not applicable) | Market Value for Pari passu charge Assets ^{viii} | Carrying value/book value for pari passu charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA market value is not applicable) | Total Value(=K+L+M+ N) (In Crores) | |
| | | Book Value (In Crores) | Book Value | Yes/ No | Book Value | Book Value | | | | | | | | | |
| ASSETS | | | | | | | | | | | | | | | |
| Property, Plant and Equipment | | | | | | | | | | | | | | | |



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| | | | | | | | | | | | | | | | | | | | |
|-------------------------------------|---|----|--|--|--|--|--|--|--|--|-------|--|--|--|--|--|--|--|-------|
| Capital Work-in-Progress | | | | | | | | | | | | | | | | | | | |
| Right of Use Assets | | | | | | | | | | | | | | | | | | | |
| Goodwill | | | | | | | | | | | | | | | | | | | |
| Intangible Assets | | | | | | | | | | | | | | | | | | | |
| Intangible Assets under Development | | | | | | | | | | | | | | | | | | | |
| Investments | Non-Current Investments (specifically its Interest in the partnership firm naming Hiren Wahan Buildtech Capital) amounting to 74.12% interest in the partnership firm | 40 | | | | | | | | | 85.58 | | | | | | | | 85.58 |
| Loans | | | | | | | | | | | | | | | | | | | |
| Inventories | | | | | | | | | | | | | | | | | | | |



| | | | | | | | | | | | | | | | | | | | |
|--|---|--|--|--|--|--|--|--|--|-------|--|--|--|--|--|--|--|--|-------|
| Trade Receivables | | | | | | | | | | | | | | | | | | | |
| Cash and Cash Equivalents | | | | | | | | | | | | | | | | | | | |
| Bank Balances other than Cash and Cash Equivalents | | | | | | | | | | | | | | | | | | | |
| Others | Mortgage of commercial space admeasuring 17,529 sqft located at 2nd floor of Building 3 in Prestige Featherlite Techhub * 95% Shareholding of Hiren Wahren Buildtech Private Limited Hypothecation of 25.88 % of Partnership interest in M/s Hiren Wahren Buildtech | | | | | | | | | 33.86 | | | | | | | | | 33.86 |
| | | | | | | | | | | 0.095 | | | | | | | | | 0.095 |
| | | | | | | | | | | 29.88 | | | | | | | | | 29.88 |



| | | | | | | | | | | | | | | | |
|---|--|---------------------------------------|------|--|--|--|--|--|--|--|--|--|--|--|--|
| Trade payables | | | | | | | | | | | | | | | |
| Lease Liabilities | | | | | | | | | | | | | | | |
| Provisions | | | | | | | | | | | | | | | |
| Others | | | | | | | | | | | | | | | |
| Total | | | | | | | | | | | | | | | |
| Cover on Book Value | | | | | | | | | | | | | | | |
| Cover on Market Value^{ix} | | | | | | | | | | | | | | | |
| | | Exclusive Security Cover Ratio | 3.73 | | Pari-Passu Security Cover Ratio | | | | | | | | | | |
| | | | | | | | | | | | | | | | |

- i. This column shall include book value of assets having exclusive charge and outstanding book value of debt for which this certificate is issued.
- ii. This column shall include book value of assets having exclusive charge and outstanding book value of all corresponding debt other than column C.
- iii. This column shall include debt for which this certificate is issued having any pari passu charge - Mention Yes, else No.
- iv. This column shall include a) book value of assets having pari-passu charge b) outstanding book value of debt for which this certificate is issued and c). other debt sharing pari- passu charge along with debt for which certificate is issued.
- v. This column shall include book value of all other assets having pari passu charge and outstanding book value of corresponding debt.
- vi. This column shall include all those assets which are not charged and shall include all unsecured borrowings including subordinated debt and shall include only those assets which are paid-for.
- vii. In order to match the liability amount with financials, it is necessary to eliminate the debt which has been counted more than once (included under exclusive charge column as also under pari passu). On the assets side, there shall not be elimination as there is no overlap.
- viii. Assets which are considered at Market Value like Land, Building, Residential/ Commercial Real Estate to be stated at Market Value. Other assets having charge to be stated at book value/Carrying Value.
- ix. The market value shall be calculated as per the total value of assets mentioned in Column O.



b) ISIN wise Details

| Sr. No. | ISIN | Facility | Type of Charge | Subscribed Amount (INR in Crores) | Principal Outstanding as on December 31, 2023 (INR in Crores) | Interest Accrued but not due for payment as on December 31, 2023 (INR) | Cover Required (in times) | Security Required (INR in Crores) |
|---------|----------------------|----------|----------------|-----------------------------------|---|--|---------------------------|-----------------------------------|
| 1 | ISIN INE0S1Q07019 | | Exclusive | 40 | 40 | | 1 Time | 40 |
| | | | | | | | | |
| | | | | | | | | |

c) Comparison with previous quarter

| Security Cover of previous Quarter – September 2023 | Security Cover of current Quarter – December 2023 | Is there any reduction in the computed value of security cover in comparison to the previous quarter or previously calculated security cover (Yes / No) | If yes, please state the reason for such variation |
|---|---|---|--|
| | 3.73 | | |



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*Note: Security given by the Mr. L Prakash who is a partner in the firm (Hiren Wahan Buildtech)

Note – 1. Based on documents Produced before us.

2. Issued at the request of of Hiren Wahan Buildtech Private Limited.

For B Sreenivasa and Co,
Chartered Accountants
Firm Reg No:009287S

CA B Sreenivasa Setty
Proprietor
Membership No:205645
UDIN: 24205645BKGZRE7620

Place: Bangalore
Date: 13/02/2024