

Independent Auditor's Report on the Audited Financial Results of Deutsche Investments India Private Limited Pursuant to the Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors of

Deutsche Investments India Private Limited

Opinion

We have audited the accompanying statement of quarterly and year to date financial results of Deutsche Investments India Private Limited (the "Company"), for the quarter ended March 31, 2023 and for the year ended March 31, 2023 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS"), RBI guidelines and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2023 and for the year ended March 31, 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" 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 together with the ethical requirements that are relevant to our audit of the Statement, 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.

Board of Directors' Responsibilities for the Financial Results

The Statement has been compiled from the annual financial statements. The Company's Board of Directors are responsible for the preparation of the Statement that gives a true and fair view of the net profit and other comprehensive loss of the Company and other financial information in accordance with the applicable Ind AS prescribed under Section 133 of the Act, the relevant provisions of the Banking Regulation Act, 1949, the circulars, guidelines and directions issued by the Reserve Bank of India (RBI) from time to time ('RBI Guidelines') and other accounting principles generally accepted in India and in compliance with Regulation 52 of the Listing Regulations. 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 the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are 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 are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, 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 the effectiveness of the Company's internal control
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 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 results 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 Statement, including the disclosures, and whether the Statement represents 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.

Other Matters

The Statement includes the results for the quarter ended March 31, 2023 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2023 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Borkar & Muzumdar

Chartered Accountants

Firm Registration No: 101569W

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NIRANJANBHAI VAGHANI
Date: 2023.05.24
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Devang Vaghani

Partner

Membership No: 109386

UDIN: 23109386BGWGKL5843

Date: May 24, 2023

Place: Mumbai

Deutsche Investments India Private Limited

Block B1, Nirlon Knowledge Park, Western Express Highway, Goregaon (East), Mumbai - 400063

Tel: + 91(22) 7180 3783 / 85 / 86 / 97, Fax: + 91 (22) 7180 3799

CIN : U65923MH2005PTC153486

Statement of Profit and Loss

Statement of Audited Financial Information for the year ended March 31, 2023

S.No.	Particulars	For the three months ended March 31, 2023 (Audited)	For the three months ended December 31, 2022 (Unaudited)	For the three months ended March 31, 2022 (Audited)	For the year ended March 31, 2023 (Audited)	For the year ended March 31, 2022 (Audited)
I.	Revenues from operations					
	(a) Interest income	466.36	315.82	389.75	1,471.46	1,515.77
	(b) Revenue from contracts with customers	23.31	28.78	29.08	103.85	100.55
	Total revenues from operations	489.67	344.60	418.83	1,575.31	1,616.32
II.	Other income	(0.24)	(8.84)	1.89	(5.58)	(0.12)
III.	Total income (I+II)	489.43	335.76	420.72	1,569.73	1,616.20
III.	Expenses					
	(a) Finance costs	269.96	126.25	196.34	695.86	718.95
	(b) Fees and commission expense	10.29	14.88	15.12	52.25	51.67
	(c) Net loss on fair value changes	82.45	-	0.16	157.63	121.41
	(d) Employee benefits expense	58.31	37.76	38.59	173.01	133.27
	(e) Depreciation, amortization and impairment	0.16	0.13	0.11	0.57	0.41
	(f) Other expenses	81.97	91.16	62.55	276.17	182.69
	(g) Impairment on financial instruments	34.51	0.26	26.34	77.99	152.80
IV.	Total expenses	537.65	270.44	339.21	1,433.48	1,361.20
V.	Profit/ (loss) before tax (III-IV)	(48.22)	65.32	81.51	136.25	255.00
VI.	Tax expenses					
	(a) Current tax	15.17	18.87	2.39	96.02	111.27
	(b) Deferred tax	(27.54)	(2.77)	20.51	(58.49)	(45.03)
		(12.37)	16.10	22.90	37.53	66.24
VII.	Profit/ (loss) for the period (V-VI)	(35.85)	49.22	58.61	98.72	188.76
VIII.	Other comprehensive income					
	(a) Items that will not be reclassified to profit or loss					
	- Remesurement of post employment benefits	(0.27)		0.03	(0.27)	0.03
	(b) Income tax relating to items that will not be reclassified to profit or loss	0.07		(0.01)	0.07	(0.01)
	(c) Items that will be reclassified to profit or loss			-		
	- Changes in fair value of debt instruments measured at FVOCI	5.64	7.37	2.28	(2.35)	3.48
	(d) Income tax relating to items that will be reclassified to profit or loss	(1.42)	(1.86)	(0.58)	0.59	(0.88)
	Total other comprehensive income	4.02	5.51	1.72	(1.96)	2.62
IX.	Total comprehensive income for the period (VII+VIII)	(31.83)	54.73	60.33	96.76	191.38
X.	Earnings per equity share (face value Rs.10 per share):					
	Earnings per equity share (for continuing operations)					
	Basic & diluted (Rupees)	(0.67)	0.93	1.11	1.87	3.57

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CIN : U65923MH2005PTC153486

Balance Sheet

(Currency: Indian Rupees in Millions)

Statement of Audited Financial Information as at March 31, 2023

S.No.	Particulars	As at March 31, 2023 (Audited)	As at March 31, 2022 (Audited)
	ASSETS		
I.	Financial Assets		
	(a) Cash and cash equivalents	126.44	142.06
	(b) Receivables		
	(I) Trade receivables	27.36	27.12
	(c) Loans	21,108.20	20,509.85
	(d) Investments	2,781.71	2,557.85
	(e) Other financial assets	30.62	28.00
II.	Non-Financial Assets		
	(a) Current tax assets (Net)	362.75	323.80
	(b) Deferred tax assets (Net)	279.50	220.35
	(c) Property, plant and equipment	1.23	1.29
	(d) Other non financial assets	1.91	2.00
	Total Assets	24,719.72	23,812.32
	LIABILITIES AND EQUITY		
	LIABILITIES		
I.	Financial Liabilities		
	(a) Payables		
	(I) Trade payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	147.79	45.03
	(II) Other payables		
	(i) total outstanding dues of micro enterprises and small enterprises	0.87	0.21
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		
		3.02	3.34
	(b) Debt securities	12,879.42	11,564.80
	(c) Borrowings (other than debt securities)	-	10.00
	(d) Inter-corporate deposits	2,535.08	3,041.33
	(e) Other financial liabilities	0.38	0.51
II.	Non-Financial Liabilities		
	(a) Current tax liabilities (Net)	7.88	7.88
	(b) Provisions	7.16	4.80
	(c) Other non-financial liabilities	7.88	6.80
III.	EQUITY		
	(a) Equity share capital	528.85	528.85
	(b) Other equity	8,601.39	8,598.77
	Total Liabilities and Equity	24,719.72	23,812.32

Deutsche Investments India Private Limited Block B1, Nirlon Knowledge Park, Western Express Highway, Goregaon (East), Mumbai - 400063 Tel: + 91(22) 7180 3783 / 85 / 86 / 97, Fax: + 91 (22) 7180 3799 CIN : U65923MH2005PTC153486 Statement of Cash Flow (Currency: Indian Rupees in Millions)			
Statement of Audited Financial Information for the year ended March 31, 2023			
S. No.	Particulars	For the year ended March 31, 2023 (Audited)	For the year ended March 31, 2022 (Audited)
I	Cash Flow from operating activities		
	Net Profit before tax	136.25	255.00
	<u>Adjustments for:</u>		
	Depreciation and amortization expenses	0.57	0.41
	Interest income on bank deposits	(0.92)	(4.81)
	Net unrealised (gain) / loss on foreign currency translation	5.95	(4.69)
	Net (gain) / loss on fair value changes	157.63	121.41
	Impairment on financial instruments	77.99	152.80
	Interest income	(1,466.86)	(1,510.68)
	Interest expenses	695.87	718.94
	Operating profit before working capital changes	(393.52)	(271.62)
	<u>Adjustments for:</u>		
	Decrease / (increase) in loans	(632.14)	1,134.90
	Decrease/ (increase) in receivables	(3.45)	(11.65)
	Decrease / (increase) in other financial assets	(2.62)	(1.84)
	Decrease / (increase) in other non financial assets	0.10	(0.37)
	Increase / (decrease) in trade payables	96.81	(57.48)
	Increase / (decrease) in other payables	0.34	(1.27)
	Increase / (decrease) in other financial liabilities	0.96	(397.06)
	Increase / (decrease) in provisions	2.09	1.82
	Cash generated / (used in) from operations	(931.43)	395.43
	Interest income received	1,374.32	1,437.01
	Interest expenses paid	(686.50)	(672.91)
	Income taxes paid (includes tax deducted at source)	(134.97)	(159.28)
	Net cash flow from / (used in) operating activities	(378.58)	1,000.25
II	Cash flow from investing activities		
	Purchase of investments	(2,182.30)	(1,770.69)
	Proceeds from sale of investments	1,850.00	500.00
	Interest income of bank deposit	0.92	4.81
	Purchase of property, plant and equipment	(0.51)	(0.26)
	Net cash flow from / (used in) investing activities	(331.89)	(1,266.14)
III	Cash flow from financing activities		
	Proceeds from / (Repayment of) Debt Securities (net)	1,298.99	402.95
	Proceeds from / (Repayment of) borrowing other than Debt Securities (net)	(10.00)	3.40
	Proceeds from / (Repayment of) Inter-corporate Deposit (net)	(500.00)	-
	Interim dividend paid	(94.14)	(171.88)
	Net cash flow from / (used in) financing activities	694.85	234.47
	Net increase / (decrease) in cash and cash equivalents	(15.62)	(31.42)
	Cash and cash equivalents as at beginning of the year	142.06	173.48
	Cash and cash equivalents as at end of the year	126.44	142.06

Notes:

(i) The above information have been prepared pursuant to the requirement of circular no. SEBI/LAD-NRO/GN/2021/39 dated August 9, 2021, issued by Securities and Exchange Board of India ("SEBI") and pursuant to SEBI (Issue and Listing of Non-Convertible Securities) Regulations, 2021 being submitted by the Company to include in disclosure documents of listed Commercial Papers (CPs) and Non-Convertible Debentures (NCDs) respectively. The financials information have been prepared in accordance with the recognition & measurement principles laid down in accordance with the Indian Accounting Standard 34 'Interim Financial Reporting'(Ind AS 34) as prescribed under section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and other accounting principles generally accepted in India.

(ii) The above audited financial information for the year ended March 31, 2023 have been reviewed by the Audit Committee and recommended for approval and approved by the Board of Directors at its meeting held on May 24, 2023. The Statutory Auditors of the Company have carried out audit of financial information for the year ended March 31, 2023.

(iii) In terms of requirement as per RBI notification no RBI/2019-20/170 DOR (NBFC).CC.PD.No.109/22.10.106/2019-20 dated March 13, 2020 on implementation of Indian Accounting Standards, Non- Banking Financial Companies (NBFCs) are required to create an impairment reserve for any shortfall in impairment allowances under IND AS 109- Financial Instruments and Income Recognition, Asset Classification and Provisioning ('IRACP') norms (including provision on standard assets). The impairment allowance under IND AS 109 made by the Company does not exceed the total provision required under IRACP (including standard asset provisioning), as at March 31, 2023 and accordingly, amount of INR 136.47 million is transferred to impairment reserve.

(iv) The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in June 2021. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified and the final rules / interpretation have not yet been issued. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.

(v) There is no Debenture Redemption Reserve (DRR) created as the Non Banking Financial Companies registered with Reserve Bank of India are not required to create DRR for the privately placed debentures.

(vi) The debentures of the Company have been assigned rating of "IND AAA" by India Ratings & Research Private Limited.

(vii) Figures for the previous period/ year have been regrouped/ reclassified and rearranged wherever necessary to confirm to the current period/ presentation.

In terms of our report attached

For Borkar & Muzumdar

Chartered Accountants

ICAI Firm registration number:101569W

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Devang Vaghani

Partner

Membership No.: 109386

Place: Mumbai

Date: May 24, 2023

For and on behalf of the Board of Directors of
Deutsche Investments India Private Limited

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Manu Sharma

Director

DIN:09744923

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Anjallee Paatil

Director

DIN:00643278



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**Information disclosure for Deutsche Investments India Pvt Ltd under Regulation 52 (4),
Chapter V of SEBI LODR Regulations:**

Audit of year ended March 31, 2023

Debt Equity Ratio	1.69
Outstanding Preference Shares	The Company does not have Preference Share Capital
Capital redemption reserve/debenture redemption reserve	NIL
Net Worth	INR 8,850.74 million
Net Profit after Tax	INR 98.72 million
Earnings per share	INR 1.87
Total debt to total assets	0.62
Net profit margin (%) (Net Profit after Tax / Total Income)	6.29%
Sector specific equivalent ratio	
Capital risk adequacy ratio (CRAR) %	47.00%

Note: Debt service coverage ratio, Interest service coverage ratio, Current ratio, Long term debt to working capital, Bad debts to Accounts receivable ratio, Current liability ratio, Debtors turnover, Inventory turnover and Operating margin ratio is not applicable to the Company.

Yours faithfully,

For and on behalf of Deutsche Investments India Private Limited

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Manu Sharma
Director
DIN - 09744923

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Anjallee Paatil
Director
DIN - 00643278

Ref. 23-24/DIPL/1

To,
The Board of Directors,
Deutsche Investment India Private Limited
Block B1, Nirlon Knowledge Park
Western Express Highway
Goregaon (E), Mumbai 400063

1. We have been appointed as statutory auditor of Deutsche Investments India Private Limited (hereinafter the “Company”) for financial year 2022-23. This Certificate is issued to the Company in accordance with the terms of E-Mail dated May 23, 2023.
2. The Company is a non-banking financial company (“NBFC”) registered with the Reserve Bank of India (“RBI”) and is required to submit this accompanying Statement of Security Coverage Ratio as on March 31, 2023 (the “Statement”) in accordance with the requirement of Regulation 54 read with Regulation 56(1)(d) of LODR Regulations and SEBI Circular No. SEBI/HO/MIRSD/MIRSD_CRADT/CIR/P/2022/67, dated May 19, 2022. Accordingly, Borkar & Muzumdar (“us”, “our” or “we”) have been appointed to issue a certificate in compliance with the above requirements.

Management’s Responsibility

3. The preparation of the accompanying Statement is the responsibility of the Management of the Company including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to preparation and presentation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The Management is also responsible for ensuring that the Company complies with the requirements of the Regulation 54 read with Regulation 56(1)(d) of LODR Regulations and SEBI Circular No. SEBI/HO/MIRSD/MIRSD_CRADT/CIR/P/2022/67, dated 19 May 2022 and for providing all relevant information to Debenture Trustee, including, amongst others, in respect of listed non-convertible debt securities.

Auditor’s Responsibility

5. Pursuant to the requirements of the Regulation 54 read with Regulation 56(1)(d) of LODR Regulations and SEBI Circular No. SEBI/HO/MIRSD/MIRSD_CRADT/CIR/P/2022/67, dated 19 May 2022, it is our responsibility to provide a limited assurance on compliance with the Security Coverage Ratio. Our responsibility does not include the evaluation of adherence by the Company with all the applicable guidelines and SEBI regulations.

6. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India. Our scope of work did not include verification of compliance with other requirements of the other circulars and notifications issued by regulatory authorities from time to time and any other laws and regulations applicable to the Company. Further, our scope of work did not involve performing audit tests for the purpose of expressing an opinion on the fairness or accuracy of any of the financial information or the financial statements of the Company, taken as a whole. We have not performed an audit, the objective of which would be the expression of an opinion on the financial statements, specified elements, accounts or items thereof for the purpose of this report. Accordingly, we do not express such an opinion.
7. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information and Other Assurance and Related Services Engagements.
8. A limited assurance engagement includes performing procedures to obtain sufficient appropriate audit evidence on the reporting criteria mentioned in paragraph 5 above. The procedures selected depend on the auditor's judgement, including the assessment of the risks associated with the Reporting Criteria. Accordingly, we have performed the following procedures in relation to the Statement:
 - i. We have been provided with the audited financial information of the Company for the half year ended March 31, 2023.
 - ii. We have obtained and read the Board Resolution and information memorandum and under various Debenture Trustee Agreement.
9. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance. Consequently, the level of assurance obtained in a limited assurance is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Conclusion

10. Based on our examination as above and according to the information and explanations provided to us by Company's Management, the Company has only issued Listed Unsecured Non-Convertible Debentures of ₹ 300 millions listed with the National Stock Exchange of India Limited and accordingly a Nil Security Cover Certificate is enclosed as at 31st March 2023 in the prescribed format of the SEBI circular.

Restriction on Use

11. This certificate is addressed to the Board of Directors of the Company solely for the purpose of use by the management of the Company for submission to Catalyst Trusteeship Limited and is not to be used by any other person or for any other purpose or to be distributed to any other parties. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing. This report relates only to the items specified above and does not extend to any financial statements of the Company taken as a whole.

For Borkar & Muzumdar
Chartered Accountants
FRN: 101569W

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Devang Vaghani
Partner
Membership No.; 109386
UDIN: 23109386BGWGKM5593

Date: May 24, 2023
Place: Mumbai



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Annexure to Certificate no. 23-24/DIPL/1 dated May 24, 2023

To,

Catalyst Trusteeship Limited

We hereby confirm the following details to Debenture trustee

- a) Deutsche Investments India Private Limited ("Company") vide its Board Resolution and information memorandum/ offer document and under various Debenture Trust Deeds, has issued the following Listed Unsecured Non-Convertible Debentures where Catalyst Trusteeship Limited is the Debenture trustee.

ISIN	Private Placement / Public Issue	Secured / Unsecured	Sanctioned Amount
INE144H08018	Private Placement	Unsecured	INR 300 million

- b) **Security Cover for listed unsecured debt securities:**

Refer Annexure I (Nil Submission)

- c) **Compliance of all the covenants/terms of the issue in respect of Listed Unsecured Non-Convertible Debentures of the Company**

We hereby certify that the above information is correct and compliance made in respect of the covenants / terms of the issue of the listed debt securities (NCD's) and we have no reason to believe that the Company has not complied such covenants/terms of the issue.

For and on behalf of the Board of Directors of
Deutsche Investments India Private Limited

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Manu Sharma
Director
DIN: 09744923

Anjallee Paatil
Director
DIN: 00643278

For Borkar & Muzumdar
Chartered Accountants
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Devang Vaghani
Partner
Membership No.: 109386
UDIN: 23109386BGWGKM5593
Place: Mumbai
Date: May 24, 2023



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Annexure I

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	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 ^{vi}	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)
		Book Value	Book Value	Yes/ No	Book Value	Book Value						Relating to Column F		
ASSETS														
Property, Plant and Equipment														
Capital Work-in-Progress														
Right of Use Assets														
Goodwill														
Intangible Assets														
Intangible Assets under Development														
Investments														



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Loans														
Inventories														
Trade Receivable s														
Cash and Cash Equivalents														
Bank Balances other than Cash and Cash Equivalents														
Others														
Total														
LIABILITIES														
Debt securities to which this certificate pertains														
Other debt sharing pari-passu charge with above debt														
Other Debt														
Subordinated debt														
Borrowings														
Bank														
Debt Securities														
Others														
Trade payables														



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Lease Liabilities																			
Provisions																			
Others																			
Total																			
Cover on Book Value																			
Cover on Market Value ^{1c}																			
		Exclusiv e Security Cover Ratio																	