

VAM/COM/2026/307

August 05, 2026

To,
Department of Corporate Services
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai -400 001

Sub: Intimation under Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') for the quarter ending June 30, 2026.

Dear Sir/ Madam,

In terms of the Listing Regulations, we hereby submit the following:

- a) Unaudited Financial Results of the Company for the quarter ended June 30, 2026, along with the Limited Review Report by B S R Co & LLP, Chartered Accountants (Firm's Registration No.:101248W/W-100022) Statutory Auditors of the Company as per Regulation 52(1) and Regulation 52(2) of Listing Regulations;
- b) Disclosure as per Regulation 52(4) of Listing Regulations is provided as Note 6 to the Unaudited Financial Results for the quarter ended June 30, 2026.
- c) Statement indicating utilization of issue proceeds of non-convertible securities and statement of material deviation in the use of issue proceeds from the objects of the issue for the quarter ended June 30, 2026 as per Regulation 52(7) and Regulation 52(7A) of Listing Regulations.
- d) Disclosure of the extent and nature of security created and maintained for secured non-convertible debentures of the Company for the quarter ended June 30, 2026, and the Security Cover Certificate thereon as per Regulation 54 of Listing Regulations read with SEBI Circular dated May 19, 2022.

Kindly take the same on record.

For and on behalf of **Vivriti Asset Management Private Limited**
(Formerly known as Vivriti Funds Private Limited)

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Vineet Sukumar
Managing Director
DIN: 06848801

**Address: Prestige Zackria Metropolitan No. 200/1-8,
8th Floor, Block -1, Annasalai, Chennai - 600002**

Limited Review Report on unaudited financial results of Vivriti Asset Management Private Limited (formerly known as Vivriti Funds Private Limited) for the quarter ended 30 June 2026 pursuant to Regulation 52 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Vivriti Asset Management Private Limited (formerly known as Vivriti Funds Private Limited)

1. We have reviewed the accompanying Statement of unaudited financial results of Vivriti Asset Management Private Limited (formerly known as Vivriti Funds Private Limited) (hereinafter referred to as “the Company”) for the quarter ended 30 June 2026 (“the Statement”) (in which are included interim financial information of one branch located in India).
2. This Statement, which is the responsibility of the Company’s management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 “*Interim Financial Reporting*” (“Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“Listing Regulations”). Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 “*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*”, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 52 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We draw attention to Note 8 to the financial results which describes the overall accounting for the Composite Scheme of Arrangement (“the Scheme”) amongst Vivriti Asset Management Private Limited (formerly known as Vivriti Funds Private Limited) (“the Company”), Vivriti Finance Limited (formerly known as Vivriti Capital Limited), Vivriti Capital Limited (Formerly known as Hari and Company Investment Madras Private Limited), Vivriti Next Limited, erstwhile Vivriti Asset Management Private Limited (“Amalgamating Company”) and their respective Shareholders. The appointed / effective date as per the Scheme is the first day of the month immediately succeeding the month in which all requisite conditions and filings with the regulatory authorities are completed. Accordingly, the appointed / effective date as per the Scheme is 1 April 2026.

In accordance with the Scheme approved by NCLT, the Company has given effect to the Scheme from the appointed date of 1 April 2026 which overrides the relevant requirement of accounting principles generally accepted in India (according to which the scheme would have been accounted for during the year ended 31 March 2026 as the Scheme was approved by the NCLT on 2 February 2026).

Limited Review Report (Continued)

Vivriti Asset Management Private Limited (formerly known as Vivriti Funds Private Limited)

Though the appointed date as per the NCLT approved Scheme is 1 April 2026, as per the requirements of Appendix C to Ind AS 103 "Business Combination", Business Combination ("the demerger of the AMC business from Vivriti Capital Limited to the Company) has been accounted for as if it had occurred from the beginning of the preceding period in the financial results. Accordingly, amounts relating to the quarter ended 30 June 2026 include the impact of the business combination and the amounts for the quarter ended 31 March 2026 and 30 June 2025 and the corresponding amounts for the previous year ended 31 March 2026 have been restated by the Company after recognizing the effect of the business combination as above. The aforesaid note 8 also describes in detail the impact of the business combination on the financial results.

Our conclusion is not modified in respect of this matter.

6. Corresponding figures included in these financial results (which includes financial position and financial performance of AMC business transferred into the Company pursuant to the Scheme) have not been subjected to review or audit since the requirement of submission of quarterly financial results became applicable from the quarter ended 31 March 2026 on account of transfer of the listed non-convertible debentures of the erstwhile Vivriti Asset Management Private Limited to the Company under the Composite Scheme of Arrangement (also refer note 8 to the financial results).

Our conclusion is not modified in respect of this matter.

For **B S R & Co. LLP**

Chartered Accountants

Firm's Registration No.:101248W/W-100022

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T H**

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T H Mahadevan

Partner

Chennai

05 August 2026

Membership No.: 224352

UDIN:26224352OZAPYT7767

Vivriti Asset Management Private Limited (formerly known as Vivriti Funds Private Limited) Regd. Office: Prestige Zackria Metropolitan No. 200/1-8, 8th Floor, Block -1, Annasalai, Chennai - 600002 (CIN - U66300TN2003PTC052025) Statement of Unaudited Financial Results for the quarter ended 30 June 2026				
(INR in lakhs)				
Particulars	Quarter ended			Year ended
	30 June 2026	31 March 2026*	30 June 2025*	31 March 2026*
	Unaudited	Unaudited (refer note 9)	Unaudited	Audited
INCOME				
Revenue from operations	1,480.74	2,033.30	1,888.94	7,780.89
Other income	167.21	106.04	78.50	345.55
Total income	1,647.95	2,139.34	1,967.44	8,126.44
EXPENSES				
Employee benefits expense	962.52	767.36	997.65	3,854.80
Finance costs	43.64	53.93	91.86	307.87
Depreciation expense	22.17	21.97	23.75	91.02
Other expenses	894.53	977.69	729.34	3,005.16
Total expenses	1,922.86	1,820.95	1,842.60	7,258.85
Profit / (loss) before tax	(274.91)	318.39	124.84	867.59
Tax expense				
- Current tax	-	1.48	0.01	1.55
- Deferred tax	(49.29)	43.44	32.45	141.25
Total tax expense	(49.29)	44.92	32.46	142.80
Net profit / (loss) after tax for the period / year	(225.62)	273.47	92.38	724.79
Other comprehensive income				
(i) Items that will not be reclassified to profit or loss:				
Remeasurements of the defined benefit asset / (liability)	(5.00)	(7.13)	(7.00)	2.96
Income tax relating to items that will not be reclassified to profit or loss	1.26	1.80	1.76	(0.74)
Other comprehensive income	(3.74)	(5.33)	(5.24)	2.22
Total comprehensive income for the period / year, net of income tax	(229.36)	268.14	87.14	727.01
Earnings per equity share				
Basic (₹)	(262.99)	318.77	107.68	844.84
Diluted (₹)	(262.99)	318.77	107.68	844.84
Face value per share (₹)	10.00	10.00	10.00	10.00
	<i>Not annualised</i>	<i>Not annualised</i>	<i>Not annualised</i>	<i>Annualised</i>

See accompanying notes to the unaudited financial results

* Restated - also refer note 8

Vivriti Asset Management Private Limited (formerly known as Vivriti Funds Private Limited)
Regd. Office: Prestige Zackria Metropolitan No. 200/1-8, 8th Floor, Block -1, Annasalai, Chennai - 600002
(CIN - U66300TN2003PTC052025)

Notes:

- 1 Vivriti Asset Management Private Limited (formerly known as Vivriti Funds Private Limited) ("the Company") is engaged in the business of investment manager for alternative investment funds and providing management and business consulting services. The name of the Company was changed from Vivriti Funds Private Limited to Vivriti Asset Management Private Limited with effect from 11 May 2026.
- 2 The above financial results for the quarter ended 30 June 2026 along with the comparative period have been reviewed and approved by the Board of Directors at their meeting held on 05 August 2026. The above results for the quarter ended 30 June 2026 have been reviewed by the statutory auditors of the Company. The auditors have issued an unmodified limited review report.
- 3 The financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ('Ind AS'), 34 - "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and in compliance with Regulation 52 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations 2015. The financial results have been drawn up on the basis of Ind AS, that are applicable to the Company as at 30 June 2026. Any application guidance / clarifications / directions issued by regulators are implemented as and when they are issued / applicable.
- 4 As at 30 June 2026, the Company has 2,480 secured, rated, listed, taxable, redeemable, transferable, interest bearing non-convertible debentures having a face value of INR 100,000 each and an aggregate face value of INR 2,480 lakhs which are listed with Bombay Stock Exchange. The principal outstanding as at 30 June 2026 is INR 1,380 lakhs.

Particulars	Quarter ended			Year ended
	30 June 2026	31 March 2026*	30 June 2025*	31 March 2026*
	(Unaudited)	Unaudited (refer note 9)	(Unaudited)	Audited
A. Segment Revenue: Revenue from operations	1,480.74	2,033.30	1,888.94	7,780.89
B. Segment Results: Profit/(loss) before tax for the period/ year	(274.91)	318.39	124.84	867.59
C. Segment Assets: Total assets	22,848.70	23,538.18	23,902.20	23,538.18
D. Segment Liabilities: Total liabilities	3,303.96	3,930.44	6,133.80	3,930.44

* Restated - also refer note 8

- 6 Analytical ratios / disclosures required under Regulation 52 / 54 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Particulars	Quarter ended			Year ended
	30 June 2026	31 March 2026*	30 June 2025*	31 March 2026*
	Unaudited	Unaudited (refer note 9)	Unaudited	Audited
a) Debt Service Coverage Ratio	(0.28)	0.90	0.81	0.65
b) Interest Service Coverage Ratio	(3.93)	7.93	2.81	4.41
c) Debt-Equity Ratio	0.07	0.10	0.17	0.10
d) Current ratio	2.36	2.43	1.74	2.43
e) Long term debt to working capital	-	-	0.29	-
f) Bad Debts to Accounts receivable ratio	NA	NA	NA	NA
g) Current Liability Ratio	0.92	0.92	0.72	0.92
h) Total Debts to Total Assets Ratio	0.06	0.08	0.13	0.08
i) Debtors turnover ratio	3.73	5.21	4.63	4.91
j) Inventory turnover ratio	NA	NA	NA	NA
k) Outstanding redeemable preference shares (Quantity)	NA	NA	NA	NA
l) Outstanding redeemable preference shares (Amount in lakhs)	NA	NA	NA	NA
m) Capital redemption reserve	NA	NA	NA	NA
n) Debenture redemption reserve	NA	NA	NA	NA
o) Networth (Amount in lakhs)	19,544.70	19,606.79	17,767.05	19,606.79
p) Net profit after tax (Amount in lakhs)	(225.62)	273.47	92.38	724.79
q) Earning per share				
Basic (₹)	(262.99)	318.77	107.68	844.84
Diluted (₹)	(262.99)	318.77	107.68	844.84
r) Operating Margin	-14.12%	19.33%	12.73%	16.28%
s) Net Profit Margin	-15.49%	-0.17%	4.61%	9.34%

* Restated - also refer note 8

Notes:

- i) Debt Service coverage ratio: Earnings available for debt service ÷ Debt Service (Debt Service = Interest and Lease Payments + Principal Repayments)
- ii) Earning for Debt Service: Net Profit after taxes + Depreciation + Interest + Loss / (gain) on sale of Fixed assets.
- iii) Interest Service Coverage Ratio: (Profit before tax + Finance costs (Excluding Finance cost on lease liabilities) + Depreciation and Amortisation + Employee share based payment expenses) ÷ Finance costs (Excluding Finance cost on lease liabilities)
- iv) Debt equity ratio: Total Debt ÷ Total equity (Total Debt: Long term borrowings + Short term borrowings)
- v) Total equity = Equity attributable to owners of the Company
- vi) Asset Cover Ratio: ((Total Assets - Intangible Assets) - (Current Liabilities - Current Debt))/Total Non-convertible Debt
- vii) Current ratio: Current assets ÷ Current liabilities
- viii) Long term debt to working capital: (Non current borrowings + Current maturities of long term debt) ÷ (Current Assets - Current liabilities + Current maturities of long term debt)
- ix) Bad debts to accounts receivable ratio: Bad debts including provision for doubtful debts ÷ Average Trade receivables
- x) Current Liability ratio: Current liability ÷ Total liabilities
- xi) Total Debts to total assets: Total Debt ÷ Total assets
- xii) Debtors' turnover: Revenue from operations ÷ Average Trade receivables (annualised)
- xiii) Operating margin: (Profit before tax + Finance costs + Depreciation) ÷ Revenue from operations
- xiv) Net Profit margin: Net profit after tax for the period / year ÷ Revenue from operations

7 All outstanding non-convertible listed debt securities are secured by way of pari passu charge on hypothecated assets of the Company with security cover of 1 time of outstanding amount on such securities at any point of time. There are no unsecured / unlisted non-convertible debt securities.

8 The Board of Directors of the Company at its meeting held on 27 June 2024, had approved the Composite Scheme of Arrangement amongst the Company, Hari and Company Investments Madras Private Limited, Vivriti Next Limited (formerly known as Vivriti Next Private Limited) (the holding company), Vivriti Capital Limited (formerly known as Vivriti Capital Private Limited), Vivriti Asset Management Private Limited and their respective shareholders, pursuant to the provisions of Sections 230 to 232 of the Companies Act, 2013, (as amended from time to time) subject to receipt of necessary statutory and regulatory approvals. Pursuant to the Composite Scheme of Arrangement, Vivriti Asset Management Private Limited will be amalgamated into Vivriti Capital Limited and subsequently the AMC business of Vivriti Capital Limited will be demerged to the Company against issue of shares by the holding company to the shareholders of Vivriti Capital Limited.

The Composite Scheme of Arrangement was filed with the Hon'ble National Company Law Tribunal, Division Bench - II, Chennai Bench ("NCLT") on 24 December 2024. The NCLT approved the Scheme vide its final order dated 9 December 2025. Subsequently, an Interlocutory Application was filed for rectification of certain clerical errors in the said order, which was approved by the NCLT vide its order dated 19 December 2025. The Certified True Copy of the final order dated 9 December 2025 was received on 2 January 2026 and the Certified True Copy of the rectified order dated 19 December 2025 was received on 2 February 2026. The Order of NCLT was filed with ROC on 2 March 2026.

It may be noted that, post the Scheme becoming effective, the name of the Company changed to Vivriti Asset Management Private Limited, name of Hari and Company Investments Madras Private Limited changed to Vivriti Capital Limited and name of Vivriti Capital Limited changed to Vivriti Finance Limited.

Upon the Scheme becoming effective from the appointed date of 1 April 2026, the Company has accounted for the demerger during the quarter and recorded net assets of INR 13,523 lakhs representing carrying value of assets net of liabilities and reserves of the demerged undertaking as appearing in the books of Demerged Company. The nominal value of the equity and compulsorily convertible preference shares issued by the Holding Company towards settlement of purchase consideration amounting to INR 1,679 lakhs have been recognised as deemed capital contribution. The resulting balance amount of INR 11,844 lakhs has been credited to Capital Reserve.

Pursuant to Appendix C of Ind AS 103, Business Combinations, the comparative financial information has been restated as if the demerger had occurred from the beginning of the comparative period. Accordingly, the financial information for the quarter and year ended 31 March 2026 and the quarter ended 30 June 2025 has been restated as though the demerger took effect on 1 April 2025.

9 The requirement of submission of quarterly financial results became applicable with effect from quarter ended 31 March 2026 on account of transfer of the listed non-convertible debenture of the erstwhile Vivriti Asset Management Private Limited to the Company under the Composite Scheme of Arrangement (also refer note 8) and in accordance with BSE Notice No. 20260526-9 dated 26 May 2026 and further as per the requirement of Ind AS 103, the financial information in respect of the comparative periods (i.e. quarter and year ended 31 March 2026 and quarter ended 30 June 2025) has been restated as if the scheme of arrangement had occurred from the beginning of the preceding year i.e. 1 April 2025. Accordingly, the corresponding comparative figures included in these unaudited financial results (which also includes the financial information of the AMC business transferred into the Company pursuant to the Scheme) have been compiled by the Management and approved by Company's Board of Directors and have not been subjected to any review or audit.

Place: Chennai
Date: 05 August 2026

For and on behalf of the Board of Directors
Vivriti Asset Management Private Limited
(formerly known as Vivriti Funds Private Limited)
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Vineet Sukumar
Managing Director
DIN: 06848801

Disclosure in terms of Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended 30 June 2026

- a) Debt Equity ratio as on 30 June 2026 is 0.07
- b) The Company is not required to create Debenture redemption reserve and Capital Redemption reserve in terms of the Companies (Share Capital and Debentures) Rules, 2014 read with the Companies (Share Capital and Debentures) Amendment Rules, 2019.
- c) Net worth as on 30 June 2026 is 19,544.70 (in Lakhs)
- d) Net Profit/(Loss) after tax for the quarter 30 June 2026 is (225.62)
- e) Earnings per share for the quarter ended 30 June 2026 (not annualised): Basic (262.99) and Diluted -(262.99)
- f) Outstanding Optionally Convertible Redeemable Preference Share Capital as on 30 June 2026 is Nil
- g) Total debts to total assets ratio as on 30 June 2026 is 0.06
- h) Operating margin (%) for the quarter ended 30 June 2026 is (14.12%).
- i) Net profit margin (%) for the quarter ended 30 June 2026 is (15.49%).
- j) Debt Service Coverage Ratio as on 30 June 2026 is (0.28)
- k) Interest Service Coverage ratio as on 30 June 2026 is (3.93)
- l) Current ratio as on 30 June 2026 is 2.36
- m) Long term debt to working capital ratio as 30 June 2026 is NA
- n) Bad debts to accounts receivable ratio 30 June 2026 is NA
- o) Debtors turnover ratio as on 30 June 2026 is 3.73
- p) The information related to Gross Non-Performing Assets (GNPA) Ratio, Net Non-Performing Assets (NNPA) Ratio, Capital adequacy ratio or capital-to-risk weighted assets ratio (CRAR), Inventory turnover ratio have not been included as these disclosures are not applicable to the Company considering the nature of business undertaken by the Company.

For and on behalf of **Vivriti Asset Management Private Limited**
(Formerly known as Vivriti Funds Private Limited)

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VAM/COM/2026/305

August 05, 2026

To,
Department of Corporate Services
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai -400 001

Sub: Statement of utilisation and material deviation in use of issue proceeds as per Regulation 52(7) and 52(7A) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 for the quarter ended June 30, 2026.

Dear Sir / Madam,

As required under Regulation 52(7) & 52(7A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we hereby declare that there were no Non-Convertible Debentures which were raised during the quarter ended 30 June 2026.

Accordingly, submission of Statement of utilization and material deviation in use of issue proceeds for the quarter ended 30 June 2026, is not applicable.

Kindly take the same on record.

For and on behalf of **Vivriti Asset Management Private Limited**
(formerly known as Vivriti Funds Private Limited)

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Managing Director
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VAM/COM/2026/306

August 05, 2026

To,

BSE Limited,
P.J. Towers,
Dalal Street,
Mumbai -400 001

Sub: Intimation under Regulation 54 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") for the quarter ended June 30, 2026.

Dear Sir/ Madam,

Pursuant to Regulation 54(3) of Listing Regulations read with SEBI Circular bearing No. SEBI/HO/MIRSD/ CRADT/ CIR/ P/ 2022/ 67 dated May 19, 2022 as amended from time to time, the disclosure of extent and nature of security created and maintained with respect to secured listed non-convertible debentures of the Company for the quarter ended June 30, 2026, is enclosed herewith.

Further, with reference to Table III of the Security Cover Certificate from Statutory Auditors, the Company has obtained requisite waiver from the debenture holder in respect of the financial covenants for interest coverage ratio in terms of transaction documents to ensure covenant compliance as of the reporting date. Accordingly, the Company has complied with all applicable covenants reporting requirements as of date.

Kindly take the same on record.

For and on behalf of **Vivriti Asset Management Private Limited**
(formerly known as *Vivriti Funds Private Limited*)

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B S R & Co. LLP

Chartered Accountants

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Chennai – 600 031, India
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The Board of Directors

Vivriti Asset Management Private Limited
(formerly known as Vivriti Funds Private Limited)
Prestige Zackria Metropolitan,
No. 200/1-8, 8th Floor, Block -1, Annasalai,
Chennai – 600002

05 August 2026

Dear Sirs,

Auditor's report on Statement of information on security cover maintained with respect to listed non-convertible debentures as at 30 June 2026; value of receivables / book debts as at 30 June 2026 and compliance of covenants with respect to listed non-convertible debentures for the period ended 30 June 2026 / as at 30 June 2026.

1. This report is issued in accordance with the terms of our engagement letter dated 17 July 2026.
2. The management has requested us to certify the particulars contained in the accompanying Statement of information for the listed non-convertible debt securities ('NCD') attached herewith (the 'Statement') for Vivriti Asset Management Private Limited (the 'Company') for the period ended 30 June 2026 / as at 30 June 2026. The Statement has been prepared by the Company to comply with Regulation 54 read with Regulation 56(1)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and Regulation 15(1)(t) of the Securities and Exchange Board of India (Debenture Trustees) Regulations, 1993, as amended and circular SEBI/HO/MIRSD/MIRSO_CRADT/CIR/P/ 2022/67 dated 19 May 2022 (together referred to as the "Regulations") for the purpose of its onward submission to Vardhman Trusteeship Private Limited (the "Debenture Trustee") of the Company and the stock exchanges. The Statement has been prepared by the management and enclosed by us for identification purposes only.

Management's responsibility

3. The preparation and presentation of the Statement is the responsibility of the Company's management including the preparation and maintenance of all accounting and other records supporting its contents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The Company's management is also responsible for ensuring that the Company complies with the requirements of the Regulations and the Debenture Trust Deed ('DTD') for the listed NCD outstanding as at 30 June 2026 (as listed in the Statement) and for providing all relevant information to the Company's Debenture Trustee. The Company's management is responsible for preparation and maintenance of covenants list and compliance with such covenants on a continuous basis as per the DTD.

Further, the Company's management is responsible for completeness and accuracy of the covenants listed in the Statement extracted from the list of covenants under the 'Covenant' section of the DTD and the status of compliance with such covenants for the period ended 30 June 2026 / as at 30 June 2026.

Auditor's responsibility

5. Pursuant to the request from management and as required by the Regulations, we are required to provide a limited assurance on whether anything has come to our attention that causes us to believe that the Company has not accurately extracted the particulars furnished in the Statement from the unaudited financial statements / information, underlying books of account and other relevant records and documents maintained by the Company for the period ended 30 June 2026, has not maintained required security cover, has provided incorrect details of value of receivables / book debts (assets hypothecated) in the Statement, has not complied with the covenants (as set out in the Statement) as per the requirements of the DTD in relation to all listed NCD outstanding as at 30 June 2026, and whether the computation of security cover ratio in the Statement is not arithmetically accurate.
6. For the purpose of this report, we have planned and performed the following procedures;

Part A: Security cover

- (a) Obtained a list of assets pledged as collateral / security against the outstanding listed NCD as at 30 June 2026;
- (b) Traced all the amounts relating to assets and liabilities (as set out in the Statement) to the underlying unaudited books of accounts and other relevant records and documents maintained by the Company for the period ended 30 June 2026 and verified the arithmetical accuracy of the numbers in the Statement;
- (c) On a sample basis, verified the details of the outstanding amount and assets required to be maintained as collateral for the listed NCD from the underlying unaudited books of account and other relevant records and documents maintained by the Company for the period ended 30 June 2026;
- (d) Verified the computation of security cover as at 30 June 2026, prepared by management, as specified in the format given under SEBI/HO/MIRSD/MIRSD_CRADT/CIR/P/2022/67 dated 19 May 2022;
- (e) Obtained appropriate representations from the Management relating to compliance with Regulations and DTD.

Part B: Value of receivables / book debts (assets hypothecated)

- a) Verified, on a sample basis, outstanding amount of NCD as at 30 June 2026 and the value of assets hypothecated from the underlying unaudited books of account and other relevant records and documents maintained by the Company for the period ended 30 June 2026;

Part C: Compliance with covenants

- a) Obtained from management, a list of applicable covenants (as set out in the Statement), extracted from the 'Covenants' section of the DTD. Management has confirmed that the covenants listed in the Statement are extracted from the DTD for the listed NCD outstanding as at 30 June 2026.
- b) Against each of the applicable covenants (as set out in the Statement), obtained the status of compliance with such covenants as at 30 June 2026 from management.
- c) On a sample basis, traced the covenants in the Statement to the DTD to test their accuracy; and
- d) Verified compliance with the covenants set out in the Statement and where applicable, verified that appropriate waivers had been obtained by management.

7. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement and consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.
8. We conducted our examination in accordance with the 'Guidance Note on Reports or Certificates for Special Purposes (Revised 2016)' ('the Guidance Note') issued by the ICAI. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI. 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.
9. 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.

Emphasis of Matter

10. We draw attention to the note 5 to the Statement which describes the Composite Scheme of Arrangement ("Scheme") between the Company, Vivriti Capital Limited (*formerly known as Hari and Company Investments Madras Private Limited*), Vivriti Next Limited (the holding company), Vivriti Finance Limited (*formerly known as Vivriti Capital Limited*), erstwhile Vivriti Asset Management Private Limited and their respective shareholders. The Scheme was approved by the NCLT through its rectified order dated 2 February 2026, and the certified copy of the order was filed with the Registrar of Companies on 2 March 2026. Upon completion of all requisite conditions and regulatory filings, the appointed/effective date of the Scheme was determined as 1 April 2026 in accordance with the terms of the Scheme.

Pursuant to the Scheme becoming effective, the listed non-convertible debenture of erstwhile Vivriti Asset Management Private Limited has been transferred to the Company in accordance with BSE Notice No 20260526-9 dated 26 May 2026.

Our conclusion is not modified in respect of this matter.

Conclusion

11. Based on our procedures performed as mentioned in paragraph 6 above, information and explanation given to us and representations provided by the Company, nothing has come to our attention that causes us to believe that, in all material aspects:
 - a. the Company has not accurately extracted the particulars furnished in the Statement from the unaudited books of account and other relevant records and documents maintained by the Company for the period ended 30 June 2026;
 - b. the Company has not maintained required security cover;
 - c. the Company has provided incorrect details of value of receivables / book debts (assets hypothecated) in the Statement;
 - d. the Company has not complied with the covenants (as set out in the Statement) as per the requirements of the DTD for all listed NCD outstanding as at 30 June 2026; and
 - e. the computation of the security cover ratio in the Statement is not arithmetically accurate.

B S R & Co. LLP

Vivriti Asset Management Private Limited
(formerly known as Vivriti Funds Private Limited)

Page 4 of 4

Restriction of use

12. This report has been issued for the sole use of the Board of Directors, to whom it is addressed, for onward submission to the Company's Debenture Trustee and stock exchanges pursuant to the requirements of the above mentioned Regulations. Accordingly, our report should not be quoted or referred to in any other document or made available to any other person or persons without our prior written consent. We neither accept nor assume any duty or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing.

for B S R & Co. LLP

Chartered Accountants

Firm Registration No: 101248W/W-100022

MAHADEVAN T H

Digitally signed by MAHADEVAN

Date: 2026.08.05 17:36:50 +05'30'

T H Mahadevan

Partner

Membership Number: 224352

ICAI UDIN: 26224352JPCZDK6731

Place: Chennai

Date: 05 August 2026



Vivriti Asset Management Private Limited
(formerly known as Vivriti Funds Private Limited)
Statement of Information for listed Non-Convertible Debentures ('NCDs') (the 'Statement')

Table I - ISIN wise details of listed Non-Convertible Debentures as at 30 June 2026

S.No.	ISIN	Facility	Type of charge	Sanction / Issue amount (Face value) (INR Lakhs)	Outstanding Amount (INR Lakhs)*	Cover required	Covered Maintained
1	INE0BXI07010#	Non - Convertible Debentures	Pari-passu charge	2,480.00	1,406.36	100%	More than 100%
Total				2,480.00	1,406.36		

* **Note:** Outstanding amount shown in the above table includes accrued interest and effective interest rate adjustments.

During the quarter, pursuant to the Scheme becoming effective, the listed non-convertible debenture of erstwhile Vivriti Asset Management Private Limited was transferred to the Company in accordance with BSE Notice No 20260526-9 dated 26 May 2026. Also refer note 5.

Vivriti Asset Management Private Limited

(formerly known as Vivriti Funds Private Limited)

GST: 33AACCK2471N1ZF

CIN: U66300TN2003PTC052025

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Vivriti Asset Management Private Limited
(formerly known as Vivriti Funds Private Limited)

Statement of information for listed Non-Convertible Debentures ('NCDs') (the 'Statement') for the quarter ended 30 June 2026

Table III: Compliance with covenants

S No.	Category	Covenant	Remarks	Status of compliance
1	Financial	The Company should maintain a Debt to Equity Ratio of not more than 1 (one) times.	The Management confirms that the Company has complied with this covenant as at 30 June 2026	Complied
		The Company should maintain Interest coverage ratio of at least 1.5 (one decimal five) times.	There has been a breach of covenant with respect to interest coverage ratio, however the Management has communicated and obtained necessary waiver from the debenture holder for the said breach of covenant.	Not Complied however waiver has been obtained.
		The Company should maintain Net worth to Outstanding Principal Ratio of not less than 2 (two) times	The Management confirms that the Company has complied with this covenant as at 30 June 2026	Complied

Notes:

- The Statement has been prepared for the sole purpose of submitting to the Debenture Trustee (Vardhman Trusteeship Private Limited) pursuant to requirements under Regulation 54 read with Regulation 56(1)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended, and Regulation 15(1)(i) of the Securities and Exchange Board Of India (Debenture Trustees) Regulations, 1993, as amended (together referred to as the 'SEBI Regulations').

As per the above SEBI Regulations, the Company is required to obtain a report from statutory auditor of the Company with respect to the security cover maintained, value of hypothecated asset and compliance with covenants as per the Debenture Trust Deeds as at 30 June 2026

- The amounts disclosed above have been extracted from the underlying unaudited books of account and other relevant records and documents maintained by the Company for the quarter ended 30 June 2026.
- The Company has hypothecated defined current and non-current asset as underlying security for which the market value is not ascertainable. Therefore, the Company has provided the carrying value / book value of the asset as per the format prescribed in the regulation.
- We confirm that, as at 30 June 2026, the Company has complied with the required security coverage ratio as per the terms of the debenture trust deed.
- The Board of Directors of the Company at its meeting held on 27 June 2024, had approved the Composite Scheme of Arrangement between the Company, Vivriti Capital Limited (formerly known as Hari and Company Investments Madras Private Limited), Vivriti Next Limited (the holding company), Vivriti Finance Limited (Formerly known as Vivriti Capital Limited), erstwhile Vivriti Asset Management Private Limited and their respective shareholders, pursuant to the provisions of Sections 230 to 232 of the Companies Act, 2013, (as amended from time to time) subject to receipt of necessary statutory and regulatory approvals. Pursuant to the Composite Scheme of Arrangement, erstwhile Vivriti Asset Management Private Limited will be amalgamated into Vivriti Finance Limited and subsequently the AMC business of Vivriti Finance Limited will be demerged to the Company against issue of shares by the holding company to the shareholders of Vivriti Finance Limited.

The Scheme was approved by the NCLT through its rectified order dated 2 February 2026, and the certified copy of the order was filed with the Registrar of Companies on 2 March 2026. Upon completion of all requisite conditions and regulatory filings, the appointed/effective date of the Scheme was determined as 1 April 2026 in accordance with the terms of the Scheme.

Pursuant to the Scheme becoming effective, the listed non-convertible debenture of Vivriti Asset Management Private Limited has been transferred to the Company under the Composite Scheme of Arrangement and in accordance with BSE Notice No 20260526-9 dated 26 May 2026.

Accordingly, the Company is required to obtain and submit a report from its statutory auditors on the security cover maintained, the value of hypothecated assets, and compliance with the covenants stipulated in the Debenture Trust Deed for the quarter ended 30 June 2026.

For and on behalf of **Vivriti Asset Management Private Limited**

(formerly known as "Vivriti Funds Private Limited")

(CIN: U66300TN2003PTC052025)

VINEET

SUKUMAR

Vineet Sukumar

Managing Director

Digitally signed by
VINEET SUKUMAR
Date: 2026.08.05
17:22:01 +05'30'

Place: Chennai

Date: 05 August 2026