



August 05, 2023

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 ended June 30, 2023

Dear Sir/ Madam,

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

- a) Standalone Unaudited Financial Results of the Company for the quarter ended June 30, 2023, along with the Limited review report with unmodified opinion submitted by B S R Co & LLP, Statutory Auditors of the Company as per Regulation 52(1) and Regulation 52(2) of Listing Regulations;
- b) Disclosure of specified line items as per Regulation 52(4) of Listing Regulations along with financial results;
- 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, 2023 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, 2023, 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 Capital Limited**
(formerly known as Vivriti Capital Private Limited)

Vineet Sukumar
Managing Director
DIN: 06848801

Encl: a/a



B S R & Co. LLP

Chartered Accountants

KRM Tower, 1st and 2nd Floor
No.1, Harrington Road, Chetpet
Chennai - 600 031, India.

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Limited Review Report on unaudited standalone financial results of Vivriti Capital Limited (formerly known as Vivriti Capital Private Limited) for the quarter ended 30 June 2023 pursuant to Regulation 52 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of
Vivriti Capital Limited (formerly known as Vivriti Capital Private Limited)

1. We have reviewed the accompanying Statement of unaudited financial results of Vivriti Capital Limited (formerly known as Vivriti Capital Private Limited) (hereinafter referred to as "the Company") for the quarter ended 30 June 2023 (the "Statement").
2. This Statement, which is the responsibility of the Company's management and approved by the 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 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. 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. Attention is drawn to the fact that the figures for the three months ended 31 March 2023 as reported in these unaudited financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.



Limited Review Report (continued)
Vivriti Capital Limited (formerly known as Vivriti Capital Private Limited)

5. 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement or that it has not been prepared in accordance with the relevant prudential norms issued by the Reserve Bank of India in respect of income recognition, asset classification, provisioning and other related matters to the extent applicable.

for **B S R & Co. LLP**
Chartered Accountants
Firm's Registration No. 101248W/W-100022



S Sethuraman
Partner
Membership No: 203491
UDIN: 23203491BGYXZH2506

Place: Chennai
Date: 5 August 2023

Vivriti Capital Limited (formerly known as Vivriti Capital Private Limited)
Regd. Office: Prestige Zackria Metropolitan No. 200/1-8, 2nd Floor, Block -1, Annasalai, Chennai - 600002
(CIN - U65929TN2017PLC117196)

Statement of Unaudited Standalone Financial Results for quarter ended 30 June 2023

(Rs. in lakhs)

Particulars	Quarter ended			Year ended
	30 June 2023	31 March 2023	30 June 2022	31 March 2023
	Unaudited	Audited (refer note 12)	Unaudited	Audited
Revenue from operations				
Interest income	19,837.88	17,828.72	12,574.19	59,927.01
Fees and commission income	518.31	669.03	356.17	2,033.55
Net gain on fair value changes	1,140.91	1,095.68	715.54	3,249.87
Net gain on derecognition of financial instruments	111.19	104.70	-	104.70
Total revenue from operations	21,608.29	19,698.13	13,645.90	65,315.13
Other income (refer note 10)	2,238.76	1,684.82	32.23	1,806.24
Total income	23,847.05	21,382.95	13,678.13	67,121.37
Expenses				
Finance costs	12,257.01	11,399.15	8,189.10	39,041.75
Impairment on financial instruments	1,161.60	814.00	37.00	917.00
Employee benefit expenses	2,014.70	1,738.99	1,014.57	5,513.38
Depreciation and amortisation	431.16	286.96	100.51	769.20
Other expenses	996.05	1,499.28	416.26	3,595.57
Total expenses	16,860.52	15,738.38	9,757.44	49,836.90
Profit before tax	6,986.53	5,644.57	3,920.69	17,284.47
Tax expense				
- Current tax	1,888.37	2,177.27	814.37	4,572.81
- Deferred tax charge / (benefit)	(88.15)	(788.75)	192.21	(218.09)
Total tax expense	1,800.22	1,388.52	1,006.58	4,354.72
Net profit after tax for the period/ year	5,186.31	4,256.05	2,914.11	12,929.75
Other comprehensive income				
(i) Items that will not be reclassified to profit or loss:				
Remeasurements of the defined benefit asset/ (liability)	(5.09)	(3.54)	2.32	(34.04)
Income tax relating to items that will not be reclassified to profit or loss	1.28	0.89	(0.58)	8.57
Sub-total (A)	(3.81)	(2.65)	1.74	(25.47)
(ii) Items that will be reclassified to profit or loss:				
Fair valuation of financial instruments (net)	256.28	211.19	(768.49)	(634.75)
Changes in Cash flow hedge reserve	(470.34)	204.89	155.69	(11.70)
Income tax relating to items that will be reclassified to profit or loss	53.87	(104.72)	154.23	162.70
Sub-total (B)	(160.19)	311.36	(458.57)	(483.75)
Other Comprehensive Income (A + B)	(164.00)	308.71	(456.83)	(509.22)
Total comprehensive income for the period/ year, net of income tax	5,022.31	4,564.76	2,457.28	12,420.53
Earnings per equity share				
Basic (₹)	30.34	24.93	18.51	77.09
Diluted (₹)	5.45	4.41	3.08	13.49
Face value per share (₹)	10.00	10.00	10.00	10.00

See accompanying notes to the unaudited standalone financial results



Vivriti Capital Limited (formerly known as Vivriti Capital Private Limited)
Regd. Office: Prestige Zackria Metropolitan No. 200/1-8, 2nd Floor, Block -1, Annasalai, Chennai - 600002
(CIN - U65929TN2017PTC117196)

Notes:

- 1 Vivriti Capital Limited (formerly known as Vivriti Capital Private Limited) ("the Company") is a Non-Deposit taking Systemically Important Non-Banking Financial Company (NBFC-ND-SI), registered with the Reserve Bank of India ("the RBI"). The Company was converted from a private limited to a public limited company with effect from 9 June 2023.
- 2 The above standalone financial results for the quarter ended 30 June 2023 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 5 August 2023. The above results for the quarter ended 30 June 2023 have been reviewed by the statutory auditors of the Company. The auditors have issued an unmodified limited review report.
- 3 The standalone 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 2023. Any application guidance/ clarifications / directions issued by the RBI or other regulators are implemented as and when they are issued/ applicable.
- 4 There are no separate reportable segments in accordance with Ind AS 108 on "Operating Segments" in respect of the Company.
- 5 Other equity includes Statutory Reserves as per Section 45-IC of Reserve Bank of India Act 1934, balance in Securities Premium Account, Employee Stock Options Outstanding Account and Retained earnings comprising of reserves in statement of profit and loss and other comprehensive income.
- 6 In terms of the requirement as per RBI notifications no. RBI/2019-20/170 DOR (NBFC).CC. PD No. 109/22.10.106/2019-20 dated 13 March 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 and Income recognition, Asset Classification and Provisioning (IRACP) Norms (including provision on standard assets). The impairment allowances under Ind AS 109 made by the Company exceeds the total provision required under IRACP (including standard asset provisioning) as at 30 June 2023 and accordingly, no amount is required to be transferred to impairment reserve.
- 7 Disclosures pursuant to RBI Notification - RBI / DOR/ 2021-22/86 DOR,STR.REC.51/21.04.048/2021-22 dated 24 September 2021.
 - a) The Company has not acquired any loans through assignment during the quarter ended 30 June 2023
 - b) Details of transfer of loans (not in default) during the quarter ended 30 June 2023:

Particulars	To Banks	To others
Number of loans sold	3,372	-
Aggregate amount (INR in Lakhs)	4,822.57	-
Sale consideration(INR in Lakhs)	4,340.31	-
Number of transactions	1	-
Weighted average maturity in months (remaining)	33	NA
Weighted average holding period in months (after origination)	8	NA
Retention of beneficial economic interest (average)	10%	NA
Coverage of tangible security coverage Rating wise distribution of rated loans Number of instances (transactions) where transferor has agreed to replace the transferred loans	Nil	Nil
Number of transferred loans replaced	NA	NA

- c) The Company has not acquired / transferred any stressed loan during the quarter ended 30 June 2023.



Notes:

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

Particulars	Ref	Quarter ended	Quarter ended	Quarter ended	Year ended
		30 June 2023	31 March 2023	30 June 2022	31 March 2023
		Unaudited	Audited (refer note 12)	Unaudited	Audited
Debt-equity ratio (No. of times)	8.1	2.94	3.07	2.37	3.07
Outstanding optionally convertible redeemable preference shares (Quantity and Value)		-	-	-	-
Debenture redemption reserve (Amount in lakhs)		Nil	Nil	Nil	Nil
Capital redemption reserve (Amount in lakhs)		Nil	Nil	Nil	Nil
Net worth (Amount in lakhs)	8.2	162,237.82	156,474.55	145,217.98	156,474.55
Net profit after Tax (Amount in lakhs)		5,186.31	4,256.05	2,914.11	12,929.75
Earnings per share (Not annualised for the interim periods)					
Basic (₹)		30.34	24.93	18.51	77.09
Diluted (₹)		5.45	4.41	3.08	13.49
Total debts to total assets (%)	8.3	70.06%	71.32%	66.65%	71.32%
Net profit margin (%)	8.4	24.00%	21.61%	21.36%	19.80%
Sector specific equivalent ratios					
(i) Gross Non-Performing Assets (GNPA) Ratio (%)	8.5	0.49%	0.31%	0.51%	0.31%
(ii) Net Non-Performing Assets (NNPA) Ratio (%)	8.6	0.15%	0.08%	0.11%	0.08%
(iii) Capital adequacy ratio or capital-to-risk weighted assets ratio	8.7	26.26%	25.74%	33.70%	25.74%

8.1 Debt-equity ratio is (Debt Securities+Borrowings (Other than debt securities) - Bank overdrafts - Unamortized issues expenses) / Net worth.

8.2 Net worth is equal to Equity share capital + Other equity + Convertible preference share capital.

8.3 Total debts to total assets is (Debt Securities and Borrowings (other than debt securities) - Bank overdrafts - Unamortized issues expenses) / Total assets

8.4 Net profit margin is Net profit after tax / Total Revenue from operations

8.5 GNPA Ratio is Gross Stage 3 assets/ Gross assets under management. Asset under management includes loans, investments in non-convertible debentures, investment in commercial papers, investment in pass through certificates and investment in alternate investment funds.

8.6 NNPA Ratio is (Gross Stage 3 assets - Impairment Loss allowance for Stage 3 assets) / (Gross Assets under management - Impairment allowance for Stage 3 assets).

8.7 Capital adequacy ratio or capital-to-risk weighted assets ratio (CRAR) is computed by dividing company's Tier I and Tier II capital by risk weighted assets.

8.8 The information related to Debt Service Coverage Ratio, Interest Service Coverage ratio, Current ratio, long term debt to working capital ratio, bad debts to accounts receivable ratio, current liability ratio, debtors turnover, inventory turnover and operating margin have not been included as these disclosures are not applicable to the Company considering the nature of business undertaken by the Company.

9 The Company does not have any listed non-convertible redeemable preference shares and accordingly disclosures under regulation 52(6) of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 are not applicable to the Company.

10 Other income includes INR 2,136.19 lakhs and INR 1,622.05 Lakhs gain on the sale of shares of an associate Company for the quarter ended 30 June 2023 and for the quarter and year ended 31 March 2023 respectively.

11 All outstanding non-convertible listed debt securities are secured by way of an exclusive charge on identified receivables of the Company with security cover ranging between 1.05 and 1.10 times of outstanding amount on such securities at any point in time. All outstanding non-convertible unlisted debt securities are secured by way of exclusive charge on identified receivables of the Company with security cover of 1.05 times of outstanding amount on such securities at any point of time. There are no unsecured non-convertible debt securities.

12 The standalone financial results include the results for the quarter ended 31 March 2023 which are balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the previous financial year which were subjected to limited review by the auditors.

For and on behalf of the Board of Directors
Vivriti Capital Limited
(formerly known as Vivriti Capital Private Limited)

Vineet Sukumar

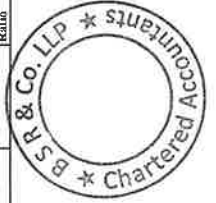
Vineet Sukumar
Managing Director
DIN: 06848801

Place: Chennai
Date: 5 August 2023



Statement of Security Cover as at 30 June 2023, pursuant to requirements of regulation 54(3) read with regulation 56(1)(d) of Securities And Exchange Board of India (Listing Obligations And Disclosures requirements) Regulations, 2015

Column A Particulars	Column B Description of asset for which this certificate relate	Column C Exclusive Charge		Column D Exclusive Charge	Column E Part- Passu Charge	Column F Part- Passu Charge	Column G Part- Passu Charge	Column H Assets not offered as Security	Column I Elimination (amount in negative)	Column J (Total C to H)	Column K Market Value for Assets charged on Exclusive basis	Column L 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)	Column M Market Value for Pari passu charge Assets	Column N 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)	Column O Total Value=(K+L+M+N)
		Book Value	Book Value	Book Value	Yes/No	Book Value	Book Value	Bank Value	Book Value	Debt amount considered more than once (due to exclusive plus pari passu charge)	Relating to Column F	Relating to Column F	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															
Loans															
Inventories															
Trade Receivables															
Cash and Cash Equivalents															
Bank Balances other than Cash and Cash Equivalents															
Others															
Total		147,855.57	383,002.37					156,063.87		686,921.81		147,855.57			147,855.57
LIABILITIES															
Debt securities to which this certificate															
Other debt sharing pari-passu charge with															
above debt															
Other Debt															
Subordinated debt															
Borrowings															
Bank Securities															
Debt Securities															
Others															
Term Loan from other parties and loans repayable on demand															
Trade payables															
Lease Liabilities															
Provisions															
Others															
Total		131,035.83	372,758.15					20,890.56		524,683.54		131,035.83			131,035.83
Cover on Book Value		1.13													1.13
Cover on Market Value															



Vinod Subramanyam



**Disclosure in terms of Regulation 52(4)
of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
for the quarter ended 30 June 2023**

- a) Debt Equity ratio as on 30 June 2023 is 2.94.
- 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 2023 is ₹ 1,62,237.82 Lakhs.
- d) Net Profit after tax for the quarter ended 30 June 2023 is ₹ 5,186.31 Lakhs.
- e) Earnings per share for the quarter ended 30 June 2023 (not annualised): Basic – ₹ 30.34 and Diluted - ₹ 5.45.
- f) Outstanding Optionally Convertible Redeemable Preference Share Capital as on 30 June 2023 is Nil.
- g) Total debts to total assets ratio as on 30 June 2023 is 70.06%.
- h) Gross Non-Performing Assets (GNPA) Ratio as on 30 June 2023 is 0.49%.
- i) Net Non-Performing Assets (NNPA) Ratio as on 30 June 2023 is 0.15%.
- j) Capital adequacy ratio or capital-to-risk weighted assets ratio (CRAR) as on 30 June 2023 is 26.26%.
- k) Net profit margin (%) for the quarter ended 30 June 2023 is 24.00% respectively.
- l) The information related to Debt Service Coverage Ratio, Interest Service Coverage ratio, Current ratio, long term debt to working capital ratio, bad debts to accounts receivable ratio, current liability ratio, debtors turnover, inventory turnover and operating margin 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 Capital Limited**
(formerly known as Vivriti Capital Private Limited)

Vineet Sukumar
Managing Director
DIN: 06848801

Encl: a/a





August 05, 2023

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 30 June 2023

Dear Sir/ Madam,

As required under Regulation 52(7) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we hereby declare that the proceeds of all the debt raised during the quarter ended 30 June 2023, listed on BSE Limited have been utilized for the purposes for which they were raised and that there is no deviation in the utilization of their issue proceeds.

The statement indicating the aforesaid is attached as **Annexure A** and **Annexure B (I)** to **Annexure B (IV)**.

Kindly take the same on record.

For and on behalf of **Vivriti Capital Limited**
(formerly known as Vivriti Capital Private Limited)

Vineet Sukumar
Managing Director
DIN: 06848801

Encl: a/a





Annexure A

Statement of utilization of issue proceeds

Name of the Issuer	ISIN	Mode of Fund Raising	Type of instrument	Date of raising funds	Amount Raised	Funds utilized	Any deviation (Yes/ No)	If 8 is Yes, then specify the purpose of for which the funds were utilized	Remarks, if any
1	2	3	4	5	6	7	8	9	10
Vivriti Capital Limited <i>(formerly known as Vivriti Capital Private Limited)</i>	INE01HV07379	Private Placement	Non-Convertible Securities	10 April 2023	INR 25 Crores	Yes	No	N/A	N/A
	INE01HV07387	Private Placement	Non-Convertible Securities	08 May 2023	INR 100 Crores	Yes	No	N/A	N/A
	INE01HV07395	Private Placement	Non-Convertible Securities	09 June 2023	INR 75 Crores	Yes	No	N/A	N/A
	INE01HV07387	Private Placement	Non-Convertible Securities	15 June 2023	INR 50.43 Crores	Yes	No	N/A	N/A





Annexure B (I)

Statement of deviation or variation of issue proceeds - INE01HV07379

Name of listed entity		Vivriti Capital Limited <i>(formerly known as Vivriti Capital Private Limited)</i>				
Mode of fund raising (Public issue/ private placement)		Private placement				
Type of instrument		Non- Convertible Securities				
Date of raising funds (Recent date of raising funds)		10 April 2023				
Amount raised (INR Crores)		25.00				
Report filed for the quarter ended		30 June 2023				
Monitoring Agency Name if applicable		N/A				
Is there a Deviation / Variation in use of funds raised?		No				
Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer document? (Yes/ No)		No				
If yes, details of the approval so required?		N/A				
Date of approval		N/A				
Explanation for the Deviation / Variation		N/A				
Comments of the audit committee after review		N/A				
Comments of the auditors, if any		N/A				
Objects for which funds have been raised and where there has been a deviation, in the following table		<p>The proceeds of the Issuance were raised and utilized for the following purposes:</p> <ul style="list-style-type: none"> • General corporate purposes of the Issuer • for utilization in the ordinary course of business of the Issuer (including repayment/re-financing of any existing Financial Indebtedness of the Issuer). 				
Original object	Modified object, if any	Original modification	Modified allocation, if any	Funds utilized	Amount of Deviation/Variation for the half year according to applicable object (INR Crores and in %)	Remarks, if any
N/a						
<p>Deviation could mean:</p> <p>(a) Deviation in the objects or purposes for which the funds have been raised</p> <p>(b) Deviation in the amount of funds actually utilized as against what was originally disclosed.</p>						
<p>Name of the Signatory: Vineet Sukumar Designation: Managing Director</p>						



Annexure B (II)

Statement of deviation or variation of issue proceeds - INE01HV07387

Name of listed entity				Vivriti Capital Limited <i>(formerly known as Vivriti Capital Private Limited)</i>		
Mode of fund raising (Public issue/ private placement)				Private placement		
Type of instrument				Non- Convertible Securities		
Date of raising funds (Recent date of raising funds)				08 May 2023		
Amount raised (INR Crores)				100.00		
Report filed for the quarter ended				30 June 2023		
Monitoring Agency Name if applicable				N/A		
Is there a Deviation / Variation in use of funds raised?				No		
Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer document? (Yes/ No)				No		
If yes, details of the approval so required?				N/A		
Date of approval				N/A		
Explanation for the Deviation / Variation				N/A		
Comments of the audit committee after review				N/A		
Comments of the auditors, if any				N/A		
Objects for which funds have been raised and where there has been a deviation, in the following table				<p>The proceeds of the Issuance were raised and utilized for the following purposes:</p> <ul style="list-style-type: none"> • General corporate purposes of the Issuer • for utilization in the ordinary course of business of the Issuer (including repayment/re-financing of any existing Financial Indebtedness of the Issuer). 		
Original object	Modified object, if any	Original modification	Modified allocation, if any	Funds utilized	Amount of Deviation/Variation for the half year according to applicable object (INR Crores and in %)	Remarks, if any
N/a						
<p>Deviation could mean:</p> <p>(a) Deviation in the objects or purposes for which the funds have been raised</p> <p>(b) Deviation in the amount of funds actually utilized as against what was originally disclosed.</p>						
<p>Name of the Signatory: Vineet Sukumar Designation: Managing Director</p>						





Annexure B (III)

Statement of deviation or variation of issue proceeds - INE01HV07395

Name of listed entity		Vivriti Capital Limited <i>(formerly known as Vivriti Capital Private Limited)</i>				
Mode of fund raising (Public issue/ private placement)		Private placement				
Type of instrument		Non- Convertible Securities				
Date of raising funds (Recent date of raising funds)		09 June 2023				
Amount raised (INR Crores)		75.00				
Report filed for the quarter ended		30 June 2023				
Monitoring Agency Name if applicable		N/A				
Is there a Deviation / Variation in use of funds raised?		No				
Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer document? (Yes/ No)		No				
If yes, details of the approval so required?		N/A				
Date of approval		N/A				
Explanation for the Deviation / Variation		N/A				
Comments of the audit committee after review		N/A				
Comments of the auditors, if any		N/A				
Objects for which funds have been raised and where there has been a deviation, in the following table		<p>The proceeds of the Issuance were raised and utilized for the following purposes:</p> <ul style="list-style-type: none"> • General corporate purposes of the Issuer • for utilization in the ordinary course of business of the Issuer (including repayment/re-financing of any existing Financial Indebtedness of the Issuer). 				
Original object	Modified object, if any	Original modification	Modified allocation, if any	Funds utilized	Amount of Deviation/Variation for the half year according to applicable object (INR Crores and in %)	Remarks, if any
N/a						
<p>Deviation could mean:</p> <p>(a) Deviation in the objects or purposes for which the funds have been raised</p> <p>(b) Deviation in the amount of funds actually utilized as against what was originally disclosed.</p>						
<p>Name of the Signatory: Vineet Sukumar Designation: Managing Director</p>						



Annexure B (IV)

Statement of deviation or variation of issue proceeds - INE01HV07387 (Further Issuance under same ISIN)

Name of listed entity		Vivriti Capital Limited <i>(formerly known as Vivriti Capital Private Limited)</i>				
Mode of fund raising (Public issue/ private placement)		Private placement				
Type of instrument		Non- Convertible Securities				
Date of raising funds (Recent date of raising funds)		15 June 2023				
Amount raised (INR Crores)		50.43				
Report filed for the quarter ended		30 June 2023				
Monitoring Agency Name if applicable		N/A				
Is there a Deviation / Variation in use of funds raised?		No				
Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer document? (Yes/ No)		No				
If yes, details of the approval so required?		N/A				
Date of approval		N/A				
Explanation for the Deviation / Variation		N/A				
Comments of the audit committee after review		N/A				
Comments of the auditors, if any		N/A				
Objects for which funds have been raised and where there has been a deviation, in the following table		<p>The proceeds of the Issuance were raised and utilized for the following purposes:</p> <ul style="list-style-type: none"> • General corporate purposes of the Issuer • for utilization in the ordinary course of business of the Issuer (including repayment/re-financing of any existing Financial Indebtedness of the Issuer). 				
Original object	Modified object, if any	Original modification	Modified allocation, if any	Funds utilized	Amount of Deviation/Variation for the half year according to applicable object (INR Crores and in %)	Remarks, if any
N/a						
<p>Deviation could mean:</p> <p>(a) Deviation in the objects or purposes for which the funds have been raised</p> <p>(b) Deviation in the amount of funds actually utilized as against what was originally disclosed.</p>						
<p>Name of the Signatory: Vineet Sukumar Designation: Managing Director</p>						



August 05, 2023

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, 2023

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, 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, 2023, is enclosed herewith.

Kindly take the same on record.

For and on behalf of **Vivriti Capital Limited**
(formerly known as Vivriti Capital Private Limited)

Vineet Sukumar
Managing Director
DIN: 06848801

Encl: a/a



B S R & Co. LLP

Chartered Accountants

KRM Tower, 1st and 2nd Floor
No.1, Harrington Road, Chetpet
Chennai - 600 031, India.

Telephone +91 44 4608 3100
Fax +91 44 4608 3199

The Board of Directors

Vivriti Capital Limited (*formerly known as Vivriti Capital Private Limited*)
Prestige Zackria Metropolitan No. 200/1-8,
2nd Floor, Block -1, Annasalai,
Chennai - 600002

5 August 2023

Dear Sirs

Auditor's report on Statement of Information in respect of Security cover maintained with respect to listed non-convertible debentures as at 30 June 2023; value of receivables / book debts as at 30 June 2023 and compliance of financial covenants with respect to listed non-convertible debentures for the Quarter ended/ as at 30 June 2023

1. This report is issued in accordance with the terms of our engagement letter dated 31 July 2023.
2. The management has requested us to certify the particulars contained in the accompanying Statement of Information for the listed non-convertible debentures ('NCDs') attached herewith (the 'Statement') for Vivriti Capital Limited (formerly known as Vivriti Capital Private Limited) (the 'Company') as at 30 June 2023. 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 Catalyst Trusteeship Limited, IDBI Trusteeship Services Limited and Beacon Trusteeship Limited (the "Debenture Trustees") of the Company and the stock exchanges.

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 Deeds ('DTDs') for all listed NCDs outstanding as at 30 June 2023 (as listed in the Statement) and for providing all relevant information to the Company's Debenture Trustees. 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 DTDs.

Further, the Company's management is responsible for completeness and accuracy of the financial covenants listed in the Statement extracted from the list of covenants under the 'Covenants' section of respective DTDs and the status of compliance with such covenants for the Quarter ended / as at 30 June 2023.

Vivriti Capital Limited (formerly known as Vivriti Capital Private Limited)

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Auditor's responsibility

5. 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.
6. 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, unaudited books of account and other relevant records and documents maintained by the Company for the Quarter ended 30 June 2023, has not maintained required security cover, has provided incorrect details of value of receivables / book debts in the Statement, has not complied with the covenants (as set out in the Statement) as per the requirements of DTDs in relation to all listed NCDs issued during the Quarter ended 30 June 2023 / outstanding as at 30 June 2023, and whether the computation of security cover ratio in the Statement is not arithmetically accurate.
7. For the purpose of this report, we have planned and performed the following procedures;

Part A: Security cover

- (a) Obtained a list of receivables (loans and investments) pledged as collateral / security against the outstanding listed NCDs as at 30 June 2023;
- (b) Verified the computation of security cover as at 30 June 2023, prepared by management, as specified in the format given under SEBI/HO/MIRSD/MIRSD_CRADT/CIR/P/2022/67 dated 19 May 2022;
- (c) Traced the amounts relating to assets and liabilities (as set out in the Statement) to the unaudited financial statements / information as at 30 June 2023, underlying books of account and other relevant records and documents maintained by the Company and verified the arithmetical accuracy of the numbers in the Statement;
- (d) The Company does not maintain a one-on-one identification of receivables (loans and investments) earmarked towards a particular borrowing in the system. A separate statement containing receivables (loans and investments) charged to each NCD holder as at 30 June 2023 for onward submission is maintained and was provided to us by the management. We compared the total loan / investment security cover as computed by the management in the aforementioned Statement with the loan / investment balance in the unaudited books of account as at 30 June 2023;
- (e) On a sample basis, verified the details of the outstanding amount and assets required to be maintained as collateral for each series of the listed NCDs from the underlying books of account and other relevant records and documents maintained by the Company as at 30 June 2023;

Part B: Value of receivables / book debts (Loans and Investments)

- a) Verified, on a sample basis, outstanding amount of NCDs as at 30 June 2023 and the value of receivables (loans and investments) hypothecated from the underlying unaudited books of account and other relevant records and documents maintained by the Company for the Quarterly ended 30 June 2023;



Vivriti Capital Limited (formerly known as *Vivriti Capital Private Limited*)

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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 respective DTDs. Management has confirmed that the covenants listed in the Statement are extracted from all DTDs for all listed NCDs issued during the Quarter ended 30 June 2023 / outstanding as at 30 June 2023.
 - 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 2023 from management.
 - c) On a sample basis, traced the covenants to the respective DTDs to test their accuracy; and
 - d) Verified the compliance with the financial covenants set out in the Statement.
8. 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.
9. 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 Institute of Chartered Accountants of India ('ICAI'). The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.
10. 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.

Conclusion

11. Based on our procedures performed as mentioned in paragraph 7 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 financial statements / information, underlying unaudited books of account and other relevant records and documents maintained by the Company for the Quarter ended 30 June 2023;
 - b. the Company has not maintained required security cover;
 - c. the Company has provided incorrect details of value of receivables / book debts (loans and investments) in the Statement;
 - d. the Company has not complied with the financial covenants (as set out in the Statement) as per the requirements of DTDs for all listed NCDs issued during the Quarter ended / outstanding as at 30 June 2023; and
 - e. the computation of the security cover ratio in the Statement is not arithmetically accurate.



Vivriti Capital Limited (formerly known as Vivriti Capital 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 Trustees and stock exchanges pursuant to the requirements of the abovementioned 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



S Sethuraman

Partner

Membership Number: 203491

ICAI UDIN: 23203491BGYXZI7318

Place: Chennai

Date: 5 August 2023



Vivriti Capital Limited (formerly known as Vivriti Capital 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 Jun 2023

INR in Lakhs

S.No.	ISIN	Facility	Type of charge	Sanctioned amount	Outstanding Amount	Cover required	Assets Maintained
1	INE01HV07148	Non-Convertible Debentures	Exclusive Charge	1,000.00	253.55	110%	299.93
2	INE01HV07296			20,000.00	21,417.59	105%	23,978.55
3	INE01HV07270			20,000.00	22,224.54	105%	23,428.34
4	INE01HV07288			5,000.00	2,798.48	110%	3,080.12
5	INE01HV07304			5,000.00	4,999.32	110%	5,511.67
6	INE01HV07312			20,000.00	20,933.07	105%	22,444.30
7	INE01HV07320			30,000.00	16,390.12	105%	17,648.31
8	INE01HV07338			4,900.00	4,905.50	110%	5,396.10
9	INE01HV07353			3,000.00	2,494.25	105%	2,625.76
10	INE01HV07361			10,000.00	10,199.46	110%	11,302.46
11	INE01HV07379			2,500.00	2,514.62	110%	2,812.03
12	INE01HV07387			15,000.00	14,620.88	105%	15,841.15
13	INE01HV07395			7,500.00	7,284.47	105%	7,938.06
	Total			143,900.00	131,035.83		142,306.76



VIVRITI CAPITAL LIMITED

(Formerly known as VIVRITI CAPITAL PRIVATE LIMITED)

CIN - U65929TN2017PLC117196

GST - 33AAFCV9757P1ZE (Chennai)

GST - 27AAFCV9757P1Z7 (Mumbai)

REGD. OFFICE:

Prestige Zackria Metropolitan, 2nd Floor

Block 1, No.200/1-B, Anna Salai

Chennai 600002

Contact : +91-44-4007 4800

contact@vivriticapital.com

MUMBAI OFFICE:

Vibgyor Towers, Unit No. 502, 5th Floor

Block G, Bandra Kurla Complex

Mumbai - 400051

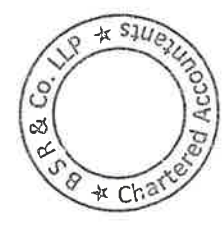
Contact: +91-22-6826 6800

WWW.VIRITICAPITAL.COM



Vivriti Capital Limited (formerly known as Vivriti Capital Private Limited)
 Statement of Information for listed Non-Convertible Debentures (NCDs) (the 'Statement')
 Part A - Computation of Security Cover Ratio
 Part A - Bescom Trusteeship Limited

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P
Particulars	Description of asset for which this certificate relate	Exclusive Charge	Exclusive Charge	Part- Passu Charge	Debt for which this certificate being issued	Part- Passu Charge	Other assets on which there is part- Passu charge (excluding those covered in column F)	Assets not offered as Security	Elimination (amount in negative)	(Total C to H)	Market Value for Assets charged on Exclusive basis	Carrying Book value for assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRRA market value is not applicable)	Market Value for Part passu charge Assets	Carrying value/book value for part passu charge assets where market value is not applicable (For Eg. Bank Balance, DSRRA market value is not applicable)	Total Value=(K+L+M+N)
		Book Value	Book Value	Bank Value	Year Not	Bank Value	Bank Value			(Total C to H)					
ASSETS															
Property, Plant and Equipment		-	-	-	-	-	-	2,536.66	-	2,536.66	-	-	-	-	-
Capital Work-in-Progress		-	-	-	-	-	-	400.00	-	400.00	-	-	-	-	-
Right of Use Assets		-	-	-	-	-	-	4,231.05	-	4,231.05	-	-	-	-	-
Goodwill		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	246.16	-	246.16	-	-	-	-	-
Investments		1,401,888	87,669.92	-	-	-	-	351.28	-	1,402,240.20	15,013.88	-	-	15,013.88	-
Loans		4,611.92	408,812.14	-	-	-	-	486,484.83	-	486,484.83	49,811.92	-	-	486,484.83	-
Receivables		-	-	-	-	-	-	943.19	-	943.19	-	-	-	-	-
Trade Receivables		-	-	-	-	-	-	30,235.78	-	30,235.78	-	-	-	-	-
Cash and Cash Equivalents		-	-	-	-	-	-	1,138.07	-	1,138.07	-	-	-	-	-
Bank Balances other than Cash and Cash Equivalents		-	28,750.08	-	-	-	-	-	-	-	-	-	-	-	-
Others		-	-	-	-	-	-	11,967.80	-	11,967.80	-	-	-	-	-
Total		55,625.80	475,232.14	55,625.80		156,064.87		686,924.83		686,924.83	55,625.80			55,625.80	
LIABILITIES															
Debt securities to which this certificate relate		51,124.80	84,929.29	-	-	-	-	-	-	136,054.09	51,124.80	-	-	51,124.80	-
Other debt		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Below debt		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unsecured debt		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Debt		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Secured debt		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Debt		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Securities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade payables		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance liabilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provisions		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Others		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		51,124.80	84,929.29	51,124.80		84,929.29		84,929.29		136,054.09	51,124.80			51,124.80	
Cover on Book Value		1.09	-	-	-	-	-	-	-	-	-	-	-	1.09	-
Cover on Market Value		-	-	-	-	-	-	-	-	-	-	-	-	-	-



Vivrit Capital Limited (formerly known as Vivrit Capital Private Limited)
Statement of Information for listed Non-Convertible Debenture (NCDs) (the 'Statement')

Table II - Computation of Security Cover Ratio
Part B - Catalyst Trusteehip Limited

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O
Particulars	Description of asset for which this certificate relate	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)	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	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	Book Value				Relating to Column F			
ASSETS														
Property, Plant and Equipment							2,536.66	-	2,536.66	-	-	-	-	-
Capital Work in Progress							400.08	-	400.08	-	-	-	-	-
Right of Use Assets							4,231.05	-	4,231.05	-	-	-	-	-
Goodwill							-	-	-	-	-	-	-	-
Intangible Assets							-	-	-	-	-	-	-	-
Intangible Assets under Development							236.16	-	236.16	-	-	-	-	-
Investments							354.35	-	354.35	-	-	-	-	-
Loans							67,047.19	-	1,19,730.99	26,294.20	-	-	-	26,294.20
Inventories							36,982.85	-	486,406.91	60,086.85	-	-	-	60,086.85
Trade Receivables							943.19	-	943.19	-	-	-	-	-
Cash and Cash Equivalents							30,225.78	-	30,225.78	-	-	-	-	-
Bank Balances other than Cash and Cash Equivalents							1,138.67	-	29,888.75	-	-	-	-	-
Others							11,957.89	-	11,957.89	-	-	-	-	-
Total		86,381.05	444,476.89				156,063.87		686,921.81	86,381.05				86,381.05
LIABILITIES														
Debt securities in which this certificate cover														
Other debt sharing pari-passu charge with above debt														
Commercial Papers														
Other Debt														
Subordinated debt														
Borrowings														
Bank														
Debt Securities														
Term Loan from Banks and loans repayable on demand														
Term Loan from other parties														
Others														
Trade payables														
Lease Liabilities														
Provisions														
Others														
Total		79,657.50	424,136.48				20,889.96		524,683.94	79,657.50				79,657.50
Cover on Book Value		1.08												1.08
Cover on Market Value														
Exclusive Security Cover Ratio														
Pari-Passu Security Cover Ratio														



Vivriti Capital Limited (formerly known as Vivriti Capital Private Limited)
Statement of Information for listed Non-Convertible Debentures (NCDs) (the 'Statement')
Part C - IDBI Trusteehip Services Limited

Column A Particulars	Column B Description of asset for which this certificate relate		Column C Exclusive Charge		Column D Exclusive Charge Debt		Column E Debt for which this certificate being issued		Column F Assets shared by pari passu debt holder (includes debt for which this certificate is issued & other debt with pari passu charge)		Column G Other assets on pari passu charge (excluding items covered in column F)		Column H Assets not offered as security		Column I Elimination (amount in negative)		Column J (Total C to H)				Column K Market Value for Assets charged on Exclusive basis	Column L Carrying /book value for assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSKA market value is not applicable)	Column M Market Value for Pari passu charge Assets	Column N Carrying value/book value for pari passu charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSKA market value is not applicable)	Column O Total Value=(K+L+M+ N)	
	Book Value	Yes/ No	Book Value	Book Value	Book Value	Book Value	Book Value	Book Value	Book Value	Book Value	Book Value	Book Value	Book Value	Book Value	Book Value	Book Value	Book Value	Book Value	Book Value	Book Value	Book Value	Book Value	Book Value	Book Value	Book Value	
ASSETS																										
Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Completed Work-in-Progress	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Right of Use Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Goodwill	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intangible Assets under Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Investments	299.93	-	52,383.87	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Loans	-	-	449,424.06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trade Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Cash and Cash Equivalents	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bank Balances other than Cash and Cash Equivalents	-	-	-	28,750.08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	299.93	299.93	530,558.01	28,750.08	28,750.08	28,750.08	28,750.08	28,750.08	28,750.08	28,750.08	28,750.08	28,750.08	28,750.08	28,750.08	28,750.08	28,750.08	28,750.08	28,750.08	28,750.08	28,750.08	28,750.08	28,750.08	28,750.08	28,750.08	28,750.08	28,750.08
LIABILITIES																										
Debt securities to which this certificate relate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other debt sharing pari passu charge with above debt	253.52	-	135,800.57	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Subordinated debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Commercial Papers	-	-	4,300.42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bank	-	-	304,175.10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Debt Securities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Others	-	-	59,264.37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trade payables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lease Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Provisions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	253.52	253.52	503,540.46	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	
Cover on Book Value	1.18	1.18	503,540.46	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	
Cover on Market Value	1.18	1.18	503,540.46	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37	59,264.37



Vivriti Capital Limited (formerly known as Vivriti Capital Private Limited)
Statement of Information for listed Non-Convertible Debentures ('NCDs') (the 'Statement') for the quarter ended 30 June 2023

Table II: Compliance with Financial covenants

S No.	Covenant	Remarks	Status of compliance
1	The Company shall maintain a Capital Adequacy Ratio of 20% (twenty percent) or such other higher threshold as may be prescribed by the RBI from time to time, with Tier I Capital (Capital Adequacy Ratio) of at least 15% (fifteen percent);	The Management confirms that the Company has complied with this covenant as at 30 June 2023.	Complied
2	The Company should maintain a Debt to Equity Ratio of not more than 4 times	The Management confirms that the Company has complied with this covenant as at 30 June 2023.	Complied
3	The Company should maintain a Financial Indebtedness to Tangible Net Worth of not more than 4 times;	The Management confirms that the Company has complied with this covenant as at 30 June 2023.	Complied
4	The Company should maintain Gross NPA (including write-offs) of less than 3% (three percent)	The Management confirms that the Company has complied with this covenant as at 30 June 2023.	Complied
5	The Company should maintain Net NPA of less than 2% (two percent).	The Management confirms that the Company has complied with this covenant as at 30 June 2023.	Complied
6	The Company should maintain Tangible Network to Net NPA of the Company a ratio of at least 15 (fifteen) times	The Management confirms that the Company has complied with this covenant as at 30 June 2023.	Complied
7	The Company should ensure that there is no negative mismatch (on a cumulative basis) in any of the time buckets for up to 1 (one) year of the asset-liability management statement (after considering all liabilities of the Company, but excluding unutilised bank lines);	The Management confirms that the Company has complied with this covenant as at 30 June 2023.	Complied
8	The Company, as on any date of determination, maintain such minimum liquidity that is equivalent to its liabilities occurring/falling due in the succeeding 45 (forty five) days in the form of cash, fixed deposits and/or unutilised fund based bank lines;	The Management confirms that the Company has complied with this covenant as at 30 June 2023.	Complied
9	The Company should maintain an exposure in respect of borrower(s)/client(s) of the Company at an individual level (as determined in accordance with the guidelines and regulations of the RBI in this respect) of not more than 2% (two percent) of the Company's assets under management (in respect of all products provided by the Company including fund-based and non-fund based facilities);	The Management confirms that the Company has complied with this covenant as at 30 June 2023.	Complied
10	The Company should maintain an exposure in respect of borrower(s)/client(s) of the Company at a group level (as determined in accordance with the guidelines and regulations of the RBI in this respect) of not more than 3% (three percent) of the Company's assets under management (in respect of all products provided by the Company including fund-based and non-fund based facilities);	The Management confirms that the Company has complied with this covenant as at 30 June 2023.	Complied
11	The Company should ensure that its profit after tax (as determined in accordance with Applicable Accounting Standards) is positive for each financial quarter;	The Management confirms that the Company has complied with this covenant as at 30 June 2023.	Complied
12	The Company should ensure that the total exposure of the Company to its Subsidiaries where the Company exercises control by virtue of majority shareholding does not exceed 10% (ten percent) of the Company's Net Worth;	The Management confirms that the Company has complied with this covenant as at 30 June 2023.	Complied





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

Notes:

1 The Statement has been prepared for the sole purpose of submitting to the Debenture Trustees (Beacon Trusteeship Limited, Catalyst Trusteeship Limited and IDBI Trusteeship Services 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)(t) of the Securities and Exchange Board Of India (Debenture Trustees) Regulations, 1993, as amended (together referred to as the 'SEBI Regulations'). The Statement includes Annexure I, II and III pertaining to Beacon Trusteeship Limited, Catalyst Trusteeship Limited, IDBI Trsuteeship Services Limited respectively.

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 book debts / receivables and compliance with covenants as per the Debenture Trust Deeds as at 30 June 2023.

- 2 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 2023.
- 3 The Company does not maintain a one-on-one identification of loan/investment asset earmarked towards a particular borrowing in the system. A separate statement containing receivables (loans and investments) charged to each NCD holder as at 30 June 2023 for onward submission is maintained and such information was provided to the auditors by the management for verification. The total loan/investment security cover as computed above in the Statement has been compared and reconciled by management with the loan/investment balance in the books of account as at 30 June 2023;
- 4 The Company has offered its receivables (loans and investments) 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 Regulations.
- 5 We confirm that, as at 30 June 2023, the Company has complied with the required security coverage ratio as per the terms of respective information memorandum / debenture trust deed.

for Vivriti Capital Limited (formerly known as Vivriti Capital Private Limited)

Vineet Sukumar
Managing Director

Place: Chennai
Date: 5 August 2023

