



Ref: PFL/ BSE/2026-27/ 54

April 21, 2026

To,  
BSE Limited  
The Corporate Relationship Department  
P.J. Towers, 1<sup>st</sup> Floor,  
Dalal Street,  
Mumbai – 400 001.

|            | Equity    | Debt      |           |          |         |
|------------|-----------|-----------|-----------|----------|---------|
| Scrip Code | 544191    | 977452    | 977715    | 977718   | 977748  |
| Scrip ID   | PURPLEFIN | 1225PFL28 | 1250PFL31 | PFL06426 | 12PFL28 |

**Sub: Security Cover Certificate pursuant to Regulation 54 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended, read with SEBI Circular dated May 19, 2022 ("SEBI Circular"), for quarter and year ended June 30, 2026.**

Dear Sir/Madam,

Pursuant to Regulation 54 and 56(1)(d) of the SEBI Listing Regulations, 2015 read with SEBI Master Circular SEBI/HO/DDHS/DDHS-PoD/P/CIR/2025/0000000137 dated October 15, 2025 and other circulars or guidelines as may be applicable, please find enclosed herewith the Security Cover Certificate for the quarter ended June 30, 2026.

The above information is also available on the website of the Company i.e. [www.purplefinance.in](http://www.purplefinance.in)

This is for your information and records.

Thanking You,

Yours faithfully,

**For Purple Finance Limited**

**Ruchi Nishar**  
**Company Secretary & Compliance Officer**

Encl: A/a

**Purple Finance Limited**

Registered Office: 11, Indu Chamber, 349/353, Samuel Street, Masjid Bunder West, Mumbai – 400003.  
Corporate Office: 5/502, 5<sup>th</sup> Floor, Hallmark Business Plaza, Sant Dnyaneshwar Marg, Opp. Guru Nanak Hospital, Bandra (E), Mumbai- 400051  
Tel. No.: +91-22 6916 5100 | [www.purplefinance.in](http://www.purplefinance.in) | CIN No. L67120MH1993PLC075037 | [customersupport@purplefinance.in](mailto:customersupport@purplefinance.in)

**Independent Auditor's Certificate on Book Value of Assets of the Company Contained in Columns A to J of Statement of Security Cover and Statement of Compliance Status of all Covenants in respect of Listed Non-Convertible Debentures of the Company as at and for the period ended June 30, 2026.**

To  
The Board of Directors  
Purple Finance Limited  
Mumbai

1. We, **Jogin Raval & Associates**, Chartered Accountants, Statutory Auditors of **Purple Finance Limited** (the "Company") have been requested by the Management of the Company to certify "Security cover as per the terms of Information Memorandum and Debenture Trust Deed, compliance with covenants and book value of assets for secured, listed non-convertible security as at June 30, 2026, (hereinafter referred together as the "Statement").

The Statement is prepared by the Company from the unaudited books of account and other relevant records and documents maintained by the Company as at and for the period ended June 30, 2026 pursuant to requirements of Master Circular No. SEBI/HO/DDHS-PoD3/P/CIR/2024/46 dated May 16, 2024 issued by Securities and Exchange Board of India in terms of regulation 54 read with regulation 56(1)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Regulation 15(1)(t) of Securities and Exchange Board of India (Debenture Trustees) Regulations, 1993 (hereinafter referred together as the "SEBI Regulations") as amended, for the purpose of submission to Debenture Trustee of the above mentioned Listed Non-Convertible Debentures (hereinafter referred to as the "Debenture Trustee") & Stock Exchanges.

### Management Responsibility

2. The preparation of the Statement is the responsibility of the Management of the Company, including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
3. The Management of the Company is also responsible for ensuring that the Company complies with all the relevant requirements of the SEBI Regulations and for providing all relevant information to the Debenture Trustee and for complying with all the covenants as prescribed in Debenture Trust Deed.

### Auditor's Responsibility

4. Pursuant to the requirements of SEBI Regulations, our responsibility for the purpose of this certificate is to provide a limited assurance on whether the Book Value of Assets of the Company contained in Columns A to J of Statement of Security Cover and Statement of Compliance Status of all Covenants in respect of Listed Non-Convertible Debentures of the Company as at and for the period ended June 30, 2026 are in agreement with the unaudited books of account and other relevant records and documents maintained by the Company as at and for the period ended June 30, 2026. This did not include the evaluation of adherence by the Company with all the applicable guidelines of the SEBI Regulations.
5. The engagement involves performing procedures to obtain sufficient and appropriate evidence to provide limited assurance on the Statement. The procedures performed for limited assurance vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. 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.

Accordingly, we have performed the following procedures in relation to the Statement:

- a) Obtained the Statement from the management.
- b) Reviewed the information contained in the Statement are in agreement with the unaudited books of account and other relevant records and documents maintained by the Company as at and for the period ended June 30, 2026.





- c) Reviewed the arithmetical accuracy of the information included in the Statement.
  - d) Reviewed the terms of the Debenture Trust Deed.
  - e) Reviewed the list of covenants and management compliance/ communications to the Debenture Trustee and Debenture Holders.
  - f) Made necessary inquiries with the management and obtained relevant representations in respect of matters relating to the Statement.
6. The financial statements for the period ended June 30, 2026, have been limited reviewed by us, on which we have issued unmodified limited review report dated July 21, 2026. Our limited review of these financial statements was conducted in accordance with Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the limited review to obtain reasonable assurance about whether the financial statements are free of material misstatement.
7. We conducted our examination and obtained the explanations in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the ICAI. This Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.
8. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Review Historical Financial Information, and Other Assurance and Related Services Engagements.

### Conclusion

9. Based on the procedures performed as referred to in paragraph 5 above and according to the information and explanations and representation provided to us by the Management of the Company and subject to the notes stated in the Statement, nothing has come to our attention that causes us to believe that the Book Value of Assets of the Company contained in Columns A to J of Statement of Security Cover and information contained in the Statement of Compliance Status of all Covenants are not in agreement with the unaudited books of account and other relevant records and documents maintained by the Company as at and for the period ended June 30, 2026.

### Restriction on Use

10. This certificate is addressed to and provided to the Board of Directors of the Company solely for the purpose of onward submission to the Debenture Trustee and Securities and Exchange Board of India and should not be used by any other person or for any other purposes without our prior consent in writing. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For Jogin Raval & Associates  
Chartered Accountants  
ICAI's Firm Registration No. 128586W

CA Jogin K. Raval  
Proprietor  
M No. 122197  
Mumbai, 21<sup>st</sup> July 2026  
UDIN: 26122197GCFEGK3592



| Annexure I:                                        |                                                         |                                              |                        |                                              |                                                                                                                                  |                                                                                         |                                |                                                                                 |                |                                                    |                                                                                                                                      |                                                |                                                                                                                                                                           | (in Lakhs)             |                                                         |
|----------------------------------------------------|---------------------------------------------------------|----------------------------------------------|------------------------|----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|--------------------------------|---------------------------------------------------------------------------------|----------------|----------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|---------------------------------------------------------|
| a) Revised Format for Security Cover Certificate   |                                                         |                                              |                        |                                              |                                                                                                                                  |                                                                                         |                                |                                                                                 |                |                                                    |                                                                                                                                      |                                                |                                                                                                                                                                           |                        |                                                         |
| Column A                                           | Column B                                                | Column C <sup>i</sup>                        | Column D <sup>ii</sup> | Column E <sup>iii</sup>                      | Column F <sup>iv</sup>                                                                                                           | Column G <sup>v</sup>                                                                   | Column H <sup>vi</sup>         | Column I <sup>vii</sup>                                                         | Column J       | Column K                                           | Column L                                                                                                                             | Column M                                       | Column N                                                                                                                                                                  | Column O               |                                                         |
| Particulars                                        | Description of asset for which this certificate related | 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 assets where market value is not ascertainable (For Eg. Bank Balance, DSRA market value is not applicable) | Market Value for Pari passu charge Assets viii | Carrying value/ book value for pari passu charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA market value is not applicable) | Total Value (=K+L+M+N) | Related to only those items covered by this certificate |
|                                                    |                                                         | Debt for which this certificate being issued | Other Secured Debt     | Debt for which this certificate being issued | Assets shared by pari passu debt holder (includes debt for which this certificate is issued & other debt with pari-passu charge) | Other assets on which there is pari- Passu charge (excluding items covered in column F) |                                | debt amount considered more than once (due to exclusive plus pari passu charge) |                |                                                    |                                                                                                                                      |                                                |                                                                                                                                                                           |                        |                                                         |
|                                                    |                                                         |                                              |                        |                                              |                                                                                                                                  |                                                                                         |                                |                                                                                 |                |                                                    |                                                                                                                                      |                                                |                                                                                                                                                                           |                        |                                                         |
| ASSETS                                             |                                                         |                                              |                        |                                              |                                                                                                                                  |                                                                                         |                                |                                                                                 |                |                                                    |                                                                                                                                      |                                                |                                                                                                                                                                           |                        |                                                         |
| Property, Plant and Equipment                      |                                                         | -                                            | -                      |                                              | -                                                                                                                                | -                                                                                       | 114.66                         | -                                                                               | 114.66         | -                                                  | -                                                                                                                                    | -                                              | -                                                                                                                                                                         | -                      | -                                                       |
| Capital Work-in-Progress                           |                                                         | -                                            | -                      |                                              | -                                                                                                                                | -                                                                                       | 136.13                         | -                                                                               | 136.13         | -                                                  | -                                                                                                                                    | -                                              | -                                                                                                                                                                         | -                      | -                                                       |
| Right of Use Assets                                |                                                         | -                                            | -                      |                                              | -                                                                                                                                | -                                                                                       | 188.73                         | -                                                                               | 188.73         | -                                                  | -                                                                                                                                    | -                                              | -                                                                                                                                                                         | -                      | -                                                       |
| Goodwill                                           |                                                         | -                                            | -                      |                                              | -                                                                                                                                | -                                                                                       | 2,682.58                       | -                                                                               | 2,682.58       | -                                                  | -                                                                                                                                    | -                                              | -                                                                                                                                                                         | -                      | -                                                       |
| Intangible Assets                                  |                                                         | -                                            | -                      |                                              | -                                                                                                                                | -                                                                                       | 129.22                         | -                                                                               | 129.22         | -                                                  | -                                                                                                                                    | -                                              | -                                                                                                                                                                         | -                      | -                                                       |
| Intangible Assets under Development                |                                                         | -                                            | -                      |                                              | -                                                                                                                                | -                                                                                       | 42.50                          | -                                                                               | 42.50          | -                                                  | -                                                                                                                                    | -                                              | -                                                                                                                                                                         | -                      | -                                                       |
| Investments                                        |                                                         | -                                            | -                      |                                              | -                                                                                                                                | -                                                                                       | 555.42                         | -                                                                               | 555.42         | -                                                  | -                                                                                                                                    | -                                              | -                                                                                                                                                                         | -                      | -                                                       |
| Loans                                              | Receivable from Financial activities                    | -                                            | -                      | Yes                                          | 12,216.79                                                                                                                        | -                                                                                       | 5,751.21                       | -                                                                               | 17,968.00      | -                                                  | -                                                                                                                                    | -                                              | 12,216.79                                                                                                                                                                 | 12,216.79              |                                                         |
| Inventories                                        |                                                         | -                                            | -                      |                                              | -                                                                                                                                | -                                                                                       | -                              | -                                                                               | -              | -                                                  | -                                                                                                                                    | -                                              | -                                                                                                                                                                         | -                      | -                                                       |
| Trade Receivables                                  |                                                         | -                                            | -                      |                                              | -                                                                                                                                | -                                                                                       | 117.68                         | -                                                                               | 117.68         | -                                                  | -                                                                                                                                    | -                                              | -                                                                                                                                                                         | -                      | -                                                       |
| Cash and Cash Equivalents                          |                                                         | -                                            | -                      |                                              | -                                                                                                                                | -                                                                                       | 2,399.34                       | -                                                                               | 2,399.34       | -                                                  | -                                                                                                                                    | -                                              | -                                                                                                                                                                         | -                      | -                                                       |
| Bank Balances other than Cash and Cash Equivalents | Lien FD                                                 | -                                            | -                      |                                              | -                                                                                                                                | -                                                                                       | 37.18                          | -                                                                               | 37.18          | -                                                  | -                                                                                                                                    | -                                              | -                                                                                                                                                                         | -                      | -                                                       |
| Others                                             |                                                         | -                                            | -                      |                                              | -                                                                                                                                | -                                                                                       | 3,313.10                       | -                                                                               | 3,313.10       | -                                                  | -                                                                                                                                    | -                                              | -                                                                                                                                                                         | -                      | -                                                       |
| Total                                              |                                                         | -                                            | -                      |                                              | 12,216.79                                                                                                                        | -                                                                                       | 15,467.75                      | -                                                                               | 27,684.54      | -                                                  | -                                                                                                                                    | -                                              | 12,216.79                                                                                                                                                                 | 12,216.79              |                                                         |







| b) ISIN wise Details |              |                                                           |                |                   |                                           |                                                              |                           |                   |
|----------------------|--------------|-----------------------------------------------------------|----------------|-------------------|-------------------------------------------|--------------------------------------------------------------|---------------------------|-------------------|
| Sr. No.              | ISIN         | Facility                                                  | Type of Charge | Subscribed Amount | Principal Outstanding as on June 30, 2026 | Interest Accrued but not due for payment as on June 30, 2026 | Cover Required (in times) | Security Required |
| 1                    | INE0CYK07012 | Secured Rated Listed Redeemable Non-Convertible Debenture | Asset Charge   | 2,500.00          | 2,083.25                                  | 12.59                                                        | 1.1X                      | 2,305.42          |
| 2                    | INE0CYK07020 | Secured Rated Listed Redeemable Non-Convertible Debenture | Asset Charge   | 2,000.00          | 2,000.00                                  | 2.63                                                         | 1.1X                      | 2,202.89          |
|                      |              |                                                           |                |                   |                                           |                                                              |                           |                   |

c) Comparison with previous quarter

| Particulars                                                            | Security Cover of previous Quarter – March 2026 | Security Cover of current Quarter – June 2026 | Is there any reduction in the computed value of security cover in comparison to the previous quarter or previously calculated security cover (Yes / No) | If yes, please state the reason for such variation |
|------------------------------------------------------------------------|-------------------------------------------------|-----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|
| Pari Passu Security Cover Debt for which this certificate being issued | 1.1x                                            | 1.1x                                          | No                                                                                                                                                      | NA                                                 |



5/12/20