

To,  
Bombay Stock Exchange

Based on examination of books of accounts and other relevant records/documents, we hereby certify that:

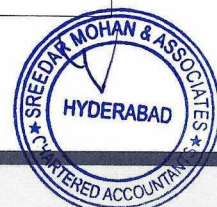
- a) The listed entity **M/s. Cyber Pearl Information Technology Park Private Ltd (CIN: U72900TN2002PTC099624)** has vide its Board Resolution and information memorandum/ offer document and under various Debenture Trust Deeds, has issued the following listed debt securities:

ISIN	Private Placement/ Public Issue	Secured/ Unsecured	Sanctioned Amount
INE660H8062 & INE660H08054	Private Placement	Unsecured	INR 1,32,50,00,000 & INR 74,00,00,000

b) **Asset Cover for listed debt securities:**

- The financial information as on 30-06-22 has been extracted from the books of accounts for the quarter ended 30-06-22 (*unaudited*) and other relevant records of the listed entity.
- The total assets of the listed entity provide coverage of **1.64 times** of the principal, which is in accordance with the terms of issue (calculation as per statement of asset coverage ratio available for the unsecured debt securities) (as per requirement of Regulation 54 read with Regulation 56(1)(d) of LODR Regulations).

SN	Particulars		Rs. in Mn.
i.	Net assets of the listed entity available for unsecured lenders (Property Plant & Equipment (excluding intangible assets and prepaid expenses) + Investments + Cash & Bank Balances + Other current/ Non-current assets excluding deferred tax assets (-) Total assets available for secured lenders/creditors on pari passu/exclusive charge basis under the above heads (-) unsecured current/ non-current liabilities (-) interest accrued/ payable on unsecured borrowings)	A	2,062.35
ii.	Total Borrowings (unsecured)	B	1,257.49
	• Term loan		
	• Non-convertible Debt Securities		
	• CC/ OD Limits		
	• Other Borrowings		



	AND AS adjustment for effective Interest rate on unsecured borrowings		
iii.	Assets Coverage Ratio (100% or higher as per the terms of Offer Document/Information Memorandum/ Debenture Trust Deed)	(A/B)	164%

c) Compliance of all the covenants/terms of the issue in respect of listed debt securities of the listed entity

We have examined the compliances made by the listed entity in respect of the covenants/terms of the issue of the listed debt securities (NCD's) and certify that the such covenants/terms of the issue have been complied by the listed entity.

For Sreedar Mohan & Associates,  
Chartered Accountants  
Firm Reg No: 0127225

V.V. Mohan Reddy

V.V Mohan Reddy

Partner

Membership no: 217578

UDIN: 22217578AOVNEN3911



Place: Hyderabad

Date: 11<sup>th</sup> August 2022.

