

PURVA OAK PRIVATE LIMITED

Date: 09-05-2025

To,
The General Manager – DCS
Listing Operations-Corporate Services Dept.
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai-400001

ISIN: INE0SRE07015, INE0SRE08013, INE0SRE08039 and INE0SRE08021
Scrip Code: 975840, 976648, 976649 and 976650

Dear Sir / Madam,

Sub: Outcome of the Board Meeting held on Friday, the 9th day of May 2025

Ref: Regulation 51, 52, 54, Part-B of Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

With reference to the captioned subject, we write to inform you that the Board of Directors of Purva Oak Private Limited ("the Company") at its meeting held today, i.e., Friday, 9th May 2025, considered and approved the Audited Financial Results, Statement of assets and liabilities and Statement of cash flows for the quarter and year ended 31st March 2025 and Audit Report issued by M/s VDSR & Co LLP, Chartered Accountants on the aforesaid Financial Results of the Company.

In this regard, attached herewith are the following for your record:

1. Audited Financial Results, Statement of assets and liabilities and Statement of cash flows for the quarter and year ended 31st March 2025 along with Audit Report.
2. Disclosures under Regulation 52(4) of SEBI (LODR) Regulations, 2015 along with financials.
3. Declaration of unmodified opinion.
4. Security Cover Certificate under Regulation 54(3) of SEBI Listing regulations.
5. Certificate of Fund Utilization under regulation 52(7) of SEBI (LODR) Regulations, 2015.
6. Statement of Deviation under Regulation 52(7) (A) of SEBI (LODR) Regulations, 2015.
7. Net Worth as on 31st March 2025

The Board meeting commenced at 04:30 p.m. and concluded at 07:20 p.m.

You are requested to take the same on records.

Thanking you

For Purva Oak Private Limited

Jyoti Sahu
Company Secretary & Compliance Officer
M. No.: A72072

Statement of audited financial results for the quarter and year ended March 31, 2025
 (All amounts in Indian Rupees (₹) (in lakhs) except number of shares and per share data, unless otherwise stated)

Statement of financial results

| Sl.No | Particulars | Quarter ended 31.03.2025 [Audited] | Preceding Quarter ended 31.12.2024 [Unaudited] | Corresponding Quarter ended 31.03.2024 [Audited] | Year to date figures for the current period ended 31.03.2025 [Audited] | Previous Year ended 31.03.2024 [Audited] |
|-----------|---|--|---|--|--|--|
| 1 | Income | | | | | |
| | (a) Revenue from operations | - | - | - | - | - |
| | (b) Other income | 165.51 | 13.03 | - | 198.53 | - |
| | Total income | 165.51 | 13.03 | - | 198.53 | - |
| 2 | Expenses | | | | | |
| | (a) Sub-contractor cost | 2,300.60 | 1,135.52 | - | 3,741.10 | - |
| | (b) Land purchase cost | 120.93 | - | - | 36,743.22 | - |
| | (c) (Increase)/ decrease in inventories of land stock and work-in-progress | -4,284.36 | -2,573.53 | - | -45,795.84 | - |
| | (d) Finance cost | 1,739.43 | 1,169.37 | 0.00 | 4,790.27 | 0.00 |
| | (e) Depreciation and amortization expense | 0.78 | 0.30 | - | 1.08 | - |
| | (f) Other expenses | 966.28 | 276.79 | 1.04 | 1,379.25 | 1.17 |
| | Total expenses | 843.65 | 8.45 | 1.05 | 859.08 | 1.18 |
| 3 | Profit/(loss) before tax (1-2) | (678.14) | 4.58 | (1.05) | (660.55) | (1.18) |
| 4 | Tax expense | | | | | |
| | (i) Current tax charge | - | - | - | - | - |
| | (ii) Deferred tax charge/(credit) | (169.91) | - | - | (169.91) | - |
| | Total | (169.91) | - | - | (169.91) | - |
| 5 | Net profit/(loss) for the period (3-4) | (508.23) | 4.58 | (1.05) | (490.64) | (1.18) |
| 6 | Other comprehensive income | | | | | |
| | (i) Items that will not be reclassified to profit and loss | - | - | - | - | - |
| | (ii) Income tax relating to items that will not be reclassified to profit and loss | - | - | - | - | - |
| | Total | - | - | - | - | - |
| 7 | Total Comprehensive Income for the period [Comprising Net profit/(loss) for the period and Other Comprehensive Income (5+6)] | (508.23) | 4.58 | (1.05) | (490.64) | (1.18) |
| 8 | Earnings Per Share (EPS) - (in Rs.) (not annualised, face value Rs.100) | | | | | |
| | a) Basic | (50,823.43) | 457.87 | (105.00) | (49,063.56) | (118.00) |
| | b) Diluted | (50,823.43) | 457.87 | (105.00) | (49,063.56) | (118.00) |
| 9 | Paid-up equity share capital (Face value per share - Rs. 100) | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 10 | Paid up debt capital (refer note 2) | 41,392.70 | 21,800.18 | - | 41,392.70 | - |
| 11 | Other equity | (505.37) | 2.86 | (14.74) | (505.37) | (14.74) |
| 12 | Networth (refer Note 2 below) | (504.37) | 3.86 | (13.74) | (504.37) | (13.74) |
| 13 | Capital Redemption reserve (CRR) | - | - | - | - | - |
| 14 | Debenture redemption reserve (DRR) | - | - | - | - | - |
| 15 | Ratios (refer Note 4 below) | | | | | |
| | a) Debt equity ratio | (112.88) | 10,840.57 | (4.05) | (112.88) | (4.05) |
| | b) Debt service coverage ratio (DSCR) | (0.39) | 0.00 | (342.06) | (0.14) | (278.30) |
| | c) Interest service coverage ratio (ISCR) | (0.39) | 0.00 | (342.06) | (0.14) | (278.30) |
| | d) CRR/DRR | - | - | - | - | - |
| | e) Current ratio | 0.96 | 0.97 | 0.04 | 0.96 | 0.04 |
| | f) Long term debt to working capital | - | - | - | - | - |
| | g) Bad debts to account receivable ratio | - | - | - | - | - |
| | h) Current liability ratio | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | i) Total debts to total assets | 1.00 | 0.97 | 1.31 | 1.00 | 1.31 |
| | j) Debtors turnover | - | - | - | - | - |
| | k) Inventory turnover | - | - | - | - | - |
| | l) Operating margin % | - | - | - | - | - |
| | m) Net profit margin % | - | - | - | - | - |

| b. Statement of assets and liabilities | | (Rs in Lakhs) | |
|--|---|----------------------------------|----------------------------------|
| Sl.No | Particulars | As at 31.03.2025 [Audited] | As at 31.03.2024 [Audited] |
| A | ASSETS | | |
| 1 | Non-Current Assets | | |
| | (a) Property, plant and equipment | 13.90 | - |
| | (b) Financial assets | | |
| | (i) Investments | 1.00 | 2.00 |
| | (ii) Other financial assets | 1,660.25 | - |
| | (c) Deferred tax assets (net) | 169.91 | - |
| | (d) Assets for current tax (net) | 15.67 | - |
| | (e) Other non-current assets | - | 38.23 |
| | Sub-total - Non Current Assets | 1,860.73 | 40.23 |
| 2 | Current Assets | | |
| | (a) Inventories | 45,795.84 | - |
| | (b) Financial assets | | |
| | (i) Trade receivables | 20.01 | - |
| | (ii) Cash and cash equivalents | 2,168.40 | 1.08 |
| | (iii) Loans | 7,041.54 | - |
| | (c) Other current assets | 257.79 | 1.05 |
| | Sub-total - Current Assets | 55,283.57 | 2.13 |
| | TOTAL ASSETS | 57,144.30 | 42.36 |
| B | EQUITY | | |
| | (a) Equity share capital | 1.00 | 1.00 |
| | (b) Other equity | (505.37) | (14.74) |
| | Sub-total - Equity | (504.37) | (13.74) |
| C | LIABILITIES | | |
| 1 | Non-Current Liabilities | | |
| | (a) Financial liabilities | | |
| | Borrowings | - | - |
| | Sub-total - Non Current Liabilities | - | - |
| 2 | Current Liabilities | | |
| | (a) Financial liabilities | | |
| | (i) Borrowings | 56,935.83 | 55.64 |
| | (ii) Trade payables | | |
| | a) total outstanding dues of micro enterprises and small enterprises | 477.72 | - |
| | b) total outstanding dues of creditors other than micro enterprises and small enterprises | 160.61 | 0.42 |
| | (iii) Other financial liabilities | | |
| | (b) Other current liabilities | 74.52 | 0.04 |
| | Sub-total - Current Liabilities | 57,648.67 | 56.10 |
| | TOTAL EQUITY AND LIABILITIES | 57,144.30 | 42.36 |

c. Statement of cash flows **(Rs in Lakhs)**

| Sl.No | Particulars | As at 31.03.2025 [Audited] | As at 31.03.2024 [Audited] |
|-----------|---|----------------------------------|----------------------------------|
| A. | Cash flow from operating activities | | |
| | Profit/(Loss) before tax | (660.55) | (1.18) |
| | Adjustments to reconcile profit after tax to net cash flows: | | |
| | Depreciation and amortization expense | 1.08 | - |
| | Finance cost | 4,374.54 | 0.00 |
| | Operating profit before working capital changes | 3,715.07 | (1.18) |
| | Working capital adjustments: | | |
| | (Increase)/decrease in trade receivables | (20.01) | - |
| | (Increase)/ decrease in inventories | (45,795.84) | - |
| | (Increase)/ decrease in other assets | (1,878.75) | (39.28) |
| | Increase/ (decrease) in other liabilities | 712.39 | (11.75) |
| | Cash (used in)/ received from operations | (43,267.14) | (52.21) |
| | Income tax paid (net) | (15.67) | - |
| | Net cash flows (used in)/from operating activities | (43,282.81) | (52.21) |
| B. | Cash flows from investing activities | | |
| | Purchase of property, plant and equipment | (14.98) | - |
| | Investments made in equity of subsidiaries | 1.00 | (2.00) |
| | Loans given to related parties | (7,041.54) | - |
| | Net cash flows from / (used in) investing activities | (7,055.52) | (2.00) |
| C. | Cash flows from financing activities | | |
| | Proceeds from issue of debentures | 21,635.76 | - |
| | Proceeds from issue of commercial paper | 20,000.00 | - |
| | Loans taken from related parties | 15,487.49 | 55.13 |
| | Finance costs | (4,617.60) | - |
| | Net cash (used in)/from financing activities | 52,505.64 | 55.13 |
| | Net (decrease)/increase in cash and cash equivalents (A + B + C) | 2,167.32 | 0.92 |
| | Cash and cash equivalents at the beginning of the period | 1.08 | 0.16 |
| | Cash and cash equivalents at the end of the period | 2,168.39 | 1.08 |

Components of cash and cash equivalents:

| Particulars | As at 31.03.2025 [Audited] | As at 31.03.2024 [Audited] |
|--|----------------------------------|----------------------------------|
| Cash on hand | 0.00 | 0 |
| Balance with banks | | |
| - on current accounts | 148.19 | 1.08 |
| - in deposit accounts with original maturity of less than 3 months | 2,020.20 | - |
| As reported in Balance Sheet | 2,168.39 | 1.08 |

Notes:

- 1 The above audited financial results of the Company for the quarter and year ended March 31, 2025 have been reviewed and taken on record at the meeting of the Board of Directors of the Company held on May 9, 2025.
- 2 a) Paid up debt capital represents outstanding debt portion non convertible debentures issued by the Company and interest outstanding thereon.
b) Net worth represents total equity, i.e., sum of equity share capital and other equity.
- 3 (a) Debt equity ratio represents total debt [long-term borrowings (including current maturities) + short-term borrowings + interest accrued on borrowings] / total equity [equity share capital+other equity].
(b) DSCR represents profit/ loss from operations before finance cost (net of finance cost inventorised and charged to statement of profit and loss and net of finance cost capitalised), exceptional items and tax expenses/ finance cost (gross of finance cost inventorised and charged to statement of profit and loss and gross of finance cost capitalised) plus principal repayment of loan funds during the period.
(c) ISCR represents profit/ loss from operations before finance cost (net of finance cost inventorised and charged to statement of profit and loss and net of finance cost capitalised), exceptional items and tax expenses/ finance cost (gross of finance cost inventorised and charged to statement of profit and loss and gross of finance cost capitalised).
(d) CRR/DRR represents Capital Redemption Reserve (CRR) / Debenture redemption reserve (DRR).
(e) Current ratio represents total current assets / total current liabilities.
(f) Long term debt to working capital represents non-current borrowings / working capital [current assets-current liabilities].
(g) Bad debts to account receivable ratio represents Bad debts incurred during the period / Average of opening and closing balances of Trade Receivables.
(h) Current liability ratio represents current liabilities / total liabilities.
(i) Total debts to total assets represents total debts [long-term borrowings, short-term borrowings and interest accrued (included in other financial liabilities)] / total assets.
(j) Debtors turnover represents Revenue from operations / Average of opening and closing balances of Trade Receivables.
(k) Inventory turnover represents Cost of sales [Sub-contractor cost + Cost of project materials consumed + (Increase)/ decrease in inventories of work-in-progress + finance cost inventorised+other expenses inventorised] / Average of opening and closing balances of inventories.
(l) Operating margin % represents Operating profit [Loss before exceptional items and tax - Other income + Finance cost] / Revenue from operations.
(m) Net profit margin % represents Profit for the year/Revenue from operations.
- 4 The Company's business activity falls within a single reportable segment, i.e., real estate development. Hence, there are no additional disclosures to be provided under Ind-AS 108 – Segment information with respect to the single reportable segment. Further, the Company is domiciled in India and does not have significant foreign operations.

**For and on behalf of the Board of Directors of
Purva Oak Private Limited**

**Niraj
Kumar
Gautam** Digitally signed
by Niraj Kumar
Gautam
Date: 2025.05.09
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Name: Niraj Kumar Gautam
Designation: Director
DIN: 07868503

Place: Bengaluru, India
Date: May 9, 2025

**For V D S R & CO LLP
Chartered Accountants
Firm registration number: 001626S/S200085**

**VENKATESH
KAMATH S V** Digitally signed by
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Date: 2025.05.09 19:04:20
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Venkatesh Kamath S V
Partner
Membership No 202626

Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of the Company Pursuant to the Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Purva Oak Private Limited

Report on the audit of the Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date financial results of Purva Oak Private Limited (the "Company") for the quarter ended March 31, 2025 and for the year ended March 31, 2025 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net loss and total comprehensive income other financial information of the Company for the quarter ended March 31, 2025 and net loss for the year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other

irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

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

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other

matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For V D S R & Co LLP
Chartered Accountants
FRN No.: 001626S/S200085

VENKATESH
KAMATH S V

Digitally signed by
VENKATESH KAMATH
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Date: 2025.05.09
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Venkatesh Kamath S V
Partner
Membership No 202626

Place: Bengaluru
Date: 09-05-2025

(This document is certified using the UDIN facility of ICAI and can be verified at www.udin.icai.org with reference no. 25202626BMGZIT9616)

PURVA OAK PRIVATE LIMITED

Declaration of Unmodified Audit Report pursuant to Regulation 52(3)(a) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

I, Niraj Kumar Gautam, Director of Purva Oak Private Limited having registered office at 130/2, Ulsoor Road, Bangalore, Bangalore, Karnataka, India- 560042, hereby declare that M/s VDSR & Co LLP, Chartered Accountants, peer reviewed firm, of the Company have issued Audit Report with unmodified opinion on the Annual Audited Financial Results of the Company for the quarter and financial year ended on March 31, 2025.

This declaration is given pursuant to Regulation 52(3)(a) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We request you to kindly take on record the same.

Thanking you.

Yours sincerely,

For Purva Oak Private Limited

Niraj
Kumar
Gautam



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by Niraj Kumar
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Date: 2025.05.09
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Niraj Kumar Gautam
Director
DIN: 07868503

Statutory Auditor's Certificate on Security Cover and Compliance with all Covenants as at the quarter ended March 31, 2025 under Regulation 56(1)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) for submission to Catalyst Trusteeship Limited (the 'Debenture Trustee')

To
The Board of Directors
Purva Oak Private Limited

We V D S R & Co. LLP, Chartered Accountants, are the Statutory Auditors of the Company and have been requested by the Company to examine the Compliance with Covenants' for its unsecured listed non-convertible debt securities as at the quarter ended March 31, 2025.

Pursuant to the requirements of the SEBI Regulations, it is our responsibility to provide limited assurance as to whether the details furnished by the Company in the Statement in respect of maintenance of security cover and compliance with the covenants are in compliance with the terms of the Debenture Trust Deed as at the quarter ended March 31, 2025.

In this regard, based on our examination of Debenture Trust Deed and other documents presented to us, we confirm that:

- a) The Debenture Trust Deed does not prescribe any financial covenants to be complied with by the Company and no such covenant is applicable to the Company and needs to be disclosed in this Statement.
- b) We enquired with the management with respect to other covenants applicable to the Company and the Management has represented and confirmed that the Company has complied with all the covenants as prescribed in the Debenture Trust Deed, as at the quarter ended March 31, 2025.
- c) We have not performed any further procedures in this regard.

Conclusion

Based on the procedures performed by us above and according to the information and explanations received and management representations obtained, nothing has come to our attention that causes us to believe that the details furnished by the Company in the accompanying Statement are not in compliance with the terms of the Debenture Trust Deed as at the quarter ended March 31, 2025.

for V D S R & Co LLP
Chartered Accountants
FRN No.: 001626S/S200085

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KAMATH S V

Venkatesh Kamath S V
Partner
Membership No: 202626

Place: Bengaluru
Date: 09.05.2025

(This document is certified using the UDIN facility of ICAI and can be verified at www.udin.icai.org with reference no. 25202626BMGZIR6180)

Annexure 1A- Computation of Security Cover on standalone basis

Rs. In lakhs

| 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) | 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) | | 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 Assetsviii (Refer Note 1) | 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) (refer note 1 below) |
| | | Book Value | Book Value | No | Book Value | Book Value | | | | | | Relating to Column F | | |
| ASSETS | Property under development | - | - | - | - | - | 13.90 | - | 13.90 | - | - | - | - | - |
| Property, Plant and Equipment | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Work-in-Progress | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Right of Use Assets | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Goodwill | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Investments | | - | - | - | - | - | 1.00 | - | 1.00 | - | - | - | - | - |
| Other financial assets | | - | - | - | 708.23 | - | 952.02 | - | 1,660.25 | - | - | - | 708.23 | 708.23 |
| Loans | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Inventories | | - | - | - | 45,795.84 | - | - | - | 45,795.84 | - | - | 3,41,950.00 | - | 3,41,950.00 |
| Trade receivables | | - | - | - | 20.01 | - | - | - | 20.01 | - | - | - | 20.01 | 20.01 |
| Cash and cash equivalents | | - | - | - | 2,168.40 | - | - | - | 2,168.40 | - | - | - | 2,168.40 | 2,168.40 |
| Bank balances other than Cash and cash equivalents above | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Others | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Deferred tax assets (net) | | - | - | - | - | - | 169.91 | - | 169.91 | - | - | - | - | - |
| Assets for current tax (net) | | - | - | - | - | - | 15.67 | - | 15.67 | - | - | - | - | - |
| Other non-current assets | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other financial assets | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Loans | | - | - | - | - | - | 7,041.54 | - | 7,041.54 | - | - | - | - | - |
| Other current assets | | - | - | - | - | - | 257.79 | - | 257.79 | - | - | - | - | - |
| Total | | - | - | - | 48,692.48 | - | 8,451.82 | - | 57,144.30 | - | - | 3,41,950.00 | 2,896.63 | 3,44,846.63 |
| LIABILITIES | Listed non-convertible debt securities of Rs.22,000 lakhs | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Debt securities to which this certificate pertains | | - | - | - | 22,000.00 | - | - | - | 22,000.00 | - | - | - | 22,000.00 | 22,000.00 |
| Other debt sharing pari-passu charge with above debt | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Debt | | - | - | - | - | - | 14,935.83 | - | 14,935.83 | - | - | - | - | - |
| Subordinated debt | | - | - | - | - | - | 1.00 | - | 1.00 | - | - | - | - | - |
| Borrowings | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bank | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Debt Securities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Others | | - | - | - | - | - | 20,000.00 | - | 20,000.00 | - | - | - | - | - |
| Other equity | | - | - | - | - | - | -505.37 | - | -505.37 | - | - | - | - | - |
| Trade payables | | - | - | - | - | - | 638.33 | - | 638.33 | - | - | - | - | - |
| Lease liabilities | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Provisions | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Others | | - | - | - | - | - | 74.52 | - | 74.52 | - | - | - | - | - |
| Total | | - | - | - | 22,000.00 | - | 35,144.30 | - | 57,144.30 | - | - | - | 22,000.00 | 22,000.00 |
| Cover on Book Value: | | | | | | | | | | | | | | |
| Exclusive Security Cover Ratio | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Pari-Passu Security Cover Ratio | | - | - | - | 2.21 | - | - | - | - | - | - | - | - | - |
| Cover on Market Value: | | | | | | | | | | | | | | |
| Exclusive Security Cover Ratio | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Pari-Passu Security Cover Ratio | | - | - | - | - | - | - | - | - | - | - | - | - | 15.67 |

Note 1: Market value as per valuation report dated 2nd May 2025 issued by CBRE South Asia Pvt Ltd.

for V D S R & Co LLP

Chartered Accountants

FRN No.: 001626/S200085

VENKATESH
KAMATH S V

Venkatesh Kamath S V

Partner

Membership No: 202626

Place: Bangalore

Date:09-05-2025

UDIN :25202626BMGZIR6180

END USE CERTIFICATE

Catalyst Trusteeship Limited

GDA house, First floor, Plot no.
85, Bhusari Colony (Right),
Kothrud, Pune, Maharashtra,
India - 411038

Subject: Certificate of utilization of funds raised by Purva Oak Private Limited.

We have verified the books of accounts and other relevant records of Purva Oak Private Limited having their office at No 130/2, Ulsoor Road, Bangalore-560042 to ascertain the end use of funds raised through issue of debentures issued vide Debenture Trust Deed Dated 12th July 2024. Based on verification of books of accounts and according to information and explanations furnished by the management. We certify the end use of funds as under.

| Particulars | Amount |
|--|----------------|
| Source of Funds | |
| Funds raised through the issue of debentures | 2,20,00,00,000 |
| | |
| Utilization of Funds | |
| Utilized towards refinance of commercial paper | 2,20,00,00,000 |

The company has utilized the proceeds from issue of debentures towards the purpose for which the same has been raised and which is specified in the Debenture Trust Deed.

for V D S R & Co LLP
Chartered Accountants
FRN No.: 001626S/S200085

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VENKATESH KAMATH S V
KAMATH S V Date: 2025.05.09 18:49:50
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Venkatesh Kamath S V
Partner
Membership No: 202626

Place: Bangalore
Date: 09-05-2025

UDIN: 25202626BMGZIQ4423

PURVA OAK PRIVATE LIMITED

Date: 09-05-2025

To,
The General Manager – DCS
Listing Operations-Corporate Services Dept.
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai-400001

ISIN: INE0SRE07015

Scrip Code: 975840

Dear Sir / Madam,

Sub: Statement of deviation or variation in use of proceeds of 22,000 (Twenty-Two Thousand) Reset Rate, Secured, Rated, Listed, Redeemable, Non-Convertible Debentures of face value Rs.1,00,000/- (Rupees One Lakhs).

Ref: Regulation 52(7A) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

The Statement of deviation or variation in use of proceeds of 22,000 (Twenty-Two Thousand) Reset Rate, Secured, Rated, Listed, Redeemable, Non-Convertible Debentures of face value Rs.1,00,000/- (Rupees One Lakhs) is attached herewith.

Kindly take the same on records for the quarter ended 31st March 2025.

Thanking you

Yours Sincerely,
For Purva Oak Private Limited

**Jyoti
Sahu**

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by Jyoti Sahu
Date: 2025.05.09
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Jyoti Sahu

Company Secretary & Compliance Officer

M. No.: A72072

PURVA OAK PRIVATE LIMITED

Annexure

A. Statement of utilization of issue proceeds:

| Name of the Issuer | ISIN | Mode of Fund Raising (Public issues/ Private placement) | 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 |
| Purva Oak Private Limited | INE0SRE07015 | Private Placement | Reset Rated, Secured, Listed, Redeemable, Non-Convertible Debentures | 19-07-2024 | Rs. 220 Crores | Rs. 220 Crores | No | Not Applicable | None |

B. Statement of deviation/ variation in use of Issue proceeds:

| Particulars | Remarks |
|--|--|
| Name of listed entity | Purva Oak Private Limited |
| Mode of fund raising | Private Placement |
| Type of instrument | Reset Rate, Secured, Rated, Listed, Redeemable, Non-Convertible Debentures |
| Date of raising funds | 19-07-2024 |
| Amount raised | Rs. 220 Crores |
| Report filed for quarter ended | 31 st March 2025 |
| 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 |
| If yes, details of the approval so required? | Not Applicable |

PURVA OAK PRIVATE LIMITED

| | |
|--|----------------|
| Date of approval | Not Applicable |
| Explanation for the deviation/ variation | Not Applicable |
| Comments of the audit committee after review | Not Applicable |
| Comments of the auditors, if any | Not Applicable |

Objects for which funds have been raised and where there has been a deviation/ variation, in the following table:

| Original object | Modified object, if any | Original allocation | Modified allocation, if any | Funds utilized | Amount of deviation/ variation for the quarter according to applicable object (in Rs. Crore and in %) | Remarks, if any |
|-----------------|-------------------------|---------------------|-----------------------------|----------------|---|-----------------|
| Not Applicable | | | | | | |

Deviation could mean:

- Deviation in the objects or purposes for which the funds have been raised.
- Deviation in the amount of funds actually utilized as against what was originally disclosed.

For Purva Oak Private Limited

Jyoti Sahu
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by Jyoti Sahu
Date:
2025.05.09
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Jyoti Sahu
Company Secretary & Compliance Officer
M. No.: A72072

Networth Certificate

This is to certify that Networth of Purva Oak Private Limited having its registered office address at 130/2, Ulsoor Road, Bangalore, Karnataka -560042 has been calculated as under:

Networth as on #: 31/03/2025

| Particulars | Amount (in Rs.) |
|---|----------------------|
| Paid up Capital | 1,00,000 |
| Add: Reserve & Surplus | (5,05,37,130) |
| Less: Accumulated losses, if any | NIL |
| Less: Miscellaneous Expenditure | NIL |
| Total Networth | (5,04,37,130) |

| | |
|--|--------------------|
| Book Value per share of Rs.100 each (in Rs.) | |
| <i>Total Networth / Total number of outstanding shares</i> | (50,437.13) |

Networth to be calculated as per audited financials for the year ended as on 31-03-2025.

This is to certify that the above-mentioned information is true to the best of my knowledge and belief, according to the books and documents produced before me for verification.

for V D S R & Co LLP.,
Chartered Accountants,
FRN No.: 001626S/S200085

VENKATESH
KAMATH S V
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VENKATESH KAMATH
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Date: 2025.05.09
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Venkatesh Kamath S V
Partner
Membership No: 202626

Place: Bengaluru
Date: 09/05/2025

(This document is certified using the UDIN facility of ICAI and can be verified at www.udin.icai.org with reference no.25202626BMGZIS7631)