RAMAMOORTHY (N) & CO.,
CHARTERED ACCOUNTANTS

To
The Board of Directors
M/s Andhra Pradesh State Beverages Corporation Limited
1st Floor, IHC Corporate, RTC Depot Road,
Mangalagiri, Auto Nagar, Guntur District-522503

STATEMENT CERTIFYING THE SECURITY COVER COMPLIANCE IN RESPECT OF LISTED & UNLISTED SECURED NON-CONVERTIBLE DEBENTURES (NCDs) AS AT 30 JUNE 2026.

1. This certificate is issued in accordance with the terms of your engagement letter with Andhra Pradesh State Beverages Corporation Limited ("the Company") having its registered office at 1st Floor, Proh. & Excise Complex, D.No. 5-69-55/9A, Taluk Office Compound, 6/1, Brodipet, Guntur- 522002, Andhra Pradesh , India and Corporate office at 1st Floor, IHC Corporate, RTC Depot Road, Mangalagiri, Auto Nagar, Guntur District-522503, Andhra Pradesh , India.

2. The Statement certifying various clauses of Debenture Trust Deed relating to Security cover of the following:

A. The company has allotted Series-I bonds on 14 June 2022 - 83,050 secured, rated, listed, redeemable, taxable, Non-Convertible Bonds supported by unconditional & Irrevocable guarantee as a continuing obligation by the Government of Andhra Pradesh for timely servicing of the interest and Principal repayment in respect of such bonds and value of each bond is Rs. 10,00,000.00/-. The total proceeds of Rs.830500.00 Lakhs was recognized as deferred revenue expenditure which was spent on socio-economic programmes and issue related expenses, total proceeds will be amortized in the books in the manner of repayment of the NCDs.

NCDs value of Rs.830500.00 Lakhs pertaining to series I Bonds were allotted equally for the following ISIN series and each ISIN Number has 8305 bonds were mentioned below as follows:

A. [SCRIP Code - 973983; ISIN - INE0M2307016]
B. [SCRIP Code - 973984; ISIN - INE0M2307024]
C. [SCRIP Code - 973985; ISIN - INE0M2307057]
D. [SCRIP Code - 973987; ISIN - INE0M2307107]
E. [SCRIP Code - 973990; ISIN - INE0M2307065]
F. [SCRIP Code - 973993; ISIN - INE0M2307081]
G. [SCRIP Code - 973986; ISIN - INE0M2307040]
H. [SCRIP Code - 973988; ISIN - INE0M2307032]
I. [SCRIP Code - 973991; ISIN - INE0M2307073]

D.No. 43-21-31, Flat No. A1, Sri Satya Residency, Dondaparthy, Visakhapatnam - 530 016, Andhra Pradesh.
: (0891) 2540132 / 9848196928 / 9866883425 **Email :** ramamoorthynandco@gmail.com **Web :** www.rmnco.in
H.O. : Hyderabad, 040-24756515, **B.O. : Mumbai,** 9819756806

J. [SCRIP Code - 973994; ISIN - INE0M2307099]

The company fully redeemed the ISIN- INE0M2307016 on payment of principal and interest payment as on 31 May 2023, ISIN - INE0M2307024 on payment of principal and interest payment as on 31 May 2024, ISIN- INE0M2307032 on payment of principal and interest payment as on 30 May 2025 and ISIN- INE0M2307040 on payment of principal and interest payment as on 29 May 2026. The company repaid Sixteenth quarter interest payment for ISINs mentioned in C to F and I to J in Note 2 on 29th May 2026. Total principal outstanding of Series I NCD bonds on 30th June 2026 is Rs.4,98,300.00 Lakhs and interest accrued up to 30th June 2026 is Rs.4,202.65 Lakhs. The next quarter servicing payment will be on 31st August 2026.

B. Company has allotted Series II bonds on 21 December 2022 - 17,000 secured, rated, listed, redeemable, taxable, Non-Convertible Bonds on 21 December 2022 –supported by unconditional & Irrevocable guarantee as a continuing obligation by the Government of Andhra Pradesh for timely servicing of interest and Principal in respect of such bonds and each bond is Rs.10,00,000/-.Total proceeds of Rs.1,70,000 Lakhs recognized as deferred revenue expenditure in the books which was spent on socio-economic programmes and issue related expenses, total proceeds will be amortized in the books in the manner of repayment of the NCDs.

NCDs value of Rs.1,70,000 Lakhs pertaining to series II Bonds were allotted equally for the following ISIN series and each ISIN Number having 1700 bonds mentioned below as follows:

A. [SCRIP Code - 974444; ISIN - INE0M2307115]
B. [SCRIP Code - 974446; ISIN - INE0M2307131]
C. [SCRIP Code - 974448; ISIN - INE0M2307164]
D. [SCRIP Code - 974450; ISIN - INE0M2307172]
E. [SCRIP Code - 974452; ISIN - INE0M2307206]
F. [SCRIP Code - 974445; ISIN - INE0M2307123]
G. [SCRIP Code - 974447; ISIN - INE0M2307149]
H. [SCRIP Code - 974449; ISIN - INE0M2307180]
I. [SCRIP Code - 974451; ISIN - INE0M2307198]
J. [SCRIP Code - 974453; ISIN - INE0M2307156]

The company fully redeemed the ISIN- INE0M2307115 on payment of principal and interest payment as on 30th November 2023, ISIN- INE0M2307123 on payment of principal and interest payment as on 29th November 2024 and ISIN- INE0M2307131 on payment of principal and interest payment as on 28th November 2025. The company repaid

RAMAMOORTHY (N) & CO.
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first part principal redemption and interest payment for ISIN- INE0M2307149 on 27th February 2026 and Second part principal redemption and interest payment for ISIN-INE0M2307149 on 29th May 2026. For period ended 30th June 2026, the face value of ISIN- INE0M2307149 has reduced from Rs.10,00,000/- to Rs.5,00,000 /- in each bond due to repayment of principal. The company repaid Fourteenth quarter interest payment for ISINs mentioned in C to E and H to J in Note 3 on 29th May 2026. Total principal outstanding of Series II NCD bonds on 30th June 2026 is Rs.1,10,500.00 Lakhs and interest accrued up to 30th June 2026 is Rs.931.95 Lakhs. The next quarter servicing payment will be on 31st August 2026.

C. Company has allotted Series III bonds on 31 March 2023 - 314382 secured, rated, unlisted, redeemable, Non-Convertible Bonds on 30 March 2023 –supported by unconditional & Irrevocable guarantee as a continuing obligation by the Government of Andhra Pradesh for timely servicing of interest and Principal in respect of such bonds and each bond is Rs. 1,00,000/-.Total proceeds of Rs.3,14,382 Lakhs recognized as deferred revenue expenditure in the books which was spent on socio-economic programmes and issue related expenses, amortized in the same pattern of repayment of the NCDs having ISIN " INE0M2307214".

The company repaid Thirteenth quarter interest payment for ISIN " INE0M2307214 as at 29th May 2026. Total principal outstanding of Series III NCD bonds on 30th June 2026 is Rs.3,14,382.00 Lakhs and Interest accrued upto 30th June 2026 is Rs.2342.79 Lakhs. The next quarter servicing payment of interest will be on 31st August 2026.

D. The company has allotted Series IV bonds on 16 December 2025 – 5,49,000 secured, rated, listed, redeemable, taxable, Non-Convertible Bonds on 16 December 2025 –supported by unconditional & Irrevocable guarantee as a continuing obligation by the Government of Andhra Pradesh for timely servicing of interest and Principal in respect of such bonds and each bond is Rs. 1,00,000/-.Total proceeds of Rs. 5,49,000.00 Lakhs recognized as Financial Liability, out of which Rs. 5,29,395.90 Lakhs recognized as deferred revenue expenditure in the books which was spent on socio-economic programmes and issue related expenses, deferred revenue expenditure will be amortized in the books in the manner of repayment of the NCDs.

NCDs value of Rs.549000.00 Lakhs pertaining to series IV Bonds were allotted equally for the following ISIN series and each ISIN Number having 54900 bonds mentioned below as follows:

A. [SCRIP Code – APSBC26; ISIN - INE0M2307362],
B. [SCRIP Code - APSBC27; ISIN - INE0M2307321],
C. [SCRIP Code – APSBC28; ISIN - INE0M2307370],
D. [SCRIP Code - APSBC29; ISIN - INE0M2307354],
E. [SCRIP Code – APSBC30; ISIN - INE0M2307339],
F. [SCRIP Code – APSBC31; ISIN - INE0M2307388],
G. [SCRIP Code – APSBC32; ISIN - INE0M2307347],

RAMAMOORTHY (N) & CO. VIZAG Chartered Accountants

H. [SCRIP Code – APSBC33; ISIN - INE0M2307404],
I. [SCRIP Code – APSBC34; ISIN - INE0M2307412],
J. [SCRIP Code – APSBC35; ISIN - INE0M2307396].

The company repaid first part principal redemption and interest payment for ISIN-INE0M2307362 on 27th February 2026 and Second part principal redemption and interest payment for ISIN- INE0M2307362 on 29th May 2026. For period ended 30th June 2026, the face value of ISIN- INE0M2307362 has reduced from Rs.1,00,000 /- to Rs.50,000 /- in each bond due to repayment of principal. The company repaid Second quarter interest payment for ISINs mentioned in A to J in Note 5 on 29th May 2026. Total principal outstanding of Series IV NCD bonds on 30th June 2026 is Rs.5,21,550.00 Lakhs and interest accrued up to 30th June 2026 is Rs.4183.83 Lakhs. The next quarter servicing payment will be on 31st August 2026.

The above said NCDs signed by the authorized signatory of the Company, is attached as **Appendix 'A'**. In accordance with para 3.1 (a) of Circular no. SEBI/HO/MIRSD/MIRSD_CRADT/CIR/P/2022/67 dated May 19, 2022, we have verified only book value of the assets provided in this certificate. We have signed/Initialed the certificate along with the Appendix 'A' and **Annexure-** I **(forming part of Appendix A).**

Management's Responsibility:

3. 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.

4. The Management is also responsible for ensuring adherence that the details in the statement are correct.

Auditor's Responsibility:

5. It is our responsibility to provide reasonable assurance that the details as referred to in **"Appendix A"** have been correctly extracted from the audited Books of Account and other records produced before us which we have verified on test check basis.

6. We conducted our examination of the Statement 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) and Standards on Auditing specified under Section 143(10) of the Companies Act 2013. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the **ICAI.**

7. 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.

RAMAMOORTHY (N) & CO. VIZAG Chartered Accountants

Conclusion:

8. Based on the information and explanations provided to us and examination of records of the Company including audited Books of Account and other relevant documents, we hereby conclude that book value of assets and relevant debts given in Column "A" to "J" of **Annexure-1 (forming part of Appendix A) and other details provided in Appendix A** are true and correct.

Restriction on Use:

9. The signed certificate is provided to the Company solely for submission to the Board of Directors and to the Debenture Trustees and should not be used by any other person or for any other purpose. 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 RAMAMOORTHY (N) & CO.,
Chartered Accountants
FRN: 002899S

RAMAMOORTHY & Co. Chartered Accountants VIZAG

CA K. Ramachandra Rao
Partner
MRN: 201334
UDIN: 26201334JZBMYE6493
Date:12-08-2026

Annexure I- Security Cover As at 30 June 2026

Rs. In Lakhs except ratio

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		Exclusive Charge	Exclusive Charge	Pari- Passu Charge	Pari- Passu Charge	Pari- Passu Charge	Assets not offered as Security	Eliminati on (amount in negative)	(Total C to H)	Related to only those items covered by this certificate				
	Description of asset for which this certificate relate	Debt for which this certifica te being issued	Other Secure d Debt	Debt for which this certifica te 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 (excludin g items covered in column F)		debt amount considere d 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 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)
												Relating to Column F		
ASSETS		Book Value	Book Value	Yes/ No	Book Value	Book Value								
Property, Plant and Equipment	Property, Plant and Equipment	-	-	No	NIL	NIL	1,800.13	NIL	1,800.13	NA	NA	NA	NA	NA
Capital Work-in- Progress	Capital Work-in- Progress	-	-	No	NIL	NIL	-	NIL	-	NA	NA	NA	NA	NA
Right of Use Assets		-	-	No	NIL	NIL	-	NIL	-	NA	NA	NA	NA	NA
Goodwill		-	-	No	NIL	NIL	-	NIL	-	NA	NA	NA	NA	NA
Intangible Assets		-	-	No	NIL	NIL	-	NIL	-	NA	NA	NA	NA	NA
Intangible Assets under Development		-	-	No	NIL	NIL	-	NIL	-	NA	NA	NA	NA	NA
Investments		-	-	No	NIL	NIL	-	NIL	-	NA	NA	NA	NA	NA
Loans		-	-	No	NIL	NIL	-	NIL	-	NA	NA	NA	NA	NA
Inventories		-	-	No	NIL	NIL	-	NIL	-	NA	NA	NA	NA	NA
Trade Receivables		-	-	No	NIL	NIL	-	NIL	-	NA	NA	NA	NA	NA
Cash and Cash Equivalents	Cash and Cash Equivalents	20,798.76	344.79	No	NIL	NIL	1,15,875.48	NIL	1,37,019.02	NA	NA	NA	NA	NA
Bank Balances other than Cash and Cash Equivalents	Bank Balances other than Cash and Cash Equivalents	1,82,857.04	19,838.00	No	NIL	NIL	2,407.09	NIL	2,05,102.12	NA	NA	NA	NA	NA
Others- Deferred Revenue Expenditure and Accrued interest from Fixed Deposits & Others assets.,	* Deferred Revenue Expenditure and Accrued interest from Fixed Deposits etc.,	11,13,959.44	3,14,559.53	No	NIL	NIL	2,19,526.49	NIL	16,48,045.46	NA	NA	NA	NA	NA
Total		13,17,615.23	3,34,742.32				3,39,609.18		19,91,966.72					
LIABILITIES														
Debt securities to which this certificate pertains	Secured, Rated, Listed, Redeemable, Taxable, NCDs (including accrued interest)	11,39,705.90		No	NIL	NIL	NIL	NIL	11,39,705.90	NA	NA	NA	NA	NA
Other debt sharing pari-passu charge with above debt	Secured, Rated, Unlisted, Redeemable, Taxable, NCDs (including accrued interest)		3,16,724.79	No	NIL	NIL	NIL	NIL	3,16,724.79	NA	NA	NA	NA	NA
Other Debt		not to be filled		No	NIL	NIL	NIL	NIL	-	NA	NA	NA	NA	NA
Subordinated debt				No	NIL	NIL	NIL	NIL	-	NA	NA	NA	NA	NA
Borrowings				No	NIL	NIL	NIL	NIL	-	NA	NA	NA	NA	NA
Bank				No	NIL	NIL	NIL	NIL	-	NA	NA	NA	NA	NA
Debt Securities				No	NIL	NIL	NIL	NIL	-	NA	NA	NA	NA	NA
Others				No	NIL	NIL	NIL	NIL	-	NA	NA	NA	NA	NA
Trade payables				No	NIL	NIL	NIL	NIL	-	NA	NA	NA	NA	NA
Lease Liabilities				No	NIL	NIL	NIL	NIL	-	NA	NA	NA	NA	NA
Provisions				No	NIL	NIL	NIL	NIL	-	NA	NA	NA	NA	NA
Others				No	NIL	NIL	NIL	NIL	-	NA	NA	NA	NA	NA
Total		11,39,705.90	3,16,724.79						14,56,430.69					
Cover on Book Value		1.16	1.06											
Cover on Market Value														
		Exclusive Security Cover Ratio	1.16		Pari-Passu Security Cover Ratio									

* Others includes deferred revenue expenditure of Rs.14,25,127.90 Lakhs and accured interest receivable of Rs. 3391.07 Lakhs.

** Debt securities includes debt securities (NCDs) of Rs.14,44,732.00 Lakhs, accured interest payable of Rs.11,661.23 Lakhs and Unclaimed interest by investors of Rs. 37.46 Lakhs .

Note: Columns A to J have been certified by statutory auditors of the Company.

For RAMAMOORTHY (N) & CO.,
Chartered Accountants
Firm Regn. No.02899S

(K.RAMACHANDRA RAO)
PARTNER
Memb.No.201334

RAMAMOORTHY (N) & CO. * Chartered Accountants * VIZAG

ANDHRA PRADESH STATE BEVERAGES CORPORATION LIMITED

CIN: U15400AP2015SGC097161

REGISTERED OFFICE:-
1st Floor, Proh. & Excise Complex,
D.No.5-69-55/9A, Taluk Office Compound, 6/1,
Brodipet Guntur-522002, Andhra Pradesh, INDIA.

CORPORATE OFFICE:-
IHC Corporate, 1st Floor, Auto Nagar,
Mangalagiri, Guntur District,
Andhra Pradesh-522503, INDIA.
E-mail : apsbclco2122@gmail.com

Appendix A

STATEMENT CERTIFYING THE SECURITY COVER COMPLIANCE IN RESPECT OF LISTED AND UNLISTED SECURED REDEEMABLE NON-CONVERTIBLE DEBENTURES AS AT JUNE 30, 2026.

a) The Company has vide its Board Resolution, information memorandum/ offer document, GID, KID and under various Debenture Trust Deed (DTD), has issued the following listed and unlisted debt securities:

S.No	ISIN	Listed / Unlisted	Public Issue / Privately Placed	Amount allotted (in lacs)
1	INE0M2307016*	Listed	Privately Placed	83050.00
2	INE0M2307024*	Listed	Privately Placed	83050.00
3	INE0M2307032*	Listed	Privately Placed	83050.00
4	INE0M2307040*	Listed	Privately Placed	83050.00
5	INE0M2307057	Listed	Privately Placed	83050.00
6	INE0M2307065	Listed	Privately Placed	83050.00
7	INE0M2307073	Listed	Privately Placed	83050.00
8	INE0M2307081	Listed	Privately Placed	83050.00
9	INE0M2307099	Listed	Privately Placed	83050.00
10	INE0M2307107	Listed	Privately Placed	83050.00
11	INE0M2307115*	Listed	Privately Placed	17000.00
12	INE0M2307123*	Listed	Privately Placed	17000.00
13	INE0M2307131*	Listed	Privately Placed	17000.00
14	INE0M2307149#	Listed	Privately Placed	17000.00
15	INE0M2307156	Listed	Privately Placed	17000.00
16	INE0M2307164	Listed	Privately Placed	17000.00
17	INE0M2307172	Listed	Privately Placed	17000.00

A.P. STATE BEVERAGES CORPORATION LTD. MANGALAGIRI

18	INE0M2307180	Listed	Privately Placed	17000.00
19	INE0M2307198	Listed	Privately Placed	17000.00
20	INE0M2307206	Listed	Privately Placed	17000.00
21	INE0M2307214	Unlisted	Privately Placed	314382.00
22	INE0M2307362#	Listed	Privately Placed	54900.00
23	INE0M2307321	Listed	Privately Placed	54900.00
24	INE0M2307370	Listed	Privately Placed	54900.00
25	INE0M2307354	Listed	Privately Placed	54900.00
26	INE0M2307339	Listed	Privately Placed	54900.00
27	INE0M2307388	Listed	Privately Placed	54900.00
28	INE0M2307347	Listed	Privately Placed	54900.00
29	INE0M2307404	Listed	Privately Placed	54900.00
30	INE0M2307412	Listed	Privately Placed	54900.00
31	INE0M2307396	Listed	Privately Placed	54900.00

* The ISINs was fully redeemed.

The ISINs was partly redeemed

b) Security Cover for listed and unlisted debt securities:

(i) The financial information as on June 30, 2026 has been extracted from the unaudited books of account and other records of the listed entity;

(ii) (ii) The security of the Company provide coverage of more than 100 % of the interest accrued and principal amount, which is in accordance with the terms of issue/ Debenture Trust Deed (calculation as per statement of security cover ratio for the Secured debt securities - Annexure -1).

<u>ISIN Wise Details:</u>

S.No	ISIN	Listed / Unlisted	Public Issue / Privately Placed	Amount Alloted (in lacs)	Amount O/s as on June 30, 2026 (in lacs)	Asset Cover Require
1	INE0M2307016*	Listed	Privately Placed	83050.00	0.00	NA
2	INE0M2307024*	Listed	Privately Placed	83050.00	0.00	NA
3	INE0M2307032*	Listed	Privately Placed	83050.00	0.00	NA
4	INE0M2307040*	Listed	Privately Placed	83050.00	0.00	NA
5	INE0M2307057	Listed	Privately Placed	83050.00	83050.00	100%
6	INE0M2307065	Listed	Privately Placed	83050.00	83050.00	100%
7	INE0M2307073	Listed	Privately Placed	83050.00	83050.00	100%
8	INE0M2307081	Listed	Privately Placed	83050.00	83050.00	100%

9	INE0M2307099	Listed	Privately Placed	83050.00	83050.00	100%
10	INE0M2307107	Listed	Privately Placed	83050.00	83050.00	100%
11	INE0M2307115*	Listed	Privately Placed	17000.00	0.00	NA
12	INE0M2307123*	Listed	Privately Placed	17000.00	0.00	NA
13	INE0M2307131*	Listed	Privately Placed	17000.00	0.00	NA
14	INE0M2307149#	Listed	Privately Placed	17000.00	8500.00	100%
15	INE0M2307156	Listed	Privately Placed	17000.00	17000.00	100%
16	INE0M2307164	Listed	Privately Placed	17000.00	17000.00	100%
17	INE0M2307172	Listed	Privately Placed	17000.00	17000.00	100%
18	INE0M2307180	Listed	Privately Placed	17000.00	17000.00	100%
19	INE0M2307198	Listed	Privately Placed	17000.00	17000.00	100%
20	INE0M2307206	Listed	Privately Placed	17000.00	17000.00	100%
21	INE0M2307214	Unlisted	Privately Placed	314382.00	314382.00	100%
22	INE0M2307362#	Listed	Privately Placed	54900.00	27450.00	100%
23	INE0M2307321	Listed	Privately Placed	54900.00	54900.00	100%
24	INE0M2307370	Listed	Privately Placed	54900.00	54900.00	100%
25	INE0M2307354	Listed	Privately Placed	54900.00	54900.00	100%
26	INE0M2307339	Listed	Privately Placed	54900.00	54900.00	100%
27	INE0M2307388	Listed	Privately Placed	54900.00	54900.00	100%
28	INE0M2307347	Listed	Privately Placed	54900.00	54900.00	100%
29	INE0M2307404	Listed	Privately Placed	54900.00	54900.00	100%
30	INE0M2307412	Listed	Privately Placed	54900.00	54900.00	100%
31	INE0M2307396	Listed	Privately Placed	54900.00	54900.00	100%

* The ISINs was fully redeemed.

The ISINs was partly redeemed.

Yours faithfully,
For Andhra Pradesh State Beverages Corporation Limited

A.P. STATE BEVERAGES CORPORATION LTD. ★ MANGALAGIRI

Sridhar Chamakuri, IAS
Managing Director
DIN: 11367621

Place: Mangalagiri
Date: 12-08-2026

Rs. In Lakhs except ratio

Annexure I- Security Cover As at 30 June 2026

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		Exclusive Charge	Exclusive Charge	Pari- Passu Charge	Pari- Passu Charge	Pari- Passu Charge	Assets not offered as Security	Eliminati on (amount in negative)	(Total C to H)	Related to only those items covered by this certificate				
	Description of asset for which this certificate relate	Debt for which this certifica te being issued	Other Secure d Debt	Debt for which this certifica te 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 (excludin g items covered in column F)		debt amount considere d 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 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)
												Relating to Column F		
ASSETS		Book Value	Book Value	Yes/ No	Book Value	Book Value								
Property, Plant and Equipment	Property, Plant and Equipment	-	-	No	NIL	NIL	1,800.13	NIL	1,800.13	NA	NA	NA	NA	NA
Capital Work-in- Progress	Capital Work-in- Progress	-	-	No	NIL	NIL	-	NIL	-	NA	NA	NA	NA	NA
Right of Use Assets		-	-	No	NIL	NIL	-	NIL	-	NA	NA	NA	NA	NA
Goodwill		-	-	No	NIL	NIL	-	NIL	-	NA	NA	NA	NA	NA
Intangible Assets		-	-	No	NIL	NIL	-	NIL	-	NA	NA	NA	NA	NA
Intangible Assets under Development		-	-	No	NIL	NIL	-	NIL	-	NA	NA	NA	NA	NA
Investments		-	-	No	NIL	NIL	-	NIL	-	NA	NA	NA	NA	NA
Loans		-	-	No	NIL	NIL	-	NIL	-	NA	NA	NA	NA	NA
Inventories		-	-	No	NIL	NIL	-	NIL	-	NA	NA	NA	NA	NA
Trade Receivables		-	-	No	NIL	NIL	-	NIL	-	NA	NA	NA	NA	NA
Cash and Cash Equivalents	Cash and Cash Equivalents	20,798.76	344.79	No	NIL	NIL	1,15,875.48	NIL	1,37,019.02	NA	NA	NA	NA	NA
Bank Balances other than Cash and Cash Equivalents	Bank Balances other than Cash and Cash Equivalents	1,82,857.04	19,838.00	No	NIL	NIL	2,407.09	NIL	2,05,102.12	NA	NA	NA	NA	NA
Others- Deferred Revenue Expenditure and Accrued interest from Fixed Deposits & Others assets.,	* Deferred Revenue Expenditure and Accrued interest from Fixed Deposits etc.,	11,13,959.44	3,14,559.53	No	NIL	NIL	2,19,526.49	NIL	16,48,045.46	NA	NA	NA	NA	NA
Total		13,17,615.23	3,34,742.32				3,39,609.18		19,91,966.72					
LIABILITIES														
Debt securities to which this certificate pertains	Secured, Rated, Listed, Redeemable, Taxable, NCDs (including accrued interest)	11,39,705.90		No	NIL	NIL	NIL	NIL	11,39,705.90	NA	NA	NA	NA	NA
Other debt sharing pari-passu charge with above debt	Secured, Rated, Unlisted, Redeemable, Taxable, NCDs (including accrued interest)		3,16,724.79	No	NIL	NIL	NIL	NIL	3,16,724.79	NA	NA	NA	NA	NA
Other Debt				No	NIL	NIL	NIL	NIL	-	NA	NA	NA	NA	NA
Subordinated debt				No	NIL	NIL	NIL	NIL	-	NA	NA	NA	NA	NA
Borrowings				No	NIL	NIL	NIL	NIL	-	NA	NA	NA	NA	NA
Bank		*not to be filled*		No	NIL	NIL	NIL	NIL	-	NA	NA	NA	NA	NA
Debt Securities				No	NIL	NIL	NIL	NIL	-	NA	NA	NA	NA	NA
Others				No	NIL	NIL	NIL	NIL	-	NA	NA	NA	NA	NA
Trade payables				No	NIL	NIL	NIL	NIL	-	NA	NA	NA	NA	NA
Lease Liabilities				No	NIL	NIL	NIL	NIL	-	NA	NA	NA	NA	NA
Provisions				No	NIL	NIL	NIL	NIL	-	NA	NA	NA	NA	NA
Others				No	NIL	NIL	NIL	NIL	-	NA	NA	NA	NA	NA
Total		11,39,705.90	3,16,724.79						14,56,430.69					
Cover on Book Value		1.16	1.06											
Cover on Market Value														
		Exclusive Security Cover Ratio	1.16		Pari-Passu Security Cover Ratio									

* Others includes deferred revenue expenditure of Rs.14,25,127.90 Lakhs and accured interest receivable of Rs. 3391.07 Lakhs.

** Debt securities includes debt securities (NCDs) of Rs.14,44,732.00 Lakhs, accured interest payable of Rs.11,661.23 Lakhs and Unclaimed interest by investors of Rs. 37.46 Lakhs .

A.P. STATE BEVERAGES CORPORATION LTD. ★ MANGALAGIRI