Registered Office
B7, 5th Floor of Nirlon Knowledge Park
Goregaon (East), Mumbai - 400 063
CIN No: U65910MH1997PLC253897

T +91 22 4001 8444
Citicorp Finance (India) Limited | Citi India

Citicorp Finance (India) Limited

August 12, 2026

To,
National Stock Exchange
Exchange Plaza,
Bandra Kurla Complex,
Bandra (East),
Mumbai - 400051
Maharashtra, India

Kind Attention: Charmi Dharod

Sub: Outcome of the Board Meeting of Citicorp Finance (India) Limited (*the "Company"*) held on Wednesday, August 12, 2026

Dear Sir/Madam,

In compliance with Regulation 50(2), 51(2) and 52 read with Part B of Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended and other regulations as applicable, please be informed that the Board Meeting of the Company was held today i.e. Wednesday, August 12, 2026, at 2:00 p.m.

The Board of Directors of the Company have inter alia approved the following items:

a. Unaudited Financial Results of the Company along with Limited Review Report for the quarter ended June 30, 2026; and

b. Annual board approval pursuant to section 42 of the Companies Act, 2013 read with rule 14(1) of the Companies (Prospectus and Allotment of Securities) Rules, 2014 to raise funds through issuance of non-convertible securities on a private placement basis for an aggregate nominal amount not exceeding Rs. 10,000/- crores, in one or more tranches, from time to time, subject to the approval of the Shareholders.

c. Notice of 29th Annual General Meeting of the Company proposed to be held Friday, September 11, 2026, for approval of issuance of non-convertible securities as stated above and other matters.

Accordingly, please find enclosed herewith:

1. Unaudited Financial Results of the Company along with Limited Review Report for the quarter ended June 30, 2026;

2. Disclosures as specified under regulation 52(4);

3. Security cover as required under regulation 54;

4. Statement of utilization of issue proceeds and statement of deviation/variation in use of issue proceeds as required under regulation 52(7) and 52(7A).

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Citicorp Finance (India) Limited

The meeting commenced at 2:00 pm and concluded at 4:00 pm.

Kindly take the above on your records.

In case you require further information / clarification, feel free to write back to us at cfilsecretarial@citi.com.

For Citicorp Finance (India) Limited
Sameer Vishnuprasad Upadhyay
Digitally signed by Sameer Vishnuprasad Upadhyay
Date: 2026.08.12 16:06:25 +05'30'
Sameer V. Upadhyay
Company Secretary
Membership No- A15905

Encl: As above

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August 12, 2026

To

National Stock Exchange
Exchange Plaza,
Bandra Kurla Complex,
Bandra (East),
Mumbai- 400051

Sub- Disclosures pursuant to Regulation 52(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended June 30, 2026

Dear Sir/Madam,

The relevant information with respect to Citicorp Finance (India) Limited for the quarter ended June 30, 2026 is given as below:

a. Debt-Equity Ratio
The debt-equity ratio of the company for the quarter ended June 30, 2026 is 0.75.

b. Debt service coverage ratio
Not applicable

c. Interest service coverage ratio
Not applicable

d. Outstanding redeemable preference shares (quantity and value)
Not applicable

e. Capital redemption reserve/debenture redemption reserve

Debenture redemption reserve is not required in respect of privately placed debentures in terms of Rule 18(7)(b)(ii) of Companies (Share Capital and Debentures) Rule,2014.

f. Net worth
Rs. 399,404 lakhs

g. Net profit after tax
Rs. 4,652 lakhs

h. Earnings per share
Rs. 0.12 per share

i. Current ratio
Not applicable

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Citicorp Finance (India) Limited

j. Long term debt to working capital
Not applicable

k. Bad debts to Account receivable ratio
Not applicable

l. Current liability ratio
Not applicable

m. Total debts to Total assets
The total debts to total assets of the company for the quarter ended June 30, 2026 is 42.50%.

n. Debtors turnover
Not applicable

o. Inventory turnover
Not applicable

p. Operating margin (%)
Not applicable

q. Net profit margin (%)
The Net profit margin (%) of the company for the quarter ended June 30, 2026 is 35.72%.

r. Sector specific equivalent ratios, as applicable
(i) NPA/ECL ratio – Nil
(ii) Provision coverage ratio – 0.87%
(iii) Liquidity Coverage Ratio – 547.70%

Please refer **Annexure 1** for Financial Results along-with Auditors Report for the quarter ended June 30, 2026.

For Citicorp Finance (India) Limited

Vivek Gomes
Managing Director

MUKUND
M. CHITALE
& CO.

CHARTERED
ACCOUNTANTS

2nd Floor, Kapur House,
Paranjape B Scheme
Road No.1, Vile Parle (E),
Mumbai 400057
T: 91 22 2663 3500
www.mmchitale.com

Limited Review Report on unaudited financial results of Citicorp Finance (India) Limited for the Quarter ended June 30, 2026 pursuant to the Regulation 52 read with Regulation 63(2) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended.

To,
The Board of Directors
Citicorp Finance (India) Limited
B7, 5Th Floor, Nirlon Knowledge Park
Goregaon (East)
Mumbai - 400063

1. We have reviewed the accompanying unaudited financial results ("the Statement") of **Citicorp Finance (India) Limited** ("the Company") for the quarter ended June 30,2026, being submitted by the Company pursuant to the requirement Regulation 52 read with the Regulation 63 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34") prescribed under section 133 of Companies Act, 2013, as amended ("the Act") read with relevant rules issued thereunder, directions/ guidelines issued by the Reserve Bank of India ('RBI') and other recognized accounting practices generally accepted in India. The above unaudited financial results are in compliance with Regulation 52 read with regulation 63 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations 2015'). Our responsibility is to express a conclusion on the statement based on our review.

3. We conducted our review of the Statement in accordance with the 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of Interim Financial Information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards of Auditing specified under section 143(10) of the and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results has not been prepared in accordance with applicable Indian accounting standards i.e. Accounting Standards prescribed under Section 133

MUKUND M. CHITALE & CO. MUMBAI CHARTERED ACCOUNTANTS

MUKUND M. CHITALE & CO.

CHARTERED ACCOUNTANTS

of the Act, and read with relevant rules issued there under or by the Institute of Chartered Accountant of India, RBI guidelines and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. A copy of the unaudited quarter ended financial results of the Company for the period under review, which formed the basis of our limited review, duly initiated by us for the purpose of identification is enclosed to this report.

For Mukund M. Chitale & Co
Chartered Accountants
FRN: 106655W

MUKUND M. CHITALE & CO. MUMBAI CHARTERED ACCOUNTANTS

Nilesh RS Joshi
Partner
Membership No. 114749
UDIN: 26114749ZXWZQW9953

Place: Mumbai
Date: August 12, 2026

CITICORP FINANCE (INDIA) LIMITED

Regd Office: B7, 5th Floor, Nirlon Knowledge Park, Goregaon (East), Mumbai - 400063.
CIN U65910MH1997PLC253897, Tel No: 022 26532160, Fax: 022 26532215, website:Citicorp Finance (India) Limited | Citi India

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

(Currency: Indian Rupees in Lakhs)

Sr. No.	Particulars	Quarter ended			Year ended
		3 months ended June 30, 2026	3 months ended March 31, 2026	3 months ended June 30, 2025	March 31, 2026
		Unaudited	Audited (Refer Note 16)	Unaudited	Audited
	Revenue from operations				
a.	Interest income	**12,666**	12,164	14,614	53,585
b.	Dividend income	**-**	-	-	252
c.	Fees and commission income	**22**	100	50	194
d.	Net gain/(loss) on fair value changes	**334**	(1,131)	4,835	3,181
e.	Other revenue from operations	**-**	-	-	-
1.	**Total revenue from operations**	**13,022**	11,133	19,499	57,212
2.	Other income	**2**	46	-	95
3.	**Total income (1+2)**	**13,024**	11,179	19,499	57,307
	Expenses				
a.	Finance costs	**5,032**	4,842	7,464	24,076
b.	Fees and commission expense	**383**	1,258	194	2,284
c.	Impairment on financial instruments	**(243)**	(547)	69	(843)
d.	Employee benefits expenses	**491**	422	385	1,657
e.	Depreciation, amortization and impairment	**5**	5	6	24
f.	Other expenses	**977**	1,574	839	5,749
4.	**Total expenses**	**6,645**	7,554	8,957	32,947
5.	**Profit before tax (3-4)**	**6,379**	3,625	10,542	24,360
	Tax expense:				
a.	Current tax	**1,126**	(321)	3,858	7,392
b.	Deferred tax	**601**	3,409	(197)	2,822
6.	**Total tax expense**	**1,727**	3,088	3,661	10,214
7.	**Profit for the period/year (5-6)**	**4,652**	537	6,881	14,146
	Other comprehensive income				
a.	Items that will not be reclassified to profit or loss (net of tax)	**-**	(24)	-	(24)
b.	Items that may be reclassified to profit or loss (net of tax)	**99**	(254)	228	(258)
8.	**Total Other comprehensive income/(expense)**	**99**	(278)	228	(282)
9.	**Total comprehensive income/(expense) for the period/year (7+8)**	**4,751**	259	7,109	13,864
10.	**Earnings per equity share ***				
	Basic (₹)	**0.12**	0.01	0.18	0.37
	Diluted (₹)	**0.12**	0.01	0.18	0.37
	Nominal value per share (₹)	**7.50**	7.50	7.50	7.50

*Basic and diluted earnings per share for quarter ended 30 June 2026, 31 March 2026, 30 June 2025 are not annualised.

For and on behalf of the Board of Directors
Citicorp Finance (India) Limited

MUKUND M. CHITALE & CO. MUMBAI CHARTERED ACCOUNTANTS

Citicorp Finance (India) Limited Mumbai

Place: Mumbai
Date: August 12, 2026

Vivek Gomes
Managing Director
DIN:10408460

CITICORP FINANCE (INDIA) LIMITED

Regd Office: B7, 5th Floor, Nirlon Knowledge Park Goregaon (East) Mumbai - 400063.
CIN U65910MH1997PLC253897, Tel No: 022 26532160, Fax: 022 26532215, website: Citicorp Finance (India) Limited | Citi India

NOTES:

1. Citicorp Finance (India) Limited ('the Company') is a Non-Banking Finance Company registered with the Reserve Bank of India.

2. The financial results have been prepared in accordance with the requirement of Regulation 52 read with Regulation 63 of the SEBI Listing Obligations and Disclosure Requirements ("SEBI LODR") Regulations 2015 as modified from time to time and in compliance with the relevant guidelines issued by the Reserve Bank of India (RBI).

3. The financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34") as prescibed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time), and other accounting principles generally accepted in India, in compliance with Regulation 52 of the ("SEBI LODR").

4. The Material accounting policies that are applied in preparation of these financial results are consistent with those followed in the financial statements for the year ended March 31, 2026. Any circular/ direction issued by RBI is implemented prospectively when it becomes applicable, unless specifically required under that circular/direction.

5. The above financial results are reviewed and recommended by the Audit Committee and have been approved by the Board of Directors of the Company at their meeting held on August 12, 2026. The Financial results for the quarter ended June 30, 2026 have been subject to limited review by the statutory auditor of the Company, Mukund M Chitale & Co. An unmodified review report has been issued by them thereon.

6. The Company had received approval from Reserve Bank of India vide its letter dated 12 August 2024 for distributing dividends of INR 34,800 lakhs out of credit balance of profit and loss account and general reserves as on 31 March 2024. During the FY 24-25, the Company had paid dividend amounting to INR 28,000 lakhs. This included –

(a)Final dividend for FY 23-24 of INR 0.093319 per equity share amounting to INR 3,600 lakhs paid out of credit balance of profit and loss account as on 31 March 2024. This was recommended by the Board of Directors at its meeting held on 29 May 2024 which was then approved by the members of the Company at the Annual General Meeting held on 23 September 2024 and paid on 21 October 2024.
(b) Interim dividend for FY 24-25 of INR 0.632496 per equity share amounting to INR 24,400 lakhs out of which INR 8,000 lakhs was out of the profits for the nine months ended Dec'24 and balance INR 16,400 lakhs was out of the credit balance of profit and loss account as on 31 March 2024. This was approved by the Board of Directors at its meeting held on 13 February 2025 and paid on 28 February 2025.

The Board of Directors had recommended a final dividend for FY 24-25 of INR 0.453635 per equity share amounting to INR 17,500 lakhs at its meeting held on 29 May 2025 out of which INR 4,000 lakhs was out of the profits for the year ended 31 March 2025 and balance INR 13,500 lakhs was out of the credit balance of profit and loss account as on 31 March 2024.This was approved by the members of the Company at the Annual General Meeting held on September 24, 2025 and paid on October 16, 2025.

Thus, out of approval received from Reserve Bank of India, INR 3,600 lakhs was paid as final dividend for FY 2023-24, INR16,400 lakhs was paid as interim dividend for FY 24-25 and INR13,500 lakhs was paid as final dividend for FY 24-25. Post declaration and payment of aforesaid dividend, there will be an unutilized balance of INR 1,300 lakhs which will be retained as part of retained earnings.

7. The Board of Directors had recommended a final dividend of Rs. 0.1815 per equity share amounting to Rs. 7,000 lakhs at its board meeting held on May 27, 2026.This is subject to approval of the members of the company at the forthcoming Annual General Meeting.

8. The Secured listed Non-Convertible Debentures of the Company are secured by first pari passu charge on receivables of the Company by way of hypothecation and the Company has maintained security cover of 1.49 times.

9. Information as required by Regulation 52(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is attached as **Annexure I.**

10. Disclosure pertaining to Reserve Bank of India (Non-Banking Financial Companies - Transfer and Distribution of Credit Risk) Directions, 2025 as amended.
Details of transfer/acquisition through assignment in respect of loans not in default during the quarter ended June 30, 2026- Nil
Details of transfer/acquisition through assignmet in respect of stressed loans during the quarter ended June 30, 2026- Nil

11. In terms of the requirement as per Reserve Bank of India (Non-Banking Financial Companies – Income Recognition, Asset Classification and Provisioning) Directions, 2025 , Non-Banking Financial Companies (NBFCs) are required to create an impairment reserve for any shortfall in impairment allowances under Ind AS 109 and Income Recognition, Asset Classification and Provisioning (IRACP) norms (including provision on standard assets). The impairment allowances under Ind AS 109 made by the Company exceeds the total provision required under IRACP (including standard asset provisioning), as at June 30, 2026 and accordingly, no amount is required to be transferred to impairment reserve.

12. In accordance with RBI Direction -RBI/DOR/2025-26/357 DOR.STR.REC.276/21.04.048/2025-26 -Reserve Bank of India (Non Banking Financial companies -Resolution of stressed assets)Directions , 2025 and RBI/DOR/2025-26/347 DOR.CRE.REC.No 266/07-01-008/2025-26-Reserve Bank of India (Non Banking Financial companies -Credit facilities)Directions , 2025 both dated November 28, 2025 as amended from time to time , the Company has not undertaken project finance exposure during the quarter ended June 30, 2026 (March 31 2026: Nil).

13. In accordance with RBI Direction -RBI/DOR/2025-26/352 DOR.STR.REC.271/21.04.048/2025-26 -Reserve Bank of India (Non-Banking Financial Companies - Transfer and Distribution of Credit Risk) Directions, 2025 dated November 28, 2025 as amended from time to time , the Company has not entered into any co-lending arrangements during the quarter ended June 30, 2026 (March 31 2026: Nil).

14. The company is primarily engaged in the business of financing and accordingly, there are no separate reportable segments as per Ind AS 108 dealing with operating segment.

15.The previous period/year figures have been regrouped/reclassified, wherever necessary, to confirm to the current financial period/year figures.

16.The figures for the last quarter of the previous financial year are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of third quarter of the previous financial year which were subjected to limited review by statutory auditors.

MUKUND M. CHITALE & CO. MUMBAI CHARTERED ACCOUNTANTS

Citicorp Finance (India) Limited Mumbai

For and on behalf of the Board of Directors
Citicorp Finance (India) Limited

Vivek Gomes
Managing Director
DIN:10408460

Place: Mumbai
Date: August 12, 2026

CITICORP FINANCE (INDIA) LIMITED

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CIN U65910MH1997PLC253897, Tel No: 022 26532160, Fax: 022 26532215, website: Citicorp Finance (India) Limited | Citi India

Annexure I

Disclosures in compliance with Regulation 52(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended June 30, 2026

(i) debt-equity ratio *	0.75
(ii) debt service coverage ratio	Not applicable
(iii) interest service coverage ratio	Not applicable
(iv) outstanding redeemable preference shares (quantity and value)	Not applicable
(v) capital redemption reserve/debenture redemption reserve	Debenture redemption reserve is not required in respect of privately placed debentures in terms of Rule 18(7)(b)(ii) of Companies(Share Capital and Debentures) Rule,2014.
(vi) net worth ** (Indian Rupees in Lakhs)	399,404
(vii) net profit after tax (Indian Rupees in Lakhs)	4,652
(viii) earnings per share (Basic and Diluted) (Not annualised)	0.12
(ix) current ratio;	Not applicable
(x) long term debt to working capital;	Not applicable
(xi) bad debts to Account receivable ratio;	Not applicable
(xii) current liability ratio;	Not applicable
(xiii) total debts to total assets; ***	42.50%
(xiv) debtors turnover;	Not applicable
(xv) inventory turnover;	Not applicable
(xvi) operating margin (%);	Not applicable
(xvii) net profit margin (%); ****	35.72%
Sector specific equivalent ratios such as (i) NPA/ECL ratio, (ii) PCR ratio.	
a. Stage 3 ratio as at June 30, 2026 is *****	Nil
b. Provision coverage ratio as at June 30 2026 is ******	0.87%
c. Liquidity coverage ratio as at June 30 2026	547.70%

* Debt Equity ratio is (Debt securities + Borrowings) / Networth
** Networth has been computed as per section 2(57) of the Companies Act 2013 and includes equity share capital plus other equity less deferred revenue expenditure.
*** Total Debt to Total Assets is (Debt securities + Borrowings)/ Total Assets
**** Net Profit Margin is (Profit after tax/Total Income)
***** Stage 3 ratio is (Expected credit loss provision on Stage 3 Loans / Stage 3 Loans)
****** Provision coverage ratio is (Provision for expected credit loss / Total Loans)

MUKUND M. CHITALE & CO. MUMBAI CHARTERED ACCOUNTANTS

Citicorp Finance (India) Limited Mumbai

Format of Security cover

Amount (INR lakhs)

Column A	Column B	Column C[i]	Column D[ii]	Column E[iii]	Column F[iv]	Column G[v]	Column H[vi]	Column I[vii]	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**	Elimination (amount in negative)	(Total C to H)	Related to only those items covered by this certificate *				
	Description of asset for which this certificate relates	Debt for which this certifica te 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 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)
												Relating to Column F		
		Book Value	Book Value	Yes/ No	Book Value	Book Value								
ASSETS														
Property,Plant and Equipment				No	-	-	9.98		9.98	-	-	-	-	-
Capital Work-in-Progress				No	-	-	-		-	-	-	-	-	-
Right of Use Assets				No	-	-	39.02		39.02	-	-	-	-	-
Goodwill				No	-	-	-		-	-	-	-	-	-
Intangible Assets				No	-	-	-		-	-	-	-	-	-
Intangible Assets under Development				No	-	-	-		-	-	-	-	-	-
Investments				No	-	-	340,423.53		340,423.53	-	-	-	-	-
Loans	Loans /advances given			Yes	9,225.00	-	306,476.00		315,701.00	-	-	-	9,225.00	9,225.00
Trade Receivables				No	-	-	-		-	-	-	-	-	-
Cash and cash equivalents				No	-	-	17,786.00		17,786.00	-	-	-	-	-
Bank Balance other than Cash and cash				No	-	-	-		-	-	-	-	-	-
Others	Other Assets			No	-	-	32,190.00		32,190.00		-	-	-	-
Total					**9,225.00**	**-**	**696,924.53**		**706,149.53**					-

MUKUND M. CHITALE & CO. MUMBAI CHARTERED ACCOUNTANTS

Citicorp Finance (India) Limited Mumbai

LIABILITIES														-
Debt securities to which this certificate pertains#	Debt Securities*			Yes	6,150.00	-	86,698.51		92,848.51	-	-	-	6,150.00	6,150.00
Other debt sharing pari-passu charge with above debt		not to be filled		No	-	-	-		-	-	-	-	-	-
Other Debt				No	-	-	-		-	-	-	-	-	-
Subordinated debt				No	-	-	-		-	-	-	-	-	-
Borrowings				No	-	-	-		-	-	-	-	-	-
Bank	Including interest			No	-	-	-		-	-	-	-	-	-
Debt Securities	Interest on debt securities			Yes	36.39	-	326.10		362.49	-	-	-	36.39	36.39
Others	ICD (including interest)			No	-	-	206,873.00		206,873.00	-	-	-	-	-
Trade payables				No	-	-	4,693.00		4,693.00	-	-	-	-	-
Lease Liabilities				No	-	-	42.09		42.09	-	-	-	-	-
Provisions				No	-	-	726.00		726.00	-	-	-	-	-
Others	Other liabilities			No	-	-	1,093.12		1,093.12	-	-	-	-	-
Total	-	-		-	6,186.39	-	300,451.82		306,638.21					-
Cover on Book Value					1.49									
Cover on Market Value[ix]														
		Exclusive Security Cover Ratio			Pari-Passu Security Cover Ratio									
					1.49									

[i] This column shall include book value of assets having exclusive charge and outstanding book value of debt for which this certificate is issued.
ii This column shall include book value of assets having exclusive charge and outstanding book value of all corresponding debt other than column C.
iii This column shall include debt for which this certificate is issued having any pari passu charge - Mention Yes, else No.
iv This column shall include a) book value of assets having pari-passu charge b) outstanding book value of debt for which this certificate is issued and c). other debt sharing pari- passu charge along with debt for which certificate is issued
v This column shall include book value of all other assets having pari passu charge and outstanding book value of corresponding debt.
vi This column shall include all those assets which are not charged and shall include all unsecured borrowings including subordinated debt and shall include only those assets which are paid-for.
[vii] In order to match the liability amount with financials, it is necessary to eliminate the debt which has been counted more than once (included under exclusive charge column as also under pari passu). On the assets side, there shall not be elimination as there is no overlap.
[viii] Assets which are considered at Market Value like Land, Building, Residential/ Commercial Real Estate to be stated at Market Value. Other assets having charge to be stated at book value/Carrying Value.
[ix] The market value shall be calculated as per the total value of assets mentioned in Column O.

Notes,
1. Assets considered for pari-passu charge is calculated based on asset cover requirement as per respective information memorandum for securities
2. The company extends loans (Secured & Unsecured) which has been classified as Amortized cost & FVOCI as per applicable Ind-AS. Hence the Company has considered the book value (Gross of impairment provision) for the purpose of security cover.
3. Assets not offered as Security (Column H) have been considered net of provision as in the Balance sheet
4. Debt mention in column H is 'Debt not backed by any assets offered as security' including MTM gain/loss.
5. *This amount excludes interest accrured but not due.

MUKUND M. CHITALE & CO. MUMBAI CHARTERED ACCOUNTANTS

Citicorp Finance (India) Limited Mumbai

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CHARTERED ACCOUNTANTS

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To,
The Board of Directors
Citicorp Finance (India) Limited
B7, 5th Floor, Nirlon Knowledge Park,
Goregaon (East), Mumbai- 400063

Independent Statutory Auditor's Certificate with respect to maintenance of Security cover with respect to listed non-convertible debentures as at June 30, 2026

1. We, Mukund M Chitale & Co., Statutory Auditors, have examined the details given in the accompanying statement for security coverage (hereinafter referred as the "Statement") of Citicorp Finance (India) Limited ("**the Company**") in relation to assets of the Company offered as security for issue of secured, rated, listed, redeemable, non-convertible debentures in order to certify the same.

2. We understand that this certificate is required by the Company for the purpose of submission with Stock exchange and Trustees with respect to maintenance of asset cover in respect of listed non-convertible debt securities of the Company (as per Regulation 54) of Securities and Exchange Board of India (Listing Obligation & Disclosure Requirements) Regulation, 2015 ("Regulations") in the format notified by SEBI vide circular no. SEBI/ HO/ MIRSD/MIRST_CRADT I CIR/ PI 2022/67 dated May 19, 2022.

Management Responsibility for the Statement

3. The Compliance with the Regulations & other applicable circulars, as per respective information memorandum ("**IM**") and Debenture Trust Deeds and calculation of security cover as given in the attached Statement is the responsibility of the Company's management. This responsibility includes the design, implementation and maintenance of internal controls relevant to the preparation and presentation of the Statement.

4. The management is also responsible for ensuring that the Company complies with all the relevant requirements of the Regulations, the circular and for providing all relevant information to the Stock exchange and Debenture Trustee.

Independent Auditor's Responsibility

5. Pursuant to the requirements of the Regulations and the circular, it is our responsibility to provide a limited assurance as to whether as at June 30, 2026, the Company has maintained security cover as per the terms of the Information Memorandum and Debenture Trust Deeds.

MUKUND M. CHITALE & CO. MUMBAI CHARTERED ACCOUNTANTS

6. We have carried out limited review of unaudited financial results of the Company for the quarter ended June 30, 2026, and issued an unmodified conclusion vide our report dated August 12, 2026. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India.

7. We conducted our examination in accordance with the 'Guidance Note on Reports or Certificates for Special Purposes (Revised 2016)' issued by the Institute of Chartered Accountants of India (ICAI) in so far as applicable for the purpose of this Certificate. The Guidance note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.

8. A limited assurance engagement includes performing procedures to obtain sufficient appropriate evidence on the applicable criteria, mentioned in paragraph 5 above. The procedures performed vary in nature and timing from and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained 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:

   i. Reviewed Debenture Trust Deeds executed between the Company and Trustees;
   ii. Traced the amounts as mentioned in Statement from the unaudited Standalone Financial Results of the Company for the quarter ended June 30, 2026.
   iii. Verified the amount of security cover as at June 30, 2026, certified by the management.
   iv. Obtained the Schedule 1 of the letter dated July 23, 2026 providing details of moveable property charged to Lenders for Listed non-convertible Debentures as at June 30, 2026, certified by the management which is accepted by the Debenture Trustee.
   v. Obtained the list of security created in the register of charges maintained by the Company, 'Form No CHG-9' filed with Ministry of Corporate Affairs. Traced the value of Security cover relating to principal value of listed non- convertible debt securities.
   vi. Performed necessary inquiries with the management and obtained necessary representations.

9. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality control for firms that performs Audits and Review of Historical Financial Information, and other Assurance and Related Services Engagements.

MUKUND M. CHITALE & CO. MUMBAI CHARTERED ACCOUNTANTS

MUKUND M. CHITALE & CO.

CHARTERED ACCOUNTANTS

Conclusion

10. Based on the procedures mentioned in para 8 above, according to information and explanation given to us by the management of the Company nothing has come to our attention that causes us to believe that the Company has not maintained asset cover as per the terms of the Debenture Trust Deed. The security cover provided by the Company is 1.49 times of the amount borrowed through non-convertible debentures, as mentioned in the attached statement which is in accordance with the terms of issue.

Restriction on Use

11. Our obligation in respect of this certificate are entirely separate from, and our responsibility and liability are in no way changed by, any other role we may have (or may have had) as auditor of the company or otherwise. Nothing said in this certificate, nor anything said or done in the course of or in connection with the services that are subject of this certificate, will extend any duty of care we may have in the capacity as auditors of any Financial Results of the Company.

12. This Certificate has been issued at the request of the Company solely for the purpose of submission by the Company to the Stock Exchange and should not be used for any other purpose or by any person other than the addressees of this report. 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. This certificate relates only to the items specified above and does not extend to any financial statements of the company taken as a whole.

For Mukund M Chitale & Co.
Chartered Accountants
FRN: 106655W

MUKUND M. CHITALE & CO. MUMBAI CHARTERED ACCOUNTANTS

Nilesh RS Joshi
Partner
Membership Number: 114749
UDIN: 26114749EYXLER2565

Place : Mumbai
Date: August 12, 2026

MUKUND
M. CHITALE
& CO.

CHARTERED
ACCOUNTANTS

2nd Floor, Kapur House,
Paranjape B Scheme
Road No.1, Vile Parle (E),
Mumbai 400057
T: 91 22 2663 3500
www.mmchitale.com

To,
The Board of Directors
Citicorp Finance (India) Limited
B7, 5th Floor, Nirlon Knowledge Park,
Goregaon (East), Mumbai- 400063

Independent Statutory Auditor's Certificate on Compliance with Financial Covenants with respect to listed non-convertible debentures as at June 30, 2026 for submission to Debenture Trustee

1. We, Mukund M Chitale & Co., Statutory Auditors, have examined the Financial covenants that are to be complied for the listed non-convertible debentures as per the Debenture Trust Deed of Citicorp Finance (India) Limited ("**the Company**") in relation to issuance of Covenants Compliance certificate.

2. We understand that this certificate is required by the Company for the purpose of submission to the Debenture Trustees with respect to Compliance with Financial Covenants of listed non-convertible debt securities as per the Debenture Trust Deed of the Company (as per Regulation 54) of Securities and Exchange Board of India (Listing Obligation & Disclosure Requirements) Regulation, 2015 ("Regulations") in the format notified by SEBI vide circular no. SEBI/ HO/ MIRSD/MIRST_CRADT I CIR/ PI 2022/67 dated May 19,2022.

Management Responsibility

3. The Compliance with the Financial Covenants as per the Debenture Trust Deeds is the responsibility of the Company's management. This responsibility includes the design, implementation and maintenance of internal controls relevant to the preparation and presentation of the Statement.

4. The management is also responsible for ensuring that the Company complies with all the relevant requirements of the Regulations, the circular and for providing all relevant information to the Debenture Trustee.

Independent Auditor's Responsibility

5. Pursuant to the requirements of the Regulations and the circular, it is our responsibility to provide a limited assurance as to whether as at June 30, 2026, the Company has complied with the Financial covenants as per the terms of Debenture Trust Deeds.

MUKUND M. CHITALE & CO.
MUMBAI
CHARTERED ACCOUNTANTS

MUKUND M. CHITALE & CO.

CHARTERED ACCOUNTANTS

6. We have carried out limited review of the unaudited financial results of the Company for the quarter ended June 30, 2026, and issued an unmodified conclusion vide our report dated August 12, 2026. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India.

7. We conducted our examination in accordance with the 'Guidance Note on Reports or Certificates for Special Purposes (Revised 2016)' issued by the Institute of Chartered Accountants of India (ICAI) in so far as applicable for the purpose of this Certificate. The Guidance note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.

8. A limited assurance engagement includes performing procedures to obtain sufficient appropriate evidence on the applicable criteria, mentioned in paragraph 5 above. The procedures performed vary in nature and timing from and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained 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:

    i. Reviewed Debenture Trust Deeds executed between the Company and Trustee and traced such covenants to the Debenture Trust Deed.

    ii. Traced the financial covenants amounts from the unaudited Standalone Financial Results of the Company for the quarter ended June 30, 2026.

    iii. Against each of the applicable Financial covenants as per the Debenture Trust Deed, obtained the status of compliance with such covenants as at June 30, 2026 from the management.

    iv. Performed necessary inquiries with the management and obtained necessary representations.

9. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality control for firms that performs Audits and Review of Historical Financial Information, and other Assurance and Related Services Engagements.

10. With respect to covenants other than those mentioned in paragraph 8 above, the management has represented and confirmed that the company has compiled with such covenants including affirmative, reporting and negative covenants, as prescribed in the Debenture Trust Deeds, as at quarter ended June 30, 2026, except for covenants where the due date for compliance has not elapsed as on date of this Report and that such covenants shall be complied with subsequent to the date of this Report. We have solely relied on such representation provided by the management and have not performed any independent procedures in this regard.

MUKUND M. CHITALE & CO. ★ MUMBAI ★ CHARTERED ACCOUNTANTS

Conclusion

11. Based on the procedures mentioned in para 8 above, according to information and explanation given to us by the management of the Company nothing has come to our attention that causes us to believe that the Company has not complied with the Financial covenants as per the terms of the Debenture Trust Deeds.

Restriction on Use

12. Our obligation in respect of this certificate are entirely separate from, and our responsibility and liability are in no way changed by, any other role we may have (or may have had) as auditor of the company or otherwise. Nothing said in this certificate, nor anything said or done in the course of or in connection with the services that are subject of this certificate, will extend any duty of care we may have in the capacity as auditors of any financial statements of the Company.

13. This Certificate has been issued at the request of the Company solely for the purpose of submission by the Company to the Debenture Trustees and should not be used for any other purpose or by any person other than the addressees of this report. 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. This certificate relates only to the items specified above and does not extend to any financial statements of the company taken as a whole.

For Mukund M Chitale & Co.
Chartered Accountants
FRN: 106655W

MUKUND M. CHITALE & CO. MUMBAI CHARTERED ACCOUNTANTS

Nilesh RS Joshi
Partner
Membership Number: 114749
UDIN: 26114749NDPOEX9026

Place : Mumbai
Date: August 12, 2026

Registered Office
B7, 5th Floor of Nirlon Knowledge Park
Goregaon (East), Mumbai - 400 063
CIN No: U65910MH1997PLC253897

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Citicorp Finance (India) Limited | Citi India

Citicorp Finance (India) Limited

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Date: 12th August,2026

Statement of Management confirmation on compliance with covenants

Key Covenants - IDBI: Listed Debenture Trust Deed

Sr no	Covenant Description	Remarks by Management	Status of compliance
1	The Company shall furnish to the Debenture Trustee on half-yearly basis a certificate from its statutory auditor, within 60 days from the end of each half year, certifying (i) the value of receivables/book debts forming part of the Hypothecated Properties, where the Debentures are secured; and (ii) compliance with the covenants with respect to the Debentures as specified in the relevant Information Memorandum(s), Pricing Supplement(s) or any other offer document.	The management confirms compliance of the said covenants.	Complied
2	Keep the Hypothecated Properties, if required, adequately insured and in the proper condition.	The management confirms compliance of the said covenants.	Complied
3	Notify the Debenture Trustee of any significant change in nature and conduct of business prior to such change	No such event occurred during the period	No such event occurred during the period
4	Not create further charge or encumbrance over the Hypothecated Properties save and except as permitted under this Deed	The management confirms compliance of the said covenants and have not created further charge or encumbrance over the Hypothecated Properties.	Complied
5	Furnish to the Debenture Trustee a quarterly report within 60 days from the end of each quarter, including but not limited to the following particulars: A. updated list of names and address of all Debenture Holder(s); B. details of interest due but unpaid and reasons for the same; C. the number and nature of grievances received from the Debenture Holders and resolved by the Company; D. the number and nature of grievances received from the Debenture Holders and unresolved by the Company along with reasons for the same; and E. statement that the Security is sufficient to discharge the claims of the Debenture Holders as and when they become due;	The management confirms compliance of the said covenants.	Complied
6	Provide to the Debenture Trustee details of asset cover and Required Security Cover in a half yearly communication as well as in periodical reports.	The management confirms compliance of the said covenants.	Complied
7	Intimate the Debenture Trustee details in relation to breach of any covenants in the form and manner as specified under this Deed	Not applicable	Not applicable

MUKUND M. CHITALE & CO. MUMBAI CHARTERED ACCOUNTANTS

8	The Company shall submit to the stock exchange and DT for dissemination, along with the quarterly yearly/annual financial results, the information prescribed by the SEBI LODR Regulations, as amended from time to time, information, which as on date includes:- a) Debt-equity ratio; b) Debt service coverage ratio c) Interest service coverage ratio d) CRR/DRR e)Net worth f) Net profit after tax g) Earnings per share h) Current ratio i) Long term debt to working capital j) Bad debts to accounts receivable k) Current liabilities l) Total debts to total assets m) Debtors turnover n) Inventory turnover o) Operating Margin p) Net profit margin q) Sector Specific Ratios r) A statement if any material deviations in the utilization of the proceeds of the debentures.	The management confirms compliance of the said covenants.	Complied
9	Inform the Debenture Trustee of any major changes in the board of directors of the company which may amount to change in control, as defined in the act.	The management confirms compliance of the said covenants.	Complied
10	The company agrees to send to the exchange for dissemination, along with financial results, a half-yearly communication, countersigned by Debenture Trustee, containing, inter alia, the following information: (a) credit rating; (b) asset cover available; (c) debt equity ratio; (d) previous due date for the payment of interest/ Principal Amount and whether the same has been paid or not; (e) next due date for the payment of interest/ Principal Amount. (f) submit any such information, as required by the Debenture Trustee.	The management confirms compliance of the said covenants.	Complied

For Citicorp Finance (India) Limited
KAVITA KHIMSINGH MEHRA
Digitally signed by KAVITA KHIMSINGH MEHRA
Date: 2026.08.12 10:56:31 +05'30'
Authorized Signatory

MUKUND M. CHITALE & CO. ★ CHARTERED ACCOUNTANTS ★ MUMBAI

Registered Office
B7, 5th Floor of Nirlon Knowledge Park
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CIN No: U65910MH1997PLC253897

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Citicorp Finance (India) Limited | Citi India

Citicorp Finance (India) Limited

Date: 12th Aug, 2026

National Stock Exchange
Exchange Plaza, 5th
Floor, Bandra Kurla
Complex
Mumbai – 400051

Kind Attn: Mr. Yogesh

Sub: Intimation under Regulation 52(7) & 52(7A) of SEBI (LODR) Regulation

Dear Sir,

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
Citicorp Finance (India) Limited	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

Particulars	**Remarks**
Name of listed entity	Citicorp Finance (India) Ltd.
Mode of fund raising	NA
Type of instrument	NA
Date of raising funds	NA
Amount raised	NA
Report filed for quarter ended	30th June, 2026
Is there a deviation/ variation in use of funds raised?	NA

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Citicorp Finance (India) Limited

Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer document?	NA
If yes, details of the approval so required?	NA
Date of approval	NA
Explanation for the deviation/ variation	NA
Comments of the audit committee after review	Nil
Comments of the auditors if any	Nil
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 utilised	Amount of deviation/variation for the quarter according to applicable object (in Rs. crore and in %)	Remarks , If any
NA						

Deviation could mean:

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

Thanking You
For Citicorp Finance (India) Limited

Authorised Signatory

MUKUND
M. CHITALE
& CO.

CHARTERED
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2nd Floor, Kapur House,
Paranjape B Scheme
Road No.1, Vile Parle (E),
Mumbai 400057
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To,
The Board of Directors
Citicorp Finance (India) Limited
B7, 5th Floor, Nirlon Knowledge Park,
Goregaon (East), Mumbai- 400063

Independent Statutory Auditor's Certificate with respect to utilisation of proceeds from Non-Convertible Debentures pursuant to requirement of the Debenture Trustee for the quarter ended June 30, 2026

1. We, Mukund M Chitale & Co., Statutory Auditors, have examined the details given in the accompanying statement for utilisation of proceeds (hereinafter referred as the "Statement") of Citicorp Finance (India) Limited (**"the Company"**) in relation to utilisation of proceeds from Non-Convertible Debentures in order to certify the same.

2. We understand that this certificate is required by the Company for the purpose of submission to the Trustee in relation to utilisation of proceeds from Non- Convertible Debentures of the Company.

Management Responsibility for the Statement

3. The Utilisation of Proceeds from Non-Convertible Debentures for the purpose as set out in the Debenture Trust Deed and Information Memorandum (**"IM"**), ensuring accurate compilation of the statement and filing of the statement and providing all the relevant information to the Trustee is the responsibility of the Company's management. This responsibility includes the design, implementation and maintenance of internal controls relevant to the preparation and presentation of the Statement.

4. The management is also responsible for ensuring that the Company complies with all the relevant covenants as set out in the Debenture Trust Deed and Information Memorandum (**"IM"**). The management is also responsible for ensuring that the relevant records and statements provided to us for examination are accurate and complete.

Independent Auditor's Responsibility

5. It is our responsibility to provide a limited assurance as to whether as at June 30, 2026, the Company has utilised the issue proceeds for the purpose as set out in Debenture Trust Deed and Information Memorandum.

6. We have carried out limited review of the unaudited financial results of the Company for the quarter ended June 30, 2026, and issued an unmodified conclusion vide our report dated August 12, 2026. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India.

MUKUND M. CHITALE & CO. MUMBAI CHARTERED ACCOUNTANTS

MUKUND M. CHITALE & CO.

CHARTERED ACCOUNTANTS

7. We conducted our examination in accordance with the 'Guidance Note on Reports or Certificates for Special Purposes (Revised 2016)' issued by the Institute of Chartered Accountants of India (ICAI) in so far as applicable for the purpose of this Certificate. The Guidance note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.

8. A limited assurance engagement includes performing procedures to obtain sufficient appropriate evidence on the applicable criteria, mentioned in paragraph 5 above. The procedures performed vary in nature and timing from and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained 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:

   i. Performed necessary inquiries with the management and obtained necessary representations with respect to raising of funds through Debentures if any.

9. Considering the fungible nature of monetary resources whereby a direct co-relation of receipt and utilisation for general business purpose is not feasible, we have relied on the management's representation with respect to utilisation of proceeds from such NCDs is in the ordinary course of business.

10. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality control for firms that performs Audits and Review of Historical Financial Information, and other Assurance and Related Services Engagements.

Conclusion

11. Based on the procedures mentioned in para 8 above, according to information and explanation given to us by the management of the Company, no securities were issued during the quarter ended June 30, 2026.

Restriction on Use

12. Our obligation in respect of this certificate are entirely separate from, and our responsibility and liability are in no way changed by, any other role we may have (or may have had) as auditor of the company or otherwise. Nothing said in this certificate, nor anything said or done in the course of or in connection with the services that are subject of this certificate, will extend any duty of care we may have in the capacity as auditors of any Financial Results of the Company.

MUKUND M. CHITALE & CO. MUMBAI CHARTERED ACCOUNTANTS

MUKUND
M. CHITALE
& CO.

CHARTERED
ACCOUNTANTS

13. This Certificate has been issued at the request of the Company solely for the purpose of submission by the Company to the Debenture Trustee pursuant to the requirements of Debenture Trust Deed and should not be used for any other purpose or by any person other than the addressees of this report. 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. This certificate relates only to the items specified above and does not extend to any financial statements of the company taken as a whole.

For Mukund M. Chitale & Co
Chartered Accountants
FRN: 106655W

MUKUND M. CHITALE & CO. ★ CHARTERED ACCOUNTANTS ★ MUMBAI

Nilesh RS Joshi
Partner
Membership No. 114749
UDIN: 26114749ZQDWKU7849

Place: Mumbai
Date: August 12, 2026