PGL/2026-27/27 **November 20, 2026**

To
The Manager, Listing Department
National Stock Exchange of India Ltd
Exchange Plaza, Plot No. C/1, G Block,
Bandra-Kurla Complex, Bandra (East),
Mumbai 400 051

NSE Trading Symbol: 10PGL28
ISIN: INE0B2O07011

Sub: Information pursuant to Regulation 54(3) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Ma'am,

Pursuant to Regulation 54(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Master Circular SEBI/HO/DDHS-PoD-1/P/CIR/2025/117 dated August 13, 2025, please find enclosed herewith the statement on security cover available for Non-Convertible Debt Securities as on September 30, 2026.

You are requested to take the same on records

Thanking you

Yours faithfully,

For Prisma Global Limited

AMITABH ROY CHOWDHURY
Digitally signed by AMITABH ROY CHOWDHURY
Date: 2026.11.20 21:24:58 +05'30'

Amitabh Roy Chowdhury
Director & Chief Operating Officer
DIN: 06484836

Place: Mumbai

Price Waterhouse Chartered Accountants LLP

To,
The Board of Directors
M/s. Prisma Global Limited
501 & 503 Building No 2, Star hub,
Andheri East, Next to Grand Maratha Hotel, Sahar Road,
Mumbai- 400059

Auditor's Report on book values of assets included in the statement of security cover as per Debenture Trust Deed as on August 20, 2026

1. This report is issued in accordance with the terms of our engagement letter dated November 20, 2026.

2. The accompanying Statement of Security Cover for the quarter ended September 30, 2026 (the "Statement") of Prisma Global Limited (the "Company"), containing information in the format prescribed by Securities Exchange Board of India ('SEBI') vide Master Circular No. HO/17/11/12(2)2026-DDHS-POD1/I/22420/2026 dated September 28, 2026 (the 'SEBI Circular') as mentioned in clause 19.3(e)(ii)(B) of the Debenture Trust Deed dated August 20, 2026 has been prepared by the Management of the Company pursuant to the requirement of Debenture Trust Deed dated August 20, 2026 (the 'Agreement') between the Company and the Mitcon Credentia Trusteeship Services Limited (the 'Debenture Trustee'), and Regulation 56(1) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended from time to time) (the "Listing Regulations, 2015") read with the SEBI Circular (together referred to as the "SEBI Requirements"). Our examination of the Statement is at the request from the Company vide their email of November 10, 2026 (the "Company's Request"). We have initialled the Statement for identification purposes only.

Management's Responsibility for the Statement

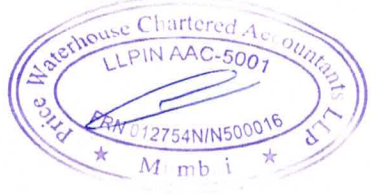
3. The preparation of the Statement is the responsibility of the Management of the Company including the creation and maintenance of all accounting and other records supporting its contents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation.

4. The Management is also responsible for ensuring that the Company complies with the SEBI Requirements and the requirements of the Agreement, and that it provides all relevant, complete and accurate information as required therein.

Auditor's Responsibility

5. Pursuant to the SEBI Requirements and at the Company's Request, it is our responsibility to examine the Statement with the underlying unaudited books of account and relevant records and issue a certificate. However, because of the matter described in the 'Basis for Disclaimer of conclusion' paragraph below, we are unable to obtain sufficient appropriate evidence to express a conclusion on the Statement.

6. The financial statements of the Company for the year ending on March 31, 2027, relating to the books of account and records referred to in paragraph 5 above, are subject to our audit pursuant to the requirements of the Companies Act, 2013.



7. We were engaged to conduct our examination of the Statement in accordance with the 'Guidance Note on Reports or Certificates for Special Purposes' (the 'Guidance Note') issued by the Institute of Chartered Accountants of India (the 'ICAI'). The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.

8. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, 'Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements'.

9. A limited assurance engagement includes performing procedures to obtain sufficient appropriate evidence on the reporting criteria mentioned in paragraph 5 above. The procedures performed vary in the nature and timing from and are less in extent than for a reasonable assurance and consequently, the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

10. We were engaged to conduct our examination of the Statement as described in paragraph 7 above. Because of the matter described in the 'Basis for Disclaimer of conclusion' paragraph below, we were unable to carry out our planned procedures.

Basis for Disclaimer of conclusion

11. The Company issued non-convertible debentures during the quarter ended September 30, 2026, against which Prisma AI Corporation Pte Limited, Singapore, the holding company, had pledged its assets as security as per the terms of the Debenture Trust Deed. As explained in Note 3 to the Statement, the Company is in the process of obtaining the certificate from the statutory auditors of the holding company for the book value of such security as of September 30, 2026, as required under the SEBI Circular. Consequently, we are unable to obtain sufficient appropriate evidence regarding the book value of the aforesaid pledged assets and to determine whether adjustments, if any, were necessary to the related information included in the Statement.

Disclaimer of conclusion

12. Because of the significance of the matter described in the "Basis for Disclaimer of conclusion" section of our report, we have not been able to obtain sufficient appropriate evidence to form a conclusion on the Statement. Accordingly, we do not express a conclusion on the Statement.

Restriction on Use

13. Our obligations in respect of this report are separate from, and are not amended, increased, or otherwise affected by any other role we have or may have had as auditor of the Company or otherwise. Nothing in the report, nor anything said or done in the course of or in connection with the Services that are the subject of the report, will extend any duty of care we have or may have had in our capacity as auditor of the Company.



14. This report has been issued at the request of the Board of Directors of the Company to whom it is addressed solely for submission to Debenture Trustee and the Stock Exchanges to enable the Company to comply with its obligation under Listing Regulation, 2015. Our report should not be used by any other person or for any other purpose. Price Waterhouse Chartered Accountants LLP does not accept or assume any liability or duty of care for any other purpose or to any person other than the Company.

For Price Waterhouse Chartered Accountants LLP
Firm Registration Number: 012754N/N500016



Nitin Khatri
Partner
Membership Number: 110282
UDIN: 26110282TPGJKC8034

Place: Mumbai
Date: November 20, 2026

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Visionary Intelligence

Statement of Security Cover Ratio as at September 30, 2026

In accordance with format prescribed by Circular SEBI/HO/17/11/12(2)2026-DDHS-POD1/I/22420/2026 dated September 28, 2026, we give below the computation of Security Cover ratio in respect of Clause 19.3(e)(ii)(B) of Debenture Trust Deed dated August 20, 2026 for 50,000 Senior, secured, rated, listed, redeemable, taxable, transferrable, non-convertible debentures of face value of Rs 10,000 each, aggregating to Rs. 50 crore and a green shoe option to retain oversubscription of upto 150,000 Senior, secured, rated, listed, redeemable, taxable, transferrable, non-convertible debentures of face value of Rs 10,000 each, aggregating to Rs. 150 crore in total aggregating to 200 Crores issued by the Company.

(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		Pari-Passu Charge			Debt not backed by any assets offered as security / 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 is issued & other debt with pari-passu charge	Assets shared by pari passu debt holder (includes debt for which this certificate is issued & other debt with paripassu 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	Market Value for Pari passu charge Assets [viii]	Carrying /book value for pari passu charge assets where market value is not ascertainable or applicable	Total Value (=K+L+M+N)
		Book Value	Book Value	Yes/ No	Book Value	Book Value				Relating to Column F				
Assets														
Property,Plant and Equipment	Refer Note-3						978.91		978.91					
Capital Work-in Progress							-		-					
Right ofUse Assets							730.92		730.92					
Goodwill							-		-					
Intangible Assets							16,842.37		16,842.37					
Intangible Assets underDevelopment							832.45		832.45					
Investments*							4,501.15		4,501.15					
Loans							-		-					
Inventories							-		-					
Trade Receivables							36,051.43		36,051.43					
Cash andCashEquivalents							3,723.97		3,723.97					
Bank Balances other than Cash and Cash Equivalents							5,603.70		5,603.70					
Others @							39,927.49		39,927.49					
Total							**109,192.39**		**109,192.39**					

Price Waterhouse Chartered Accountants LLP LLPIN AAC-5001 FRN 012754N/N500016 Mumbai

PRISMA GLOBAL LIMITED MUMBAI

Liabilities														
Debt securities to which this certificate	Refer Note-4	**20,000.00**							20,000.00					
Other debt sharing paripassu charge with above									-					
Other Debt			16,156.32				18,041.65		34,197.97					
Subordinated debt									-					
Borrowings									-					
Bank									-					
Debt Securities									-					
Others									-					
Trade payables							19,787.69		19,787.69					
Lease Liabilities							758.49		758.49					
Provisions							19.76		19.76					
Others							19,479.05		19,479.05					
Total		**20,000.00**	**16,156.32**	-	-	-	**58,086.64**		**94,242.96**					
Cover on Book Value														
Cover on Market Value														

*Investments includes Investments in subsidiaries and Other current investments.
@Other includes Other current and non-current financial assets, Other current and non-current assets.

1 The Statement is prepared by the management of the Company, for submitting along with other documents pursuant to Regulation 56 (1) (d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, dated September 2, 2015, as amended from time to time, to be read with, SEBI/HO/17/11/12(2)2026-DDHS-POD1/I/22420/2026 dated September 28, 2026 (collectively referred as the "Listing Regulations, 2015").

2 The financial information contained in the Statement are in agreement with underlying unaudited books and records of the Company as on September 30, 2026.

3 The Company issued non-convertible debentures during the quarter ended September 30, 2026, against which Prisma AI Corporation Pte Limited, Singapore, the holding company, had pledged its assets as security as per the terms of the Debenture Trust Deed. However, the Company is still in the process of obtaining the certificate from statutory audit of the holding company for the book value of such security cover as required under the SEBI Circular. Further, the Security has been replaced on October 9, 2026 by way Intellectual Property Rights of Dr. Shreeram Iyer- Director and CEO of Prisma Global Limited.

4 Aggregate Debt is grossed up with the amount of unamortized transaction cost of Rs. 1,925.55 lakhs.

5 The above computation in the statement is mathematically accurate.

For Prisma Global Limited

Amitabh Roy Chowdhury
Director and Chief Operating Officer
DIN: 06484836
Place: Mumbai
Date: November 20, 2026

PRISMA GLOBAL LIMITED MUMBAI

Price Waterhouse Chartered Accountants LLP LLPIN AAC-5001 FRN 012754N/N500016 Mumbai