

## Kiran Vyapar Limited

## Notes to Standalone Financial Statements for the period Ended 30 June 2024

(All amounts in ₹ crores, unless otherwise stated)

Note 41: Disclosures given pursuant to Appendix VI-A of Annexure VI of the Master Direction - Reserve Bank of India (Non-Banking Financial Company - Scale Based Regulation) Directions, 2023:

(i) Funding Concentration based on significant counterparty on borrowings	As at 30 June 2024	As at 31 March 2024
Number of significant counterparties	3	4
Amount of borrowed funds from significant counterparties	129.47	69.05
Percentage of total deposits	Not applicable	Not Applicable
Percentage of total Liabilities	61.50%	50.32%

## Notes:

i) A "Significant counterparty" is defined as a single counterparty or group of connected or affiliated counterparties accounting in aggregate for more than 1% of the NBFC-ND-ML's, NBFC-Ds total liabilities and 10% for other non-deposit taking NBFCs.

ii) Total Liabilities has been computed as Total Assets less Equity share capital less Reserve & Surplus and computed on the basis of extant regulatory ALM guidelines.

(ii) Top 20 large deposits (amount in ₹ crores and % of total deposits) - Not applicable

(iii) Top 10 borrowings (amount in ₹ crores and % of total borrowing)

Particulars	As at 30 June 2024	As at 31 March 2024
Amount of borrowed funds from top ten significant counterparties (*)	129.47	69.05
% of total borrowings (#)	98.92%	100.00%

## Note:

(\*) Accrued interest on borrowings have not been considered in above calculation.

(#) Total borrowing has been computed as gross total debt basis extant regulatory ALM guidelines.

(iv) Funding Concentration based on significant instrument / product

Name of the instrument/product	As at 30 June 2024		As on 31 March 2023	
	Amount (**)	% of total liabilities	Amount (**)	% of total liabilities
Debt securities	Not applicable	Not applicable	Not applicable	Not applicable
Borrowings (other than debt securities)	130.89	62.17%	69.05	50.32%
Other Financial Liabilities	0.89	0.42%	0.92	0.67%

## Note:

(i) A "significant instrument/product" is defined as a single instrument/product of group of similar instruments/products which in aggregate amount

(ii) Total liabilities has been computed as total assets less equity share capital less reserve & surplus and computed on the basis of extant regulatory ALM guidelines.

(\*\*) Figures are based on gross borrowing outstanding and does not includes accrued interest and other Ind AS adjustments.

(v) Stock ratios in percentage	As at 30 June 2024	As at 31 March 2024
1. Commercial papers as a % of total liabilities	Not Applicable	Not Applicable
2. Commercial papers as a % of total assets	Not Applicable	Not Applicable
3. Commercial papers as a % of public fund	Not Applicable	Not Applicable
4. Non-convertible debentures (original maturity of less than one year) as a % of total liabilities	Not Applicable	Not Applicable
5. Non-convertible debentures (original maturity of less than one year) as a % of total assets	Not Applicable	Not Applicable
6. Non-convertible debentures (original maturity of less than one year) as a % of public fund	Not Applicable	Not Applicable
7. Other short-term liabilities as a % of total liabilities	62.59%	51.00%
8. Other short-term liabilities as a % of total assets	10.06%	6.01%
9. Other short-term liabilities as a % of public fund	100.68%	101.33%

	As at 30 June 2024	As at 31 March 2024
(vi) Liquidity Coverage Ratio	659.66%	1915.52%

