Nipun Projects and Finance Private Limited
Liquidity Risk Management disclosure for the quarter ended 30th June 2026

Disclosures required under Reserve Bank of India (Non-Banking Financial Companies–Financial Statements: Presentation and Disclosures) Directions, 2025 vide circular RBI/DOR/2025-26/359 DOR.ACC.REC.No.278/21.04.018/2025-26

<table>
<tr><th>Sl No.</th><th>Particulars</th><th>Disclosures</th></tr>
<tr><td>1.</td><td>Funding concentration based on significant counter party (both deposits and borrowings)</td><td>
<table>
<tr><th>Sl No.</th><th>No. of significant Counterparties</th><th>Amount (INR)</th><th>% of Total Deposits</th><th>% of Total Liabilities</th></tr>
<tr><td>1.</td><td>7</td><td>2,59,78,61,135/-</td><td>Not Applicable</td><td>51.92%</td></tr>
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</td></tr>
<tr><td>2.</td><td>Top 20 large deposits (amount in INR and percent of total deposits)</td><td>Not Applicable - The Company is a non-deposit taking NBFC.</td></tr>
<tr><td>3.</td><td>Top 10 borrowings (amount in INR and percentage of total borrowings)</td><td>
<table>
<tr><th>Total Top 10 Amount (INR)</th><th>% of Total Borrowing</th></tr>
<tr><td>2,59,78,61,135/-</td><td>100%</td></tr>
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</td></tr>
<tr><td>4.</td><td>Funding Concentration based on significant instrument/product</td><td>
<table>
<tr><th>Sl No.</th><th>Name of instrument/product</th><th>Amount (INR)</th><th>% of Total Liabilities</th></tr>
<tr><td>1</td><td>Term Loans</td><td>1,63,78,05,579/-</td><td>32.73%</td></tr>
<tr><td>2</td><td>Others, specify (Loan from Related Party)</td><td>71,70,00,000/-</td><td>14.33%</td></tr>
<tr><td>3</td><td>Non-Convertible debentures</td><td>24,30,55,556/-</td><td>4.86%</td></tr>
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<tr><td>5.</td><td>Stock Ratios</td><td>
<table>
<tr><th>Sl No.</th><th>Particulars</th><th>As a percentage of total public funds</th><th>As a percentage of total liabilities[1]</th><th>As a percentage of total assets</th></tr>
<tr><td>1.</td><td>Commercial Paper</td><td>Not Applicable</td><td>Not Applicable</td><td>Not Applicable</td></tr>
<tr><td>2.</td><td>Non-convertible Debentures (original maturity of less than one year)</td><td>Not Applicable</td><td>Not Applicable</td><td>Not Applicable</td></tr>
<tr><td>3.</td><td>Other short-term liabilities[2]</td><td>8.79%</td><td>4.56%</td><td>4.39%</td></tr>
</table>
</td></tr>
<tr><td>6.</td><td>Institutional set-up for liquidity risk management</td><td>The Board of Directors and the Asset Liability Committee (ALCO) are entrusted with the Liquidity Risk Management of the Company in line with the approved ALM Policy.

The Board of Directors sets the overarching Policy framework and ALCO monitors and reviews the same on a continuous basis.

The Company has a Board approved Asset Liability management policy, defining the liquidity risk management framework in line with RBI's guidelines on liquidity</td></tr>
</table>

		framework for NBFC's which ensures that the Company maintains sufficient liquidity in line with the risk appetite framework. The company is in a growth phase, and its funding concentration reflects the current lender mix. The company is actively diversifying its liabilities profile through additional bank relationships and structured funding lines.

**The reported figures are based on Unaudited provisional financial statements for the Quarter ended 30th of June 2026.*

1. *Total Liabilities has been computed as sum of all liabilities (Balance Sheet figure) less Equity including Reserves/Surplus.*
2. *Other short-term liabilities include short-term borrowing less than 12 months, Trade payables, short-term financial and non-financial liabilities.*
3. *Total Asset means total assets side of the Balance sheet.*
4. *Borrowings have been considered at their carrying value.*