

GOSWAMI INFRATECH PRIVATE LIMITED

CIN - U45209DL2012PTC241323

Correspondence Office : SP Centre, 41/44, Minoo Desai Marg, Colaba, Mumbai - 400 005.
Tel. : (022) 6749 0000 / 022-67490432 • Fax : (022) 6633 8176

Date: 14 November 2024,

To,
BSE Limited
P. J. Towers,
Dalal Street, Fort,
Mumbai – 400 001.

Dear Sir,

This is with reference to the debt listing agreement dated 1st March, 2016 executed between Goswami Infratech Private Limited and yourselves.

Please find enclosed herewith the following:

1. Unaudited financial results for the quarter ended 30 September 2024 under Regulation 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR), including the disclosures under Regulation 52(4), Regulation 54(2), Regulation 54(3) and Regulation 52(7) of the SEBI LODR as approved by the Board of Directors at their meeting held on Thursday, 14 November 2024.
2. Limited audit report for the quarter ended 30th September 2024 issued by Statutory Auditor of the Company dated 14 November 2024.

Thanking you.
Your faithfully,
For **GOSWAMI INFRATECH PRIVATE LIMITED**



A handwritten signature in black ink, appearing to read "Amogh Patkar".

AMOGH PATKAR
DIRECTOR
09667256

Encl.: As above

GOSWAMI INFRATECH PRIVATE LIMITED

CIN : U45209DL2012PTC241323

Regd. Office: Flat No. 706 and Flat No. 707 to 712, 7th Floor, Kanchanjunga Building, 18 Barakhamba Road, New Delhi - 110001.

Balance Sheet as at 30th September 2024

[Regulation 52 (8), read with Regulation 52(4), of the SEBI (LODR) Regulations, 2015]

Particulars	Standalone	
	As at 30/09/2024	As at 31/03/2024
	Unaudited	Audited
ASSETS		
1 Non-current assets		
Fixed Asset	0.18	0.28
Financial assets		
(i) Investments	15,35,099.04	15,14,857.49
(ii) Other financial assets	25.00	20,438.92
Total non-current assets	15,35,124.22	15,35,296.69
2 Current assets		
Financial assets		
(i) Trade Receivables	209.20	162.00
(ii) Cash and cash equivalents	2,129.03	1,025.70
(iii) Other financial asset	0.06	0.78
Current tax assets (net)	277.25	142.34
Other current assets	6,618.04	6,585.70
Assets classified as held for sale	5,57,989.37	5,57,989.37
Total current assets	5,67,222.94	5,65,905.89
Total assets	21,02,347.16	21,01,202.58
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1.00	1.00
Instrument entirely equity in nature	11,632.90	11,632.90
Other equity	49,904.86	2,31,159.78
Total Equity	61,538.75	2,42,793.67
Liabilities		
1 Non Current liabilities		
Financial liabilities		
(i) Borrowings	8,57,592.12	14,06,097.22
(ii) Other financial liabilities	21,161.05	21,562.10
Deferred tax liabilities	2,50,665.15	2,50,683.84
Total Non current liabilities	11,29,418.32	16,78,343.16
2 Current liabilities		
Financial liabilities		
(i) Short term borrowings	9,11,344.90	1,80,000.00
(ii) Trade payables	25.17	41.46
Current tax liabilities (net)	13.10	13.91
Other current liabilities	6.91	10.39
Total current liabilities	9,11,390.09	1,80,065.75
Total Liabilities	20,40,808.41	18,58,408.90
Total Equity & Liabilities	21,02,347.16	21,01,202.58

NOTES:

- 1 The disclosures as per Regulation 52(4) of the SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015 as amended on September 7, 2021 for the quarter and six months ended 30th September 2024 are mentioned below.

Sr. No.	Particulars	Amount in Lakhs or Ratio wherever mentioned	Remarks
a	Debt - Equity Ratio	29.09	Debt / Equity
b	Debt service coverage ratio	0.0135	EBIT / (Interest + Principal repayment if any)
c	Interest service coverage ratio	0.0135	EBIT / Interest
d	Outstanding redeemable preference shares (quantity and)	Not applicable	
e	Capital redemption reserve/debenture redemption reserve	Refer note 5 below	
f	Net Worth (including other comprehensive income)	61,538.75	in Lakhs
g	Net Profit/ (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	(95,292.71)	in Lakhs
h	EPS		
	1. Basic	(9,52,927.07)	
	2. Diluted	(9,52,927.07)	
i	Current Ratio	0.62:1	Current assets / Current liabilities
j	Long term debt to working capital	(2.55)	Long term debt / Working capital
k	Bad debts to Account receivable ratio	Not applicable	
l	Current liability ratio	0.45	Current liabilities / Total liabilities
m	Total debts to total assets	0.85	assets
n	Debtors turnover	0.22	Sales / Average account receivable
o	Inventory turnover	Not applicable	
p	Operating margin (%)	Not applicable	
q	Net profit margin (%)	-6859%	PAT / Total Income

- 2 The above extract of unaudited financial results for the quarter and six months ended 30th September 2024 were reviewed by the Board of Directors & thereafter taken on record by the Board of Directors of the Company at its meeting held on 14th November, 2024.
- 3 Pursuant to Regulation 52(7) and 52(7A) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 read with SEBI Master circular no. SEBI/HO/DDHS/DDHS-PoD-1/P/CIR/2024/48 dated May 21, 2024, as amended from time to time, we hereby confirm that the Company has not issued any fresh Non-Convertible Debentures (NCDs) during the quarter ended 30 September 2024 and hence the Company is not submitting a statement as per Annexure - IVA of the aforesaid circular indicating utilization and deviation or variation in the use of proceeds of NCDs and the Board of Directors took note of the same.

Further the issue proceeds of existing NCDs are being utilized as stated in the offer document and there have been no material deviations.



GOSWAMI INFRA TECH PRIVATE LIMITED

CIN : U45209DL2012PTC241323

Regd. Office: Flat No. 706 and Flat No. 707 to 712, 7th Floor, Kanchanjunga Building, 18 Barakhamba Road, New Delhi - 110001.

Balance Sheet as at 30th September 2024

[Regulation 52 (8), read with Regulation 52(4), of the SEBI (LODR) Regulations, 2015]

4 Pursuant to Regulation 54(2) and Regulation 54(3) of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, the outstanding Non-Convertible Debentures (NCDs) as on 30th September 2024 are fully secured by a first ranking exclusive charge by way of hypothecation and pledge as agreed and the extent of security created is more than 100%. The Company continues to maintain an asset cover of more than 100%.

5 The Company is not required to create a Debenture Redemption Reserve due to loss for the quarter and six months ended 30th September, 2024.

6 The Company has repaid part principal debenture amount along with interest as follows: Amount in Rs. Lakhs

Date of Payment	Principal	Interest	Total
30th October 2024	56,527.90	18,847.40	75,375.30
08th November 2024	4,91,977.20	1,63,992.40	6,55,969.60
Total	5,48,505.10	1,82,839.80	7,31,344.90

7 During the previous financial year, the company has sold its investments in the following subsidiaries and associates and recorded resulting (gain)/loss under exceptional item:

Name of Entity	Relationship
Shapoorji & Company Private Limited	Subsidiary
Shapoorji Pallonji (Gwalior) Private Limited	Subsidiary
Chinsha Properties Private Limited	Subsidiary
Honcho Properties Private Limited	Associate

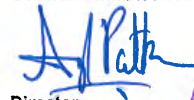
8 The Company has passed a resolution in the meeting of the board of directors held on 26th March 2024, to participate in the proposed initial public offering of Afcons Infrastructure Limited ("AIL") by way of offering for sale, upto such number of equity shares of AIL for an aggregate amount upto Rs. 5,75,000.00 Lakhs. The shares of AIL were listed on 4th November, 2024. By virtue of IPO, 6,41,87,428 number of equity shares (Pre-IPO) of AIL were offered and Rs. 2,96,760.40 Lakhs is received as sale consideration against such offer and 9,02,80,777 number of equity shares (OFS) of AIL were offered and Rs. 4,01,674.90 Lakhs net is received as sale consideration against such offer.

9 The Company has requested the Debenture Trustee for an amendment in the definition of MFN Trigger Event in the Debenture Trust Deed. The MFN Trigger Event date was earlier of 30 September 2024 and certain other events. 30th September 2024 is requested to be changed to 31st December 2024. The Company has obtained debenture trustee consent on 24 September 2024 and in principal approval from BSE on 30th September 2024 for the amendment.

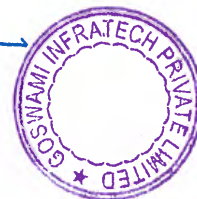
10 Figures for the previous period are regrouped and reclassified wherever necessary, to facilitate comparison.

Place: Mumbai
Date: 14th Novemebr, 2024

For and on behalf of the Board
Goswami Infratech Private Limited



Director



GOSWAMI INFRATECH PRIVATE LIMITED

CIN : U45209DL2012PTC241323

Regd. Office: Flat No. 706 and Flat No. 707 to 712, 7th Floor, Kanchanjunga Building, 18 Barakhamba Road, New Delhi - 110001.

Profit and Loss Statement for the quarter and six months ended 30th September, 2024

[Regulation 52 (8), read with Regulation 52(4), of the SEBI (LODR) Regulations, 2015]

(` in Lakhs)

Sr no.	Particulars	Quarter ended			Six Months Ended		Year ended
		30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from operations	1,389.40	9.76	2.69	1,399.16	3.83	193.97
II.	Other income	-	-	-	-	3.08	3.08
III.	Total Revenue	1,389.40	9.76	2.69	1,399.16	6.91	197.05
IV.	EXPENSES						
	Finance Cost	96,600.06	85,998.56	66,024.39	1,82,598.62	1,60,087.54	3,22,809.39
	Employee Benefit Expenses	5.17	4.95	4.61	10.12	8.28	22.45
	Depreciation and amortization expense	0.05	0.05	0.05	0.10	0.10	0.20
	Other Expenses	76.83	5.64	90.54	82.47	105.60	160.19
	Total expenses	96,682.11	86,009.20	66,119.59	1,82,691.31	1,60,201.52	3,22,992.22
	Loss before exceptional items and tax (III - IV)	(95,292.71)	(85,999.45)	(66,116.90)	(1,81,292.15)	(1,60,194.62)	(3,22,795.17)
VI.	Exceptional items	-	-	-	-	-	4,432.44
VII.	Loss before tax (V - VI)	(95,292.71)	(85,999.45)	(66,116.90)	(1,81,292.15)	(1,60,194.62)	(3,27,227.61)
VIII.	Tax expense:						
	(1) Current tax	-	-	-	-	-	(32.50)
	(2) (Short) / Excess provision for income tax	-	0.07	-	0.07	-	-
	(3) Deferred tax	-	-	-	-	-	-
IX.	Loss for the period (VII-VIII)	(95,292.71)	(85,999.38)	(66,116.90)	(1,81,292.08)	(1,60,194.62)	(3,27,260.11)
X.	Other comprehensive income						
	Items that will not be reclassified to profit or loss						
A							
1	Changes in Fair Value of Equity Investments designated at FVTOCI	(198.19)	18.48	(110.19)	(179.71)	(5.28)	2,11,149.48
2	Deferred Tax Liability on Fair Value of Equity Investments Designated at FVTOCI	20.80	(2.11)	-	18.69	(6.67)	(46,932.46)
	Total other comprehensive income (A + B)	(177.39)	16.36	(110.19)	(161.03)	(11.95)	1,64,217.02
XI.	Total comprehensive income/(loss) for the period (IX+X)	(95,470.10)	(85,983.01)	(66,227.09)	(1,81,453.11)	(1,60,206.57)	(1,63,043.09)
XII.	Earnings per equity share:						
	(1) Basic	(9,52,927.07)	(8,59,993.75)	(6,61,169.00)	(18,12,920.83)	(16,01,946.20)	(32,72,601.15)
	(2) Diluted	(9,52,927.07)	(8,59,993.75)	(6,61,169.00)	(18,12,920.83)	(16,01,946.20)	(32,72,601.15)

Place: Mumbai
Date: 14th Novemebr, 2024



GOSWAMI INFRATECH PRIVATE LIMITED

CIN : U45209DL2012PTC241323

Regd. Office: Flat No. 706 and Flat No. 707 to 712, 7th Floor, Kanchanjunga Building, 18 Barakhamba Road, New Delhi 110001

Cash Flow for six months ended 30th September, 2024

[Regulation 52 (8), read with Regulation 52(4), of the SEBI (LODR) Regulations, 2015]

Particulars		Six Months Ended	Six Months Ended
		30/09/2024	30/09/2023
		Unaudited	Unaudited
(A)	Cash from Operating Activities :		
	Net (Loss) before Taxation	(1,81,292.15)	(1,60,194.60)
	<u>Adjustments For :</u>		
	<u>Add:</u>		
	Depreciation	0.10	0.10
	Finance Cost	1,82,598.62	1,60,087.54
	Loss on Sale of investments	40.52	-
	<u>Less:</u>		
	Interest Income	(17.07)	(1.34)
	Dividend Income	(1,332.33)	(2.50)
	Operating profit/ (loss) before working capital changes	(2.31)	(110.79)
	Adjustments For Working Capital Changes		
	(Increase) / Decrease in Non Current and Current Assets	(32.35)	(4,262.96)
	(Increase) / Decrease in Trade Receivables	(47.20)	103.94
	Increase / (Decrease) in Trade Payables	(16.28)	(30.21)
	Increase / (Decrease) in Current Liabilities	(3.47)	1,80,744.66
	Cash generated/(utilised) from Operations	(101.61)	1,76,444.63
	Less: Income taxes paid net of Refunds	(117.17)	39.02
	Net Cash Flow from Operating Activities (A)	(218.78)	1,76,483.65
(B)	Cash Flow from Investing Activities		
	Receipt of Partnership Capital Current Account (net)	-	373.00
	Investment in Partnership Capital Current Account (net)	-	(776.75)
	Proceeds from loan given received back	-	73.00
	Sale of Investments (net of stamp duty)	20,742.43	-
	Perpetual Loan received back	7.50	3,990.00
	Perpetual Loan given	-	(8,46,383.73)
	Dividend received	1,332.33	2.50
	Perpetual Loan given	(20,618.08)	-
	Interest received	17.79	1.34
	Net Cash Flow from Investing Activities (B)	1,481.98	(8,42,720.64)
(C)	Cash Flow from Financing Activities		
	Finance Cost	(133.24)	(3,43,248.67)
	Other borrowing cost	(26.64)	(23,902.78)
	Proceeds from issue of debentures	-	14,30,000.00
	Repayment of borrowings	-	(3,61,817.20)
	Repayment of Perpetual loan	-	(34,795.00)
	Net Cash Flow from Financing Activities (C)	(159.87)	6,66,236.35
(D)	Net Increase in Cash & Cash equivalents (A+B+C)	1,103.33	(0.65)
(E)	Cash & Cash Equivalents at the beginning of the year	1,025.70	19.33
	Cash & Cash Equivalents at the end of the year (D+E)	2,129.03	18.68
	Reconciliation of cash and cash equivalents as per the cash flow statements		
	Balances with Banks		
	- in current account	1,206.68	7.57
	- in deposit account (with original maturity upto 3 months)	922.31	11.00
	Cash on hand	0.04	0.11
		2,129.03	18.68

Note: -The above Cash Flow Statement has been prepared under the "Indirect Method" setout in Indian Accounting Standard - 7 on Statement of Cash Flows.

For and on behalf of the Board
Goswami Infratech Private Limited



Director



Place: Mumbai

Date: 14th Novemembr, 2024

GOSWAMI INFRA TECH PRIVATE LIMITED

CIN : U45209DL2012PTC241323

Regd. Office: Flat No. 706 and Flat No. 707 to 712, 7th Floor, Kanchanjunga Building, 18 Barakhamba Road, New Delhi - 110001.

Unaudited Financial results for the quarter and six months ended 30th Septmeber, 2024

[Regulation 52 (8), read with Regulation 52(4), of the SEBI (LODR) Regulations, 2015]

(₹ in Lakhs)

Sr No	Particulars	Quarter ended			Year to Date		Year ended
		30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Total Income from Operations	1,389.40	9.76	2.69	1,399.16	6.91	197.05
2	Net Profit/ (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	(95,292.71)	(85,999.45)	(66,116.90)	(1,81,292.15)	(1,60,194.62)	(3,22,795.17)
3	Net Profit/ (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	(95,292.71)	(85,999.45)	(66,116.90)	(1,81,292.15)	(1,60,194.62)	(3,27,227.61)
4	Net Profit/ (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	(95,292.71)	(85,999.38)	(66,116.90)	(1,81,292.08)	(1,60,194.62)	(3,27,260.11)
5	Total Comprehensive Income for the period [Comprising Profit/ (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(95,470.10)	(85,983.01)	(66,227.09)	(1,81,453.11)	(1,60,206.57)	(1,63,043.09)
6	Paid up Equity Share Capital	1.00	1.00	1.00	1.00	1.00	1.00
7	Instruments entirely equity in nature	11,632.90	11,632.90	11,632.90	11,632.90	11,632.90	11,632.90
8	Reserves (excluding Revaluation Reserve)	49,904.86	1,45,176.76	2,33,138.29	49,904.86	2,33,138.29	2,31,159.78
9	Securities Premium Account						
10	Net Worth (including other comprehensive income)	61,538.75	1,56,810.66	2,44,772.19	61,538.75	2,44,772.19	2,42,793.67
11	Paid up Debt Capital / Outstanding Debt	17,90,098.07	16,93,504.44	14,73,505.97	17,90,098.07	14,73,505.97	16,07,659.32
12	Outstanding Redeemable Preference Shares						
13	Debt Equity Ratio	29.09	10.80	6.02	29.09	6.02	6.62
14	Earning Per Share (of Rs.10/- each) (for continuing and discontinuing operations)-						
	1. Basic	(9,52,927.07)	(8,59,993.75)	(6,61,169.09)	(18,12,920.83)	(16,01,946.20)	(32,72,601.15)
	2. Diluted	(9,52,927.07)	(8,59,993.75)	(6,61,169.09)	(18,12,920.83)	(16,01,946.20)	(32,72,601.15)
15	Capital Redemption Reserve						
16	Debenture Redemption Reserve	See Note. 4	See Note. 4	See Note. 4	See Note. 4	See Note. 4	See Note. 4
17	Debt Service Coverage Ratio	0.0135	-0.0000	-0.0014	0.0072	-0.0003	0.0000
18	Interest Service Coverage Ratio	0.0135	-0.0000	-0.0014	0.0072	-0.0007	0.0000

NOTES:

- The above is an extract of the detailed format of quarterly and the six months ended financials results filed with the Bombay Stock Exchange under Regulation 52 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the quarterly and six months end to date financial results are available on the website of the Bombay Stock Exchange and the listed entity (URL of the filings- <https://goswamiinfra.com/>).
- For the other line items referred in Regulation 52(4) of the SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015 pertinent disclosures have been made to the Bombay Stock Exchange and can be accessed on the URL (<https://goswamiinfra.com/>).
- The above extract of unaudited financial results for the quarter and six months ended 30th September 2024 were reviewed by the Board of Directors and thereafter taken on record by the Board of Directors of the Company at its meeting held on 14th November, 2024.
- The Company is not required to create a Debenture Redemption Reserve due to loss for the quarter and six months ended 30th September, 2024.
- The Company has repaid part principal debenture amount along with interest as follows: Amount in Rs. Lakhs

Date of Payment	Principal	Interest	Total
30th October 2024	56,527.90	18,847.40	75,375.30
08th November 2024	4,91,977.20	1,63,992.40	6,55,969.60
Total	5,48,505.10	1,82,839.80	7,31,344.90
- The Company has passed a resolution in the meeting of the board of directors held on 26th March 2024, to participate in the proposed initial public offering of Afcons Infrastructure Limited ("AIL") by way of offering for sale, upto such number of equity shares of AIL for an aggregate amount upto Rs. 5,75,000.00 Lakhs. The shares of AIL were listed on 4th November, 2024. By virtue of IPO, 6,41,87,428 number of equity shares (Pre-IPO) of AIL were offered and Rs. 2,96,760.40 Lakhs is received as sale consideration against such offer and 9,02,80,777 number of equity shares (OFS) of AIL were offered and Rs. 4,01,674.90 Lakhs net is received as sale consideration against such offer.
- Formula used for computation of the ratios:
 ISCR = Earnings before Interest and Tax / Interest Expense or Finance cost
 DSCR = Earnings before Interest and Tax / (Interest / Finance cost + Principal Repayment)
 Debt Equity Ratio = (Debt+Accrued Premium) / (Equity+Reserves & Surplus)
- Figures for the previous period are regrouped and reclassified wherever necessary, to facilitate comparison.

For and on behalf of the Board
Goswami Infotech Private Limited

Director




Place: Mumbai

Date: 14th Novemebr, 2024



Auditor's Report on Limited Review of Financial Result for the Quarter and half year ended September 30, 2024 of Goswami Infratech Private Limited Pursuant to the regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board of Directors
Goswami Infratech Private Limited
Mumbai

1. We have reviewed the accompanying statement of standalone unaudited financial results ("the statement") of Goswami Infratech Private Limited ("the Company") for the quarter and half year ended September 30, 2024 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended.
2. This statement, is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial results 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 Accountant 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 misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and, thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our notice that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards notified under Section 133 of the Companies Act, 2013, read with relevant rules and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Kaushal Manish and Company,
Chartered Accountants

FRN: 0125710W

Kaushal Chulawala
Partner

Membership No: 116819



Place: Mumbai

Date: 14th November, 2024

UDIN: 24116819BKCKAI7098

GOSWAMI INFRATECH PRIVATE LIMITED

CIN - U45209DL2012PTC241323

Correspondence Office : SP Centre, 41/44, Minoos Desai Marg, Colaba, Mumbai - 400 005.
Tel. : (022) 6749 0000 / 022-67490432 • Fax : (022) 6633 8176

Date: 14 November 2024,

To,
BSE Limited
P. J. Towers,
Dalal Street, Fort,
Mumbai – 400 001.

Dear Sir/Madam,

Subject: Intimation under Regulation 52(7) and Regulation 52(7A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as on 30 September 2024.

Pursuant to Regulation 52(7) and 52(7A) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 read with SEBI Master circular no. SEBI/HO/DDHS/DDHS-PoD-1/P/CIR/2024/48 dated May 21, 2024, as amended from time to time, we hereby confirm that the Company has not issued any fresh Non-Convertible Debentures (NCDs) during the quarter ended 30 September 2024 and hence the Company is not submitting a statement as per Annexure - IVA of the aforesaid circular indicating utilization and deviation or variation in the use of proceeds of NCDs and the Board of Directors took note of the same.

Further the issue proceeds of existing NCDs are being utilized as stated in the offer document and there have been no material deviations.

Request you to kindly take the same on your record.

Thanking you.
Your faithfully,
For **GOSWAMI INFRATECH PRIVATE LIMITED**



A handwritten signature in black ink, appearing to read "Amogh Patkar".

AMOGH PATKAR
DIRECTOR
DIN: 09667256

GOSWAMI INFRATECH PRIVATE LIMITED

CIN - U45209DL2012PTC241323

Correspondence Office : SP Centre, 41/44, Minoo Desai Marg, Colaba, Mumbai - 400 005.
Tel. : (022) 6749 0000 / 022-67490432 • Fax : (022) 6633 8176

Date: 14 November 2024,

To,
BSE Limited,
P. J. Towers,
Dalal Street, Fort,
Mumbai – 400 001.

Dear Sir/Madam,

Subject: Intimation under Regulation 54(2) and Regulation 54(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as on 30 September 2024.

Pursuant to Regulation 54(2) and Regulation 54(3) of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, the outstanding Non-Convertible Debentures (NCDs) as on 30 September 2024 are fully secured by a first ranking exclusive charge by way of hypothecation and pledge as agreed and the extent of security created is more than 100%. The Company continues to maintain an asset cover of more than 100%.

Accordingly, please find enclosed the security cover certificate provided by the Statutory Auditor as per Annex - VA of SEBI Master circular no. SEBI Circular SEBI/HO/DDHS-PoD3/CIR/ 2024/46 dated May 16, 2024 based on the unaudited financials as on 30 September 2024.

Request you to kindly take the same on your record.

Thanking you.

Your faithfully,

For **GOSWAMI INFRATECH PRIVATE LIMITED**



AMOGH PATKAR
DIRECTOR
DIN: 09667256



Date : - 14th November, 2024

INDEPENDENT CHARTERED ACCOUNTANTS' CERTIFICATE

1. We, **Kaushal Manish and Company, Chartered Accountants** (Firm Registration No: 125710W), have examined the books of accounts and other relevant records of **Goswami Infratech Private Limited** (having CIN Number- **U45209DL2012PTC241323**) hereinafter referred to as 'the Company' having its registered office at **Flat No. 706 and Flat No. 707 to 712, 7th Floor, Kanchanjunga Building, 18 Barakhamba Road, New Delhi 110001** as on 30th September, 2024.
2. Further in accordance with para 3.1 (a) of Circular no. **SEBI/HO/DDHS-PoD3/P/CIR/2024/46** dated **16th May, 2024** we have verified the value of the assets provided in this certificate. Also the duly signed statement by the director of the company certifying the security cover on Listed, Secured, Zero coupon, Redeemable and Non-convertible Debentures as on 30th September, 2024 is annexed as "Annexure A".
3. The Management of the Company is responsible for the preparation of the said statement and the maintenance of proper books of account and other relevant records and documents.
4. Our responsibility, for the purpose of this certificate, is limited to certifying the particulars contained in the Statement on the basis of the books of account, other relevant records and documents maintained by the Company including unaudited financial statements as on 30th September, 2024. We conducted our verification in accordance with the Guidance Note on Audit Reports and Certificates for Special Purposes and Standards on Auditing issued by the Institute of Chartered Accountants of India, which include the concepts of test checks and materiality.
5. On the basis of our verification of such books of account and other relevant records and documents, last audited financial statements and according to the information, representations and explanations provided to us by the Management of the Company, we hereby certify that the value of the assets and relevant debts given in Column "A" to "O" as referred to in "Annexure 1" are true and correct.
6. This Certificate is issued at the request of the Management of the Company for onward submission to the Debenture Trustees/ Stock Exchange and should not be used for any other purpose without our prior written consent.

For **Kaushal Manish & Company**
Chartered Accountants
Firm Registration No. 125710W

Kaushal Chulawala
Partner
Membership No. 116819
Place: Mumbai
UDIN: 24116819BKCKAJ6884



Annexure A

STATEMENT CERTIFYING THE SECURITY COVER IN RESPECT OF LISTED, ZERO COUPON, REDEEMABLE, NON-CONVERTIBLE DEBENTURES AS AT SEPTEMBER 30, 2024 BASED ON UNAUDITED FINANCIALS.

We Goswami Infratech Private Limited (the 'Company') having its registered office at Flat No. 706 and Flat No. 707 to 712, 7th Floor, Kanchanjunga Building, 18 Barakhamba Road, New Delhi 110001, as at September 30, 2024 hereby confirm that pursuant to Regulation 54(2) and 54(3) of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, the outstanding Non-Convertible Debentures (NCDs) issued by the Company as on September 30, 2024 are fully secured by a first ranking exclusive charge by way of hypothecation and pledge as agreed and the extent of security created is more than 100%. The Company continues to maintain an asset cover of more than 100%.

Working of Security cover as per SEBI Circular SEBI/HO/DDHS-PoD3/CIR/2024/46 dated May 16, 2024 is attached as Annexure 1.

The Company has complied with all the covenants and general undertakings set out in the Transaction Documents in respect of outstanding listed, zero coupon, redeemable, non-convertible debentures.

Unless otherwise defined in this certificate, all capitalised terms will have the meanings assigned to them in the 2023 Debenture Trust Deed.

Details of NCDs outstanding as on September 30, 2024:

ISIN Number	Outstanding Amount as per books (Rupees in Lakhs)
INE219O07362	17,90,098.07

For Goswami Infratech Private Limited

Amogh Patkar
Director
DIN: 09667256



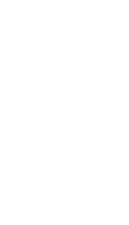
Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O
Particulars	Description of asset for which this certificate refers	Debt for which this certificate being issued	Other Secured Debt	Debt for which this certificate is 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)	Security/Debt not offered as assets	Elimination amount (negative)	(Total C to H)	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, DDA, market value is not applicable) *	Market Value for Pari passu charge Assets will	Carrying value/book value for pari passu charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DDA, market value is not applicable)	Total Value (K+L+M+N)
		Book Value	Book Value	Yes/No	Book Value	Book Value							Rating to Column F	
ASSETS														
Property, Plant & Equipment	Book Debt and receivables	0.18							0.18					0.18
Capital Work in progress	NA													
Right of Use Assets	NA													
Goodwill	NA													
Intangible Assets	NA													
Intangible asset under Development	NA													
Development Intangibles	NA													
Loans	Book Debt and receivables	15,35,999.04							15,35,999.04	6,81,714.51		8,25,532.37		15,55,266.63
Investments	NA													
Trade Receivables	NA	209.20							209.20			209.20		209.20
Cash and Cash Equivalents	NA	2,129.03							2,129.03			2,129.03		2,129.03
Other Bank Balances	NA	5,57,989.37							5,57,989.37	5,75,000.00		6,920.34		5,75,000.00
Asset held for Sale	NA	6,920.34							6,920.34	12,56,714.31		8,82,811.12		6,920.34
Others	NA	21,02,347.16							21,02,347.16			21,02,347.16		21,02,347.16
TOTAL		17,90,098.07							17,90,098.07			17,90,098.07		17,90,098.07
LIABILITIES														
Long Term Securities to which this certificate pertains	Listed Debt Securities	17,90,098.07							17,90,098.07			17,90,098.07		17,90,098.07
Other debt sharing pari-passu charge with above debt														
Other Debt														
Subordinated Debt														
Borrowings														
Bank	Not to be filled													
Debt Securities														
Others Borrowings														
Trade Payable														
Lease Liabilities														
Provisions														
Others														
Total		17,90,098.07							17,90,098.07			17,90,098.07		17,90,098.07
Cover on Book Value		1.12							1.12			1.12		1.12
Cover on Market Value		1.20							1.20			1.20		1.20
	Exclude													
	Cover Ratio													
	Part-Passu Security													
	Cover Ratio													
* A fixed/floating charge has been created on the assets mentioned in Column C, K & L.														
Additional security / Charge created on Annexure A)														
Book Value of Key Assets (31.03.2023) #		6,860.70							6,860.70			6,860.70		6,860.70
SP Port Maintenance Assets @		75,375.30							75,375.30			75,375.30		75,375.30
Total		82,236.00							82,236.00			82,236.00		82,236.00
Total Value of pledged securities		21,80,583.16							21,80,583.16			21,80,583.16		21,80,583.16
Cover on Book Value		1.32							1.32			1.32		1.32
Cover on Market Value		1.24							1.24			1.24		1.24
Additional security not considered above														
CRP equity shares & All movable assets														
ESR Debenture SP securities (OCD & Equity)														
SP Imperial star assets														
SP Finance & SC Finance Equity Shares														
	These are additional securities given and the value of the same is not considered in above calculation since major assets considered above are being cover of 1x cover													

At the market value is not ascertainable the same is calculated on book value.

@ In October 2022, the Company raised Rs. 87 Crore pursuant to a recap of Globe or Fortis Limited assets held by SP Port Maintenance Pvt. Ltd. Of this 75.375 Crore was signed cover of equities held by the Company. Hence, SP Port Maintenance Pvt. Ltd. assets to the extent of Rs. 75.375 Crore has been completed as additional security for the purpose of above calculation.

For Goswami Infratech Private Limited

Aamogh Patkar
Director
DIN: 09667256



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