

Date: 09th February, 2023

To, The Manager - Listing Department **BSE Limited** 1st Floor, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400001

ISIN	INE065I07023
Scrip Code	973382
Scrip ID	7330ICPL26

Dear Sir/Madam,

<u>Subject:</u> Submission of Unaudited Financial Results along with the Limited Review Report of M/s. One International Center Private Limited (*Formerly known as Indiabulls Real Estate Company Private Limited*) ("the Company") for the Third Quarter ended 31st December, 2022 as per Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We wish to inform you that the Board of Directors of the Company at its meeting held today i.e. Thursday, 09th February, 2023, considered and approved the Unaudited Financial Results of the Company for the Third Quarter ended 31st December, 2022 and took note of the Limited Review Report issued by the Statutory Auditors of the Company.

Accordingly, in terms of Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI (LODR) Regulations, 2015"), please find enclosed herewith the below mentioned documents:

- (a) Limited Review Report issued by the Statutory Auditors of the Company with respect to the Unaudited Financial Results for the Third Quarter ended 31st December, 2022 attached as **Annexure I**.
- (b) Unaudited Financial Results of the Company for the Third Quarter ended 31st December, 2022 as per Regulation 52 of SEBI (LODR) Regulations, 2015 attached as Annexure II.
- (c) Declaration with respect to unmodified opinion in the Limited Review Report for the Third Quarter ended 31st December, 2022 as per Regulation 52 of SEBI (LODR) Regulations, 2015 attached as **Annexure III.**
- (d) Disclosures as per Regulation 52(4) of SEBI (LODR) Regulations, 2015 for the Third Quarter ended 31st December, 2022 attached as Annexure IV.
- (e) Statement indicating utilisation and statement indicating deviation/variation in the use of proceeds of issue of Non-Convertible Debentures as per Regulation 52(7) and 52(7A) of SEBI (LODR) Regulations, 2015 for the Third Quarter ended 31st December, 2022 attached as Annexure V.



(f) Security Cover details for the Non-Convertible Debentures issued by the Company for the Third Quarter ended 31st December, 2022 as per Regulation 54(2),(3) of SEBI (LODR) Regulations, 2015 attached as **Annexure VI.**

Request you to take the above documents on record.

Thanking You,

For One International Center Private Limited (Formerly known as Indiabulls Real Estate Company Private Limited)

Ritu Yatender Verma Company Secretary and Compliance Officer

Place: Mumbai

Annexure I

Walker Chandiok & Co LLP

Walker Chandiok & Co LLP 21st Floor, DLF Square Jacaranda Marg, DLF Phase II Gurugram – 122 002 India

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Independent Auditor's Review Report on Unaudited Quarterly Financial Results and Year to Date Financial Results of One International Center Private Limited pursuant to the Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of One International Center Private Limited

- 1. We have reviewed the accompanying statement of unaudited financial results ('the Statement') of One International Center Private Limited ('the Company') for the quarter ended 31 December 2022 and the year to date results for the period 1 April 2022 to 31 December 2022, being submitted by the Company pursuant to the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
- 2. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 52 of the Listing Regulations. 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 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. 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 the Standards on Auditing specified under section 143(10) of the Act, 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. Accordingly, we do not express an audit opinion.

Offices in Bengaluru, Chandigarh, Chennai, Gurugram, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

Chartered Accountants



Walker Chandiok & Co LLP is registered with limited liability with identification number AAC-2085 and its registered office at L-41 Connaught Circus, New Delhi, 110001, India

Independent Auditor's Review Report on Unaudited Quarterly Financial Results and Year to Date Financial Results of One International Center Private Limited pursuant to the Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 52 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Walker Chandiok & Co LLP Chartered Accountants Firm Registration No: 001076N/N500013

Manish Agrawal Partner Membership No. 507000

UDIN: 23507000BGYEPZ3915

Place: New Delhi Date: 9 February 2023



One International Center Private Limited Financial results for the quarter and nine months period ended 31 December 2022 Statement of profit and loss for quarter and nine months period ended 31 December 2022

Particulars		Quarter ended		Nine months	period ended	(Rs. in Million: Year ended	
- () - ()	31 December 2022	30 September 2022	31 December 2021	31 December 2022	31 December 2021	31 March 2022	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
Revenue							
Revenue from operations	550.43	455.83	422.12	1,436,38	1 497 48	1,868,26	
Other income	38 95	33.97	83 24	94.11	329 97	375.81	
Total revenue	589.38	489,80	505,36	1,530.49	1,827,45	2,245.07	
Expenses				1,000.40	1,027.43	2,243.07	
Cost of revenue	120.73	120.72	90 37	362 18	271.11	361.48	
Employee benefits expense	3.35	2.91	3.05	9.45	9 10	16.65	
Finance costs	602.04	530 91	491.59	1,621 15	1,175,82	1.648 97	
Depreciation and amortisation expense	167,13	164 51	134.52	495 26	277 95	444 1	
Impairment of financial assets			104.02	9 70	211.55	3.72	
Other expenses	87.87	101 97	78.43	261 82	253 75	391 42	
Total expenses	981.12	921.02	797,96	2,759.56	1,987,73	2,866,38	
Loss before exceptional items and tax	(391.74)	(431.22)	(292.60)	(1,229.07)	(160.28)	(621.31	
Exceptional items (refer note 3)		(401122)	(2,968.47)	(1,223.07)	(2.968 47)	(2.968.47	
Loss before tax	(391,74)	(431.22)	(3,261,07)	(1,229.07)	(3,128,75)	(3,589,78	
Tax expense.		(101111)	(0,201.07)	(1,220.07)	[5,120.75]	(3,589.78	
Current tax (including earlier years)				(14.15)			
Deferred tax (credit)/expense	(134 50)	(191.36)	27.26	(503 50)	30.19	(299.85	
Net loss for the period/year	(257.24)	(239.86)	(3,288.33)	(711.42)	(3,158,94)	(3,289,93	
Other comprehensive income	(101121)	1200.001	(3,280.33)	(/11.42)	(3,155,94)	[3,289.93	
Items that will not be reclassified to profit or loss	(0 09)			(0.09)		0.01	
Income tax relating to items that will not be reclassified to profit or				(0.09)		0.01	
loss	0.01			0.01			
Other comprehensive income for the period/year (net of tax)	(0,08)			(0.08)		0.01	
Total comprehensive income for the period/year	(257.32)	(239.86)	(3,288.33)	(711.50)	(3,158,94)	(3.289.92	
Earnings per equity share (not annualized, except for the year		1200.00/	(0,200.00)	(711.30)	(5,156.54)	3,289.92	
ended 31 March 2022) (face value of Rs. 10 per share)							
Basic (Rs.)	(67.09)	(62.56)	(857.69)	(185 55)	(823 94)		
Diluted (Rs)	(67.09)	(62 56)	(857.69)	(185.55)	(823 94)	(858.10	

These financial results of One International Center Private Limited (the Company) for the quarter and nine months ended 31 December 2022 have been approved by the Board of Directors (the Board) at its meeting hold on 9 February 2023 and reviewed by the statutory auditors of the Company. These financial results have been propared in accounting with the recognition and measurement principles of Indian Accounting Standard 34. Interim Financial Reporting (Indi AS 34), as specified in section 133 of the Companies Act, 2013 and in terms of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.
 During the Company tails convertible bonds (NCSs) amountor to Rs 4 71000 millions (tisked on stock exchange on 'BSE') and these bonds are repsyable after 5 years from the date of issue. Interest is payable on quarterly basis from 30 September 2021 at the rate of 3 months MCLR + spread of 0 33% per annum. These NCBs are secured.

During the previous period, the Company had entered into the settlement and obtained no dues certificate from one of parties to whom the Company had given advance for business purposes. Basis this, the Company had written off the carrying value of outstanding advance, which had been disclosed as an exceptional item.

The Company's primary business segment is reflected based on principal business activities carried on by the Company i.e. leasing and development of real estate projects and all other related activities which as per Ind AS 108 on Operating Segments' is considered to be the only reportable business segment. The Company is operating in India which is considered as a single geographical segment. The entity has one customer from which entity has earned revenue amounting to RS 33121 million, which is 2305% to total revenue from operation.

Particulars		Quarter ended		Nine months	period ended	in Millions, except ratio Year ended
	31 December 2022	30 September 2022	31 December 2021	31 December 2022	31 December 2021	31 March 2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
a) ISIN					INE065107023/	(Audited)
b) Credit rating and changes(in any) (no change during the period)	INE055107023	INE065107023	INE065107023	INE065107023	INE065107015	INE065107023
	ICRA : BBB+ (Negative)	ICRA : BBB+ (Negative)	ICRA A -ve (Stable)	ICRA : BBB+ (Negative)	ICRA : A -ve (Stable)	ICRA : A -ve (Negative
c) Security cover available	Listed NCBs are secured and security cover is more than 100%	Listed NCBs are secured and security cover is more than 100%	Listed NCBs are secured and security cover is more than 100%	Listed NCBs are secured and security cover is more than 100%	Listed NCBs are secured and security cover is more than 100%	Listed NCBs are secure and security cover is mo than 100%
d) Debt equity ratio	(202.38)	205.32	36.33	(202 38)	36.33	44 3
 Previous due date for the payment of interest of non convertible bonds (NCBs) 	31 December 2022	30 September 2022		31 December 2022	31 December 2021	31 March 20
) Previous due date for the repayment of principal of NCBs	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicat
) Next due date for the payment of interest of NCBs	31 March 2023	31 December 2022	31 March 2022	31 March 2023	31 March 2022	30 June 20
) Next due date for the repayment of principal of NCBs	11 August 2026	11 August 2026	11 August 2026	11 August 2026	11 August 2022	11 August 20
) Fixed assets coverage ratio ²	0.94	0.94	0.96	0.94	0.96	0.9
) Debenture redemption reserve	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	
() Net worth 3	(129.02)	128 21	713.38	(129.03)	713 38	Not applicat 582
Current ratio 4	0.59	0.85	1.03	0.59	1.03	
n) Long term debt to working capital 5	(28.42)	(92.03)	342.70	(28.42)	342.70	0
) Bad debts to account receivable ratio 8	0.08	0.08	542.10	0.07	342.70	(107.4
) Current liability ratio	0.08	0.07	0.08	0.03	0.08	0.
) Total debts to total assets ³	0.94	0.94	0.91			
) Paid-up debt capital ⁹	26,111.73	26.324 53		0.94	0.91	0.9
) Debt service coverage ratio ¹⁰	0.46	20.324 53	25,918.00	26,111.73	25,918.00	25,750
) Interest service coverage ratio 11	0.43	0.50	0.51	0.39	0.58	0
Debtors turnover 12	0.03	0.30	0.65	0.55	0.74	0
) Inventory turnover	Not applicable	Not applicable	Not applicable		0.13	0
) Operating margin (%) 13	31.13	14.42	27.42	Not applicable 20.74	Not applicable	Not applica
/) Net profit margin (%) 14	(43.66)	(48.97)	(650 69)	(46 49)	45.78 (172.86)	34
Dette equity ratio = DebUEquity and Equity = Equity share capital Fixed assate coverage ratio = Total assets secured by first or exc Net worth = Equity share capital - Other equity Current ratio = Total current assets/Total current liabilities Current ratio = Total current assets/Total current liabilities Current ratio = Total current assets/Total current liabilities (Edid debt = unpairment blance as per statement of profit and ((Accounts receivable - Trade receivable as per balance sheet dat 'Current liability ratio = Total current liabilities/ Total debts total assets = Total borrowing/Total assets Total debts total assets = Total borrowing/Total assets	lusive charge/indebtness secu al current assets - Total currer ming and closing trade receiv: ss)	t liabilities)	icured by first charge or exc	lusive charge over fixed ass	iets (i e aggregate external b	
⁴ Paid up debt capital = Total borrowings ⁵ Obst service overage ratio = Earning before depreciation, inter ¹⁰ Interset service coverage ratio = Earning before depreciation, inter ¹¹ Interset service coverage ratio = Earning before depreciation, inter ¹² Obstrais fumover = tradier recolvabilitrix-enues from operations ¹³ Observationg and ¹⁴ Revenue atom operations = cost of sales = en- ¹⁴ Net profit = Revenue from operations = cost of sales = en- ¹⁴ Net profit = Revenue from operations = cost of sales = en- ¹⁴ Net profit = Revenue from operators = cost of sales = en- ¹⁵ Net profit margin = Net profit for the period or year/ball income egistered Office = Plot to 4.44–45.1 Udrog Vitar, Plota-V, Gurgano ¹⁵ Plots 1, Veta-V, Udrog Vitar, Plota-V, Gurgano ¹⁶ Plots 1, Veta-V, Udrog Vitar, Plota 1, Veta-V, Vet	erest, exceptional item and ta ployee benefits expense - othe	ulinterest expense;			1.	ane internation

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Registered Office : Plot No. 448-451, Udyog Vihar, Phase-V, Gurgaon, Haryana - 122016 Corporate Identity Number (CIN) : U70101HR2005PTC077759

Place : Mumbai Date : 9 February 2023



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SIGNED FOR IDENTIFICATION PURPOSES

Annexure II and IV

One International Center Private Limited Financial results for the quarter and nine months period ended 31 December 2022 Statement of profit and loss for quarter and nine months period ended 31 December 2022

		Quarter ended	Nine months	Nine months period ended			
	31 December 2022	30 September 2022	31 December 2021	31 December 2022	31 December 2021	31 March 2022	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
evenue	(0.1221102)						
evenue from operations other income	550 43 38 95	455 83 33 97	422 12 83 24	1 436 38 94 11	1.497 48 329 97	1,868 26 376 81	
otal revenue	38 95 589 38	33 97 489_80	505.36	1,530,49	1,827,45	2 245 07	
xpenses cost of revenue	120 73	120 72	90.37	362 18	271.11	361.49	
mployee benefits expense	3 35	2 91	3 05	9 45	9 10	16 68	
inance costs Repreciation and amortisation expense	602 04 167 13	530 91 164 51	491 59 134 52	1 621 15 495 26	1 175 82 277 95	1,648 97	
npairment of financial assets				9 70	9	3 72	
Other expenses	87 87 981.12	101 97 921 02	78 43 797_96	261 82 2,759.58	253 75 1,987.73	391 42 2,866.38	
oss before exceptional items and tax	(391,74)	(431 22)	(292.60)	(1,229.07)	(160.23)	(621.31	
xceptional items (refer note 3) loss before tax	(391.74)	(431.22)	(2.968.47) (3.261.07)	(1,229.07)	(2.968.47) (3,128.75)	(2.968.47 (3.569.76	
ax expense	- Worked	· · · · · · · · · · · · · · · · · · ·					
Current tax (including earlier years) Deferred tax (credit)/expense	(134.50)	(191.36)	27 26	(14 15) (503 50)	30.19	(299.85	
let loss for the period/year	(257.24)	(239,86)	(3,288.33)	(711.42)	(3, 158.94)	(3,289.93)	
Iter comprehensive income Items that will not be reclassified to profit or loss	(0 09)	347	5	(0 09)		0 01	
Income tax relating to items that will not be reclassified to profit or	0 01	(a)		0.01			
loss Other comprehensive Income for the period/year (net of tax)	(0.08)			(0.08)		0.01	
otal comprehensive income for the period/year	(257.32)	(239.85)	(3,268.33)	(711.50)	(3, 158, 94)	(3,289.92)	
arnings per equity share (not annualized, except for the year							
eded 31 March 2022) (face value of Rs. 10 per share) Basic (Rs.)	(67.09)	(62 56)	(857 69)	(185 55)	(823 94)	(858.10)	
Diluted (Rs) fotes to the financial results:	(67.09)	(62.56)	(857 69)	(185 55)	(823 94)	(855.10)	
uring the previous period, the Company had entered into the settlem arrying value of outstanding advance, which had been disclosed as a he Company's primary business segment is reflected based on pri Operating Segments' is considered to be the only reportable business mounting to Rs 331 21 million, which is 23 06% of total revenue from	n exceptional item icipal business activities can isegment. The Company is c	ned on by the Company ie	leasing and development	of real estale projects and	all other related activities v	which as per Ind AS 108 or	
diditional disclosures as per regulation 52 (4) of the Listing Regulation					(De	in Millions, except ratios)	
	10.	Quarter ended		Nine months	period ended	Year ended	
articulars	rs						
articulars	11 December 2022	30 September 2022	31 December 2021	31 December 2022	31 December 2021	31 March 2022	
articulars	31 December 2022	30 September 2022	31 December 2021	31 December 2022	31 December 2021	31 March 2022	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
) ISIN							
	(Unaudited)	(Unaudited)	(Unaudited) INE065107023 ICRA A ++++	(Unaudited)	(Unaudited) INE065107023/ INE065107015 ICRA A -ve	(Audited)	
jISIN	(Unaudited) INE065107023	(Unaudited) INE065107023	(Unaudited) INE065I07023	(Unaudited) INE065107023 ICRA BBB+ (Negative) Listed NCBs are secured and security cover is more	(Unaudited) INEO65007023/ INEO65007015 ICRA A-ve (Stable) Listed NCBs are secured and security cover is more	(Audited) INE065I07023 ICRA A -ve (Negative) Listed NCBs are secured and security cover is more	
) ISIN) Credit rating and changes(in any) (no change during the period)	(Unaudited) INE065107023 ICRA_BBB+ (Negative) Listed NCBs are secured and security cover is more than 100%	(Unaudited) INE065I07023 ICRA BBB+ (Negative) Listed NCBs are secured and security cover is more than 100%	(Unaudited) INE065107023 ICRA A	(Unaudited) INE065107023 ICRA_BBB+ (Negative) Listed NCBs are secured and security cover is more than 100%	(Unaudited) INE0651070237 INE065107015 ICRA A-ve (Stable) Listed NCBs are secured and security cover is more than 100%	(Audited) INE065107023 ICRA A -ve (Negative) Listed NCBs are secured and security cover is more than 100%	
) ISIN) Credit rating and changes(in any) (no change during the period)) Security cover available)) Debt equity ratio ⁹ .	(Unaudited) INE065(07023 ICRA BBB+ (Negative) Listed NCBs are secured and security cover is more	(Unaudited) INE065107023 ICRA BBB+ (Negative) Listed NCBs are secured and security cover is more	(Unaudited) INE065107023 ICRA A -ve (Stable) Listed NCBs are secured and security cover is	(Unaudited) INE065107023 ICRA BBB+ (Negative) Listed NCBs are secured and security cover is more	(Unaudited) INE065107023 INE065107015 ICRA A -ve (Stable) Listed NCBs are secured and security cover is more than 100% 36.33	(Audited) INE065107023 ICRA A-ve (Negabve) Unsted NCBs are secured and security cover is more than 100% 44 21	
) ISIN) Credit rating and changes(in any) (no change during the period)) Security cover available) <u>Debt squity ratio</u> ³ .) <u>Previous due date for the payment of interest of non convertible</u>	(Unaudited) INE065107023 ICRA_BBB+ (Negative) Listed NCBs are secured and security cover is more than 100%	(Unaudited) INE065I07023 ICRA BBB+ (Negative) Listed NCBs are secured and security cover is more than 100%	(Unaudited) INE065107023 ICRA A	(Unaudited) INE065107023 ICRA_BBB+ (Negative) Listed NCBs are secured and security cover is more than 100%	(Unaudited) INE0651070237 INE065107015 ICRA A-ve (Stable) Listed NCBs are secured and security cover is more than 100%	(Audited) INE065107023 ICRA A -ve (Negative) Listed NCBs are secured and security cover is more than 100%	
) ISIN) Credit rating and changes(in any) (no change during the period)) Security cover available) Debt equity ratio ³) Previous due date for the payment of interest of non convertible ands (NGBa)	(Unaudited) INE065107023 ICRA B8B+ (Negative) Listed NCBs are secured and security cover is more than 100% (2022.38) 31 December 2022 Not applicable	Unaudited) INE065107023 ICRA BBB+ (Negative) Utated NGBs are secured and security cover is more than 100%	(Unaudited) INE065107023 ICRA A-ve (Stable) Listed NCBs are secured and security cover is more than 100% 36 33 31 December 2021 Not applicable	(Unaudited) INE065/07023 ICRA BBB+ (Negative) Lated NCBs are secured and security cover is more than 100% (202.38) 31 December 2022 Not applicable	(Unaudited) INED65070733 INED65070735 IGRA A-ve (Stable) Listed NOBs are secured and becunty cover is mare discurity cover is	(Audited) INE065I07023 ICRA A -ve (Negative) Listed NOBs are secured and security obset is more than 100% 44.21 31 March 2022 Not applicable	
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One International Center Private Limited Section II - Compliance with Financial Covenants

1. LTV (Ratio of debt to the valuation)

Particulars	(Rs. million)
Total bond obligation:	
Non-convertible bonds	4,710.00
Accrued interest on bonds	-
	4,710.00
Total valuation of tower 4 (refer note 2)	20,117.00
Ratio of debt to the valuation of Tower 4	427%

2. Use of proceeds from issue of non-convertible bonds as at 31 December 2022

Particulars	(Rs. million)
Proceeds from issue of non-convertible bonds	4,710.00
Partial repayment of the existing debentures	3,607.60
Capital expenditure in respect of Tower 4	
Unutilized proceeds as at 31 December 2022	210.96

3. Coupon and principal details (refer note 4)

Due date for the payment of interest of non convertible bonds (NCBs) as per deed	30 June 2022 and 30
	September 2022 and 31
C	December 22
Actual payment date of interest of non convertible bonds (NCBs)	30 June 2022 and 30
	September 2022 and 30
	December 22
Whether any delay	NA

1. The Statement has been prepared based on the basis of unaudited financial results of One International Center Private Limited for the nine months period ended 31 December 2022 prepared in accordance the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act').

2. Total valuation of Tower 4 has been taken from valuation report dated 12 May 2022 issued by Savills Property Services (India) Private Limited.

3. We confirm that covenants mentioned in paragraph (i), (iii) and (iv) of paragraph 3.2 - Covenants and Undertakings of the bonds trust cum mortgage deed requires compliance on a future date and hence not applicable as on 31 December 2022.

4. No principal amount is due as per bonds trust deed as on 31 December 2022.

For One International	Center Private Limited
1 miles	inal Center Alivat
Authorised Signatory	+ Ofe Inter

One International Center Private Limited Section III - Compliance with the covenants (other than financial covenants)

Management Declaration

6

1) We confirm that the Company has complied with all the following covenant's as included in the bond trust deed dated 9 August 2021:

A. Para 2.30 - Other negative covenants.

B. Para 10.2 - Covenants and undertakings.

For One International Center Private Dimited inate . Authorised Signatory °40

One International Center Private Limited

Section I

Details of Listed Issued Securities as on 31 December 2022

1SINs	Issue size	Security cover	Debt equity ratio	Value of book debts / receivables	Purpose of utilization of ptoceeds (deviations, if any)	Status of compliance with the covenants of the Offer Document/Information Memorandum,	Debt service coverage ratio	Interest service coverage ratio
INE065107023	4,710.00 million	Refer table 1 below	(202,38)	Refer table 1 below	Expenditure for Tower 4 of One International Center	Refer section II and III	1(39)	0.55

Net worth of the Company	Net loss after tax	Earnings per share (Rs)
(129.02 million)	(711,42) million.	(185,55)

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J
Particulars Description of asset for which this certificate relate		Exclusive charge			Pari - passu charge		Eliminate on (amount in negative)		
	i i	Debt for which this certificate 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 and other debt with pari-passu charge)	Other assets on which there is pari- Passu sharge (excluding items covered in column F)	Assets not offered as Security		
		Book Value	Book Value	Yes/No	Book Value	Book Value			
Assets									
Property, plant and equipment	Property plant and equipment used for the purpose of operations	64. 	08	No		-	24,1)		24.1)
Investment property	Rental buildings owned for the purpose of earning rental revenue	14,924.37	9,542.76	No		÷			24,467.13
luvestments	Investments in mutual funds		679.62	No			007.0	l	1,586.7
Frade receivables	Receivables from rental customers	1	127.07	Nu					127.0
lash and cash equivalents	Cash and cash equivalents			Ng			91.48	4	91.4
Bank balances other than cash and cash	Bank balances other than cash and cash	0	1.95	Nii					1.9
Others	Total of other assets in the financial statements			Nei	The second se	A	1,504 44	1	1,504.4
Total assets (i)		14,924.37	10,351.40		·		2,527.10) 	27,802.8
Liabilities									
Debt securities to which this certificate pertains	Borrowings	-4,710.00	20,388.12	N6			1,013.6	\$	26,111.7.
Trade payables	Trade payables			Nii	-	-	358.4-	į.	.358.4
Others	Other liabilities in the financial statements			Nu		+	1,459.43	3	1,459.4
Processions	Provisions for employee henefits		-	No			2.2	4	22
Total liabilities (ii)		4,710.00	20,388.12	7		2	- 2,833.70	5	27,931.8
Cover on Book Value	Exclusive Security Cover Ratio	3.17							

Notes to statement:

1. The Statement has been prepared based on the basis of unaudited financial results of One International Center Provide Limited (the Company) for the nune months period ended 31 December 2022 prepared in accordance the recognition and measurement principles laid down in Judian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), presenbed under Section 133 of the Companies Act, 2013 ('the Act')

2. Security cover ratio has been calculated based on financial information extracted from the unaudited financial results of One International Center Private Lumited (Company) for the nine months period ended AI December 2022.

3. Debt securities to which this certificate pertain is outstanding Rs 4,710.00 million (4,710 redeemable, listed, rated, secured non-convertible bonds of nominal value of Rs 1,000,000 each)

4: Cover on book value has been computed as per SEBI/HO/MIRSD_CRADT/CIR/P/2022/67 dated 19 May 2022 in following manner: Exclusive charge security cover = Value of assets having exclusive charge/Outstanding value of corresponding debt

The exclusive charge security cover is 317%.

based on book value of assets 5. The statuto fuddors have only issued certificate on sea





Date: 09th February, 2023

To, The Manager – Listing Department **BSE Limited** 1st Floor, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai – 400001

ISIN	INE065I07023
Scrip Code	973382
Scrip ID	7330ICPL26

Dear Sir/Madam,

<u>Subject: Declaration w.r.t. unmodified opinion in the Limited Review Report of M/s. One</u> <u>International Center Private Limited (formerly known as Indiabulls Real Estate Company Private</u> <u>Limited</u>) ("the Company") for the Third Quarter ended 31st December, 2022 as per Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In accordance with the provisions of Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company hereby declares that the Statutory Auditors of the Company have issued the Limited Review Report with unmodified opinion with respect to the Unaudited Financial Results of the Company for the Third Quarter ended 31st December, 2022.

This is for your information and records.

Thanking You,

For One International Center Private Limited (Formerly known as Indiabulls Real Estate Company Private Limited)

Ritu Yatender Verma Company Secretary and Compliance Officer

Place: Mumbai



Date: 09th February, 2023

To, The Manager - Listing Department **BSE Limited** 1st Floor, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai – 400001

ISIN	INE065I07023
Scrip Code	973382
Scrip ID	7330ICPL26

Dear Sir/ Madam,

<u>Subject: Statement indicating utilisation and statement indicating deviation/variation in the use of proceeds</u> of issue of non-convertible debt securities for the Third Quarter ended 31st December, 2022 as per Regulation 52(7) and 52(7A) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We, One International Center Private Limited (*formerly known as Indiabulls Real Estate Company Private Limited*) ("the Company") hereby confirm that as required under Regulation 52(7) and 52(7A) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, there were no deviations in the use of proceeds of issue of non-convertible debt securities from the objects stated in offer document/ information memorandum for the Third Quarter ended 31st December, 2022.

Further, pursuant to the Circular No: **SEBI/HO/DDHS/DDHS_Div1/P/CIR/2022/0000000103** issued by Securities and Exchange Board of India dated 29th July, 2022 (updated as on 01st December, 2022), the Company hereby encloses the statement indicating utilization and material deviation or variation, if any (**Annexure A**) in the use of proceeds of issue of non-convertible debt securities for the for the Third Quarter ended 31st December, 2022 as per the format prescribed in the said circular.

This is for your information and records.

Thanking you,

For One International Center Private Limited (Formerly known as Indiabulls Real Estate Company Private Limited)

Ritu Yatender Verma Company Secretary and Compliance Officer

Place: Mumbai



Annexure-A

A: Statement of utilization of issue proceeds:

Name of the Issuer	ISIN	Mode of Fund Raising (Public issues/ Private placemen t)	Type of instrument	Date of raisi ng fund s	Amou nt Raised	Funds utilized	Any devia tion (Yes/ No)	If 8 is Yes, then specify the purpos e of for which the funds were utilize d	Remark s, if any
1	2	3	4	5	6	7	8	9	10
One	INE065I	Private	Non-	12th	Rs. 471	Rs.	No	NA	NA
Internatio	07023	Placement	Convertible	August	crores	4,499.05			
nal Center			Debentures	2021					
Private									
Limited									
(Formerly									
known as									
Indiabulls									
Real									
Estate									
Company									
Private									
Limited)									

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

Particulars	Remarks
Name of listed entity	One International Center Private Limited
	(Formerly known as Indiabulls Real Estate
	Company Private Limited)
Mode of Fund Raising	Private Placement
Type of instrument	Non-Convertible Debentures
Date of Raising Funds	12 th August, 2021
Amount Raised	Rs. 471 crores
Report filed for the quarter ended	31 st December, 2022
Is there a Deviation / Variation in use of funds raised?	No

One International Center Private Limited (formerly known as Indiabulls Real Estate Company Private Limited) Registered Office: 448-451 Indiabulls House, Udyog Vihar Phase V, Gurugram, Haryana, 122016 Corporate Office: One International Center, Tower - 1, 10thFloor, Plot No. 612-613, Senapati Bapat Marg, Elphinstone Road, Mumbai, Maharashtra - 400013

Telephone: +91 22 68305500 | E-mail: info@nucleusofficeparks.com | Website: www.nucleusofficeparks.com | CIN: U70101HR2005PTC077759



Whether any	approval is requi	red to vary the	objects of	No				
the issue stat	ed in the prospect	us/ offer docu	ment?					
If yes, detail	s of the approval s	so required?		No	t Applicable			
Date of appr	oval			No	t Applicable			
Explanation	for the Deviation	/ Variation		No	t Applicable			
Comments o	f the audit commi	ttee after revie	ew	No	t Applicable			
Comments o	f the auditors, if a	ny		No	t Applicable			
there has be	which funds have en a deviation/ va			in	accordance wi	by the Compan th the Bond Tr	ust Agreem	ent.
table:				use		s no deviation/ uring the quar		
Original	Modified	Original	Modified		Funds	Amount of	Remarks	if
object	Object if any	allocation	allocation any	ı, if	utilised	Deviation / Variation for the quarter according to applicable object (in Rs. Crore and %)	any	
			Not Applic	cable	:			

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.

For One International Center Private Limited

(Formerly known as Indiabulls Real Estate Company Private Limited)

Ritu Yatender Verma Company Secretary and Compliance Officer

Place: Mumbai

Annexure VI



Date: 09th February, 2023

To, The Manager - Listing Department **BSE Limited** 1st Floor, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400001

ISIN	INE065I07023
Scrip Code	973382
Scrip ID	7330ICPL26

Dear Sir/Madam,

<u>Subject: Security Cover details with respect to the listed Non-Convertible Debt Securities issued by M/s. One</u> <u>International Center Private Limited (Formerly known as Indiabulls Real Estate Company Private Limited)</u> ("the Company") as per Regulation 54 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 54 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Non-Convertible Debt Securities issued by the Company are fully secured and the Security Cover is more than 100%. Further, note that the Non-Convertible Debentures are secured by way of pari passu charge on the mortgaged properties as evidenced by mortgage documents of the Company.

Please find enclosed herewith the Security Cover Certificate.

This is for your information and records.

Thanking You,

For One International Center Private Limited (Formerly known as Indiabulls Real Estate Company Private Limited)

Ritu Yatender Verma Company Secretary and Compliance Officer

Place: Mumbai

One International Center Private Limited

Section I

Details of Listed Issued Securities as on 31 December 2022

1SINs	Issue size	Security cover	Debt equity ratio	Value of book debts / receivables	Purpose of utilization of ptoceeds (deviations, if any)	Status of compliance with the covenants of the Offer Document/Information Memorandum,	Debt service coverage ratio	Interest service coverage ratio
INE065107023	4,710.00 million	Refer table 1 below	(202,38)	Refer table 1 below	Expenditure for Tower 4 of One International Center	Refer section II and III	1(39)	0.55

Net worth of the Company	Net loss after tax	Earnings per share (Rs)
(129.02 million)	(711,42) million.	(185,55)

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J
Particulars	Description of asset for which this certificate relate	Exclusive c	harge		Pari - passu charge			Eliminate on (amount in negative)	
	i i	Debt for which this certificate 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 and other debt with pari-passu charge)	Other assets on which there is pari- Passu sharge (excluding items covered in column F)	Assets not offered as Security	debt amount considered d more than once (due to exclusive plus pari passu charge)	(Total C to H)
		Book Value	Book Value	Yes/No	Book Value	Book Value			
Assets									
Property, plant and equipment	Property plant and equipment used for the purpose of operations	64. 	08	No		-	24,1)		24.1)
Investment property	Rental buildings owned for the purpose of earning rental revenue	14,924.37	9,542.76	No		÷			24,467 11
luvestments	Investments in mutual funds		679.62	No		· · · · · · · · · · · · · · · · · · ·	007.0	l	1,586.7
Frade receivables	Receivables from rental customers	1	127.07	Nu					127 0
lash and cash equivalents	Cash and cash equivalents			Ng			91.48	4	91.4
Bank balances other than cash and cash	Bank balances other than cash and cash	0	1.95	Nii					1.9
Others	Total of other assets in the financial statements			Nei	π.	A	1,504-44	1	1,504.4
Total assets (i)		14,924.37	10,351.40				2,527.10) 	27,802.8
Liabilities									
Debt securities to which this certificate pertains	Borrowings	-4,710.00	20,388.12	N6			1,013.6	\$	26,111.7.
Trade payables	Trade payables			Nii	-	-	358.4-	į.	.358.4
Others	Other liabilities in the financial statements			Nu		+	1,459.43	3	1,459.4
Processions	Provisions for employee henefits		-	No			2.2	4	22
Total liabilities (ii)		4,710.00	20,388.12	7		2	- 2,833.70	5	27,931.8
Cover on Book Value	Exclusive Security Cover Ratio	3.17							

Notes to statement:

1. The Statement has been prepared based on the basis of unaudited financial results of One International Center Provide Limited (the Company) for the nune months period ended 31 December 2022 prepared in accordance the recognition and measurement principles laid down in Judian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), presenbed under Section 133 of the Companies Act, 2013 ('the Act')

2. Security cover ratio has been calculated based on financial information extracted from the unaudited financial results of One International Center Private Lumited (Company) for the nine months period ended AI December 2022.

3. Debt securities to which this certificate pertain is outstanding Rs 4,710.00 million (4,710 redeemable, listed, rated, secured non-convertible bonds of nominal value of Rs 1,000,000 each)

4: Cover on book value has been computed as per SEBI/HO/MIRSD_CRADT/CIR/P/2022/67 dated 19 May 2022 in following manner: Exclusive charge security cover = Value of assets having exclusive charge/Outstanding value of corresponding debt

The exclusive charge security cover is 317%.

based on book value of assets 5. The statuto fuddors have only issued certificate on sea



Walker Chandiok & Co LLP 21st Floor, DLF Square Jacaranda Marg, DLF Phase II Gurugram – 122 002 India T +91 124 4628099 F +91 124 4628001

Independent Auditor's Certificate on the book value of assets offered as security against listed debt securities pursuant to Regulation 15(1)(t)(i)(a) of SEBI (Debenture Trustees) Regulations,1993 (as amended) read with Clause 3.1(a) of SEBI circular dated 19 May 2022

To, The Board of Directors, One International Center Private Limited, Plot no. 448-451, Udyog Vihar, Phase-V, Gurugram, Haryana – 122016.

- 1. This certificate is issued in accordance with the terms of our engagement letter dated 3 February 2023 with **One International Center Private Limited** ('the Company').
- 2. The accompanying statement containing details of book values of the assets offered as security against listed secured non-convertible bonds ('NCBs') of the Company outstanding as at 31 December 2022 ('the Statement') has been prepared by the Company's management for the purpose of submission of the Statement along with this certificate to the Trustee of NCBs ('the Trustee'), pursuant to the requirements of Regulation 15(1)(t)(i)(a) of SEBI (Debenture Trustees) Regulations, 1993 (as amended) read with Clause Securities 3.1(a) of Exchange Board of India ('SEBI') circular SEBI/HO/MIRSD/MIRSD_CRADT/CIR/P/2022/67 dated 19 May 2022 (collectively referred to as 'the Regulations'). We have initialled the Statement for identification purposes only.

Management's Responsibility for the Statement

- 3. The preparation of the Statement, including the preparation and maintenance of all accounting and other relevant supporting records and documents, is solely the responsibility of the management of the Company. 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; and making estimates that are reasonable in the circumstances.
- 4. The Management is also responsible for ensuring the compliance with the requirements of the information memorandum and/or bonds trust deed and the Regulations for the purpose of furnishing this Statement and for providing all relevant information to the Trustee.

Auditor's Responsibility

5. Pursuant to requirements of the Regulations, it is our responsibility to provide limited assurance in the form of a conclusion as to whether anything has come to our attention that causes us to believe that the details included in the accompanying Statement regarding book value of assets offered as security against listed secured NCBs of the Company outstanding as at 31 December 2022 are, in all material respects, not in agreement with the unaudited financial results, underlying books of account and other anything book and documents maintained by the Company for the nine months period ended 31

Chartered Accountants

Walker Chandiok & Co LLP is registered with limited liability with identification number AAC-2085 and its registered office at L-41 Connaught Circus, New Delhi, 110001 India

Actives in Bengaluru, Chandigarh, Chennai, Gurugram, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

Independent Auditor's Certificate on the book value of assets offered as security against listed debt securities pursuant to Regulation 15(1)(t)(i)(a) of SEBI (Debenture Trustees) Regulations,1993 (as amended) read with Clause 3.1(a) of SEBI circular dated 19 May 2022 (cont'd)

December 2022, which have been subjected to limited review pursuant to the Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI LODR').

- 6. The unaudited financial results, referred to in paragraph 5 above, have been reviewed by us, on which we have expressed an unmodified conclusion vide our review report dated 9 February 2023. Our review of financial results was conducted 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 ('the ICAI'). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial information is free of material misstatement. A review is limited primarily to inquiries of the Company personnel and analytical procedures applied to the financial data and thus, provides less assurance than an audit. We have not performed an audit and accordingly, we did not express an audit opinion.
- 7. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) ('the Guidance Note') issued by the ICAI. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.
- 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, issued by the ICAI.
- 9. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement; and consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. The procedures selected depend on the auditor's judgment, including the assessment of the areas where a material misstatement of the subject matter information is likely to arise. We have performed the following procedures in relation to the accompanying Statement:
 - a. Obtained the list and value of assets offered as security against listed NCBs of the Company outstanding as at 31 December 2022;
 - b. Traced the book values of assets from the Statement to the unaudited financial results, underlying books of account and other relevant records and documents maintained by the Company for the nine months period ended 31 December 2022 which have been subject to limited review as mentioned in paragraph 6 above;
 - c. Traced the principal amount of the NCBs and other debt outstanding as at 31 December 2022 to the unaudited financial results, underlying books of account and other relevant records and documents maintained by the Company for the nine months period ended 31 December 2022;
 - d. Verified that the computation of security cover is in accordance with the basis of computation given in the Statement and the amounts used in such computation have been accurately extracted from unaudited financial results, underlying books of accounts and other relevant records and documents maintained by the Company;
 - e. Obtained the list of security created against the listed NCBs in the register of charges maintained by the Company and 'Form No.CHG-9' filed with Ministry of Corporate Affairs ('MCA') and traced the details of charge created against assets of the Company to the details included in the accompanying Statement;
 - f. Verified the arithmetical accuracy of the Statement; and
 - g. Obtained necessary representations from the management.



Independent Auditor's Certificate on the book value of assets offered as security against listed debt securities pursuant to Regulation 15(1)(t)(i)(a) of SEBI (Debenture Trustees) Regulations,1993 (as amended) read with Clause 3.1(a) of SEBI circular dated 19 May 2022 (cont'd)

Conclusion

10. Based on our examination and the procedures performed above, evidence obtained, and the information and explanations given to us, along with the representations provided by the management, nothing has come to our attention that cause us to believe that the details included in the accompanying Statement regarding book value of assets offered as security against listed NCBs outstanding as at 31 December 2022 are, in all material respects, not in agreement with the unaudited financial results, its underlying books of accounts and other relevant records and documents maintained by the Company for the nine months period ended 31 December 2022, which have been subjected to limited review pursuant to the Regulation 52 of the SEBI LODR.

Restriction on distribution or use

- 11. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Regulations. Our obligations in respect of this certificate are entirely separate from, and our responsibility and liability is in no way changed by, any other role we may have (or have had) as the statutory auditors of the Company or otherwise. Nothing in this certificate, nor anything said or done in the course of or in connection with the services that are the subject of this certificate, will extend any duty of care we may have in our capacity as statutory auditors of the Company.
- 12. The certificate is addressed to and provided to the Board of Directors of the Company solely for the purpose of enabling it to comply with the requirements of the Regulations, which inter alia, require it to submit this certificate along with the accompanying Statement to the Trustee of the Company, and therefore, this certificate should not be used, referred to or distributed for any other purpose or to any other party without our prior written consent. 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.

For Walker Chandiok & Co LLP Chartered Accountants Firm's Registration No.: 001076N/N500013

Manish Agrawal Partner Membership No: 507000

UDIN: 23507000BGYEQA4439

Place: New Delhi Date: 9 February 2023



One International Center Private Limited

	Statement of computation of security control B	Column C	Column D	Column E	Column F	Column G	COMMINE	COMMIN	
Column A	Description of asset for which this		Exclusive charge		Pari - passu charge			Eliminate on (amount in negative)	
Particulars	certificate relate	Debt for which this certificate 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 sued and other debt with pari- passu charge)	Other assets on which there is part-Passu charge (excluding items covered in column F)	Assets not offered as Security	debt amount considered d more than once (due to exclusive plus pari passu charge)	(Total C to H)
		Book Value	Book Value	Yes/No	Book Value	Book Value			
				No			24.10		24.10
Property, plant and equipment	Property plant and equipment used for the purpose of operations	'							21 221 10
Investment property	Rental buildings owned for the	14,924.37	9,542.76 No	No	•	1			CT:/01(1)
	purpose of earning rental revenue						002.00		1586.71
tab.	Investments in mutual funds	-	679.62	No			GUIDE		70 701
	Parental from rental customers		127.07	No	,				01 10
I rade receivables	Cash and each amiral arts			No			01.48		2010
tash and cash equivalents	Bank balances other than cash and		1.95	No					66.1
and cash courvalents	cash equivalents								
	l'otal of other assets in the financial			N			1,5()+.++		1,504.44
	statements			_			2.527.10		27,802.88
Total assets (i)		14,924.37	10,351.40						
Liabilities							1.013.61		26,111.73
Debt securities to which this	Borrowings	4,710.00	20,588.12	NO					
certificate pertains			1	No	1		358.44	*	++-900
l'rade payables	I rade payables			Nie					1,459.43
Others	Other liabilities in the financial	•		ON			6+.Vc+,1	0	30.0
	a c			No	•		877	2	1
Provisions Total liabilities (ii)	Trovisions for employee penetres	4,710.00	20,388.12	01	-	-	- 2,833.76	0	- 27,951.88
Cover on Book Value	Exclusive Security Cover Ratio	3.17							

Notes to statement: 1. The Statement has been prepared based on the basis of unaudited financial results of One International Center Private Limited (the Company) for the nine months period ended 31 December 2022 prepared in accordance the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34), prescribed under Section 133 of the Companies Act, 2015 (the Act).

2. Security cover ratio has been calculated based on financial information extracted from the unaudited financial results of One International Center Private Limited (Company) for the nine months period ended 31 December 2022.

3. Debt securities to which this certificate pertain is outstanding Rs. 4,710:00 million (4,710 redeemable, listed, rated, secured non convertible bonds of nominal value of Rs. 1,000,000 each).

4. Cover on book value has been computed as per SEBI/IIO/MIRSD_CRADTI/CIR/P/2022/67 dated 19 May 2022 in following manner:

Exclusive charge security cover = Value of assets having exclusive charge/Outstanding value of corresponding debt.

The exclusive charge security cover is 317%.

5 . The statutory auditors have only issued certificate on security cover based on book value υf assets. Cente





SIGNED FOR IDENTIFICATION PURPOSES

Walker Chandiok & Co LLP 21st Floor, DLF Square Jacaranda Marg, DLF Phase II Gurugram – 122 002 India

T +91 124 4628099 F +91 124 4628001

Independent Auditor's Certificate on Statement containing details of listed secured non-convertible bonds outstanding as at 31 December 2022 along with security cover maintained and other details pertaining to such non-convertible bonds

To, The Board of Directors, One International Center Private Limited, Plot no. 448-451, Udyog Vihar, Phase-V, Gurugram, Haryana – 122016.

- 1. This certificate is issued in accordance with the terms of our engagement letter dated 3 February 2023 with One International Center Private Limited ('the Company').
- 2. The accompanying statement contains details of listed secured non-convertible bonds ('NCBs') of the Company outstanding as at 31 December 2022 along with security cover maintained and other details pertaining to such NCBs (Section I), and the Company's compliance with the financial and other covenants as per the terms of information memorandum and/or bonds trust deed (Sections II and III) (collectively referred to as 'the Statement') has been prepared by the Company's management for submission of the Statement along with this certificate to the Trustee of NCBs ('the Trustee') of the Company, in accordance with the request received by the Company vide email dated 24 January 2023 ("Trustee Communication"). We have initialled the Statement for identification purposes only.

Management's Responsibility for the Statement

- 3. The preparation of the Statement, including the preparation and maintenance of all accounting and other relevant supporting records and documents, is solely the responsibility of the management of the Company. 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; and making estimates that are reasonable in the circumstances.
- 4. The Management is also responsible for ensuring the compliance with the requirements of the information memorandum and/or bonds trust deed and Trustee Communication for the purpose of furnishing this Statement and for providing all relevant information to the Trustee.



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Independent Auditor's Certificate on Statement containing details of listed secured non-convertible bonds outstanding as at 31 December 2022 along with security cover maintained and other details pertaining to such non-convertible bonds (cont'd)

Auditor's Responsibility

- 5. Pursuant to requirements as referred to in paragraph 2 above, it is our responsibility to provide limited assurance in the form of a conclusion as to whether anything has come to our attention that causes us to believe that the:
 - a) Details included in Section I and Section II of the accompanying Statement regarding ISIN, issue size, security cover, debt equity ratio, value of book debt/receivables, debt service coverage ratio, interest service coverage ratio, net worth of the Company, net loss after tax and earnings per share as at and for the nine months period ended 31 December 2022 and compliance with financial covenants as stated in Information memorandum and/or bonds trust deed of listed NCBs of the Company outstanding as at 31 December 2022 are, in all material respects, not in agreement with the unaudited financial results of the Company, underlying books of account and other relevant records and documents maintained by the Company for the nine months period ended 31 December 2022, or that the calculation thereof is arithmetically inaccurate; and
 - b) Declaration given by the management as included in Section III of the accompanying Statement regarding compliance with the operational covenants as stated in Information memorandum and/or bonds trust deed of the listed NCBs of the Company outstanding as at 31 December 2022, is in all material respects, not fairly stated.
- 6. The unaudited financial results, referred to in paragraph 5(a) above, have been reviewed by us, on which we have expressed an unmodified conclusion vide our review report dated 9 February 2023. Our review of financial results was conducted 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 ('the ICAI'). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial information is free of material misstatement. A review is limited primarily to inquiries of the Company personnel and analytical procedures applied to the financial data and thus, provides less assurance than an audit. We have not performed an audit and accordingly, we did not express an audit opinion.
- 7. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) ('the Guidance Note') issued by the ICAI. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.
- 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, issued by the ICAI.
- 9. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement; and consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. The procedures selected depend on the auditor's judgment, including the assessment of the areas where a material misstatement of the subject matter information is likely to arise. We have performed the following procedures in relation to Section I, Section II and Section III of the accompanying Statement:
 - Verified the details of ISIN, issue size, security cover details, purpose of utilization of Proceeds and financial and other covenants criteria for the listed NCBs from the Information memorandum and/or bonds trust deed;
 - b. Verified/traced the debt equity ratio, value of book debt/receivables, debt service coverage ratio, interest service coverage ratio, net worth of the Company, net loss after tax and earning per share of as at and for the nine months period ended 31 December 2022 to the unaudited financial results,

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Independent Auditor's Certificate on Statement containing details of listed secured non-convertible bonds outstanding as at 31 December 2022 along with security cover maintained and other details pertaining to such non-convertible bonds (cont'd)

underlying books of account and other relevant records and documents maintained by the Company for the nine months period ended 31 December 2022;

- c. Verified that the computation of security cover is in accordance with the basis of computation given in the Statement and the amounts used in such computation have been accurately extracted from unaudited financial results, underlying books of accounts and other relevant records and documents maintained by the Company;
- d. Verified the security cover as per the terms of Information memorandum and/or bonds trust deed;
- e. Verified, on a test check basis, financial and other covenants as stated in information memorandum and/or bonds trust deed from unaudited financial results, underlying books of accounts and other relevant records and documents maintained by the Company;
- f. Verified the arithmetical accuracy of the Statement;
- g. Obtained necessary representations from the management; and
- h. Based on the procedure performed in (a), (b), (e) and (g) above, evaluated the appropriateness of the declaration made by the management in Section III of the Statement.

Conclusion

- 10. Based on our examination and the procedures performed above, evidence obtained, and the information and explanations given to us, along with the representations provided by the management, nothing has come to our attention that cause us to believe that the:
 - a) details included in Section I and Section II of the accompanying Statement regarding ISIN, issue size, security cover, debt equity ratio, value of book debt/receivables, debt service coverage ratio, interest service coverage ratio, net worth of the Company, net loss after tax and earnings per share as at and for the nine months period ended 31 December 2022 and compliance with financial covenants as stated in Information memorandum and/or bonds trust deed of listed NCBs of the Company outstanding as at 31 December 2022 are, in all material respects, not in agreement with the unaudited financial results, its underlying books of accounts and other relevant records and documents maintained by the Company for the nine months period ended 31 December 2022, or the calculation thereof is arithmetically inaccurate; and
 - b) declaration given by the management as included in Section III of the accompanying Statement regarding compliance with the operational covenants as stated in Information memorandum and/or bonds trust deed of the listed NCBs of the Company outstanding as at 31 December 2022, is, in all material respects, not fairly stated.

Restriction on distribution or use

11. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Trustee Communication. Our obligations in respect of this certificate are entirely separate from, and our responsibility and liability is in no way changed by, any other role we may have (or have had) as the statutory auditors of the Company or otherwise. Nothing in this certificate, nor anything said or done in the course of or in connection with the services that are the subject of this certificate, will extend any duty of care we may have in our capacity as statutory auditors of the Company.



Independent Auditor's Certificate on Statement containing details of listed secured non-convertible bonds outstanding as at 31 December 2022 along with security cover maintained and other details pertaining to such non-convertible bonds (cont'd)

12. The certificate is addressed to and provided to the Board of Directors of the Company solely for the purpose of enabling it to comply with the requirements of the Trustee Communication, which inter alia, require it to submit this certificate along with the accompanying Statement to the Debenture Trustee of the Company, and therefore, this certificate should not be used, referred to or distributed for any other purpose or to any other party without our prior written consent. 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.

For Walker Chandiok & Co LLP

Chartered Accountants Firm's Registration No.: 001076N/N500013

Manish Agrawal Partner Membership No: 507000

UDIN: 23507000BGYEQB5455

Place: New Delhi Date: 9 February 2023



One International Center Private Limited

Details of Listed Issued Securities as on 31 December 2022 Section 1

						Earnings per share (Rs)	Net loss after tax	Net worth of the Company
0.55	10,20	Refer section II and III	Expenditure for Tower 4 of One International Center	(202.38) Refer table 1 below	(202.38)	Refer table 1 below	4,710.00 million	INE065107023
Interest service coverage ratio	Debt service coverage ratio	Status of compliance with the covenants of the Offer Document/Information Memorandum,	Debt equity Value of book debts / Purpase of utilization of proceeds ratio (deritations, if uny)	Value of book debts / receivables	Debt equity ratio	Security cover	Issue size	ISINs

.42) millio

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J
Particulars	Description of asset for which this certificate relate	Exclusive charge	harge					Eliminate on (amount in negative)	
	× .	Debt for which this certificate being issued	Other secured debt	Debt for which this certificate being issued	Assets shared by pari passa debt Other assets on which Debt for which this holder (includes debt for which this litter is pari- Passu certificate being issued certificate is issued and other debt charge (excluding items with pari-passu charge) covered in column F)	Other assets on which there is pari- Passu charge (excluding items covered in column F)	Assets not offered as Security	Assets not offered as debt amount considered d Security exclusive plus pari passu charge)	(Total C to H)
		Book Value	Book Value	Yes/No	Book Value	Book Value			
Assets									
¹⁹ roperty, plant and equipment	Property plant and equipment used for the purpose of operations			Ne			24.10	-	24.10
Investment property	Rental buildings owned for the purpose of earning rental revenue	14,924.37	9,542.76 No	No					24,467.13
Investments	Investments in mutual funds		679.62	Na			007.00		1 586.7
Trade receivables	Receivables from rental customers		127.07	Na					127.07
Cash and cash equivalents	Cash and cash equivalents			No			91.48		81-16
Bank balances other than cash and cash	Bank balances other than cash and cash	4	1.95	Na					1 15
Others	Total of other assets in the financial statements			N			1.504.44		1.504.44
Total ussets (i)		14,924.37	10,351.40				2,527.10		27,802.88
Liabilities						£			
Debt securities to which this certificate pertains loornowings	anns Borrowings	4,710.00	20,388.12 Nu	Ye		*	1,013.61		26,111.73
I rade payables	Trade payables			No		14. A A A A A A A A A A A A A A A A A A A	358,44		11.856
Others	Other liabilities in the financial statements		,	No			1,459,43		1,459,43
Provisions	Provisions for employee benefits			No			2.28		2.28
Total liabilities (ii)	-	4,710.00	20,388.12				2,833.76	-	27.931.88
Cover on Book Value	Exclusive Security Cover Ratio	3.17							

1. The Statement has been prepared based on the base of unandited financial results of One International Center Prevat Lanned (The Company) for the nine months period ended 31 December 2022 prepared in accordance the recognition and measurement principles had down in huban Accounting Standard 54, International Reporting (Third AS 34), presented under Stetton 133 of the Companies Act, 2013 (The Acr).

2 Secure over ratio has been calculated based on financial information extracted from the unaudited financial results of One International Center Private Limited (Company) for the nine meaning neurol ended 31 December 2022

3. Debt scuttes to which this certificate perturn is outstanding Rs. 4,71040 million (4,710 redeemable, listed, aread, secured non-convertible bonds of normali value of Rs. 1,000300 each).

4. Cover on book value has been compared as per/SEBU/HO/MIRSD_CRADT/CIR/P/2022/67 dared 19 May 2022 in following manner -Exclusive charge security cover = Value of assets having exclusive charge/Ourstanding value of corresponding debt.

The exclusive charge security cover is 317%.







One International Center Private Limited Section II - Compliance with Financial Covenants

1. LTV (Ratio of debt to the valuation)

Particulars	(Rs. million)
Total bond obligation:	7
Non-convertible bonds	4,710.00
Accrued interest on bonds	-
	4,710.00
Total valuation of tower 4 (refer note 2)	20,117.00
Ratio of debt to the valuation of Tower 4	427%

2. Use of proceeds from issue of non-convertible bonds as at 31 December 2022

Particulars	(Rs. million)
Proceeds from issue of non-convertible bonds	4,710.00
Partial repayment of the existing debentures	3,607.60
Capital expenditure in respect of Tower 4	891.45
Unutilized proceeds as at 31 December 2022	210.96

3. Coupon and principal details (refer note 4)

Due date for the payment of interest of non convertible bonds (NCBs) as per deed	30 June 2022 and 30
	September 2022 and 31
[December 22
Actual payment date of interest of non convertible bonds (NCBs)	30 June 2022 and 30
	September 2022 and 30
	December 22
Whether any delay	NA

1. The Statement has been prepared based on the basis of unaudited financial results of One International Center Private Limited for the nine months period ended 31 December 2022 prepared in accordance the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act').

2. Total valuation of Tower 4 has been taken from valuation report dated 12 May 2022 issued by Savills Property Services (India) Private Limited.

3. We confirm that covenants mentioned in paragraph (i), (iii) and (iv) of paragraph 3.2 - Covenants and Undertakings of the bonds trust cum mortgage deed requires compliance on a future date and hence not applicable as on 31 December 2022.

4. No principal amount is due as per bonds trust deed as on 31 December 2022.

For One International Center Private Limited SIGNED FOR Center ANDIC IDENTIF Authorised Signatory ED ACCOV

One International Center Private Limited Section III - Compliance with the covenants (other than financial covenants)

Management Declaration

1) We confirm that the Company has complied with all the following covenant's as included in the bond trust deed dated 9 August 2021:

A. Para 2.30 - Other negative covenants.B. Para 10.2 - Covenants and undertakings.

For One International Center Private Dimited iNale erna Authorised Signatory



SIGNED FOR IDENTIFICATION PURPOSES