



**CERTIFICATE ON SECURITY COVER**

To,

**KLM Axiva Finvest Limited,**  
KLM Grand Estate,  
Bypass Road, Edappally,  
Ernakulam – 682024.

Dear Sir,

Based on the unaudited financial statements and information and explanation made available by the Company, we certify that the security coverage for the secured debts as on December 31<sup>st</sup>, 2025, would be as follows:

**For A. JOHN MORIS & CO.,**  
**CHARTERED ACCOUNTANTS**  
**FRN : 007220S**

Jobin  
George

**JOBIN GEORGE B.Com, FCA**  
**Partner**  
**M. No. 236710**

Digitally signed by Jobin George  
DN: cn=Jobin George, o=A. JOHN MORIS & CO.,  
ou=CHARTERED ACCOUNTANTS, email=jobin@ajohnmoris.com,  
c=IN, postalCode=682024,  
serialNumber=1, date=2024.02.13 13:02:40 +05'30'

UDIN: 26236710CCEHTG2823

Place: Kochi

Date: 13-02-2026



Column A	Column B	Column C	Column D <sup>a</sup>	Column E <sup>a</sup>	Column F <sup>a</sup>	Column G <sup>a</sup>	Column H <sup>a</sup>	Column I <sup>a</sup>	Column J	Column K	Column L	Column M	Column N	Column O
	Description of asset for which this certificate relate	Exclusive Charge	Exclusive Charge	Parti- Passu Charge	Parti- Passu Charge	Parti- Passu Charge	Assets not offered as Security	Elimination (amount in 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 applicable (F or Eg. Bank Balances, DORA market value is not applicable)	Market Value for Partipassu charge Assets <sup>a</sup>	Carrying value/book value for part passu charge assets where market value is not applicable (For Eg. Bank Balances, DORA market value is not applicable)	Total Value (K+L+M+N)
Related to only those items covered by this certificate														
Relating to Column F														
		Book Value	Book Value	Yes/No	Book Value	Book Value								
	Assets													
	Property, Plant and Equipment		8,212.71	No			4,567.96		12,779.77		8,212.71			8,212.71
	Capital Work-in-Progress			No										
	Right of Use Assets													
	Goodwill			No			86.46							
	Intangible Assets													
	Intangible Assets under Development													
	Investments			Yes		1,70,741.73			1,70,741.73				1,70,741.73	1,70,741.73
	Loans													
	Advances													
	Trade Receivables			Yes		3,816.04			3,816.04				3,816.04	3,816.04
	Cash and Cash Equivalents		137.60	Yes			123.13		260.73		137.60		1,988.50	1,988.50
	Bank Balances other than Cash and Cash Equivalents			Yes		1,488.50	4,684.44		6,172.94				1,488.50	1,488.50
	Others			Yes			9,461.10	0.00	1,03,857.07		8,346.71		1,76,046.27	1,76,046.27
	<b>Total</b>		<b>8,349.71</b>	<b>NA</b>		<b>0.00</b>		<b>0.00</b>	<b>1,03,857.07</b>		<b>8,346.71</b>		<b>1,76,046.27</b>	<b>1,84,395.98</b>



