

MOONBURG POWER PRIVATE LIMITED
(Company incorporated under the Companies Act, 2013)
(CIN: U70200MH2022PTC384178)

Date: 30 May 2024

To,
The Secretary
(Listing Department)
Bombay Stock Exchange Limited ("BSE")
Phiroze Jeejeebhoy Towers, Dalal Street,
Fort Mumbai 400001,
Maharashtra India.

Scrip Name: Moonburg Power Private Limited
Scrip Code: 974856
ISIN: INE0PKY07014

Subject: Certificate of Security Cover under Regulation 54 and 56(1)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended for year ended 31 March 2024

Dear Sir/Madam,

With reference to the captioned subject, please find enclosed herewith Certificate of Security Cover as required under Regulation 54 and 56(1)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended for the year ended 31 March 2024.

The same is also available on the website of the Company i.e. <https://www.theleela.com/investor-relation> >> Investor page

This is for your information, record, and appropriate dissemination.

Thanking you
For **Moonburg Power Private Limited**

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Jyoti Maheshwari
Company Secretary & Compliance Officer
ACS 24469
Encl: a\a

CC:

Catalyst Trusteeship Limited
901, 9th Floor, Tower-B, Peninsula Business Park,
Senapati Bapat Marg, Lower Parel (W),
Mumbai- 400013

V. SINGHI & ASSOCIATES
Chartered Accountants
61, 6th Floor, Sakhar Bhavan
230, Nariman Point,
Mumbai 400 021
Phone: +91 22 6250 1800
E-Mail: mumbai@vsinghi.com

To,
The Board of Directors,
Moonburg Power Private Limited
Tower-4, Third Floor, Equinox Business Park,
Kurla West, Mumbai – 400070

Independent Auditor’s Certificate on Book Value of Assets of Moonburg Power Private Limited contained in the Statement of Security Cover in respect of Listed Non-Convertible Bonds of the Company as at 31st March, 2024.

1. We, V. Singhi & Associates, Chartered Accountants, the Statutory Auditors of Moonburg Power Private Limited (the "Company"), have been requested by the Management of the Company to certify the Book Value of Assets of the Company contained in the Statement of Security Cover in respect of Listed Non-Convertible Bonds as at 31st March, 2024 (hereinafter referred together as "Statement").
2. The Statement is prepared by the Company from the audited books of account and other relevant records and documents maintained by the Company as at 31st March, 2024 (hereinafter referred to as the "audited books of account") pursuant to requirements of Circular no. SEBI / HO / MIRSD / MIRSD _ CRADT / CIR / P / 2022 / 67 dated 19th May, 2022 issued by the Securities and Exchange Board of India in terms of regulation 54 read with regulation 56(1)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Regulation 15(1)(t) of Securities and Exchange Board of India (Debenture Trustees) Regulations, 1993 (hereinafter referred together as the "SEBI Regulations"), as amended, for the purpose of submission to Catalyst Trusteeship Limited, common Security Trustee of the above mentioned Listed Non-Convertible Bonds (hereinafter referred to as the "Bond Trustee"). The responsibility for compiling the information contained in the Statement is of the Management of the Company and the same is signed by us for identification purposes only.

Management’s Responsibility

3. The preparation of the Statement is the responsibility of the Management of the Company, including the preparation and maintenance of all accounting and other relevant supporting records and documents. 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.

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4. The Management of the Company is also responsible providing all relevant information to the Bond Trustees and for complying with all the requirements for maintenance of Security Cover as prescribed in the Bond Trust Deed. (hereinafter referred to as the "Agreement").

Auditor's Responsibility

5. Pursuant to the requirements of Circular no. SEBI / HO / MIRSD / MIRSD _ CRADT / CIR / P / 2022 / 67 dated 19th May, 2022 issued by the Securities and Exchange Board of India, our responsibility for the purpose of this certificate is to provide a limited assurance on whether the Book Value of Assets of the Company contained in the Statement have been accurately extracted from the audited books of account maintained by the Company. This did not include the evaluation of adherence by the Company with terms of the Agreement and the SEBI Regulations.
6. The engagement involves performing procedures to obtain sufficient appropriate evidence to provide limited assurance on the Statement as mentioned in paragraph 5 above. The procedures performed vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. 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. Accordingly, we have performed the following procedures in relation to the Statement:
 - a. Obtained and read the Statement compiled by the Management from the audited books of account.
 - b. Verified that the information contained in the Statement have been accurately extracted from the audited books of account of the Company and other relevant records and documents maintained by the Company, in the normal course of its business.
 - c. Verified the arithmetical accuracy of the information included in the Statement.
 - d. Reviewed the terms of the Agreement to understand the nature of charge (viz. exclusive charge or pari-passu charge) on assets of the Company.
 - e. Obtained Register of Charges maintained by the Company as per the requirements of the Companies Act, 2013 to understand the composition of charges created on assets of the Company.
 - f. Made necessary inquiries with the management and obtained relevant representations in respect of matters relating to the Statement.
7. We conducted our examination and obtained the explanations in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of

Chartered Accountants of India (ICAI). This Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

8. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Review Historical Financial Information, and Other Assurance and Related Services Engagements.

Conclusion

9. Based on the procedures performed as referred to in paragraph 6 above and according to the information and explanations provided to us by the Management of the Company and representation obtained from the Company, nothing has come to our attention that causes us to believe that the Book Value of Assets of the Company contained in the Statement of Security Cover have not been accurately extracted from the audited books of account of the Company and other relevant records and documents maintained by the Company.
10. Our work was performed solely to assist you in meeting your requirements to comply the requirements as mentioned in paragraph 2 above. Our obligations in respect of this certificate are entirely separate from and our responsibility and liability are in no way changed by any other role we may have (or may 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 auditors of the Company.

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Restriction on Use

11. This certificate is addressed to and provided to the Board of Directors of the Company solely for the purpose of submission to Catalyst Trusteeship Limited (the Bond Trustee) (for onward submission to SEBI) and should not be used by any other person or for any other purposes without our prior consent in writing. 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. Further, we do not accept any responsibility to update this certificate, subsequent to its issuance.

**For V. Singhi & Associates
Chartered Accountants
Firm Registration No.: 311017E**

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(Sampat Lal Singhvi)

Partner

**Membership No.: 083300
UDIN: 24083300BKDEZD5880**

Place: Mumbai

Date: 30th May, 2024

MOONBURG POWER PRIVATE LIMITED

Statement of Security Cover in respect of Listed Non-Convertible Bonds for the year ended March 31st, 2024

(Amount in Rs. Lakhs)

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I
	Exclusive Charge	Exclusive Charge	Pari- Passu Charge	Pari- Passu Charge	Pari- Passu Charge	Assets not offered as Security	Elimination (amount in negative)	(Total B to H)
Description of asset for which this 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 issued & other debt with pari passu charge)	Other assets on which there is pari- Passu charge (excluding items covered in Column F)		Debt amount considered more than once (due to exclusive plus pari passu charges)	
	Book Value	Book Value	Yes/ No	Book Value	Book Value			
ASSETS								
Investments	47,300.00							47,300.00
Trade Receivables	6.78							6.78
Cash and Cash Equivalents	9.20							9.20
Bank Bal other than Cash & Cash Equiv.	35.00							35.00
Other Assets	4.59					67.44		72.03
TOTAL ASSETS	47,355.57	-	-	-	-	67.44	-	47,423.01
LIABILITIES								
Debt securities to which this certificate								
Non-Convertible Bonds (Including Ind AS Adjustments and interest accrued)	46,229.15							46,229.15
TOTAL LIABILITIES	46,229.15	-	-	-	-		-	46,229.15
Exclusive Security Cover on Book Value	1.02							

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