

April 29, 2026

BSE Limited
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai-400001.

Scrip Code(s): 721739

Dear Sir,

Sub: Submission of Audited Financial Results along with Audit Report as per Ind AS for the quarter and year ended March 31, 2026

We wish to inform you that the Audited Financial Results prepared in accordance with Ind AS for the quarter and year ended March 31, 2026 have been duly reviewed by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on April 28, 2026 & April 29, 2026.

Pursuant to the provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:

- a) Joint Statutory Auditors of the Company, M/s. Singhi & Co., Chartered Accountants and M/s. Borkar & Muzumdar, Chartered Accountants have submitted Audited Report for the quarter and year ended March 31, 2026 with an unmodified opinion.
- b) Audited Financial Results for the quarter and year ended March 31, 2026.
- c) Disclosures in compliance with Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- d) Security cover disclosure in compliance with Regulation 54 (Listing Obligations and Disclosure Requirements) Regulations, 2015. The disclosure in respect of the extent and nature of security created and maintained for secured non-convertible securities of the Company and security cover is made in the audited financial results for the quarter and year ended March 31, 2026.
- e) The Company is a 'Large Corporate' as per criteria under SEBI circular SEBI/HO/DDHS/CIR/P/2018/144 and the disclosure in terms of the said SEBI circular.

Kotak Mahindra Prime Limited

Registered Office: 27 BKC, C27, G Block, Bandra Kurla Complex, Bandra East, Mumbai- 400051, India; Corporate Office: Kotak Infinity, 6th Floor, Building No.21, Infinity Park, Off Western Express Highway, General A.K.Vaidya Marg, Malad (East), Mumbai 400097, India. CIN: U67200MH1996PLC097730; Tel: 022-61660001; e-mail: kprime.service@kotak.com; website: www.primeloans.kotak.com; Customer Service Call Centre No.: 1800 209 5732 Monday to Saturday between 9:30 am to 6:30 pm

- f) The disclosure of related party transactions under Regulation 62K(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year ended March 31, 2026.

Request you to take the above on records.

Thanking you!

Yours faithfully,

For **Kotak Mahindra Prime Limited**

Kiran Tangudu

Compliance Officer

Kotak Mahindra Prime Limited

Registered Office: 27 BKC, C27, G Block, Bandra Kurla Complex, Bandra East, Mumbai- 400051, India; Corporate Office: Kotak Infinity, 6th Floor, Building No.21, Infinity Park, Off Western Express Highway, General A.K.Vaidya Marg, Malad (East), Mumbai 400097, India. CIN: U67200MH1996PLC097730; Tel: 022-61660001; e-mail: kprime.service@kotak.com; website: www.primeloans.kotak.com; Customer Service Call Centre No.: 1800 209 5732 Monday to Saturday between 9:30 am to 6:30 pm

Singhi & Co.
Chartered Accountants
B2 402B / 402C, Marathon Innova,
4th Floor, Lower Parel,
Mumbai – 400 013

Borkar & Muzumdar
Chartered Accountants
21-168, Anand Nagar,
Vakola, Santacruz East,
Mumbai – 400055

Independent Auditors' Report on the Quarterly and Year to Date Audited Financial Results of the Company Pursuant to Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To,
The Board of Directors,
Kotak Mahindra Prime Limited

Opinion

1. We have audited the accompanying Statement of Financial Results of Kotak Mahindra Prime Limited ("the NBFC") for the quarter and year ended March 31, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), which has been initialled by us for identification purpose only.
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - i. is presented in accordance with the requirements of regulation 52 of the Listing Regulations in this regard; and
 - ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind As') under section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, the relevant circulars, guidelines and directions issued by the Reserve Bank of India ('RBI') from time to time ('RBI guidelines') and other accounting principles generally accepted in India of the net profit, other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA"s), specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditors' Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Board of Directors' Responsibilities for the Financial Results

The Statement has been prepared on the basis of the audited annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit, other comprehensive income, and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act"), read with the Companies (Indian Accounting Standards) Rules, 2015, the relevant circulars, guidelines and directions issued by the Reserve Bank of India (RBI) from time to time ("RBI Guidelines"), other accounting principles generally accepted in India, and in compliance with Regulation 52 Listing Regulations.



This responsibility also includes the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement, that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. As a part of our audit, we also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statements, including the disclosures, and whether the Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

- The financial results include the results for the quarter ended March 31, 2026, being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year.

Our opinion on the Statement is not modified in respect of the above matter.

For Singhi & Co.
Chartered Accountants
Firm Registration No: 302049E

For Borkar & Muzumdar
Chartered Accountants
Firm Registration No: 101569W

Shweta Singhal
Partner
Membership No: 414420
UDIN: 26414420CQIALD9971
Place: Mumbai
Date: April 29, 2026

Richa Agarwal
Partner
Membership No: 140606
UDIN: 26140606ARMFNE6965
Place: Mumbai
Date: April 29, 2026

Kotak Mahindra Prime Limited

Regd Office: 27BKC, C 27, G Block, Bandra Kurla Complex, Bandra (E), Mumbai 400051

CIN: U67200MH1996PLC097730

Website: www.kotak.com Telephone: 91 22 61660000

(₹ in lakhs)

Statement of audited Financial Results for the Quarter & Year Ended March 31, 2026						
Sr. No	Particulars	Quarter ended			For the Year Ended	For the Year Ended
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		Refer Note 5	(Unaudited)	Refer Note 5	(Audited)	(Audited)
1	Income					
	Revenue from Operations					
i)	Interest income on financial instruments recognised at					
	-Amortised cost	1,22,847.45	1,22,127.77	1,14,053.87	4,79,488.84	4,25,427.10
	-Others	4,087.36	4,507.38	4,131.88	17,548.47	16,329.38
ii)	Dividend income	-	-	-	3,105.00	2,430.00
iii)	Rental income	148.62	156.02	167.05	618.71	667.96
iv)	Fees and commission income	8,241.84	7,613.00	6,305.85	28,569.87	26,121.32
v)	Net gain on fair value changes	-	-	3,323.51	-	13,358.13
I)	Total Revenue from Operations	1,35,325.27	1,34,404.17	1,27,982.16	5,29,330.89	4,84,333.89
II)	Other income	1,987.34	1,433.25	1,699.67	6,044.37	6,109.59
III)	Total Income (I+II)	1,37,312.61	1,35,837.42	1,29,681.83	5,35,375.26	4,90,443.48
2	Expenses					
i)	Finance cost	66,453.97	67,181.68	60,661.63	2,63,675.81	2,31,618.52
ii)	Net loss on fair value changes	7,111.67	51.24	-	3,309.49	-
iii)	Impairment on financial instruments	6,787.45	6,127.82	9,256.74	33,562.18	38,328.73
iv)	Employee benefit expense (Refer Note 9)	12,314.67	12,963.16	11,211.22	49,189.40	44,363.50
v)	Depreciation, amortisation and impairment	490.53	492.10	512.47	1,948.18	2,004.70
vi)	Other expenses	10,914.73	10,332.02	10,187.94	42,016.70	40,481.79
IV)	Total expenses (IV)	1,04,073.02	97,148.02	91,830.00	3,93,701.76	3,56,797.24
V)	Profit before tax (III-IV)	33,239.59	38,689.40	37,851.83	1,41,673.50	1,33,646.24
VI)	Tax expense					
(a)	Current tax	9,332.33	7,735.75	7,807.50	36,623.50	37,705.70
(b)	Income tax prior years	-	(68.64)	227.31	(68.64)	227.31
(c)	Deferred tax (credit)/charge	(1,025.02)	1,908.29	1,504.06	(1,227.04)	(4,283.42)
	Total Tax Expense (a+b)	8,307.31	9,575.40	9,538.87	35,327.82	33,649.59
VII)	Profit for the period/ year (V-VI)	24,932.28	29,114.00	28,312.96	1,06,345.68	99,996.65
VIII)	Other Comprehensive Income / (Loss)					
(A)	Items that will not be reclassified to profit or loss					
	- Remeasurement loss of defined benefit plans	(240.99)	-	(161.85)	(353.09)	(28.91)
	- Fair value change in Equity instruments through other comprehensive income (net)	(39,245.41)	24,264.74	3,302.82	32,981.10	(3,920.28)
	- Income tax relating to items that will not be reclassified to profit or loss	5,672.75	(3,469.86)	(431.57)	(4,627.43)	25,487.44
	Net other comprehensive income / (loss) not to be reclassified subsequently to profit or loss	(33,813.65)	20,794.88	2,709.40	28,000.58	21,538.25
(B)	Items that will be reclassified to profit or loss					
	- Fair value change in Debt instruments through other comprehensive income (net)	(2,191.96)	(98.78)	915.63	(1,623.48)	1,897.11
	- Income tax relating to items that will be reclassified to profit or loss	545.84	30.69	(230.45)	408.60	(477.46)
	Net other comprehensive income / (loss) to be reclassified subsequently to profit or loss	(1,646.12)	(68.09)	685.18	(1,214.88)	1,419.65
	Total Other Comprehensive Income / (loss)	(35,459.77)	20,726.79	3,394.58	26,785.70	22,957.90
IX)	Total comprehensive income / (loss) for the period/ year (VII+VIII)	(10,527.49)	49,840.79	31,707.54	1,33,131.38	1,22,954.55
X)	Paid up Equity share capital (Face value Rs. 10/- each)	349.52	349.52	349.52	349.52	349.52
XI)	Other equity	14,32,407.74	14,42,888.35	13,02,342.10	14,32,407.74	13,02,342.10
XII)	Earnings per equity share					
	Earnings per equity share (not annualised except year end)					
	Basic (Rs.)	713.33	832.97	810.05	3,042.62	2,860.97
	Diluted (Rs.)	713.33	832.97	810.05	3,042.62	2,860.97



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Statement of Assets & Liabilities as at March 31, 2026

(₹ in lakhs)

Sr. No.	Particulars	As at March 31, 2026	As at March 31, 2025
		(Audited)	(Audited)
	ASSETS		
(1)	Financial assets		
(a)	Cash and cash equivalents	1,01,330.61	50,091.17
(b)	Bank balances other than cash and cash equivalents	2,094.01	42,128.15
(c)	Derivative financial instruments	-	3,260.75
(d)	Loans	45,18,849.93	40,22,827.32
(e)	Investments	6,31,701.90	6,52,360.74
(f)	Other Financial Assets	5,100.86	2,839.87
	Total Financial Assets	52,59,077.31	47,73,508.00
(2)	Non-Financial assets		
(a)	Current tax assets (Net)	4,988.71	5,308.68
(b)	Deferred tax assets (Net)	19,877.12	18,152.61
(c)	Investment property	1,872.30	1,917.73
(d)	Property, Plant and Equipment	6,492.29	6,731.35
(e)	Other intangible assets	17.65	83.84
(f)	Other non-financial assets	7,572.16	6,625.61
	Total Non-Financial Assets	40,820.23	38,819.82
	TOTAL ASSETS	52,99,897.54	48,12,327.82
	LIABILITIES AND EQUITY		
	LIABILITIES		
(1)	Financial Liabilities		
(a)	Derivative financial instruments	3,080.94	-
(b)	Payables		
	Trade payables		
	(i) total outstanding dues of micro enterprises and small enterprises	2,726.73	1,347.01
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	30,074.83	32,457.36
(c)	Debt securities	26,94,301.32	23,26,430.36
(d)	Borrowings (other than debt securities)	10,31,442.82	10,58,623.16
(e)	Subordinated liabilities	10,252.91	10,254.04
(f)	Other financial liabilities	29,352.43	19,585.75
	Total Financial Liabilities	38,01,231.98	34,48,697.68
(2)	Non-Financial Liabilities		
(a)	Current tax liabilities (Net)	9,238.17	10,622.40
(b)	Provisions	1,449.72	1,097.22
(c)	Deferred tax liabilities (Net)	51,060.41	46,344.11
(d)	Other non-financial liabilities	4,160.00	2,874.79
	Total Non-Financial Liabilities	65,908.30	60,938.52
(3)	EQUITY		
(a)	Equity share capital	349.52	349.52
(b)	Other equity	14,32,407.74	13,02,342.10
	Total Equity	14,32,757.26	13,02,691.62
	TOTAL LIABILITIES AND EQUITY	52,99,897.54	48,12,327.82



Kotak Mahindra Prime Limited

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Statement of Cash Flows for the year ended March 31,2026

Particulars	(₹ in lakhs)	
	For the year ended March 31, 2026	For the year ended March 31, 2025
A. Cash flow from operating activities		
Profit before tax	1,41,673.50	1,33,646.24
Adjustments for:		
Depreciation, amortization and impairment	1,948.18	2,004.70
Interest income	(4,97,037.30)	(4,41,756.49)
Interest expenses	2,63,330.76	2,31,297.45
Interest income on income tax refund	(18.88)	(996.61)
Net unrealised gain on fair value changes on investments	6,909.72	(4,242.45)
Net realised gain on fair value changes on investments	(3,600.23)	(9,115.68)
Dividend income	(3,105.00)	(2,430.00)
Interest on lease liabilities	345.05	321.06
Unwinding of discount on security deposits	(13.20)	(0.83)
Interest and Premium amortised	(2,253.74)	(2,267.13)
Net gain on derecognition of property, plant and equipment	(18.23)	(31.59)
Provision for contingencies no longer required	(1,038.98)	500.37
Provision for contingencies	71.80	196.86
Share based payments	79.94	12.74
Provision for employee benefits - gratuity	1,267.86	492.34
Provision for employee benefits - compensated absences	43.15	31.41
Impairment on financial instruments	33,562.18	38,328.73
	(57,853.42)	(54,008.82)
Cash inflow from interest received	4,91,681.51	4,34,812.21
Dividend on investments	3,105.00	2,430.00
Cash outflow towards interest paid	(2,49,169.84)	(2,09,475.74)
Operating profit before working capital changes	2,45,616.67	2,27,766.45
Working capital adjustments		
(Increase) / Decrease in loans	(5,23,530.98)	(6,11,512.15)
(Increase) / Decrease in bank balance other than cash and cash equivalent	39,998.21	(40,911.02)
(Increase) / Decrease in other financial assets	(2,265.21)	(682.99)
(Increase) / Decrease in other non-financial assets	(946.54)	444.00
Increase / (Decrease) in trade payables	(1,002.81)	(11,943.80)
Increase / (Decrease) in other financial liabilities	9,944.23	10,218.13
Increase / (Decrease) in provisions	(344.42)	(880.76)
Increase / (Decrease) in other non-financial liabilities	1,285.20	(7,185.23)
	(4,76,862.32)	(6,62,453.82)
Cash generated from / (used in) operations	(2,89,099.07)	(4,88,696.21)
Income taxes paid (net)	(37,600.24)	(31,775.79)
Net cash generated from / (used in) operating activities (A)	(3,26,699.31)	(5,20,472.00)
B. Cash flow from investing activities		
Purchase of property, plant and equipment	(1,189.64)	(1,327.60)
Proceeds from sale of property, plant and equipment	60.32	172.48
Purchase of investments	(1,09,142.13)	(1,62,367.04)
Net purchase & sale of Mutual Fund /IPO	43,581.28	(26,059.06)
Proceeds from sale of investments	1,22,219.83	2,13,454.97
Net cash generated from investing activities (B)	55,529.66	23,873.75
C. Cash flow from financing activities		
Proceeds from issue of Debt securities	19,43,600.00	21,36,730.00
Redemption of Debt securities	(15,89,968.18)	(20,27,744.80)
Proceeds from bank borrowings other than debt securities	29,21,800.00	38,64,700.00
Repayment of bank borrowings other than debt securities	(29,48,903.24)	(34,36,543.12)
Dividend paid (including dividend distribution tax) on equity shares	(3,145.68)	(2,446.64)
Payment of lease liability	(960.66)	(942.03)
Net cash generated from / (used in) Financing activities (C)	3,22,422.24	5,33,753.39



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Statement of Cash Flows for the year ended March 31,2026

Particulars	(₹ in lakhs)	
	For the year ended March 31, 2026	For the year ended March 31, 2025
Net (decrease) / increase in cash and cash equivalents (A + B + C)	51,252.59	37,155.14
Cash and cash equivalents at the beginning of the year	50,101.57	12,946.43
Cash and cash equivalents at the end of the year	1,01,354.16	50,101.57
Reconciliation of cash and cash equivalents with the balance sheet		
Cash and cash equivalents as per balance sheet		
- Cash on hand	841.34	902.27
- Balances with banks (of the nature of cash and cash equivalents)	99,981.02	49,088.82
- Cheques, drafts on hand	531.80	110.49
	1,01,354.16	50,101.57
Less: Impairment loss allowance	(23.55)	(10.40)
Cash and cash equivalents as per balance sheet*	1,01,330.61	50,091.17

* Cash and cash equivalents shown in Balance Sheet is net of ECL provision of Rs 23.55 lakhs as at March 31, 2026, Rs 10.40 lakhs as at March 31, 2025.



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Statement of audited Financial Results for the Quarter & Year Ended March 31, 2026**Notes:**

1. The financial results (the 'Statement' or 'Results') together with the results for the comparative reporting periods have been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standards and as prescribed under section 133 of the Companies Act, 2013 ('the Act') read with Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time, the circulars, guidelines and directions issued by the Reserve Bank of India (RBI) and the other accounting principles generally accepted in India and in compliance with regulation 52 of Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations'). The annual financial statements, used to prepare the results, are based on the Division III of the notified Schedule III of the Act, as amended from time to time, for Non-Banking Financial Companies that are required to comply with Ind AS.
2. The Company has applied its material accounting policies in the preparation of the Statement consistent with those followed in the annual financial statements for the year ended March 31, 2025.
3. The Statement has been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on April 28, 2026 and April 29, 2026 respectively. The Statutory Audit has been conducted by the joint statutory auditors, viz. Singhi & Co., Chartered Accountants and Borkar & Muzumdar, Chartered Accountants and issued an unmodified opinion on the financial results for the quarter and year ended March 31, 2026.
4. In terms of the requirement as per RBI notification no. RBI/2019-20/170 DOR (NBFC).CC.PD.No.109/22.10.106/2019-20 dated March 13, 2020 on Implementation of Indian Accounting Standards, Non-Banking Financial Companies (NBFCs) are required to create an impairment reserve for any shortfall in impairment allowances under Ind AS 109 and Income Recognition, Asset Classification and Provisioning (IRACP) norms (including provision on standard assets). The impairment allowances under Ind AS 109 made by the Company exceeds the total provision required under IRACP (including standard asset provisioning), as at March 31, 2026 and accordingly, no amount is required to be transferred to impairment reserve.
5. The figures of the last quarter in each of the financial years are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the respective financial years which were subjected to limited review by the joint statutory auditors.
6. The Board of Directors has recommended a final dividend of Rs.95 per equity share (Previous Year Rs. 90 per equity share) of nominal face value of Rs. 10 each fully paid up for the financial year 2025-26 subject to the approval of the Shareholders of the Company at its ensuing Annual General Meeting.
7. The Non-Convertible Debentures issued by the Company are redeemable at par. The Non-Convertible Debentures (except for subordinated debt) are secured by way of first and pari-passu hypothecation in favour of Debenture Trustee on the Company's movable assets such as receivables arising out of loan, lease and hire purchase, book debts, current assets and investments (excluding investments made pursuant to regulatory requirement and strategic investments of the Company which are in the nature of equity shares and venture capital units or any receivables therefrom) and / or by way of a first and pari passu mortgage on the Company's immovable property of Rs. 18.07 lakh with charge created in favour of Debenture Trustee. The security cover as on March 31, 2026 as per Regulation 54(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is attached in Statement I.
8. Details of loans transferred / acquired during the quarter and nine months ended March 31, 2026 under the Reserve Bank of India (Non-Banking Financial Companies - Transfer and Distribution of Credit Risk) Directions, 2025 and Reserve Bank of India (Non-Banking Financial Companies - Financial Statements: Presentation and Disclosures) Directions, 2025 dated November 28, 2025 are given below:
 - (i) The Company has not transferred or acquired any loans not in default.
 - (ii) The Company has not transferred or acquired any Stressed Loans, Special mention account or Non performing asset.
9. The Government of India has consolidated multiple existing labour legislations into a unified framework comprising four Labour Codes collectively referred to as the 'New Labour Codes' on November 21, 2025. Accordingly, the Company has assessed the impact of these changes and based on certain estimates and actuarial valuation, has recognised an incremental provision of Rs. 503.88 lakhs under Employee benefits expenses in the financial statements for the year ended March 31, 2026, considering information available. The above impact estimates will be re-assessed and finalised based on the final rules and industry practices.
10. Details of resolution plan implemented under the Resolution Framework for COVID-19-related stress as per RBI circular dated August 06, 2020 (Resolution Framework 1.0) and May 05, 2021 (Resolution Framework 2.0) as at March 31, 2026 is given in Annexure 1.
11. Figures for the previous period/year have been regrouped/rearranged wherever necessary in order to make them comparable with current period/year presentation.

**For Kotak Mahindra Prime Limited****Place : Mumbai
Date : April 29, 2026****Shahrukh Todiwala
Managing Director & CEO**

Kotak Mahindra Prime Limited

Regd Office: 27BKC, C 27, G Block, Bandra Kurla Complex, Bandra (E), Mumbai 400051

CIN: U67200MH1996PLC097730

Website: www.kotak.com Telephone: 91 22 61660000

Annexure 1

The disclosure requirements as required by RBI circular dated 6th August, 2020 (Resolution Framework 1.0) and 5th May 2021 (Resolution Framework 2.0) as at March 31, 2026 is given below:

(₹ in lakhs)					
Type of borrower	(A)	(B)	(C)	(D)	(E)
	Exposure to accounts classified as Standard consequent to implementation of resolution plan– Position as at September 30, 2025 [^]	Of (A), aggregate debt that slipped into NPA during six months ended March 31, 2026 ^{**}	Of (A) amount written off during during six months ended March 31, 2026 [#]	Of (A) amount paid by the borrowers during the during six months ended March 31, 2026	Exposure to accounts classified as Standard consequent to implementation of resolution plan– Position as at March 31, 2026 ^{^^}
Personal Loans	22.53	-	-	4.76	17.77
Corporate persons*	-	-	-	-	-
<i>Of which, MSMEs</i>	-	-	-	-	-
Others	-	-	-	-	-
Total	22.53	-	-	4.76	17.77

*as defined in section 3(7) of the insolvency and bankruptcy code, 2016

** Slipped into NPA during the half year as per IRACP norms.

[^] Includes cases where requests received till 30th September, 2021 and implemented subsequently.[#] represents debt that slipped into NPA and was subsequently written off during the year^{^^} Exposure as on 31st March, 2026 includes interest capitalisation.

There were no borrower accounts, where resolution plans had been implemented and now modified under Resolution Framework 2.0 announced by RBI on 5th May, 2021.



Annexure C: Disclosure pursuant to Regulation 52(4) of the SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015 for the quarter and year ended March 31, 2026

With reference to Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find the details as under:

Sr No.	Particulars	Quarter ended			Year ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
a)	Debt Equity Ratio	2.61	2.53	2.61	2.61	2.61
b)	Debt Service Coverage Ratio	N.A.	N.A.	N.A.	N.A.	N.A.
c)	Interest Service Coverage Ratio	N.A.	N.A.	N.A.	N.A.	N.A.
d)	Outstanding redeemable preference shares (Nos. in Lakhs)	N.A.	N.A.	N.A.	N.A.	N.A.
e)	Outstanding redeemable preference shares (Values)	NIL	NIL	NIL	NIL	NIL
f)	Capital Redemption reserve (in Lakhs)	100.00	100.00	100.00	100.00	100.00
g)	Debenture redemption reserve	Debenture redemption reserve is not required in respect of privately placed debentures in terms of rule 18(7)(b)(ii) of Companies (Share capital and debentures) Rules, 2014				
h)	Net Worth (Nos. in Lakhs)	14,32,757.26	14,43,237.87	13,02,691.62	14,32,757.26	13,02,691.62
i)	Net Profit after Tax (Nos. in Lakhs)	24,932.28	29,114.00	28,312.96	1,06,345.68	99,996.65
j)	Earnings per share (not annualised except Year end)	Basic and Diluted Rs. 713.33	Basic and diluted Rs. 832.97	Basic and Diluted Rs. 810.05	Basic and diluted Rs. 3,042.62	Basic and diluted Rs. 2,860.97
k)	Current Ratio	1.13	1.18	1.13	1.13	1.13

Kotak Mahindra Prime Limited

Registered Office: 27 BKC, C27, G Block, Bandra Kurla Complex, Bandra East, Mumbai- 400051, India; Corporate Office: Kotak Infinity, 6th Floor, Building No.21, Infinity Park, Off Western Express Highway, General A.K.Vaidya Marg, Malad (East), Mumbai 400097, India. CIN: U67200MH1996PLC097730; Tel: 022-61660001; e-mail: kprime.service@kotak.com; website: www.primeloans.kotak.com; Customer Service Call Centre No.: 1800 209 5732 Monday to Saturday between 9:30 am to 6:30 pm

Sr No.	Particulars	Quarter ended			Year ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
l)	Long term debt to working capital ratio	5.36	3.87	5.06	5.36	5.06
m)	Bad Debt to account receivable ratio	0.17%	0.27%	0.16%	0.76%	0.44%
n)	Current Liability Ratio	0.62	0.61	0.63	0.62	0.63
o)	Total Debt to Total assets	70.49%	69.92%	70.55%	70.49%	70.55%
p)	Debtors Turnover	N.A.	N.A.	N.A.	N.A.	N.A.
q)	Inventory Turnover	N.A.	N.A.	N.A.	N.A.	N.A.
r)	Operating Margin (%)	29.71%	33.12%	36.33%	32.73%	35.07%
s)	Net profit Margin (%)	18.51%	21.52%	21.83%	19.86%	20.39%
t)	Sector Specific equivalent ratios such as					
	(i) Stage III ratio	2.50%	2.70%	2.68%	2.50%	2.68%
	(ii) Provision coverage Ratio	47.97%	49.43%	59.50%	47.97%	59.50%
	(iii) LCR Ratio	120.30%	114.53%	143.79%	120.30%	143.79%

Thanking You,
 Yours faithfully,
 For **Kotak Mahindra Prime Limited**

Kiran Tangudu
 Compliance Officer

To
The Board of Directors,
Kotak Mahindra Prime Limited,
C-27, "G" Block, 27, Bandra,
Kurla Complex, Bandra,
East, Mumbai 400051.
(hereinafter referred as "Company")

To,
IDBI Trusteeship Services Limited,
Asian Building, Ground Floor,
17 R Karnani Marg, Ballard Estate,
Mumbai 400001
(hereinafter referred as "Debenture Trustee")

Subject: Certificate of compliance of Regulation of 56 (1) (d) to be read with Regulation 54 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, Regulation 15(1)(t)(ii) of Securities and Exchange Board of India (Debenture Trustees) Regulations, 1993, as amended from time to time and para 1 of Chapter V of the Operational Circular for Debenture Trustees dated March 31, 2023 (hereinafter collectively referred as "SEBI Regulations").

1. This certificate is issued, in accordance with the engagement letter dated June 09, 2025. The management has requested us to certify the accompanying statement of information for the, Fully Paid-up, secured, Redeemable Non-convertible Debentures (referred as "Secured NCDs") as on March 31, 2026, as stated in Statement I as annexed to the certificate (hereinafter referred as "the Statement") for the purpose of its onward submission to the Debenture Trustees.
2. As required by Regulation of 56 (1) (d) to be read with Regulation 54 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (hereinafter referred as "LODR Regulations"), the Company desires a certificate regarding maintenance of security cover as at March 31, 2026 against such secured NCDs, as per requirement of Regulation 54 of LODR Regulations for submission to the Debenture Trustees of such secured NCDs.

Accordingly, the Company has prepared details of security cover available for such secured NCDs in accordance with the audited financial statements as at March 31, 2026 and other relevant documents/records maintained by the Company.

3. As required by Regulation 15(1)(t)(ii) of Securities and Exchange Board of India (Debenture Trustees) Regulations, 1993, as amended vide notification No. SEBI/HO/MIRSD/MIRSD_CRADT/CIR/P/2022/67 dated May 19, 2022, the Debenture Trustee desires a certificate regarding the value of receivables/ book debts in respect of such secured NCDs, as prescribed in Master SEBI Circular SEBI/HO/DDHS-PoD1/P/CIR/2023/109 for Debenture Trustees dated March 31, 2023 (as amended from time to time), as amended from time to time.



Management's Responsibility

4. The preparation and presentation of the “**Statement I**”, in the format prescribed in Operational Circular for Debenture Trustees dated March 31, 2023, is the responsibility of the Company's management including the preparation and maintenance of all accounting and other records supporting its contents.
5. The management of the Company is also responsible for –
 - a. ensuring maintenance of the adequate security cover available for secured NCDs as per Regulation 54 of LODR Regulation.
 - b. accurate computation of security cover available for secured NCDs based on audited financial statements of the Company as at March 31, 2026.
 - c. preparation and maintenance of proper accounting and other records & design, implementation and maintenance of adequate internal procedures/ systems/ processes /controls relevant to the creation and maintenance of the aforesaid records.
 - d. compliance of relevant terms of the aforesaid SEBI Regulations in all respect.
 - e. providing all relevant information to the Company's Debenture Trustee.
6. This responsibility includes ensuring that the relevant records provided to us for our examination are correct and complete.

Auditor's Responsibility

7. Based on our examination of the security cover available for secured NCDs, which has been prepared by the management from the audited financial statement as at March 31, 2026 and relevant records provided by the Company, our responsibility is to provide limited assurance on whether the Company has maintained security cover for all outstanding secured debt securities in accordance with Regulation 54 of LODR Regulations in respect of secured NCDs, as at March 31, 2026.
8. A limited assurance engagement includes performing procedures to obtain sufficient and appropriate evidence on the reporting criteria. In this connection, we have performed the following procedures –
 - a. Checked the computation of security cover as at March 31, 2026, prepared by the management, as specified in the format prescribed in Operational Circular for Debenture Trustees dated March 31, 2023.
 - b. Traced the amounts forming part of the “**Statement I**” with the information provided by the management and other relevant records and documents maintained by the Company and verified the arithmetical accuracy of the calculations.
 - c. On sample basis, checked the details of the outstanding amounts and assets required to be maintained as collateral for a particular series of the secured debt securities from the books of accounts and other relevant records and documents maintained by the Company as at March 31, 2026.
 - d. We did enquiries with the management of the Company and obtained management representation towards all the stated matters of the certificate including with respect to the compliance / adherence to the DTDs and Supplemental DTDs.

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.
10. We have examined the compliance status as stated in the statement, solely on the basis of the information provided by the management on test check basis, in accordance with the Guidance Note on Reports or Certificates for Special Purposes, issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the code of Ethics issued by the Institute of Chartered Accountants of India.
11. 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 Service Engagements.
12. The Statement has been prepared by the Management of the Company, which has been stamped and initialed by us for identification purpose.

Conclusion

13. Based on our procedures as mentioned in Para 8 above, to be read with Para 14, information and explanations given to us and management representations provided to us, nothing has come to our attention that causes us to believe that –
 - a. the particulars furnished in “**Statement I**” have not been accurately extracted from the audited financial statements, available books of accounts and other records and documents of the Company as at March 31, 2026;
 - b. the security cover maintained by the Company against the outstanding listed debt securities are less than the ratio as prescribed;
 - c. the computation in “**Statement I**” is not arithmetically accurate; and

Other Matter

14. As per para 3.1 (a) of the circular no. SEBI / HO / MIRSD /MIRSD_CRADT/COR/P/ 2022/67 dated May 19, 2022, we are required to certify the book value of the assets, hence, we have not verified market value provided in the Statement of Security Cover (i.e, from Column K to Column O) and accordingly we do not express any conclusion on the same.



Restriction on use

15. This Certificate has been issued at the specific request of the Company pursuant to the requirements of Regulation of 56 (1) (d) read with Regulation 54 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Regulation 15(1)(t)(ii) of Securities and Exchange Board of India (Debenture Trustees) Regulations, 1993, as amended from time to time. This certificate is addressed to and provided to the Board of Directors of the Company and the Debenture Trustee(s) pursuant to requirement of the aforesaid SEBI Regulations. Our certificate should not be used for any other person or for any other purpose. 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 auditors of the Company or otherwise. Nothing in this Certificate, or 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. 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 Singhi & Co.

Chartered Accountants
Firm Registration No: 302049E

Shweta Singhal

Partner

Membership No. 414420
UDIN: 26414420YPTQCO2576

Place: Mumbai
Date: April 29, 2026

Statement 1 - Statement showing Security Cover in respect of Non-Convertible Debentures (NCDs) as at March 31, 2026

(Rs. in lakh)

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	Column P
Particulars	Description of assets for which this certificate relate	Exclusive charge	Exclusive charge	Pari-passu charge	Pari-passu charge	Pari-passu charge	Assets not offered as security	Debt not backed by any assets offered as security	Elimination on (amount in negative)	(Total C to I)	Related to only those items covered by this certificate				
											Debt for which this certificate being issued	Other secured debt	Debt for which this certificate being issued	Asset 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)
		Book Value	Book Value	Yes / No	Book Value	Book Value									
ASSETS															
Property, Plant and Equipment					6.14	1.90	1,872.30	-	-	1,880.34				6.14	6.14
Right of Use Assets					-	-	6,484.25	-	-	6,484.25				-	-
Intangible Assets					-	-	17.65	-	-	17.65				-	-
Investments					-	-	631,701.90	-	-	631,701.90				-	-
Loans					3,428,795.08	1,063,823.48	115,271.35	-	-	4,607,889.91				3,428,795.08	3,428,795.08
Trade Receivables					-	-	-	-	-	-				-	-
Cash and Cash Equivalents					77,336.17	23,994.44	-	-	-	101,330.61				77,336.17	77,336.17
Bank Balances other than Cash and Cash Equivalents					13.81	4.28	2,075.92	-	-	2,094.01				13.81	13.81
Others					5,084.14	1,577.42	30,877.27	-	-	37,538.83				5,084.14	5,084.14
Total					3,511,235.34	1,089,401.52	788,300.64			5,388,937.50				3,511,235.34	3,511,235.34
LIABILITIES															
Debt securities to which this certificate pertains			Yes		2,143,831.47	-	-	550,469.85	-	2,694,301.32				2,143,831.47	2,143,831.47
Other debt sharing pari-passu charge with above debt			No		-	981,442.82	-	50,000.00	-	1,031,442.82				-	-
Subordinated debt					-	-	-	10,252.91	-	10,252.91				-	-
Trade payables					-	-	-	32,801.56	-	32,801.56				-	-
Lease Liabilities					-	-	-	4,569.73	-	4,569.73				-	-
Provisions					-	-	-	1,449.71	-	1,449.71				-	-
Others					-	-	-	92,322.21	-	92,322.21				-	-
Total					2,143,831.47	981,442.82		741,865.97		3,867,140.26					
Cover on Book Value															
Cover on Market Value		Exclusive Security Cover Ratio		Pari passu Security Cover Ratio	1.64										

Notes:

- Loans amount considered above represents Stage 1 and Stage 2 loans only (gross of ECL allowance)
- Other assets (Column H) includes other financial and part of non-financial assets.
- Non-Convertible Debentures for which this certificate is given includes interest accrued but not due and Ind AS impact.
- The numbers filled in the statement are extracted from the financial information provided by the management and have been traced by the Statutory Auditors from the underlying financial information.
- Security Cover Ratio pertains to listed secured non convertible debentures (NCDs).



Annexure A

**Format of the Initial Disclosure to be made by an entity identified as a Large Corporate
 (To be submitted to the Stock Exchange(s) within 30 days from the beginning of the FY)**

Sr. No.	Particulars	Details
1	Name of the Company	Kotak Mahindra Prime Limited
2	CIN	U67200MH1996PLC097730
3	Outstanding borrowing of company as on 31st March 2026 (in Rs. Cr.)	Rs. 27,994.89 crore *
4	Highest Credit Rating During the previous FY along with name of the Credit Rating Agency	CRISIL: Long term debt instruments and Long term bank facilities: continues to be CRISIL AAA/Stable Sub-ordinated debt: continues to be CRISIL AAA/Stable Market linked debentures: continues to be CRISIL PP-MLD AAA/Stable Short term debt instruments and Short term bank facilities: continues to be CRISIL A1+ ICRA: Long term debt instruments and Long term bank facilities: continues to be [ICRA]AAA(Stable) Sub-ordinated debt: continues to be [ICRA]AAA(Stable) Short term debt instruments and Short term bank facilities: continues to be [ICRA]A1+
5	Name of Stock Exchange# in which the fine shall be paid, in case of shortfall in the required borrowing under the framework	BSE

*at face value for NCDs and principal amount for bank borrowings i.e. outstanding long term borrowings with an original maturity of more than one year and excluding term loan borrowings from holding company.

Kotak Mahindra Prime Limited

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We confirm that we are a Large Corporate as per the applicability criteria given under the SEBI circular SEBI/HO/DDHS/CIR/P/2018/144 dated November 26, 2018.

For Kotak Mahindra Prime Limited

For Kotak Mahindra Prime Limited



Kiran Tangudu
Company Secretary
Kiran.tangudu@kotak.com
022- 66056225



Jason Dalgado
Chief Financial Officer
Jason.dalgado@kotak.com
022- 66056236

Date: April 7, 2026

Note: In terms para of 3.2(ii) of the circular, beginning F.Y 2022, in the event of shortfall in the mandatory borrowing through debt securities, a fine of 0.2% of the shortfall shall be levied by Stock Exchanges at the end of the two-year block period. Therefore, an entity identified as LC shall provide, in its initial disclosure for a financial year, the name of Stock Exchange to which it would pay the fine in case of shortfall in the mandatory borrowing through debt markets.

Kotak Mahindra Prime Limited

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RELATED PARTY TRANSACTIONS FOR HALF YEAR ENDED MARCH 31, 2026

S. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction (see Note 5)	Value of the related party transaction as approved by the audit committee (see Note 6a)	Value of transaction during the reporting period (see Note 6b)	In case monies are due to either party as a result of the transaction (see Note 1)	
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary			1 Oct 2025 to 31 Mar 2026	Opening balance (1 Oct 2025)	Closing balance (31 March 2026)
1	Kotak Mahindra Prime Limited	AAACK5934A	Phoenix ARC Private Limited	AAECP3447K	Associate Company	Investment in Equity Shares	4,017.00		23,998.66	23,902.93
2	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Investments Limited	AAACH1075K	Fellow Subsidiary	Share Service Payables	150.00		-	-
3	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Investments Limited	AAACH1075K	Fellow Subsidiary	Share Service Receivable	100		-	-
4	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Investments Limited	AAACH1075K	Fellow Subsidiary	Expenses Reimbursed by KMPL to Group Company	150	6.38		-
5	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Capital Company Limited	AAACK5577D	Fellow Subsidiary	Borrowings through debenture	15,000.00		5,254.46	5,052.89
6	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Capital Company Limited	AAACK5577D	Fellow Subsidiary	Interest expense on debenture	1350	205.17		-
7	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Asset Management Company Limited	AAACK5576C	Fellow Subsidiary	Share Service Receivables	100		23.15	20.40
8	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Asset Management Company Limited	AAACK5576C	Fellow Subsidiary	Licence Income/Rent Income	200	39.25		-
9	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Alternate Asset Managers Limited	AAACK5933H	Fellow Subsidiary	Investments in debentures	30000		-	-
10	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Alternate Asset Managers Limited	AAACK5933H	Fellow Subsidiary	Interest Income on debentures	2,700	-		-
11	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Alternate Asset Managers Limited	AAACK5933H	Fellow Subsidiary	Redemption of Debentures	30000	-		-
12	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Alternate Asset Managers Limited	AAACK5933H	Fellow Subsidiary	Share Service Payables	100		-	0.01
13	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Alternate Asset Managers Limited	AAACK5933H	Fellow Subsidiary	Expenses Reimbursed by KMPL to Group Company	100	0.01		-
14	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Life Insurance Company Limited	AAACO3983B	Fellow Subsidiary	Share Service Payables	100		0.22	0.14
15	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Life Insurance Company Limited	AAACO3983B	Fellow Subsidiary	Insurance Commission Receivable	2000		284.83	352.73
16	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Life Insurance Company Limited	AAACO3983B	Fellow Subsidiary	Insurance Premium(asset)/Prepaid Insurance	200		53.85	109.35
17	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Life Insurance Company Limited	AAACO3983B	Fellow Subsidiary	Premium Deposit(Asset)	100		10.10	10.10
18	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Life Insurance Company Limited	AAACO3983B	Fellow Subsidiary	Investment in Equity Shares	5400		357,465.20	342,580.26

19	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Life Insurance Company Limited	AAACO3983B	Fellow Subsidiary	Insurance Commission Income	6,000	2,001.28	-
20	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Life Insurance Company Limited	AAACO3983B	Fellow Subsidiary	Dividend Income	As declared	-	-
21	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Life Insurance Company Limited	AAACO3983B	Fellow Subsidiary	Insurance Premium Expenses	300	53.85	-
22	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Life Insurance Company Limited	AAACO3983B	Fellow Subsidiary	Share Service expense(Lease and Opex Cost)	100	0.44	-
23	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Securities Limited	AAACK3436F	Fellow Subsidiary	Share Service Payables	200		0.12 0.39
24	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Securities Limited	AAACK3436F	Fellow Subsidiary	Equity share Capital(Liability)	171		171.26 171.26
25	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Securities Limited	AAACK3436F	Fellow Subsidiary	Security premium(Liability)			26,909.43 26,909.43
26	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Securities Limited	AAACK3436F	Fellow Subsidiary	Borrowings through Non Convertible debentures(Liability)	25000		10,668.63 10,252.91
27	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Securities Limited	AAACK3436F	Fellow Subsidiary	Equity Dividend(Appropriation of Profit)	As Declared	-	- -
28	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Securities Limited	AAACK3436F	Fellow Subsidiary	Brokerage expense	100	7.60	-
29	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Securities Limited	AAACK3436F	Fellow Subsidiary	Referral Expense		0.26	-
30	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Securities Limited	AAACK3436F	Fellow Subsidiary	Interest expense on NCD	2250	409.29	-
31	Kotak Mahindra Prime Limited	AAACK5934A	Zurich Kotak General Insurance Company (India) Limited (formerly known as Kotak Mahindra General Insurance Company Limited)	AAFCK7016C	Associate of the Parent Company	Agents Commission Receivable	3500		125.31 317.92
32	Kotak Mahindra Prime Limited	AAACK5934A	Zurich Kotak General Insurance Company (India) Limited (formerly known as Kotak Mahindra General Insurance Company Limited)	AAFCK7016C	Associate of the Parent Company	Advance Premium	500		223.94 14.14
33	Kotak Mahindra Prime Limited	AAACK5934A	Zurich Kotak General Insurance Company (India) Limited (formerly known as Kotak Mahindra General Insurance Company Limited)	AAFCK7016C	Associate of the Parent Company	Premium Deposit Receivable	1000		54.22 24.32
34	Kotak Mahindra Prime Limited	AAACK5934A	Zurich Kotak General Insurance Company (India) Limited (formerly known as Kotak Mahindra General Insurance Company Limited)	AAFCK7016C	Associate of the Parent Company	Agent Commission Income	10000	2,214.03	-
35	Kotak Mahindra Prime Limited	AAACK5934A	Zurich Kotak General Insurance Company (India) Limited (formerly known as Kotak Mahindra General Insurance Company Limited)	AAFCK7016C	Associate of the Parent Company	Insurance Premium Expense	500	229.76	-
36	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Pension Fund Ltd.	AADCK6306M	Fellow Subsidiary	Share Service receivable(Opex)	100		0.31 0.96
37	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Pension Fund Ltd.	AADCK6306M	Fellow Subsidiary	Share Service Income (Opex)	100	1.76	-
38	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Bank Limited	AAACK4409J	Holding Company /Parent Company	Current Account Balance	300000		38,184.24 83,199.30
39	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Bank Limited	AAACK4409J	Holding Company /Parent Company	Fixed Deposits	300000		55,103.27 60.83

40	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Bank Limited	AAACK4409J	Holding Company /Parent Company	Interest Accrued (Payable)/Receivable on OIS	10000		2.47	2.60
41	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Bank Limited	AAACK4409J	Holding Company /Parent Company	Commission Receivable			-	9.87
42	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Bank Limited	AAACK4409J	Holding Company /Parent Company	Share Service Receivables	500		57.02	239.87
43	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Bank Limited	AAACK4409J	Holding Company /Parent Company	Borrowing through Term Loan	300000		50,297.95	50,000.00
44	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Bank Limited	AAACK4409J	Holding Company /Parent Company	Corporate Credit Card balance payable	3500		-	8.97
45	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Bank Limited	AAACK4409J	Holding Company /Parent Company	Equity Shares Capital (Liability)	178		178.26	178.26
46	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Bank Limited	AAACK4409J	Holding Company /Parent Company	Bank Guarantee			35.00	35.00
47	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Bank Limited	AAACK4409J	Holding Company /Parent Company	OIS Deal			10,000.00	10,000.00
48	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Bank Limited	AAACK4409J	Holding Company /Parent Company	Share Service Payables	3500		1,044.02	1,725.68
49	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Bank Limited	AAACK4409J	Holding Company /Parent Company	Mark to Market Gain			(151.45)	3.13
50	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Bank Limited	AAACK4409J	Holding Company /Parent Company	OD Bank Interest(Expense)	27000		9.65	-
51	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Bank Limited	AAACK4409J	Holding Company /Parent Company	Term Loan Interest			1,792.47	-
52	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Bank Limited	AAACK4409J	Holding Company /Parent Company	Equity Dividend(Appropriation of Profit)	As Declared		-	-
53	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Bank Limited	AAACK4409J	Holding Company /Parent Company	Royalty Expense	1400		605.42	-
54	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Bank Limited	AAACK4409J	Holding Company /Parent Company	Demat Charges	100		0.70	-
55	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Bank Limited	AAACK4409J	Holding Company /Parent Company	IPA fees	100		13.09	-
56	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Bank Limited	AAACK4409J	Holding Company /Parent Company	Share Service expenses-Rent/Lease	2400		687.37	-
57	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Bank Limited	AAACK4409J	Holding Company /Parent Company	Share Service expenses-Other Costs	5500		1,001.90	-
58	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Bank Limited	AAACK4409J	Holding Company /Parent Company	Reimbursement of Expenses from KMPL to KMBL			1,070.42	-
59	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Bank Limited	AAACK4409J	Holding Company /Parent Company	Asset Transfer(Expenses)	200		18.23	-
60	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Bank Limited	AAACK4409J	Holding Company /Parent Company	Employee Transfer (Expenses)	200		2.32	-
61	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Bank Limited	AAACK4409J	Holding Company /Parent Company	ESOP and PRSU Cost and SARS	100		72.39	-
62	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Bank Limited	AAACK4409J	Holding Company /Parent Company	Commission Expense	2400		811.82	-
63	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Bank Limited	AAACK4409J	Holding Company /Parent Company	Expense on CIRS	200		273.24	-
64	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Bank Limited	AAACK4409J	Holding Company /Parent Company	Income on OIS Deal	200		312.14	-
65	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Bank Limited	AAACK4409J	Holding Company /Parent Company	BG Commission	600		0.09	-
66	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Bank Limited	AAACK4409J	Holding Company /Parent Company	Bank Charges			83.48	-

67	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Bank Limited	AAACK4409J	Holding Company /Parent Company	CMS Service Charges		130.37		-
68	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Bank Limited	AAACK4409J	Holding Company /Parent Company	MTM Gain	200	154.58		-
69	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Bank Limited	AAACK4409J	Holding Company /Parent Company	Interest Income on FDR	24000	408.75		-
70	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Bank Limited	AAACK4409J	Holding Company /Parent Company	Brokerage Income	500	71.76		-
71	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Bank Limited	AAACK4409J	Holding Company /Parent Company	Rent Income	900	263.62		-
72	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Bank Limited	AAACK4409J	Holding Company /Parent Company	Employee transfer (Incl & ESOP & SARs)	100	16.00		-
73	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Bank Limited	AAACK4409J	Holding Company /Parent Company	Transfer of Asset(Income)	200	0.37		-
74	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Bank Limited	AAACK4409J	Holding Company /Parent Company	Interest on debentures(Expenses)	27000	2,143.81		-
75	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Bank Limited	AAACK4409J	Holding Company /Parent Company	Borrowings Through NCD	300000	-	51,905.26	34,351.53
76	Kotak Mahindra Prime Limited	AAACK5934A	Kotak Mahindra Bank Limited	AAACK4409J	Holding Company /Parent Company	Purchase of Foreign Currency for vendor payment		5.44		-
77	Kotak Mahindra Prime Limited	AAACK5934A	Aero Agencies Private Limited	AAACA5541K	Fellow Associate	Expense of travel	100	0.21		-
78	Kotak Mahindra Prime Limited	AAACK5934A	Aero Agencies Private Limited	AAACA5541K	Fellow Associate	Advance for travel	100		2.49	2.49
79	Kotak Mahindra Prime Limited	AAACK5934A	BSS Sonata Microcredit Limited (erstwhile BSS Microfinance Limited)	AAACO1061G	Fellow Associate	Borrowings through debenture	10000			10,167.25
80	Kotak Mahindra Prime Limited	AAACK5934A	BSS Sonata Microcredit Limited (erstwhile BSS Microfinance Limited)	AAACO1061G	Fellow Associate	Interest expense on debenture	800	262.65		-
81	Kotak Mahindra Prime Limited	AAACK5934A	BSS Sonata Microcredit Limited (erstwhile BSS Microfinance Limited)	AAACO1061G	Fellow Associate	Borrowings	10000	9,500.00		-
82	Kotak Mahindra Prime Limited	AAACK5934A	Behnaaz Todiwala	ABUPT7415M	Relatives of KMP	Loan Balance	200		-	-
83	Kotak Mahindra Prime Limited	AAACK5934A	Behnaaz Todiwala	ABUPT7415M	Relatives of KMP	Loan Repayment	200		-	-
84	Kotak Mahindra Prime Limited	AAACK5934A	Behnaaz Todiwala	ABUPT7415M	Relatives of KMP	Interest Income	200		-	-
85	Kotak Mahindra Prime Limited	AAACK5934A	Behnaaz Todiwala	ABUPT7415M	Relatives of KMP	Foreclosure Charges	200		-	-
86	Kotak Mahindra Prime Limited	AAACK5934A	Shahrukh Todiwala	AARPT2406J	KMP	Remuneration	1200	75.07		-
87	Kotak Mahindra Prime Limited	AAACK5934A	Suraj Rajappan	APBPS3843K	KMP	Remuneration	1200	66.62		-
88	Kotak Mahindra Prime Limited	AAACK5934A	Uday Kotak	AABPK8999F	KMP	Sitting Fees and Commission	100	25.50		-
89	Kotak Mahindra Prime Limited	AAACK5934A	Akila Urankar	AAAPU0275B	KMP	Sitting Fees and Commission	100	34.00		-
90	Kotak Mahindra Prime Limited	AAACK5934A	Ravi Venkatraman	ABKPV6883B	KMP	Sitting Fees and Commission	100	34.00		-
91	Kotak Mahindra Prime Limited	AAACK5934A	Prakash Apte	AABPA3173H	KMP	Sitting Fees and Commission	100	32.50		-
92	Kotak Mahindra Prime Limited	AAACK5934A	Nihar Rao	AEUPR6180C	KMP	Sitting Fees and Commission	100	25.50		-
93	Kotak Mahindra Prime Limited	AAACK5934A	Ramesh Iyer	AAAPI6054Q	KMP	Sitting Fees and Commission	100	29.50		-
Total								25,204.08	631,902.23	599,704.92