



Reporting for the Period October 2025 to March 31, 2026

Structured Finance Products

Pursuant to clause 27.3.2 of the SEBI Master Circular dated July 11, 2025, ACER Credit Rating Private Limited has not rated any Structured Finance Products/instruments during the half year ended March 31, 2026. Accordingly, disclosure of the performance of the rated pool, i.e., collection efficiency and delinquencies, is **not applicable**.