

INDEPENDENT AUDITORS' CERTIFICATE ON THE SECURITY COVER AS AT 31ST MARCH 2026 FOR SUBMISSION TO DEBENTURE TRUSTEES.

To,

VISTRA (INDIA) (formerly known as IL&FS Company Limited)	ITCL Limited Trust	IDBI Trusteeship Service Limited	Beacon Trusteeship Limited	Catalyst Trusteeship Limited
The IL&FS Financial Centre, Plot c-22, G-Block, Bandra Kurla Complex, Bandra (E) Mumbai-400051		Asian Building, Ground Floor, 17R, Kamani Marg Ballard Estate, Mumbai - 400001	4C & D Siddhivinayak Chambers, Gandhi Nagar, Opp MIG Cricket Club, Bandra East (E), Mumbai - 400051	GDA House, First Floor, Plot No. 85, S. No. 94 &95, Bhusari Colony (Right) Kothrud Pune- 411038

We have examined the accompanying statement containing details of security cover in respect of the credit facilities / debentures availed by India Infrastructure Finance Company Limited (hereinafter referred to as "the Company"), as at 31st March, 2026 ("the Statement"), which has been initialled by us for identification purposes.

The Statement has been prepared by the management of the Company in accordance with the terms and conditions of the debenture trust deed entered into between the Company and Debenture Trustee(s), in respect of such Debentures.

Management's Responsibility

The preparation of the Statement is the responsibility of the management of the Company. This responsibility includes the design, implementation and maintenance of internal controls relevant to the preparation of the Statement that is free from material misstatement, whether due to fraud or error; selection and application of appropriate accounting policies; and making judgments and estimates that are reasonable and prudent.

Auditor's Responsibility

Our responsibility is to express a reasonable assurance conclusion on the Statement based on our examination.

We conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) issued by the Institute of Chartered Accountants of India ("ICAI") and the Standard on Assurance Engagements (SAE) 3000 (Revised), "Assurance Engagements Other than Audits or Reviews of Historical Financial Information". These standards require that we plan and perform the engagement to obtain reasonable assurance about whether the Statement is free from material misstatement.

An examination involves performing procedures to obtain evidence about the amounts and disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. We believe that the evidence obtained by us is sufficient and appropriate to provide a basis for our conclusion.



We are independent of the Company in accordance with the Code of Ethics issued by the ICAI, and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics.

Conclusion

Based on our examination and according to the information and explanations provided to us by the management of the Company, we certify that the security cover available for the credit facilities / debentures availed by the Company as at 31st March, 2026, as per the Statement prepared by the management, is as follows:

Particulars	Amount (Rs. in Lakhs)
Total outstanding borrowings / debentures secured by assets	1138545.40
Value of assets charged / mortgaged / hypothecated as security to the lender(s)	8098206.77
Security Cover Ratio (Value of Security / Outstanding Borrowings)	7.11 times
Minimum Security Cover required as per sanction letter / debenture trust deed / financing documents	1 X times

Based on the above, the Company has maintained the requisite security cover as at 31st March, 2026, in accordance with the terms and conditions of the debenture trust deed .

Restriction on Use

This certificate is issued at the specific request of the Company solely for submission to Debenture Trustee(s) to ensure compliance with the SEBI Circular in respect of its secured listed non-convertible debt securities and compliance with the terms of the debenture trust deed executed in respect of such Debentures. This certificate should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or 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 written consent.



For **ABP & Associates**
Chartered Accountants
FRN : 315104E

CA KAMAL KU CHANDUKA
PARTNER
M No : 058790

UDIN : 26058790 HVDMSQ9297

Place : Delhi
Date : 29.05.2026

For **ADB & COMPANY**
Chartered Accountants
FRN : 005593C

CA AMIT TIWARI
PARTNER
M No : 408603

UDIN : 26408603 QLG5FK6197

Annexure-A

STATEMENT CERTIFYING THE SECURITY COVER IN RESPECT OF LISTED SECURED REDEEMABLE NON- CONVERTIBLE DEBENTURES AS AT 31ST MARCH 2026

1. The listed entity has vide its board resolution and information memorandum / offer document and under various Debenture Trust Deeds, has issued the following listed debt securities. Details of secured liabilities as on 31.03.2026

a. List of secured / unsecured securities to be submitted to the IDBI Trusteeship Services Limited.

ISIN	Description	ISIN	Type of Bond	Security Type	Amount Outstanding (in Rs Cr)	Coupon Rate	Interest frequency	Date of Allotment	Date of redemption	Type of issue
INE787H08048	7.17% IIFCL NCD 2032	INE787H08048	IIFCL - Taxable	Non-Secured - Unsecured	1,500.00	7.17	Annual	14-03-2022	14-03-2032	PRIVATE

b. List of secured / unsecured securities to be submitted to the Catalyst Trusteeship Limited.

ISIN	Description	ISIN	Type of Bond	Security Type	Amount Outstanding (in Rs Cr)	Coupon Rate	Interest frequency	Date of Allotment	Date of redemption	Type of issue
INE787H08063	7.53% IIFCL NCD SEPTEMBER 2023-2038	INE787H08063	IIFCL - Taxable	Non-Secured - Unsecured	2,000.00	7.53	Annual	18-09-2023	18-09-2038	PRIVATE
INE787H08071	7.69% IIFCL NCD OCTOBER 2038	INE787H08071	IIFCL - Taxable	Non-Secured - Unsecured	2,000.00	7.69	Annual	26-10-2023	26-10-2038	PRIVATE
INE787H08089	7.67% IIFCL NCD DECEMBER 2038	INE787H08089	IIFCL - Taxable	Non-Secured - Unsecured	1,000.00	7.67	Annual	08-12-2023	08-12-2038	PRIVATE



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c. List of secured / unsecured securities to be submitted to the Vistra ITCL (India) Limited.

ISIN	Description	ISIN	Type of Bond	Security Type	Amount Outstanding (in Rs Cr)	Coupon Rate	Interest frequency	Date of Allotment	Date of redemption	Type of issue
INE787HO7057	9.41%IIFCL2037-Series X-A Bonds	INE787HO7057	IIFCL - Taxable	Secured Bonds	1,050.00	9.41	Annual	27-07-2012	27-07-2037	PRIVATE
INE787HO7065	9.36%IIFCL2042-Series X-B Bonds	INE787HO7065	IIFCL - Taxable	Secured Bonds	50.00	9.36	Annual	27-07-2012	27-07-2042	PRIVATE
INE787HO7081	7.38%IIFCL2027 Tax Free Bonds Pvt. Placement Series III-B	INE787HO7081	IIFCL - Tax Free	Secured Bonds	100.00	7.38	Annual	15-11-2012	15-11-2027	PRIVATE
INE787HO7099	7.41%IIFCL2032 Tax Free Bonds Pvt. Placement Series III-C	INE787HO7099	IIFCL - Tax Free	Secured Bonds	340.00	7.41	Annual	15-11-2012	15-11-2032	PRIVATE
INE787HO7115	7.38%IIFCL2027 Tax Free Bonds Pvt. Placement Series IV-B	INE787HO7115	IIFCL - Tax Free	Secured Bonds	50.00	7.38	Annual	21-11-2012	21-11-2027	PRIVATE
INE787HO7123	7.41%IIFCL2032 Tax Free Bonds Pvt. Placement Series IV-C	INE787HO7123	IIFCL - Tax Free	Secured Bonds	21.00	7.41	Annual	21-11-2012	21-11-2032	PRIVATE
INE787HO7149	7.36% IIFCL 2028 Public Tax Free Bonds Tranche I Series I	INE787HO7149	IIFCL - Tax Free	Secured Bonds	683.60	7.36	Annual	22-01-2013	22-01-2028	PUBLIC
INE787HO7149	7.86% IIFCL 2028 Public Tax Free Bonds Tranche I Series I	INE787HO7149	IIFCL - Tax Free	Secured Bonds	77.36	7.86	Annual	22-01-2013	22-01-2028	PUBLIC
INE787HO7156	7.40% IIFCL 2033 Public Tax Free Bonds Tranche I Series III	INE787HO7156	IIFCL - Tax Free	Secured Bonds	1,035.17	7.40	Annual	22-01-2013	22-01-2033	PUBLIC
INE787HO7156	7.90% IIFCL 2033 Public Tax Free Bonds Tranche I Series I	INE787HO7156	IIFCL - Tax Free	Secured Bonds	121.25	7.90	Annual	22-01-2013	22-01-2033	PUBLIC
INE787HO7172	7.02% IIFCL 2028 Public Tax Free Bonds Tranche II Series II	INE787HO7172	IIFCL - Tax Free	Secured Bonds	38.10	7.02	Annual	26-03-2013	26-03-2028	PUBLIC
INE787HO7172	7.52% IIFCL 2028 Public Tax Free Bonds Tranche II Series II	INE787HO7172	IIFCL - Tax Free	Secured Bonds	8.46	7.52	Annual	26-03-2013	26-03-2028	PUBLIC



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INE787HO 7180	7.08% IIFCL 2033 Public Tax Free Bonds Tranche II Series III	INE787HO 7180	IIFCL - Tax Free	Secured Bonds	7.46	7.08	Annual	26-03- 2013	26-03- 2033	PUBLI C
INE787HO 7180	7.58% IIFCL 2033 Public Tax Free Bonds Tranche II Series III	INE787HO 7180	IIFCL - Tax Free	Secured Bonds	15.86	7.58	Annual	26-03- 2013	26-03- 2033	PUBLI C
INE787HO 7198	8.26%IIFCL2028 Tax Free Bonds Pvt. Placement Series V-B	INE787HO 7198	IIFCL - Tax Free	Secured Bonds	630.30	8.26	Annual	23-08- 2013	23-08- 2028	PRIV ATE
INE787HO 7206	8.19%IIFCL2033 Tax Free Bonds Pvt. Placement Series V-C	INE787HO 7206	IIFCL - Tax Free	Secured Bonds	2.00	8.19	Annual	23-08- 2013	23-08- 2033	PRIV ATE
INE787HO 7214	8.46%IIFCL2028 Tax Free Bonds Pvt. Placement Series VI-B	INE787HO 7214	IIFCL - Tax Free	Secured Bonds	1,159.70	8.46	Annual	30-08- 2013	30-08- 2028	PRIV ATE
INE787HO 7222	8.37%IIFCL2033 Tax Free Bonds Pvt. Placement Series VI-C	INE787HO 7222	IIFCL - Tax Free	Secured Bonds	26.50	8.37	Annual	30-08- 2013	30-08- 2033	PRIV ATE
INE787HO 7255	8.48%IIFCL2032 Tax Free Bonds Pvt. Placement Series VII-B	INE787HO 7255	IIFCL - Tax Free	Secured Bonds	1,129.70	8.48	Annual	05-09- 2013	05-09- 2028	PRIV ATE
INE787HO 7289	8.38% IIFCL2028 Tax Free Bonds 2013-14 Tranche I Series 2A	INE787HO 7289	IIFCL - Tax Free	Secured Bonds	303.53	8.38	Annual	12-11- 2013	12-11- 2028	PUBLI C
INE787HO 7297	8.26% IIFCL 2028 Tax Free Bond 2013-14 Tranche I Series 2B	INE787HO 7297	IIFCL - Tax Free	Secured Bonds	21.30	8.38	Annual	12-11- 2013	12-11- 2028	PUBLI C
INE787HO 7297	8.63% IIFCL 2028 Tax Free Bond 2013-14 Tranche I Series 2B	INE787HO 7297	IIFCL - Tax Free	Secured Bonds	144.73	8.63	Annual	12-11- 2013	12-11- 2028	PUBLI C
INE787HO 7305	8.50% IIFCL2033 Tax Free Bond 2013-14 Tranche I Series 3A	INE787HO 7305	IIFCL - Tax Free	Secured Bonds	186.90	8.50	Annual	12-11- 2013	12-11- 2033	PUBLI C
INE787HO 7313	8.50% IIFCL 2033 Tax Free Bonds 2013-14 Tranche I Series 3B	INE787HO 7313	IIFCL - Tax Free	Secured Bonds	43.18	8.50	Annual	12-11- 2013	12-11- 2033	PUBLI C
INE787HO 7313	8.75% IIFCL 2033 Tax Free Bonds 2013-14 Tranche I Series 3B	INE787HO 7313	IIFCL - Tax Free	Secured Bonds	214.79	8.75	Annual	12-11- 2013	12-11- 2033	PUBLI C
INE787HO 7339	8.48% IIFCL 2029 Tax Free Bonds 2013-14 Tranche II Series 2A	INE787HO 7339	IIFCL - Tax Free	Secured Bonds	279.89	8.48	Annual	22-01- 2014	22-01- 2029	PUBLI C
INE787HO 7362	8.48% IIFCL 2029 Tax Free Bond 2013-14 Tranche II Series 2B	INE787HO 7362	IIFCL - Tax Free	Secured Bonds	16.89	8.48	Annual	22-01- 2014	22-01- 2029	PUBLI C
INE787HO 7362	8.73% IIFCL2029 Tax Free Bonds 2013-14 Tranche II Series 2B	INE787HO 7362	IIFCL - Tax Free	Secured Bonds	130.99	8.73	Annual	22-01- 2014	22-01- 2029	PUBLI C



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INE787H0 7347	8.66% IIFCL 2034 Tax Free Bonds 2013-14 Tranche II Series 3A	INE787H0 7347	IIFCL - Tax Free	Secured Bonds	754.40	8.66	Annual	22-01- 2014	22-01- 2034	PUBLI C
INE787H0 7370	8.66% IIFCL 2034 Tax Free Bonds 2013-14 Tranche I Series 3B	INE787H0 7370	IIFCL - Tax Free	Secured Bonds	105.13	8.66	Annual	22-01- 2014	22-01- 2034	PUBLI C
INE787H0 7370	8.91% IIFCL 2034 Tax Free Bonds 2013-14 Tranche I Series 3B	INE787H0 7370	IIFCL - Tax Free	Secured Bonds	490.77	8.91	Annual	22-01- 2014	22-01- 2034	PUBLI C
INE787H0 7396	8.55% IIFCL 2023 Tax Free Bond 2013-14 Tranche III Series 2A	INE787H0 7396	IIFCL - Tax Free	Secured Bonds	1,595.85	8.55	Annual	27-03- 2014	27-03- 2029	PUBLI C
INE787H0 7420	8.50% IIFCL 2023 Tax Free Bond 2013-14 Tranche III Series 2B	INE787H0 7420	IIFCL - Tax Free	Secured Bonds	29.26	8.55	Annual	27-03- 2014	27-03- 2029	PUBLI C
INE787H0 7420	8.80% IIFCL 2023 Tax Free Bond 2013-14 Tranche III Series 2B	INE787H0 7420	IIFCL - Tax Free	Secured Bonds	254.13	8.80	Annual	27-03- 2014	27-03- 2029	PUBLI C
INE787H0 7404	8.55% IIFCL 2023 Tax Free Bonds 2013-14 Tranche III Series 3	INE787H0 7404	IIFCL - Tax Free	Secured Bonds	125.98	8.55	Annual	27-03- 2014	27-03- 2034	PUBLI C
INE787H0 7438	8.55% IIFCL 2023 Tax Free Bonds 2013-14 Tranche I	INE787H0 7438	IIFCL - Tax Free	Secured Bonds	20.77	8.55	Annual	27-03- 2014	27-03- 2034	PUBLI C
INE787H0 7438	8.80% IIFCL 2023 Tax Free Bonds 2013-14 Tranche I	INE787H0 7438	IIFCL - Tax Free	Secured Bonds	120.51	8.80	Annual	27-03- 2014	27-03- 2034	PUBLI C



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d. List of secured / unsecured securities to be submitted to Beacon Trusteeship Limited.

ISIN	Description	ISIN	Type of Bond	Security Type	Amount Outstanding (in Rs Cr)	Coupon Rate	Interest frequency	Date of Allotment	Date of redemption	Type of issue	Trustee
INE787H08055	7.46% IIFCL NCD MAY 2033	INE787H08055	IIFCL - Taxable	Non-Secured - Unsecured	500.00	7.46	Annual	31-05-2023	31-05-2033	PRIVATE	BEACON TRUSTEESHIP LIMITED
INE787H08097	7.34% IIFCL NCD MARCH 2039	INE787H08097	IIFCL - Taxable	Non-Secured - Unsecured	1,500.00	7.34	Annual	14-03-2024	14-03-2039	PRIVATE	BEACON TRUSTEESHIP LIMITED
INE787H08105	7.51% IIFCL NCD APRIL 2039	INE787H08105	IIFCL - Taxable	Non-Secured - Unsecured	2,000.00	7.51	Annual	25-04-2024	25-04-2039	PRIVATE	BEACON TRUSTEESHIP LIMITED
INE787H08113	7.41% IIFCL NCD JUNE 2039	INE787H08113	IIFCL - Taxable	Non-Secured - Unsecured	1,025.00	7.41	Annual	26-06-2024	26-06-2039	PRIVATE	BEACON TRUSTEESHIP LIMITED
INE787H08121	7.39% IIFCL NCD AUGUST 2039	INE787H08121	IIFCL - Taxable	Non-Secured - Unsecured	515.00	7.39	Annual	01-08-2024	01-08-2039	PRIVATE	BEACON TRUSTEESHIP LIMITED
INE787H08139	7.37% IIFCL NCD SEPTEMBER 2034	INE787H08139	IIFCL - Taxable	Non-Secured - Unsecured	960.00	7.37	Annual	02-09-2024	02-09-2034	PRIVATE	BEACON TRUSTEESHIP LIMITED
INE787H08154	7.47% IIFCL NCD OCTOBER 2027	INE787H08154	IIFCL - Taxable	Non-Secured - Unsecured	745.00	7.47	Annual	07-11-2024	07-11-2027	PRIVATE	BEACON TRUSTEESHIP LIMITED
INE787H08147	7.26% IIFCL NCD OCTOBER 2024	INE787H08147	IIFCL - Taxable	Non-Secured - Unsecured	1,585.00	7.26	Annual	07-11-2024	07-11-2034	PRIVATE	BEACON TRUSTEESHIP LIMITED
INE787H08170	7.47% IIFCL NCD MARCH 2028	INE787H08170	IIFCL - Taxable	Non-Secured - Unsecured	740.00	7.47	Annual	20-12-2024	20-03-2028	PRIVATE	BEACON TRUSTEESHIP LIMITED
INE787H08162	7.35% IIFCL NCD DECEMBER 2034	INE787H08162	IIFCL - Taxable	Non-Secured - Unsecured	550.00	7.35	Annual	20-12-2024	20-12-2034	PRIVATE	BEACON TRUSTEESHIP LIMITED
INE787H08188	7.56% IIFCL NCD MARCH 2028	INE787H08188	IIFCL - Taxable	Non-Secured - Unsecured	1,040.00	7.56	Annual	13-02-2025	20-03-2028	PRIVATE	BEACON TRUSTEESHIP LIMITED
INE787H08196	7.28% IIFCL NCD MARCH 2032	INE787H08196	IIFCL - Taxable	Non-Secured - Unsecured	1,000.00	7.28	Annual	27-03-2025	27-03-2032	PRIVATE	BEACON TRUSTEESHIP LIMITED



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INE787H0 8204	7.08% IIFCL NCD MAY 2035	INE787H0 8204	IIFCL - Taxable	Non-Secured - Unsecured	2,000.00	7.08	Annual	15-05- 2025	15-05- 2035	PRIV ATE	BEACON TRUSTEESHIP LIMITED
INE787H0 8212	6.99% IIFCL NCD JULY 2030	INE787H0 8212	IIFCL - Taxable	Non-Secured - Unsecured	1,560.00	6.99	Annual	31-07- 2025	31-07- 2030	PRIV ATE	BEACON TRUSTEESHIP LIMITED



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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	
Particulars	Description of asset for which this certificate relates	Exclusive Charge	Exclusive Charge	Pari-Passu Charge	Pari- Passu Charge	Pari- Passu Charge	Assets not offered as Security	Eliminat on (amount in negative)	(Total C to H)	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	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 charge)		Market Value for Assets charged on Exclusive basis	Carrying /book value for exclusive charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, OSRA, market value is not applicable)	Market Value for Pari passu charge Assets**	Carrying value/book value for pari passu charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, OSRA, market value is not applicable)	Total Value=(K+L+M+N)	
		Book Value	Book Value	Yes/ No	Book Value	Book Value									
ASSETS															
	Property, Plant and Equipment	NA	NA	NA	No	NA	NA	36,629.69	NA	36,629.69	NA	NA	NA	NA	
	Capital Work-in- Progress	NA	NA	NA	No	NA	NA	2,217.96	NA	2,217.96	NA	NA	NA	NA	
	Right of Use Assets	NA	NA	NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	
	Goodwill	NA	NA	NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	
	Intangible Assets	NA	NA	NA	No	NA	NA	784.27	NA	784.27	NA	NA	NA	NA	
	Intangible Assets under Development	NA	NA	NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	
	Investments	NA	NA	NA	No	NA	NA	922,127.48	NA	922,127.48	NA	NA	NA	NA	
	Loans	NA	NA	NA	Yes	8,068,992.87	NA	27,190.15	NA	8,096,183.02	NA	NA	8,068,992.87	8,068,992.87	
	Inventories	NA	NA	NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	
	Trade Receivables	NA	NA	NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	
	Cash and Cash Equivalents	NA	NA	NA	No	NA	NA	74,110.35	NA	74,110.35	NA	NA	NA	NA	
	Bank Balances other than Cash and Cash Equivalents	NA	NA	NA	No	NA	NA	555,879.13	NA	555,879.13	NA	NA	NA	NA	
	Others*	NA	NA	NA	Yes	29,213.90	NA	221,756.95	NA	250,970.85	NA	NA	NA	NA	
	Total					8,098,206.77				9,938,902.75					



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LIABILITIES															
Debt securities to which this certificate pertains **	NA	NA	NA	Yes	1,138,545.40	NA	NA	NA	1,138,545.40	NA	NA	NA	NA	NA	NA
Other debt sharing pari-passu charge with above debt	NA	NA	NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Other Debt	NA		NA	No	NA	NA	6,764,276.10	NA	6,764,276.10	NA	NA	NA	NA	NA	NA
Subordinated debt	NA		NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Borrowings	NA		NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Bank	NA		NA	No	NA	NA	-	NA	NA	NA	NA	NA	NA	NA	NA
Debt Securities	NA		NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Others	NA		NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Trade payables	NA		NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Lease Liabilities	NA	NA	NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Provisions	NA		NA	Yes	-	NA	165,644.45	NA	165,644.45	NA	NA	NA	NA	NA	NA
Others	NA		NA	No	NA	NA	0.00	NA	NA	NA	NA	NA	NA	NA	NA
Total					1,138,545.40				8,068,465.95						
Cover on Book Value															
Cover on Market Value*															
		Exclusive Security Cover Ratio	NA			Pari-Passu Security Cover Ratio	7.11								

- i This column shall include book value of assets having exclusive charge and outstanding book value of debt for which this certificate is issued.
- ii This column shall include book value of assets having exclusive charge and outstanding book value of all corresponding debt other than column C.
- iii This column shall include debt for which this certificate is issued having any pari passu charge - Mention Yes, else No.
- iv This column shall include a) book value of assets having pari-passu charge b) outstanding book value of debt for which this certificate is issued and c). other debt sharing pari- passu charge along with debt for which certificate is issued.
- v This column shall include book value of all other assets having pari passu charge and outstanding book value of corresponding debt.
- vi This column shall include all those assets which are not charged and shall include all unsecured borrowings including subordinated debt and shall include only those assets which are paid-for.
- vii In order to match the liability amount with financials, it is necessary to eliminate the debt which has been counted more than once (included under exclusive charge column as also under pari passu). On the assets side, there shall not be elimination as there is no overlap.
- viii Assets which are considered at Market Value like Land, Building, Residential/ Commercial Real Estate to be stated at Market Value. Other assets having charge to be stated at book value/Carrying Value.
- ix The market value shall be calculated as per the total value of assets mentioned in Column D.
- * Others include all other assets as mentioned specifically.
- ** Security Cover Ratio has been computed only for the secured debt.

For and on behalf of Board of Directors of
India Infrastructure Finance Company Limited

Rohit Rishi
(Managing Director)
DIN No.: 11524681



Disclosure of Related Party Transactions as per Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015 (October 2025 – March 2026)

(Rs. In Lacs)

											Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.						
S · N o	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Value of the related party transaction as approved by the audit committee# (Amount in Lacs.)	Value of transaction during the reporting period (Amount in Lacs.)	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments			
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan/issuance of debt/any other etc.)	Cost	Tenure	Nature (loan/advance/inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/unsecured



																		of funds (end-us age)
1	India Infrastructure Finance Company Limited. (IIFCL)	AABCI4645K	IIFCL Projects Limited*	AACCI9090F	Subsidiary	Rental Income/ Advisory Fee		62.87	(12.08)	50.79	NA	NA	NA	NA	NA	NA	NA	NA
2	India Infrastructure Finance Company Limited. (IIFCL)	AABCI4645K	IIFCL Asset Management Company Limited	AACCI8987R	Subsidiary	Rental Income	As per the Omnibus approval for Related Party Transactions	(16.86)		-(16.86)	NA	NA	NA	NA	NA	NA	NA	NA
3	India Infrastructure Finance Company Limited. (IIFCL)	AABCI4645K	IIFC UK Limited	NA	Subsidiary	Amount Receivable		-	0.19	0.19	NA	NA	NA	NA	NA	NA	NA	NA
4	India Infrastructure Finance Company	AABCI4645K	Samir Jerambhai Boghara	ABOPB8460C	Independent Director	Sitting Fees	As per the limit approved by Board of	7.70		-	NA	NA	NA	NA	NA	NA	NA	NA



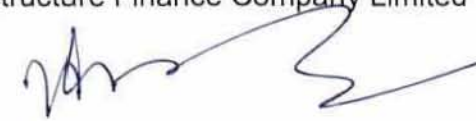
						Directors.										
5	India Infrastructure Finance Company Limited. (IIFCL)	AABC14645K	Shri Rohit Rishi		Key Managerial Personnel	Remuneration	7.19	-	-	NA	NA	NA	NA	NA	NA	NA
6	India Infrastructure Finance Company Limited. (IIFCL)	AABC14645K	Sh. Palash Srivastava		Key Managerial Personnel	Remuneration	27.16	-	-	NA	NA	NA	NA	NA	NA	NA
7	India Infrastructure Finance Company Limited. (IIFCL)	AABC14645K	Shri Rajeev Mukhija	AAOPM6251D	Key Managerial Personnel	Remuneration	54.52	-	-	NA	NA	NA	NA	NA	NA	NA
8	India Infrastructure Finance Company Limited. (IIFCL)	AABC14645K	Ms. Ruchi Singhal	AGYPS4797A	Key Managerial Personnel	Remuneration	30.41	-	-	NA	NA	NA	NA	NA	NA	NA

As per the terms and appointment of the company



9	India Infrastructure Finance Company Limited. (IIFCL)	AABCI4645K	Shri Sanjeeb Kumar Mishra		Key Managerial Personnel	Remuneration	22.35			NA	NA	NA	NA	NA	NA	NA	NA
10	India Infrastructure Finance Company Limited. (IIFCL)	AABCI4645K	Shri Rajeev Mukhija	AAOPM6251D	Key Managerial Personnel	Repayment of Staff Loan	1.80	2.05	0.25	NA	NA	NA	NA	NA	NA	NA	NA

For and on behalf of Board of Directors of
India Infrastructure Finance Company Limited



Rohit Rishi
(Managing Director)
DIN: 11524681

Place: New Delhi
Date: 29th May 2026

