Independent Auditor's Review Report on the unaudited standalone financial results of India Infrastructure Finance Company Limited for the quarter ended 30 June 2024 pursuant to Regulation 52 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of India Infrastructure Finance Company Limited.

- We have reviewed the accompanying statement of unaudited standalone financial results of India Infrastructure Finance Company Limited (the 'Company') for the quarter ended June 30, 24 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2. This statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013('the act'), read with the relevant rules thereunder, the circulars, guidelines and directions issued by the Reserve Bank of India ('the RBI') from time to time, as applicable ('the RBI guidelines'), and other accounting principles generally accepted in India and is in compliance with Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulation'). Our responsibility is to issue a report on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4. Attention is drawn to the fact that the figures for the three months ended 31 March 2024 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.
- 5. Loan Balances of the company includes pending appropriation of Rs 7784.48 lacs, it is the balance in the routing ledgers in SAP system through which transactions are routed from General Ledger to individual borrower balances. However as per management these transaction would be appropriated in the respective borrower ledgers based on the due course of time.

6. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement or that it has not been prepared in accordance with the relevant prudential norms issued by the Reserve Bank of India in respect of income recognition, asset classification, provisioning and other related matters to the extent applicable.

For Agarwal & Saxena Chartered Accountants FRN: 002405C NEW DELL Akshay Sethi

Place: New Delhi Date :12.08.2024

Partner M. No. 539439 UDIN:24539439BKFAME6073

INDIA INFRASTRUCTURE FINANCE COMPANY LIMITED (IIFCL) STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE 2024 CIN No. U67190DL2006GOI144520

		1	Quarter Ended		(₹ in lac: Year Ended
S.No.	PARTICULARS	30-06-2024	31-03-2024	30-06-2023	31-03-2024
	TACHOOLARD	(Unaudited)	(Audited)	(unaudited)	(Audited)
	Revenue from Operations				
(a)		1,36,579.25	1,49,165.28	1,12,544.71	4,98,719,4
(b)		835.05	1,138.24	2,558.54	7,921.8
(C)		000,00	(100.04)	460.51	296.3
1	Total Revenue from Operations (a+b+c)	1,37,414.30	1,50,203.49	1,15,563.76	5,06,937.
U	Other Income	16,176.83	26,127.43	31,909.31	83,719.
ш	Total Income (I+II)	1,53,591.13	1,76,330.92	1,47,473.07	5,90,657.2
IV	EXPENSES				
(a)	(1) ACM IN PROPERTY AND A DECEMBER OF A D	93,777.66	88,567.38	75,626.75	3,35,728.
(b)	Fees and Commission Expense	1,340.67	1,797.70	1,291.01	5,640
(C)		(12,300.48)	(5,061.20)	(19,769.91)	(46,711.
(d)		1,386.38	1,595.20	1,202.93	5,263
(e)		264.44	276.92	274.81	1,109.
(f)	Corporate Social Responsibilities	386	1,449.26	0.12	1,449.
(g)		520.96	20,600.87	12,110.93	85,325.
1	Total Expenses IV	84,989.63	1,09,226.12	70,736.64	3,87,806.
v vi	PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (III-IV) Exceptional Items	68,601.50	67,104.80	76,736.43	2,02,850.
VII	Profit/ (Loss) Before Tax (V-VI) Tax Expense:	68,601.50	67,104.80	76,736.43	2,02,850.
	(i) Current Tax	(9,386.47)	(10,885,23)	(16,490.12)	(38,532.)
	(ii) Tax Adjustment for Earlier Years	(0,000.11)	(0.90)	(10,100.12)	(2.
	(iii) Deferred Tax	(3,058.19)	(3,057.88)	(2,851.73)	(9,154
/111	Total Tax Expenses IX (i+ii +iii)	(12,444.66)	(13,944.01)	(19,341.85)	(47,689.)
IX	Profit/ (Loss) for the Year from continuing operations (VII-VIII)	56,156.84	53,160.80	57,394.58	1,55,160.
	Profit/(loss) from discontinued operations		-	-	
	Tax Expense of discontinued operations	÷	÷		-
x	Profit/(loss) from discontinued operations(After tax)	н. -	-	÷.	-
хı	Profit/ (Loss) from continuing and discontinuing operations (IX + X)	56,156.84	53,160.80	57,394.58	1,55,160.3
	A. (i) Items that will not be reclassified to Profit and Loss				
	Remesurement of gains/(loss)defined benefit Obligation	(152.82)	118.39	(293.05)	(540.2
	 (ii) Income Tax relating to remesurement of defined benefit Obligation 	38,46	(29.80)	73.76	135 9
	Other Comprehensive Income/(Expense) (A)			2000 10 1 10 1	
an An		(114.36)	88.59	(219.29)	(404.2
m	Total Comprehensive Income/(Loss) for the Year (XI+XII)	56,042.48	53,249.39	57,175.29	1,54,756.4
	Basic and Diluted Earning Per Share (Face Value of ₹ 10 each)				
	 For continuing operations (in ₹) 	0.56*	0.53*	0.57*	1.5
	 For discontinued operations (in ₹) 	100 A			-
	 For countinuing and discontinued Operations (in ₹) 	0.56*	0.53*	0.57*	1.5

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

, 812412131412 4 2. 4244 ate As PR Jaishankar (Managing Director) DIN No.: 6711526

Place: New Delhi Dated: 12.08.2024

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Notes:

1. The above results have been reviewed by the Audit Committee at their Meeting held on 12th August 2024 and approved by the Board of Directors of the company at their Meeting held on 12th August 2024. The results for the quarter ended 30th June 2024 are reviewed by the Statutory Auditors of IIFCL.

2. The above results are an extract of the detailed format of quarterly/ yearly financial results filed with the Stock Exchange under Regulation 52 of the SEBI (Listing and Other

Disclosures Requirements) Regulations, 2015. The full format of the financial results are available on the website of the company (www.iifcl.in) and Stock Exchanges (BSE and NSE). 3. Information on Investor's complaints pursuant to Listing Agreement for the period ended 30th June 2024:

	Opening	Additions	Disposals	Closing Balance
No. of complaints	0	74	74	0

4. IIFCL has disclosed Loan assets in the Balance Sheet at net value after netting off the Impairment loss allowance on loan assets complying with Schedule III of Companies Act 2013. Further, IIFCL has reclassified loan/advances to related parties in Other Financial Assets. Accordingly, the figures of the previous periods have been reclassified to make them comparable.

5. The Company's main business is to provide finance for Infrastructure Projects and the company does not have more than one reportable segment in terms of Indian Accounting Standard 108 issued by the Institute of Chartered Accountants of India.

6. Figures of the previous periods have been regrouped/rearranged wherever necessary, in order to make them comparable.

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



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Place: New Delhi Dated: 12.08.2024

INDIA INFRASTRUCTURE FINANCE COMPANY LIMITED (IIFCL)

Disclosure in compliance with Regulation 52 (4) of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 for the period ended 30th June 2024

S.No.	PARTICULARS	As at/ For the period ended 30th June 2024 (Unaudited)
(i)	Debt Equity Ratio (Times)	3.68
(ii)	Outstanding Redeemable Preference Shares	-
(iii)	Debenture Redemption Reserve (₹ in lac)	54,568.28
(iv)	Net Worth (₹ in lac)	14,86,982.01
(v)	Net profit after tax (₹ in lac)	1,55,160.71
(vi)	Earnings per share (in ₹)	0.56
(vii)	Total Debt to Total Assets (times)	0.76
(viii)	Operating Margin (%)	36.65%
(ix)	Net Profit Margin (%)	36.56%
(x)	Capital Redemption Reserve (₹ in lac)	-
(x)	Other Sector Specific Ratios:	
a)	Gross Credit Impaired Assets Ratio (%)	1.39%
b)	Net Credit Impaired Assets Ratio (%) (on Gross Advances)	0.39%
c)	Net Credit Impaired Assets Ratio (%) (on Net Advances)	0.40%
d)	Provision Coverage ratio (%)	71.95%
e)	CRAR (%)	27.03%
f)	LCR(%)	204.97%

Debt service coverage ratio, Interest service coverage ratio, Current ratio, Current Liability Ratio, Long term debt to working capital, Bad debts to Account receivable ratio, Debtors turnover, Inventory turnover ratio are not applicable to the IIFCL being a NBFC.

Place: New Delhi Dated: 12.08.2024

MULMER & PM 40 PR Jaishankar 5229 (Managing Director) ाई आई एफ सी एल DIN No.: 6711526 IFC

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INDIA INFRASTRUCTURE FINANCE COMPANY LIMITED (A Govt. of India Enterprise) 5th FLOOR, NBCC TOWER, EAST KIDWAI NAGAR, NEW DELHI - 110023 Extract of Standalone Financial Results for the period ended 30th June 2024 CIN No. U67190DL2006GOI144520 Website: www.iifcl.in, E- mail: information@iifcl.in, Phone:+91-11-24662777

		Quarter	Ended	Year E	nded
S.No.	Particulars	30-06-2024 (Unaudited)	30-06-2023 (unaudited)	31-03-2024 (Audited)	31-03-2023 (Audited)
1	Total Income from operations	1,37,414.30	1,15,563.76	5,06,937.69	4,05,194.26
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	68,601.50	76,736.43	2,02,850.57	1,27,679.35
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	68,601.50	76,736.43	2,02,850.57	1,27,679.35
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	56,156.84	57,394.58	1,55,160.71	1,07,559.52
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	56,042.48	57,175.29	1,54,756.45	1,07,612.89
6	Paid up Equity Share Capital (Face Value of ₹ 10/- each)	9,99,991.62	9,99,991.62	9,99,991.62	9,99,991.62
7	Reserves (excluding Revaluation Reserves)	4,86,990.39	3,38,985.55	4,26,633.06	2,87,816.28
8	Net Worth	14,86,982.01	13,38,977.17	14,26,624.68	12,87,807.90
9	Debt Equity Ratio	3.68	3.34	3.50	3.34
10	Weighted Average Earnings Per Share (of ₹ 10/- each) (for continuing and discontinued operations) - *				
10	1. Basic (Rs.) :	0.56*	0.57*	1.55	1.08
	2. Diluted (Rs.) :	0.56*	0.57*	1.55	1.08
11	Debenture Redemption Reserve	54,568.28	98,087.76	54,568.28	98,087.76

*Not Annualised Note:

Place: New Delhi

Dated: 12.08.2024

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

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BN LW 29) ค่า L PR Jaishankar (Managing Director) DIN No.: 6711526

(₹ in Lac)

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AGARWAL & SAXENA CHARTERED ACCOUNTANTS D-111, FGF, Panscheel Enclave, New Delhi-110017 Cell: +91-9958274404, +91-9811753833 e-mail: mail@agasax.com, abhishek@agasax.com

To, Beacon Trusteeship Limited 4C & D, Siddhivinayak Chambers, Gandhi Nagar, Opp MIG Cricket Club Bandra East, Mumbai - 400051

Independent Auditor's Certificate of Asset Coverage as at 30th June 2024

- 1. This Report is issued in accordance with the terms of our engagement with India Infrastructure Finance Company Limited.
- 2. The accompanying 'Statement of Asset coverage as at 30th June 2024 contains the details required pursuant to compliance with terms and conditions by India Infrastructure Finance Company Limited (the Company) contained in the Trust Deed (hereinafter referred to as "Deed") entered between the Company and Beacon Trusteeship Limited (hereinafter referred to as "Trustee").

Management's Responsibility for the Statement

- 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. This includes collecting, collating and validating data and accurate computation of asset coverage ratio.
- 4. The management is also responsible for ensuring that the Company complies with the requirements of the clauses of Deed document and provides all relevant information to Trustee.

Auditor's Responsibility

5. It is our responsibility to provide a reasonable assurance whether:

The amounts given in the Annexure-I have been extracted from the unaudited books of accounts for the quarter ended 30th June 2024 and other related records of the company and the computation of asset coverage ratio is arithmetically correct.

6. We conducted our examination of the Statement 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.

7. 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 Services Engagements.

Opinion

8. Based on our examination of the relevant documents and information provided to us, we certify that:

The amounts given in the Annexure-I have been extracted from the unaudited books of accounts for the quarter ended 30th June 2024 and other related records of the company and the computation of asset coverage ratio is arithmetically correct.

Restriction on use

9. The certificate is addressed to and provided to the **Beacon Trusteeship Limited** solely for the purpose to enable compliance with SEBI requirements and should not be used by any other person or for any other purpose. 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 Agarwal & Saxena Chartered Accountants FRN.: 002405C Akshay Sethi Partner M. No.: 539439 UDIN: 24539439 BKFAMJ 7868 Place: New Delhi Date: 12-08-2024

Annexure I- Security Cover (As at 30th June 2024)

Annexure I- Security Cover (As at 30th June 2024)

	Column B	Column C	Column D	Column E	Column F	Column	Column H	Column I	Column J	Column K	Column L	Column M	Column N	(Rs. in lacs) Column O
Column A		Column C	o o num ro	Goldmin L		G		8 5	Service Ser	and the second	A STALL AND	S Pest	Person and a start	Salt hast
Particulars		Exclusive Charge	Exclusive Charge	Pari- Passu Charge	Pari- Passu Charge	Pari- Passu Charge	Assets not offered as Security	Eliminati on (amount in negative)	(Total C to H)	Re	lated to only those items o	overed by this o	ertificate	
	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 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 ^{viii}	Carrying value/book value for pari passu charge assets where market value is not ascertalinable or applicable (for Eg. Bank Balance, DSRA market value is not applicable)	Total Value(=K+L+M+ N)
			12 3	202	1.3.76		The state	Tot a		S 26.5	1.1	Relatio	ng to Column F	
自由になった。	ORBINITS	Book Value	Book Value	Yes/ No	Book Value	Book Value	CIERCE AND	Constanting	HAR STE	and the second	a the state	and the state	STALLS STALLS	
ASSETS		value	Value	140	Value	Value								
Property, Plant and Equipment	NA	. NA	NA	No	N.A	N/	22,482.75	NA	22,482.75	NA	. NA	NA	NA	NA
Capital Work-in- Progress	NA	NA	NA	. No	NA NA	N/	11,961.57	NA	11,961.57	NA	NA	NA	. NA	NA
Right of Use Assets	NA	NA NA	NA	. No	NA NA	N/	N NA	NA NA	NA	NA	NA NA	. NA	NA	
Goodwill	NA						N NA	NA	NA	NA	the second s			
Intangible Assets	N A	NA	NA	No	NA NA	N/	128.14	A NA	128.14	NA	NA	NA NA	NA	NA
Intangible Assets under Developme nt		NA NA	NA	No	NA NA	A N/	A N/	NA	NA	N/	NA	NA	NA NA	NA
Investments	N/	A NA	NA	No No	D NA	N N.	6,23,142.5	I NA	6,23,142.51	NA	A NA	NA NA	NA	N/
Loans	NA NA	A NA	NA	Ye	s 56,16,055.9	0 N.	A 71,658.3	3 NA	56,87,714.22	NA	NA NA			56,16,055.9
Inventories	1.0							18	NA					
Trade Receivables		A NA	. NA	A No	D NA	A N.	A N/	A NA	NA	N	A NA	N/	NA NA	. N.
Cash and Cash Equivalents	s Na	A NA	. NA	A No	D NA	A N.	A 1,25,158.3	0 NA	1,25,158.30	N	A NA	N/	NA NA	N.
Bank Balances other than Cash and Cash Equivalent		A NA	. NA	A N	D NA	A N	A 7,06,315.2	l NA	7,06,315.21	N	A NA	A N/	A NA	N.
Others	* N.	A NA	NA	A Ye	s 2,853.6	8 N	A 2,05,834.4	5 NA	2,08,688.13	N	A N/	A N/	A NA	N
Tota	1				56,18,909.5	7			73,85,590.83					

LIABILITIES														
D. La				N/	11 20 22(50	NA	NA	NA	11,39,336.50	NA	NA	NA	NA	NA
Debt securities to which this certificate pertains **	NA	NA	NA	Yes	11,39,336.50	NA	NA	NA	11,39,330.30	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
Other Debt	NA		NA	No	NA	NA	43,33,193.61	NA	43,33,193.61	NA	NA	NA	NA	NA
Subordinat ed debt	NA		NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Borrowings	NA		NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Bank	NA		NA	No	NA	NA	-	NA	NA	NA	NA	NA	NA	NA
Debt Securities	NA		NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Others	NA		NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Trade payables	NA		NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	
Lease Liabilities	NA	NA	NA	No	NA	NA	NA	NA	NA	NA			NA	
Provisions	NA	1	NA	Yes	22,135.63	NA	1,59,439.21	NA	1,81,574.83	NA	NA	NA	NA	NA
Others	NA	1	NA	No	NA	NA	2,44,503.89	NA	2,44,503.89	NA	NA	NA	NA	NA
Total					11,61,472.13				58,98,608.83					
Cover on Book Value Cover on Market														
Value ^{ix}		Exclusive Security Cover Ratio	NA		Pari-Passu Security Cover Ratio	4.84								

¹ 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 0.

* Others include all other assets as mentioned specifically.

** Security Cover Ratio has been computed only for the secured debt.





AGARWAL & SAXENA CHARTERED ACCOUNTANTS

D-111, FGF, Panscheel Enclave, New Delhi-110017 Cell: +91-9958274404, +91-9811753833 e-mail: mail@agasax.com, abhishek@agasax.com

To, IDBI Trusteeship Services Private Limited Asian Building, Ground Floor, 17, R Kamani Marg, Ballard Estate, Mumbai-400001

Independent Auditor's Certificate of Asset Coverage as at 30th June 24.

- 1. This Report is issued in accordance with the terms of our engagement with India Infrastructure Finance Company Limited.
- 2. The accompanying 'Statement of Asset coverage as at 30th June 2024 contains the details required pursuant to compliance with terms and conditions by India Infrastructure Finance Company Limited (the Company) contained in the Trust Deed (hereinafter referred to as "Deed") entered between the Company and IDBI Trusteeship Services Private Limited (hereinafter referred to as "Trustee").

Management's Responsibility for the Statement

- 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. This includes collecting, collating, and validating data and accurate computation of asset coverage ratio.
- 4. The management is also responsible for ensuring that the Company complies with the requirements of the clauses of Deed document and provides all relevant information to Trustee.

Auditor's Responsibility

5. It is our responsibility to provide a reasonable assurance whether:

The amounts given in the Annexure-I have been extracted from the unaudited books of accounts for the quarter ended 30th June 2024 and other related records of the company and the computation of asset coverage ratio is arithmetically correct.

6. We conducted our examination of the Statement 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.

7. 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 Services Engagements.

Opinion

8. Based on our examination of the relevant documents and information provided to us, we certify that:

The amounts given in the Annexure have been extracted from the unaudited books of accounts for the quarter ended 30th June 2024 and other related records of the company and the computation of asset coverage ratio is arithmetically correct.

Restriction on use

9. The certificate is addressed to and provided to the IDBI Trusteeship Services Private Limited solely for the purpose to enable compliance with SEBI requirements and should not be used by any other person or for any other purpose. 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 Agarwal & Saxena Chartered Accountants FRN.: 002405C Akshay Sethi Partner M. No.: 539439 UDIN: 24539439 3KFAMJ 786B Place: New Delhi Date: 12.08.2024

Annexure I- Security Cover (As at 30th June 2024)

Annexure I- Security Cover (As at 30th June 2024)

O nmuloD	Column N	M nmuloo	Column L	Column K	Column J	LumuloD	Column H	G	Column F	E olumn E	G nmuloo	2 umulo2	Column B	A nmuloO
	rtificate		ated to only those items co		(H of C to H)	Eliminati on (amount in negative) debt amount	Assets not offered as Security	Pari-Passu Charge Other assets	Pari- Passu Charge Assets shared by pari	Pari- Passu Charge	evisulax3 Charge	Exclusive Charge	tescription of asset	Particulars
Total (N +M+J+X=)əlisV	or part passe charge sacter where in an ket anares not ascertainable for Eq. Dank Banker value is not Cor Eq. Dank anares an an an Danker passe an an an an Danker passe an an an an an Danker passe an an an an an Danker passe an an an an an an Danker passe an an an an an an Danker passe an an an an an an an Danker passe an an an an an an an an Danker passe an an an an an an an an Danker passe an an a	Market Value for Pari passu Charge Assets ^{rei}	exclusive charge assets where market value is not ascertainable or applicable	Assets charged on Exclusive basis		ctrarge) part passu exclusive plus once (due to considered		column F) covered in frems (excluding there is pari- on which	passu debt forder (includes debt for issued & offor debt with part- issued & issued &	Debt for which this certificate being issued	Debt Secured Debt	for which for certificate beued beued	for which this certificate relate	
1.1.2.1	A nmuloD of i	Relating	11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	14		1		Book	Book	/səX	Book	Book		
	2.6.142.0.3	1. 1. M. 1 - 1	1000			11111		Suley	auleV	ON	Value	Sulev		SETS
٧N	٧N	ΨN	٧N	ΨN	52'785'22	VN	52°787'72	¥N	VN	٥ _N	٧N	٧N	VN	,γtheperty, Plant and Equipment
٧N	VN	ΨN	٧N	ΨN	LS-196°11	ΨN	LS-196'11	ΨN	ΨN	٥N	∀N	ΨN	ΨN	Capital Work-in- Progress
∀N	VN	٧N	VN	٧N	٧N	٧N	٧N	₩N	٧N	٥N	ΨN	∀N	ΨN	Right of Use Assets
VN VN	VN VN	VN VN		VN VN	71 871 VN	VN VN				°N °N	VN VN	-	∀N ∀N	lliwbooð stezzA eldignetni
VN.	VN VN	VN VN		∀N	VN	VN VN	VN			o _N	VN	VN.	VN	əbnu stəszA əldignstnl əmqoləvəQ tn
√N	VN	ΨN	٧N	٧N	15.241,52,8	ΨN	15.241,52,6	ΨN	ΨN	٥N	٧N	ΨN	٧N	stnemteevnl
6'550'91'95	06'5\$0'91'95		VN	٧N	22.417,78,82	٧N	££.859,17	٧N			٧N		٧N	sueoj
	VN VN			∀N ∀N	VN VN					°N °N	∀N ∀N		VN VN	Inventories Trade Receivables
/N	VN	٧N	٧N	ΨN	05.821,22,1	ΨN	08.881,22,1	٧N	٧N	٥N	٧N	ΨN	ΨN	stneleviup∃ das⊃ bna das⊃
/N	VN	ΨN	VN	ΨN	12.215,60,7	∀N	12'51£'90'L	∀N	VN	٥N	VN	ΨN	∀N	ans dean neithe seonsis8 And streisviup∃ dean
N	ΨN	¥N.	٧N	ΨN	2,08,688,13	VN	54.458,20,2	¥N.	89'E\$8'Z	səY	VN	ΨN	ΨN	Others*
					£8.062,28,E7				LS'606'81'95					Total

Cover on Market Value ^{ix}					Pari-Passu Security									
Cover on Book Value														
Total					11,61,472.13				58,98,608.83					
Others	NA		NA	No		NA	2,44,503.89	NA	0.1 1.1 1.2 (0.000)	NA	NA	NA	NA	1
Provisions	NA		NA	Yes		NA	1,59,439.21	NA	1,81,574.83	NA			NA	1
Lease Liabilities	NA			No		NA	NA	NA	NA	NA			NA	1
Trade payables	NA		NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	1
Others	NA	1	NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	1
Debt Securities	NA	1	NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	٢
Bank	NA	1	NA	No	NA	NA	-	NA	NA	NA	NA	NA	NA	N
Borrowings	NA	1	NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	Ν
Subordinat ed debt	NA		NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	N
Other Debt	NA		NA	No	NA	NA	43,33,193.61	NA	43,33,193.61	NA	NA	NA	NA	Ν
Other debt sharing pari-passu charge with above debt	NA	NA	NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	Ν
Debt securities to which this certificate pertains **	NA	NA	NA	Yes	11,39,336.50	NA	NA		11,39,336.50	NA		NA	NA	N
LIABILITIES	NA	NA	NA	Vas	11 39 336 50	NA	NA	NA	11 39 336 50	NA	NA	NA	NA	

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.

 $^{
m ix}$ The market value shall be calculated as per the total value of assets mentioned in Column 0.

* Others include all other assets as mentioned specifically.

** Security Cover Ratio has been computed only for the secured debt.





AGARWAL & SAXENA CHARTERED ACCOUNTANTS

D-111, FGF, Panscheel Enclave, New Delhi-110017 Cell: +91-9958274404, +91-9811753833 e-mail: mail@agasax.com, abhishek@agasax.com

To, Catalyst Trusteeship Limited GDA House, First Floor, Plot No. 85 S. No. 94 &95, Bhusari Colony (Right) Kothrud Pune-411038 Maharashtra, India

Independent Auditor's Certificate of Asset Coverage as at 30th June 2024.

- 1. This Report is issued in accordance with the terms of our engagement with India Infrastructure Finance Company Limited.
- 2. The accompanying 'Statement of Asset coverage as at 30th June 2024 contains the details required pursuant to compliance with terms and conditions by India Infrastructure Finance Company Limited (the Company) contained in the Trust Deed (hereinafter referred to as "Deed") entered between the Company and Catalyst Trusteeship Limited (hereinafter referred to as "Trustee").

Management's Responsibility for the Statement

- 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. This includes collecting, collating and validating data and accurate computation of asset coverage ratio.
- 4. The management is also responsible for ensuring that the Company complies with the requirements of the clauses of Deed document and provides all relevant information to Trustee.

Auditor's Responsibility

5. It is our responsibility to provide a reasonable assurance whether:

The amounts given in the Annexure-I have been extracted from the unaudited books of accounts for the quarter ended 30th June 2024 and other related records of the company and the computation of asset coverage ratio is arithmetically correct.

6. We conducted our examination of the Statement 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.

7. 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 Services Engagements.

Opinion

8. Based on our examination of the relevant documents and information provided to us, we certify that:

The amounts given in the Annexure-I have been extracted from the unaudited books of accounts for the quarter ended 30th June 2024 and other related records of the company and the computation of asset coverage ratio is arithmetically correct.

Restriction on use

9. The certificate is addressed to and provided to the **Catalyst Trusteeship Limited** solely for the purpose to enable compliance with SEBI requirements and should not be used by any other person or for any other purpose. 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 Agarwal & Saxena Chartered Accountants FRN.: 002405C

Akshav Setti Partner M. No.: 539439 UDIN: 24539439 8KFAMJ7868 Place: New Delhi

Date: 12.08.2024

Annexure I- Security Cover (As at 30th June 2024)

Annexure I- Security Cover (As at 30th June 2024)

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	(Rs. in lacs) Column O
Particulars		Exclusive Charge	Exclusive Charge	Pari- Passu Charge	Pari- Passu Charge	Pari- Passu Charge	Assets not offered as Security	Eliminati on (amount in negative)	(Total C to H)	Re	l elated to only those items o	overed by this	certificate	3.12.9.1
	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 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, DSRA market value is not applicable)	Market Value for Pari passu charge Assets ^{we}	Carrying value/book value for pari passu charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA market value is not applicable)	Total Value(=K+L+M+ N)
		Book	Book	Yes/	Book			Star H			See Street	Relati	ng to Column F	
	1	Value	Value	No	Value	Book Value	Part Really	1. 2. 1. 1.		A CONTRACTOR	The start of the	- 16 2		No. of States
SSETS														the second second
Property, Plant and Equipment	NA	NA	NA	No	NA	NA	22,482.75	NA	22,482.75	NA	NA	NA	NA	NA
Capital Work-in- Progress	NA	NA	NA	No	NA	NA	11,961.57	NA	11,961.57	NA	NA	NA	NA NA	N
Right of Use Assets	NA		NA		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Goodwill	NA		NA			NA	NA	NA	NA	NA	NA	NA	NA	N
Intangible Assets	NA	NA	NA	No	NA	NA	128.14	NA	128.14	NA	NA	NA	NA	NA
Intangible Assets under Developme nt	NA	NA	NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	N
Investments	NA	NA	NA	No	NA	NA	6,23,142.51	NA	6,23,142.51	NA	NA	NA	NA	N
Loans	NA	NA	NA	Yes	56,16,055.90	NA	71,658.33	NA	56,87,714,22	NA	NA	NA	56,16,055.90	56,16,055.9
Inventories	NA	NA	NA	No	NA	NA			NA	NA		NA		N/
Trade Receivables	NA	NA	NA	No	NA	NA	NA	NA	NA	NA				N/
Cash and Cash Equivalents	NA	NA	NA	No	NA	NA	1,25,158.30	NA	1,25,158.30	NA	NA	NA	NA	N
Bank Balances other than Cash and Cash Equivalents	NA	NA	NA	No	NA	NA	7,06,315.21	NA	7,06,315.21	NA	NA	NA	NA	N.
Others*	NA	NA	NA	Yes	2,853,68	NA	2,05,834,45	NA	2,08,688 13	NA	NA	NA		
Total					56,18,909.57		2,05,054.45	NA NA	73,85,590.83	INA	NA	NA	NA	N.

LIABILITIES														
Debt securities to which this certificate pertains **	NA	NA	NA	Yes	11,39,336.50	NA	NA	NA	11,39,336.50	NA	NA	NA	NA	N.
Other debt sharing pari-passu charge with above debt	NA	NA	NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	N
Other Debt	NA	-	NA	No	NA	NA	43,33,193.61	NA	43,33,193.61	NA	NA	NA	NA	N
Subordinat ed debt	NA		NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Borrowings	NA		NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Bank	NA		NA	No	NA	NA	-	NA	NA	NA	NA	NA	NA	N
Debt Securities	NA		NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	N
Others	NA	1	NA	No	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
Lease Liabilities	NA	NA	NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	N
Provisions	NA		NA	Yes	22,135.63	NA	1,59,439.21	NA	1,81,574.83	NA	NA	NA	NA	N
Others	NA		NA	No	NA	NA	2,44,503.89	NA	2,44,503.89	NA	NA	NA	NA	N
Total					11,61,472.13				58,98,608.83					
Cover on Book Value Cover on Market Value ^{ix}										ţ.				
Mature:		Exclusive Security Cover Ratio	NA		Pari-Passu Security Cover Ratio	4.84								

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 0.

* Others include all other assets as mentioned specifically.

** Security Cover Ratio has been computed only for the secured debt.





CHARTERED ACCOUNTANTS D-111. FGF, Panscheel Enclave, New Delhi-110017 Cell: +91-9958274404, +91-9811753833 e-mail: mail@agasax.com, abhishek@agasax.com

AGARWAL & SAXENA

To, Vistra ITCL (India) Limited The IL&FS Financial Centre, Plot C- 22, G Block, Bandra Kurla Complex, Bandra(E), Mumbai 400051.

Independent Auditor's Certificate of Asset Coverage as at 30th June 2024

- 1. This Report is issued in accordance with the terms of our engagement with India Infrastructure Finance Company Limited.
- 2. The accompanying 'Statement of Asset Coverage as at 30th June 2024 contains the details required pursuant to compliance with terms and conditions by India Infrastructure Finance Company Limited (the Company) contained in the Trust Deed (hereinafter referred to as "Deed") entered into between the company and Vistra ITCL (India) Limited (hereinafter referred to as "Trustee").

Management's Responsibility for the Statement

- 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. This includes collecting, collating, and validating data and accurate computation of asset coverage ratio.
- 4. The management is also responsible for ensuring that the company complies with the requirements of the clauses of the deed document and provides all relevant information to the Trustee.

Auditor's Responsibility

- 5. It is our responsibility to provide a reasonable assurance whether:
- The amounts given in the Annexure-I have been extracted from the unaudited books of accounts for the quarter ended 30th June 2024 and other related records of the company and the computation of asset coverage ratio is arithmetically correct.
- 6. We conducted our examination of the statement 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

7. 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 Services Engagements.

Opinion

8. Based on our examination of the relevant documents and information provided to us, we certify that:

The amounts given in the Annexure-I have been extracted from the unaudited books of accounts for the quarter ended 30th June 24 and other related records of the company and the computation of asset coverage ratio is arithmetically correct.

Restriction on use

For Agarwal & Saxena Chartered Accountants

9. The certificate is addressed to and provided to the Vistra ITCL (India) Limited solely for the purpose to enable comply with SEBI requirements and should not be used by any other person or for any other purpose. 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.

FRN.: 002405C Akshay Sethi Partner M. No.: 539439 UDIN: 24539439 & KFAMJ 7868 Place: New Delhi Date: 12.08.2024

Annexure I- Security Cover (As at 30th June 2024)

Annexure I- Security Cover (As at 30th June 2024)

					£8.062,28,ET				25.606,81,62					Total
ΨN	ΨN	∀N	٧N	ΨN	2'08'988'13	٧N	54.458,205,834.45	٧N	89'828'7	хэY	ΨN	∀N	٧N	Others*
∀N	٧N	٧N	∀N	∀N	12.215,90,7	VN	12.215,90,7	VN	VN	oN	VN	٧N	ΨN.	bns rissD nsrt tarito saonsisä kinsä zinaisviup∃ rissD
VN	ΨN	ΨN	VN	ΨN	08'851'52'1	ΨN	08'851'52'1	٧N	ΨN	٥N	₩N	∀N	٧N	stneisviup3 rise0 bris rise0
ΨN	∀N	٧N	٧N	VN	٧N	ΨN	ΨN	٧N	∀N	٥N	ΨN	ΨN	٧N	Trade Receivables
٧N	٧N	∀N	ΨN	٧N	ΨN	₩N	ΨN	₩N	ΨN	٥ _N	∀N	∀N	ΨN	Inventories
	06'550'91'95	∀N	ΨN	٧N	22.417,78,82	٧N	££'8\$9'1L	₩N	06'550'91'95	səY	٧N	٧N	ΨN	sueoj
VN	VN	٧N	ΨN	∀N	15.241,52,0	∀N	15'7†1'57'9	∀N	ΨN	٥N	VN	ΨN	٧N	ztnemtzevni
VN	VN	VN	ΨN	٧N	∀N	٧N	∀N	٧N	VN	٥N	٧N	ΨN	VN	rəbru stəszA əldipnstri əmqoləvəQ tr
ΨN	ΨN	ΨN	ΨN	٧N	128.14	٧N	128.14	ΨN	٧N	٥N	ΨN	ΨN	ΨN	stəzzA əldipnstnl
ΨN	٧N	∀N	٧N	ΨN	٧N	ΨN	٧N	٧N	٧N	٥N	٧N	ΨN	٧N	lliwbooð
ΨN	VN	ΨN	٧N	٧N	ΨN	٧N	٧N	ΨN	ΨN	٥N	VN	٧N	ΨN	to trigiA stassA asU
٧N	VN	∀N	ΨN	٧N	<i>LS</i> 196 ⁺ 11	∀N	LS 196'11	VN	ΨN	oN	٧N	ΨN	ΨN	לאַוֹלאַו Progress Progress איזיד
ΨN	ΨN	ΨN	AN	VN	5L 787 77	¥N	52'78+'77	ΨN	VN	٥ _N	VN	٧N	ΨN	Property, Plant and Equipment
														SIELS
THE ALL		1	29 5 11 4 5	See and		a shaked		Value Book	Book	No Ves/	Value Value	Book Value		
	I nmuloD of	gniteleA	- 24 C 24				and the second		Ser and	17 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	400 M	1.1.27	10.00	No. Company
lsioT (N +M+J+X=)aulsV	ipplicable) arrent production arrent production production production arrent production arrent product	n to v v v v v v v v v v v v v	applicable	Assets charged on Exclusive basis		cystde) bsti basen exclusive plus more than considered debt amount		Other assets of which assets	(jucindes debt for	being issued which this certificate Debt for	Debt Secured Debt	doirfar an		1
	rtificate	es sint yd berev	ated to only those items	вя	(H of C listoT)	Eliminati on (amount in negative)	se bore offered هد Security	Pari- Passu	Pari- Passu Charge	Pari- Passu Charge	Exclusive	Exclusive	3	Particulars
Rs. in Iacs) ConunioD	N nmuloO	M nmuloD	Column L	Column K	Column J	l nmuloD	Column H	G Column	Column F	E olumn E	C nmuloD	D nmuloD	Column B	A nmutoD

(Rs. in lacs)

LIABILITIES														
Debt securities to which this certificate pertains **	NA	NA	NA	· Yes	11,39,336.50	NA	NA	NA	11,39,336.50	NA	NA	NA	NA	N/
Other debt sharing pari-passu charge with above debt	NA	NA	NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Other Debt	NA		NA	No	NA	NA	43,33,193.61	NA	43,33,193.61	NA	NA	NA	NA	NA
Subordinat ed debt	NA		NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	N/
Borrowings	NA	1	NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Bank	NA	1	NA	No	NA	NA	-	NA	NA	NA	NA	NA	NA	NA
Debt Securities	NA	1	NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Others	NA	1	NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Trade payables	NA		NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	N
Lease Liabilities	NA	NA	NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	N
Provisions	NA]	NA	Yes	22,135.63	NA	1,59,439.21	NA	1,81,574.83	NA	NA	NA	NA	N.
Others	NA		NA	No	NA	NA	2,44,503.89	NA	2,44,503.89	NA	NA	NA	NA	N
Total					11,61,472.13				58,98,608.83					
Cover on Book Value Cover on Market														
Cover on Market Value ^{ix}		Exclusive Security Cover Ratio	NA		Pari-Passu Security Cover Ratio	4.84								

¹ This column shall include book value of assets having exclusive charge and outstanding book value of debt for which this certificate is issued.

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 $^{\rm ix}$ The market value shall be calculated as per the total value of assets mentioned in Column 0.

* Others include all other assets as mentioned specifically.

** Security Cover Ratio has been computed only for the secured debt.





To BSE/NSE/Debenture Trustees/Registrar and Transfer Agent/ Credit Rating Agency/s:

Based on Examination of books of accounts and other relevant records/documents, we hereby certify that:

- a. 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 30.06.2024
- A) List of Secured / unsecured securities to be submitted to the IDBI Trusteeship Services P Ltd.

Description of bonds along	ISIN	Date of	Type of issue	Outstanding (Rs in cr) as	Security
with coupon rate		Redemption	(private/public)	on 30.06.2024	
	INE787H09079	12-08-24	Private	600.00	Unsecured
8.12%IIFCL2024(Series- VII)					
8.12%IIFCL2024(Series- VIII)	INE787H09087	24-08-24	Private	400.00	Unsecured
8.55%IIFCL2024(Series- IX)	INE787H09095	03-11-24	Private	1000.00	Unsecured
7.17% IIFCL NCD 2032	INE787H08048	14-03-32	Private	1500.00	Unsecured

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

Description of bonds along	ISIN	Date of	Type of issue	Outstanding (Rs in	Security
with coupon rate		Redemption	(private/public)	cr) as on 30.06.2024	
8.30%IIFCL2026 Infra Bonds		28-03-26			
Series III	INE787H07032		Public	1.33	
		28.02.20			
8.30%IIFCL2026 Infra Bonds	DIE 7971107040	28-03-26	Dublis	(59	
Series IV	INE787H07040	27.07.27	Public	6.58	-
9.41%IIFCL2037-Series X-A	INE787H07057	27-07-37			
Bonds			Private	1050.00	
9.36%IIFCL2042-Series X-B	INE787H07065	27-07-42			
Bonds			Private	50.00	
7.38%IIFCL2027 Tax Free	INE787H07081	15 11 27			
Bonds Pvt. Placement Series		15-11-27			
III-B			Private	100.00	Casurad
7.41%IIFCL2032 Tax Free	INE787H07099	15 11 22			Secured
Bonds Pvt. Placement Series		15-11-32			
III-C			Private	340.00	
7.38%IIFCL2027 Tax Free	INE787H07115	21-11-27			
Bonds Pvt. Placement Series		21-11-27			
IV-B			Private	50.00	
7.41%IIFCL2032 Tax Free	INE787H07123	21 11 22			
Bonds Pvt. Placement Series		21-11-32			
IV-C			Private	21.00	
7.36/7.86%IIFCL2028 Public	INE787H07149	22-01-28			
Tax Free Bonds Tranche I					
Series II			Public	760.96	

7.40/7.90%IIFCL2033 Public	INE787H07156	22-01-33		
Tax Free Bonds Tranche I	INE/8/110/150	22-01-33		
Series III			Public	1156.42
7.02/7.52%IIFCL2028 Public	INE787H07172	26-03-28	Public	1130.42
Tax Free Bonds Tranche II	INE/0/H0/1/2	20-03-20		
Series II			Public	46.56
7.08/7.58%IIFCL2033 Public	INE787H07180	26-03-33	Public	40.30
Tax Free Bonds Tranche II	INE/0/110/100	20-03-33		
Series III				
			Public	23.32
8.26%IIFCL2028 Tax Free				
Bonds Pvt. Placement Series		23-08-28		
V-B	INE787H07198		Private	630.30
8.19%IIFCL2033 Tax Free		23-08-33		
Bonds Pvt. Placement Series				
V-C	INE787H07206		Private	2.00
8.46%IIFCL2028 Tax Free	INE787H07214	30-08-28	,	
Bonds Pvt. Placement Series				
VI-B			Private	1159.70
8.37%IIFCL2033 Tax Free	INE787H07222	30-08-33		
Bonds Pvt. Placement Series				
VI-C			Private	26.50
8.48%IIFCL2032 Tax Free	INE787H07255	05-09-28		
Bonds Pvt. Placement Series				
VII-B			Private	1129.70
8.38%IIFCL2028 Public Tax	INE787H07289	12-11-28		
Free Bonds 2013-14 Tranche				
Series 2A			Public	303.533
8.63%/8.38%IIFCL2028	INE787H07297	12-11-28		
Public Tax Free Bonds 2013-			~	
14 Tranche I Series 2B			Public	166.032

8.50%IIFCL2033 Public Tax	INE787H07305	12-11-33			
Free Bonds 2013-14 Tranche					
I Series 3A			Public	186.8982	
8.75%/8.50%IIFCL2033	INE787H07313	12-11-33			
Public Tax Free Bonds 2013-					
14 Tranche I Series 3B			Public	257.9621	
8.48%IIFCL2029 Public Tax					-
Free Bonds 2013-14 Tranche	INE787H07339	22-01-29	Public		
II Series 2A	INE/0/H0/339	22-01-29	Public	279.8922	
	DUDEODUODO	22.01.20			
8.48%/8.73%IIFCL2029	INE787H07362	22-01-29			
Public Tax Free Bonds 2013- 14 Tranche II Series 2B			Public	147.8858	
8.66%IIFCL2034 Public Tax		22-01-34	Public	147.8838	
Free Bonds 2013-14 Tranche		22-01-54			
II Series 3A	INE787H07347		Public	754.3989	
	INE/0/H0/54/	22.01.24	Fuone	/34.3989	
8.66%/8.91%IIFCL2034		22-01-34			
Public Tax Free Bonds 2013-	INE787H07370		Dublic	505 8007	
14 Tranche II Series 3B 8.55%IIFCL2023 Public Tax	INE/8/H0/3/0	27-03-29	Public	595.8997	
Free Bonds 2013-14 Tranche		27-03-29			
III Series 2A	INE787H07396		Public	1595.8486	
8.80%/8.55%IIFCL2023	INE/8/110/390	27-03-29	ruone	1393.0400	_
Public Tax Free Bonds 2013-		27-03-29			
14 Tranche III Series 2B	INE787H07420		Public	283.3869	
8.55%IIFCL2023 Public Tax	1112/0/110/120	27-03-34	ruone	205.5007	Secured
Free Bonds 2013-14 Tranche		27 05 51			Secured
III Series 3A	INE787H07404		Public	125.9825	
8.80%/8.55%IIFCL2023	INE787H07438		Public	141.2781	
Public Tax Free Bonds 2013-	1112/0/110/450	27-03-34	1 uone	171.2701	
14 Tranche III Series 3B		27 05 51			

C) List of Secured / unsecured securities to be submitted to the Beacon Trusteeship Limited.

Description of bonds along with coupon rate	ISIN	Date of Redemption	Type of issue (private/public)	Outstanding (Rs in cr) as on 30.06.2024	Security	14.1
7.46%IIFCLNCD MAY 2033	INE787H08055	31.05.2033	Private	500.00	Unsecured	· 6
7.34% IIFCL NCD MARCH 2039	INE787H08097	14.03.2039	Private	1500.00	Unsecured	
7.51% IIFCL NCD APRIL 2039	INE787H08105	25.04.2039	Private	2000.00	Unsecured	
7.41% IIFCL NCD JUNE 2039	INE787H08113	26.06.2039	Private	1025.00	Unsecured	

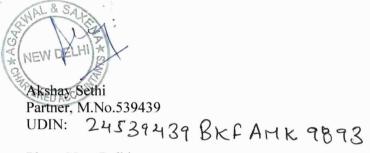
D) List of Secured / unsecured securities to be submitted to the Catalyst Trusteeship Limited

Description of bonds along	ISIN	Date of	Type of issue	Outstanding (Rs in cr) as on	Security
with coupon rate		Redemption	(private/public)	30.06.2024	
7.53% IIFCL NCD	INE787H08063	18.09.2038	Private	2000.00	Unsecured
SEPTEMBER 2023-2038				2000.00	
7.67 % IIFCL NCD	INE787H08089	08.12.2038	Private	1000.00	Unsecured
DECEMBER 2038				1000.00	
7.69% IIFCL NCD	INE787H08071	26.10.2038	Private	2000.00	Unsecured
OCTOBER 2038				2000.00	

b. Compliance of all the covenants/terms of the issue in respect of listed debt securities of the listed entity We have examined the compliances made by the listed entity in respect of the covenants/terms of the issue of the listed debt securities (NCD's) and certify that the such covenants/terms of the issue have been complied by the listed entity.

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For Agarwal & Saxena Chartered Accountant Firm Registration. No.002405C



Place: New Delhi Date:12.08.2024