

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.

1. 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.

Place: New Delhi
Date :12.08.2024

For Agarwal & Saxena
Chartered Accountants
FRN: 002405C



Akshay Sethi
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

S.No.	PARTICULARS	Quarter Ended			Year Ended
		30-06-2024 (Unaudited)	31-03-2024 (Audited)	30-06-2023 (unaudited)	31-03-2024 (Audited)
	Revenue from Operations				
(a)	Interest Income	1,36,579.25	1,49,165.28	1,12,544.71	4,98,719.48
(b)	Fees and Commission Income	835.05	1,138.24	2,558.54	7,921.86
(c)	Net Gain/(Loss) on Fair Value changes	-	(100.04)	460.51	296.35
I	Total Revenue from Operations (a+b+c)	1,37,414.30	1,50,203.49	1,15,563.76	5,06,937.69
II	Other Income	16,176.83	26,127.43	31,909.31	83,719.53
III	Total Income (I+II)	1,53,591.13	1,76,330.92	1,47,473.07	5,90,657.21
IV	EXPENSES				
(a)	Finance Cost	93,777.66	88,567.38	75,626.75	3,35,728.76
(b)	Fees and Commission Expense	1,340.67	1,797.70	1,291.01	5,640.89
(c)	Impairment on Financial Instruments	(12,300.48)	(5,061.20)	(19,769.91)	(46,711.59)
(d)	Employee Benefit Expense	1,386.38	1,595.20	1,202.93	5,263.98
(e)	Depreciation, Amortization & Impairment	264.44	276.92	274.81	1,109.81
(f)	Corporate Social Responsibilities	-	1,449.26	0.12	1,449.38
(g)	Other Expenses	520.96	20,600.87	12,110.93	85,325.41
	Total Expenses IV	84,989.63	1,09,226.12	70,736.64	3,87,806.64
V	PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (III-IV)	68,601.50	67,104.80	76,736.43	2,02,850.57
VI	Exceptional Items				
VII	Profit/ (Loss) Before Tax (V-VI)	68,601.50	67,104.80	76,736.43	2,02,850.57
	Tax Expense:				
(i)	Current Tax	(9,386.47)	(10,885.23)	(16,490.12)	(38,532.77)
(ii)	Tax Adjustment for Earlier Years	-	(0.90)	-	(2.30)
(iii)	Deferred Tax	(3,058.19)	(3,057.88)	(2,851.73)	(9,154.78)
VIII	Total Tax Expenses IX (i+ii +iii)	(12,444.66)	(13,944.01)	(19,341.85)	(47,689.85)
IX	Profit/ (Loss) for the Year from continuing operations (VII-VIII)	56,156.84	53,160.80	57,394.58	1,55,160.71
	Profit/(loss) from discontinued operations	-	-	-	-
	Tax Expense of discontinued operations	-	-	-	-
X	Profit/(loss) from discontinued operations(After tax)	-	-	-	-
XI	Profit/ (Loss) from continuing and discontinuing operations (IX + X)	56,156.84	53,160.80	57,394.58	1,55,160.71
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)	(540.23)
	(ii) Income Tax relating to remesurement of defined benefit Obligation	38.46	(29.80)	73.76	135.96
XII	Other Comprehensive Income/(Expense) (A)	(114.36)	88.59	(219.29)	(404.26)
XIII	Total Comprehensive Income/(Loss) for the Year (XI+XII)	56,042.48	53,249.39	57,175.29	1,54,756.45
XIV	Basic and Diluted Earning Per Share (Face Value of ₹ 10 each)				
1.	For continuing operations (in ₹)	0.56*	0.53*	0.57*	1.55
2.	For discontinued operations (in ₹)	-	-	-	-
3.	For countinuing and discontinued Operations (in ₹)	0.56*	0.53*	0.57*	1.55

* Not Annualised

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

Place: New Delhi
Dated: 12.08.2024



PR Jaishankar
(Managing Director)
DIN No.: 6711526

M

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

Place: New Delhi
Dated: 12.08.2024



PR Jaishankar
(Managing Director)
DIN No.: 6711526

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



PR Jaishankar
(Managing Director)
DIN No.: 6711526

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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

(₹ in Lac)

S.No.	Particulars	Quarter Ended		Year Ended	
		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) - *				
	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:

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



PR Jaishankar
(Managing Director)
DIN No.: 6711526

Place: New Delhi
Dated: 12.08.2024

M

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)

(Rs. in lacs)

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 relate	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)	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, DSRA market value is not applicable)	Market Value for Pari passu charge Assets ¹⁰	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 Value	Book Value	Yes/ No	Book Value	Book Value							Relating to Column F	
ASSETS														
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
Right of Use Assets	NA	NA	NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Goodwill	NA	NA	NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Intangible Assets	NA	NA	NA	No	NA	NA	128.14	NA	128.14	NA	NA	NA	NA	NA
Intangible Assets under Development	NA	NA	NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Investments	NA	NA	NA	No	NA	NA	6,23,142.51	NA	6,23,142.51	NA	NA	NA	NA	NA
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	56,16,055.90
Inventories	NA	NA	NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Trade Receivables	NA	NA	NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Cash and Cash Equivalents	NA	NA	NA	No	NA	NA	1,25,158.30	NA	1,25,158.30	NA	NA	NA	NA	NA
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	NA
Others*	NA	NA	NA	Yes	2,853.68	NA	2,05,834.45	NA	2,08,688.13	NA	NA	NA	NA	NA
Total					56,18,909.57				73,85,590.83					

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	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
Subordinated 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	NA
Lease Liabilities	NA	NA	NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Provisions	NA		NA	Yes	22,135.63	NA	1,59,439.21	NA	1,81,574.83	NA	NA	NA	NA	NA
Others	NA		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 ^{iv}														
		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 O.

* Others include all other assets as mentioned specifically.

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



AGARWAL & SAXENA
CHARTERED ACCOUNTANTS

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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 BKFAMJ786B

Place: New Delhi

Date: 12.08.2024

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	Column O
Particulars	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 part passu debt holder (includes debt for which this certificate is issued & other debt with part passu charge)	Other assets (excluding items covered in column F)	Part- Passu Charge	Assets not offered as Security	Eliminati on (amount in debt amount exclusive plus once (due to more than considered on part passu charge)	Market Value for Assets charged on Exclusive basis	Carrying /book value for carrying /book value for exclusive charge assets or ascertainable not applicable (for Eg. Bank DSRs market value is not applicable)	Market Value for Part passu charge Assets TM (For Eg. Bank Balance, DSRs market value is not applicable)	Total Value(=K+L+M+ N)	Related to only those items covered by this certificate
Particulars	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 part passu debt holder (includes debt for which this certificate is issued & other debt with part passu charge)	Other assets (excluding items covered in column F)	Part- Passu Charge	Assets not offered as Security	Eliminati on (amount in debt amount exclusive plus once (due to more than considered on part passu charge)	Market Value for Assets charged on Exclusive basis	Carrying /book value for carrying /book value for exclusive charge assets or ascertainable not applicable (for Eg. Bank DSRs market value is not applicable)	Market Value for Part passu charge Assets TM (For Eg. Bank Balance, DSRs market value is not applicable)	Total Value(=K+L+M+ N)	Related to only those items covered by this certificate
ASSETS		Book Value	Book Value	Yes/ No	Book Value	Book Value								
Property, Plant and Equipment,	NA	NA	NA	No	NA	NA	NA	22,482.75	NA	22,482.75	NA	NA	NA	NA
Capital Work-in- Progress	NA	NA	NA	No	NA	NA	NA	11,961.57	NA	11,961.57	NA	NA	NA	NA
Right of Use Assets	NA	NA	NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Goodwill	NA	NA	NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Intangible Assets	NA	NA	NA	No	NA	NA	NA	128.14	NA	128.14	NA	NA	NA	NA
Intangible Assets under Development	NA	NA	NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Investments	NA	NA	NA	No	NA	NA	NA	6,23,142.51	NA	6,23,142.51	NA	NA	NA	NA
Loans	NA	NA	NA	Yes	56,16,055.90	NA	NA	71,658.33	NA	56,87,714.22	NA	NA	56,16,055.90	56,16,055.90
Inventories	NA	NA	NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Trade Receivables	NA	NA	NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Cash and Cash Equivalents	NA	NA	NA	No	NA	NA	NA	1,25,158.30	NA	1,25,158.30	NA	NA	NA	NA
Bank Balances other than Cash and Cash Equivalents	NA	NA	NA	No	NA	NA	NA	7,06,315.21	NA	7,06,315.21	NA	NA	NA	NA
Others*	NA	NA	NA	Yes	2,853.68	NA	NA	2,05,834.45	NA	2,08,688.13	NA	NA	NA	NA
Total					56,18,909.57					73,85,590.83				

(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	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
Subordinated 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	NA
Lease Liabilities	NA	NA	NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Provisions	NA		NA	Yes	22,135.63	NA	1,59,439.21	NA	1,81,574.83	NA	NA	NA	NA	NA
Others	NA		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		Parl-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 O.

* Others include all other assets as mentioned specifically.

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



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



Akshay Sethi
Partner

M. No.: 539439

UDIN: 24539439 BKFAMJ786B

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)

(Rs. in lacs)

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		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)	Related to only those items covered by this certificate				
	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 ⁱⁱⁱ	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							Relating to Column F	
ASSETS														
	Property, Plant and Equipment	NA	NA	NA	No	NA	NA	22,482.75	NA	22,482.75	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
	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	128.14	NA	128.14	NA	NA	NA	NA
	Intangible Assets under Developme nt	NA	NA	NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA
	Investments	NA	NA	NA	No	NA	NA	6,23,142.51	NA	6,23,142.51	NA	NA	NA	NA
	Loans	NA	NA	NA	Yes	56,16,055.90	NA	71,658.33	NA	56,87,714.22	NA	NA	56,16,055.90	56,16,055.90
	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	1,25,158.30	NA	1,25,158.30	NA	NA	NA	NA
	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
	Others*	NA	NA	NA	Yes	2,853.68	NA	2,05,834.45	NA	2,08,688.13	NA	NA	NA	NA
	Total					56,18,909.57				73,85,590.83				

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	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
Subordinated 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	NA
Lease Liabilities	NA	NA	NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Provisions	NA		NA	Yes	22,135.63	NA	1,59,439.21	NA	1,81,574.83	NA	NA	NA	NA	NA
Others	NA		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								

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 O.

* Others include all other assets as mentioned specifically.

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



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

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.

For Agarwal & Saxena
Chartered Accountants
FRN.: 002405C



M. No.: 539439
UDIN: 245394398kFAMJ7868
Place: New Delhi
Date: 12.08.2024

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	Column O
Particulars	Description of asset for which this certificate relate	Debt for which this certificate is secured	Other Debt	Debt for which this certificate is issued	Assets shared by part passu debt holder (includes debt for other debt with part passu charge)	Other assets covered in Part-Passu Charge	Assets not offered as Security	Elimination (amount in negative)	(Total C to H)	Related to only those items covered by this certificate	Relating to Column F			
		Charge	Exclusive Charge	Part- Passu Charge	Part- Passu Charge	Part- Passu Charge				Market Value for Assets charged on Exclusive basis	Carrying /book value for assets where market value is not ascertainable or applicable (for Eg. Bank Balance, DSRA charge Assets™)	Market Value for Part passu or applicable assets where market value is not ascertainable (for Eg. Bank Balance, DSRA charge Assets™)	Total Value=(K+L+M+ N)	
ASSETS														
Property, Plant and Equipment	NA	NA	NA	NA	No	NA	NA	22,482.75	NA	22,482.75	NA	NA	NA	NA
Capital Work-in-Progress	NA	NA	NA	NA	No	NA	NA	11,961.57	NA	11,961.57	NA	NA	NA	NA
Right of Use Assets	NA	NA	NA	NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA
Goodwill	NA	NA	NA	NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA
Intangible Assets	NA	NA	NA	NA	No	NA	NA	128.14	NA	128.14	NA	NA	NA	NA
Intangible Assets under Development	NA	NA	NA	NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA
Investments	NA	NA	NA	NA	No	NA	NA	6,23,142.51	NA	6,23,142.51	NA	NA	NA	NA
Loans	NA	NA	NA	NA	Yes	56,16,055.90	NA	71,658.33	NA	56,87,714.22	NA	NA	56,16,055.90	56,16,055.90
Inventories	NA	NA	NA	NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA
Trade Receivables	NA	NA	NA	NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA
Cash and Cash Equivalents	NA	NA	NA	NA	No	NA	NA	1,25,158.30	NA	1,25,158.30	NA	NA	NA	NA
Bank Balances other than Cash and Cash Equivalents	NA	NA	NA	NA	No	NA	NA	7,06,315.21	NA	7,06,315.21	NA	NA	NA	NA
Others*	NA	NA	NA	NA	Yes	2,853.68	NA	2,05,834.45	NA	2,08,688.13	NA	NA	NA	NA
Total						56,18,909.57				73,85,590.83				

(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	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
Subordinated 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	NA
Lease Liabilities	NA	NA	NA	No	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Provisions	NA		NA	Yes	22,135.63	NA	1,59,439.21	NA	1,81,574.83	NA	NA	NA	NA	NA
Others	NA		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 ^x														
		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 O.

* 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 with coupon rate	ISIN	Date of Redemption	Type of issue (private/public)	Outstanding (Rs in cr) as on 30.06.2024	Security
8.12%IIFCL2024(Series-VII)	INE787H09079	12-08-24	Private	600.00	Unsecured
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 with coupon rate	ISIN	Date of Redemption	Type of issue (private/public)	Outstanding (Rs in cr) as on 30.06.2024	Security
8.30%IIFCL2026 Infra Bonds Series III	INE787H07032	28-03-26	Public	1.33	Secured
8.30%IIFCL2026 Infra Bonds Series IV	INE787H07040	28-03-26	Public	6.58	
9.41%IIFCL2037-Series X-A Bonds	INE787H07057	27-07-37	Private	1050.00	
9.36%IIFCL2042-Series X-B Bonds	INE787H07065	27-07-42	Private	50.00	
7.38%IIFCL2027 Tax Free Bonds Pvt. Placement Series III-B	INE787H07081	15-11-27	Private	100.00	
7.41%IIFCL2032 Tax Free Bonds Pvt. Placement Series III-C	INE787H07099	15-11-32	Private	340.00	
7.38%IIFCL2027 Tax Free Bonds Pvt. Placement Series IV-B	INE787H07115	21-11-27	Private	50.00	
7.41%IIFCL2032 Tax Free Bonds Pvt. Placement Series IV-C	INE787H07123	21-11-32	Private	21.00	
7.36/7.86%IIFCL2028 Public Tax Free Bonds Tranche I Series II	INE787H07149	22-01-28	Public	760.96	

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

8.50%IIFCL2033 Public Tax Free Bonds 2013-14 Tranche I Series 3A	INE787H07305	12-11-33	Public	186.8982	
8.75%/8.50%IIFCL2033 Public Tax Free Bonds 2013-14 Tranche I Series 3B	INE787H07313	12-11-33	Public	257.9621	
8.48%IIFCL2029 Public Tax Free Bonds 2013-14 Tranche II Series 2A	INE787H07339	22-01-29	Public	279.8922	
8.48%/8.73%IIFCL2029 Public Tax Free Bonds 2013-14 Tranche II Series 2B	INE787H07362	22-01-29	Public	147.8858	
8.66%IIFCL2034 Public Tax Free Bonds 2013-14 Tranche II Series 3A	INE787H07347	22-01-34	Public	754.3989	
8.66%/8.91%IIFCL2034 Public Tax Free Bonds 2013-14 Tranche II Series 3B	INE787H07370	22-01-34	Public	595.8997	
8.55%IIFCL2023 Public Tax Free Bonds 2013-14 Tranche III Series 2A	INE787H07396	27-03-29	Public	1595.8486	
8.80%/8.55%IIFCL2023 Public Tax Free Bonds 2013-14 Tranche III Series 2B	INE787H07420	27-03-29	Public	283.3869	
8.55%IIFCL2023 Public Tax Free Bonds 2013-14 Tranche III Series 3A	INE787H07404	27-03-34	Public	125.9825	Secured
8.80%/8.55%IIFCL2023 Public Tax Free Bonds 2013-14 Tranche III Series 3B	INE787H07438	27-03-34	Public	141.2781	

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
7.46% IIFCLNCD MAY 2033	INE787H08055	31.05.2033	Private	500.00	Unsecured
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 with coupon rate	ISIN	Date of Redemption	Type of issue (private/public)	Outstanding (Rs in cr) as on 30.06.2024	Security
7.53% IIFCL NCD SEPTEMBER 2023-2038	INE787H08063	18.09.2038	Private	2000.00	Unsecured
7.67 % IIFCL NCD DECEMBER 2038	INE787H08089	08.12.2038	Private	1000.00	Unsecured
7.69% IIFCL NCD OCTOBER 2038	INE787H08071	26.10.2038	Private	2000.00	Unsecured

- 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.

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



Akshay Sethi
Partner, M.No.539439

UDIN: 24539439 BKFAMK 9893

Place: New Delhi
Date:12.08.2024