ABP & Associates
Chartered Accountants
2nd Floor, Godavari Tower, 11/A, Bapuji Nagar
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HDSG & Associates
Chartered Accountants
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FRN: 002871N

Independent Auditors' Review Report on the Unaudited Standalone Financial Results of India Infrastructure Finance Company Limited for the quarter and half year ended 30 September 2026, pursuant to Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
India Infrastructure Finance Company Limited
5th Floor, Office Block 2, Plate A & B, NBCC Tower
East Kidwai Nagar, New Delhi – 110023

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of India Infrastructure Finance Company Limited (the "Company") for the quarter and half year ended 30 September 2026, together with the Statement of Assets and Liabilities as at 30 September 2026, the Statement of Cash Flows for the half year ended on that date and the disclosures under Regulation 52(4) (together, the "Statement"), 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"). The documents comprising the Statement are listed in the Annexure to this report and have been initialled by us for identification.

2. This Statement, which is the responsibility of the Company's Management and has been approved by its 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, read with the relevant rules issued thereunder, the circulars, guidelines and directions issued by the Reserve Bank of India from time to time (the "RBI guidelines") and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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.

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Basis for Qualified Conclusion

4. As stated in Note 7 to the Statement, the Company has changed its accounting policy for derivative financial instruments and hedge accounting to apply the requirements of Ind AS 109 "Financial Instruments" from the half year ended 30 September 2026. The Company has not adjusted the opening balances as at 1 April 2026 for the cumulative effect of the change, and has not applied the change retrospectively to the following figures included in the Statement, which continue to be presented under the earlier policy:

   (i) the quarter ended 30 June 2026, as published on 5 August 2026;

   (ii) the quarter and half year ended 30 September 2025;

   (iii) the year ended 31 March 2026; and

   (iv) the statement of assets and liabilities as at 31 March 2026.

   Ind AS 8, read with paragraphs 43 and 44 of Ind AS 34, requires a change in accounting policy to be applied retrospectively, including adjustment of the opening balances and restatement of the comparative interim and annual periods presented. As a result:

   a) Figures for the quarter/period ended 30th September 2026 disclosed as Other Comprehensive Income/ (Expense) of ₹(15,462.21) lakh (net of deferred tax of ₹5,200.35 lakh) includes Other Comprehensive Income/ (Expense) of ₹(4,445.48) lakh (net of deferred tax of ₹1,495.13 lakh) relating to the quarter ended 30th June 2026; and

   b) The comparative figures referred to above are not comparable with those for the current periods. The effect of retrospective application, to the extent determined by the Company, is set out in Note 7. The effect on the figures for the quarter and half year ended 30 September 2025 has not been determined.

Qualified Conclusion

5. Based on our review conducted as stated in paragraph 3 above, except for the effects of the matter described in paragraph 4 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, the RBI guidelines and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 52 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

6. **Comparative figures.** The comparative figures included in the Statement were reviewed or audited, as applicable, as follows:

   a. the figures for the quarter and half year ended 30 September 2025 were reviewed by M/s SPMR & Associates, Chartered Accountants (Firm Registration No.: 007578N), an

independent practitioner, who expressed an unmodified conclusion on those financial results in their limited review report dated 13 November 2025;

b. the figures for the year ended 31 March 2026 were audited by ABP & Associates and ADB & Company, Chartered Accountants, the joint statutory auditors of the Company for that year, who expressed an unmodified opinion on the standalone financial statements for that year in their report dated 29 May 2026, revised on 23 July 2026; and

c. the figures for the quarter ended 30 June 2026 were reviewed by ABP & Associates and ADB & Company, Chartered Accountants, who expressed an unmodified conclusion on those financial results in their limited review report dated 5 August 2026.

Our conclusion is not modified in respect of the matters stated in paragraphs 6 above.

For ABP & Associates
Chartered Accountants
Firm Registration No.: 315104E

(CA Kamal Kumar Chanduka)
Partner
Membership No.: 058790
UDIN: 26058790UGXWTA6724

For HDSG & Associates
Chartered Accountants
Firm Registration No.: 002871N

(CA Charanjeet)
Partner
Membership No.: 515154
UDIN: 26515154FAFXFS1275

Place: New Delhi
Date: 13 November 2026

INDIA INFRASTRUCTURE FINANCE COMPANY LIMITED (IIFCL)
(A Govt. of India Enterprise)
5th FLOOR, NBCC TOWER, EAST KIDWAI NAGAR, NEW DELHI - 110023
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED 30th SEPTEMBER 2026
CIN No. U67190DL2006GOI144520

(₹ in lacs)

S.No.	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30-09-2026 (Unaudited)	30-06-2026 (Unaudited)	30-09-2025 (Unaudited)	30-09-2026 (Unaudited)	30-09-2025 (Unaudited)	31-03-2026 (Audited)
	Revenue from Operations						
(a)	Interest Income	195,641.10	186,986.65	169,525.81	382,627.75	332,693.68	692,087.63
(b)	Fees and Commision Income	8,300.88	3,186.68	1,406.17	11,487.56	1,752.99	5,161.07
(c)	Net Gain/(Loss) on Fair Value changes	-	-	-	-	-	(1,007.16)
I	**Total Revenue from Operations (a+b+c)**	**203,941.98**	**190,173.33**	**170,931.98**	**394,115.31**	**334,446.67**	**696,241.54**
II	Other Income	22,394.91	23,310.38	6,666.34	45,705.29	45,356.16	121,857.68
III	**Total Income (I+II)**	**226,336.89**	**213,483.71**	**177,598.32**	**439,820.60**	**379,802.83**	**818,099.22**
IV	**EXPENSES**						
(a)	Finance Cost	150,179.31	129,316.05	113,144.07	279,495.36	223,458.33	457,407.40
(b)	Fees and Commission Expense	1,238.73	1,547.04	1,340.87	2,785.77	2,770.49	5,613.66
(c)	Impairment on Financial Instruments	(30,557.53)	7,094.03	7,452.08	(23,463.50)	(3,868.50)	(16,566.36)
(d)	Employee Benefit Expenses	2,637.39	1,916.09	2,552.34	4,553.48	4,394.64	7,412.43
(e)	Depreciation, Amortization & Impairment	322.51	675.17	346.66	997.68	689.48	1,427.34
(f)	Corporate Social Responsibilities	1,031.83	45.80	546.73	1,077.63	871.04	4,054.46
(g)	Other Expenses	33,174.61	1,189.76	12,871.71	34,364.37	55,552.11	160,367.72
	Total Expenses IV	**158,026.85**	**141,783.94**	**138,254.46**	**299,810.79**	**283,867.59**	**619,716.65**
V	**PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (III-IV)**	**68,310.04**	**71,699.77**	**39,343.86**	**140,009.81**	**95,935.24**	**198,382.57**
VI	Exceptional Items	-	-	-	-	-	-
VII	**Profit/ (Loss) Before Tax (V-VI)**	**68,310.04**	**71,699.77**	**39,343.86**	**140,009.81**	**95,935.24**	**198,382.57**
	Tax Expense:						
	(i) Current Tax	(11,505.07)	(15,202.88)	(9,937.86)	(26,707.95)	(23,663.62)	(56,705.84)
	(ii) Tax Adjustment for Earlier Years	-	-	-	-	-	(1,889.63)
	(iii) Deferred Tax	(3,939.08)	(2,845.88)	858.08	(6,784.96)	(350.57)	(1,844.93)
VIII	**Total Tax Expenses IX (i+ii +iii)**	**(15,444.15)**	**(18,048.76)**	**(9,079.78)**	**(33,492.91)**	**(24,014.19)**	**(60,440.41)**
IX	**Profit/ (Loss) for the Year from continuing operations (VII-VIII)**	**52,865.89**	**53,651.01**	**30,264.08**	**106,516.89**	**71,921.04**	**137,942.17**
	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)**	**52,865.89**	**53,651.01**	**30,264.08**	**106,516.89**	**71,921.04**	**137,942.17**
	A. Items that will not be reclassified to Profit and Loss						
	(i) Remesurement of gains/(loss)defined benefit Obligation	(463.43)	4.80	516.73	(458.62)	0.96	4.80
	(ii) Income Tax relating to remesurement of defined benefit Obligation	116.64	(1.21)	(130.05)	115.43	(0.24)	(1.21)
	Sub-Total (A)	**(346.79)**	**3.59**	**386.68**	**(343.20)**	**0.72**	**3.59**
	B. Items that will be reclassified to Profit and Loss						
	(i) Remeasurement on account of Cash Flow Hedge Reserve	(20,662.57)	-	-	(20,662.57)	-	-
	(ii) Income Tax relating to movement in Cash Flow Hedge Reserve	5,200.35	-	-	5,200.35	-	-
	Sub-Total (B)	**(15,462.21)**	-	-	**(15,462.21)**	-	-
XII	**Other Comprehensive Income/(Expense) (A+B)**	**(15,809.00)**	**3.59**	**386.68**	**(15,805.41)**	**0.72**	**3.59**
XIII	**Total Comprehensive Income/(Loss) for the Year (XI+XII)**	**37,056.88**	**53,654.60**	**30,650.76**	**90,711.48**	**71,921.76**	**137,945.76**
XIV	**Basic and Diluted Earning Per Share (Face Value of ₹ 10 each)**						
	1 For continuing operations (in ₹)	**0.53***	**0.54***	**0.30***	**1.07***	**0.72***	**1.38**
	2 For discontinued operations (in ₹)	-	-	-	-	-	-
	3 For countinuing and discontinued Operations (in ₹)	**0.53***	**0.54***	**0.30***	**1.07***	**0.72***	**1.38**

* Not Annualised

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

Rohit Rishi
(Managing Director)
DIN No.: 11524681

Place: New Delhi
Date: 13.11.2026







INDIA INFRASTRUCTURE FINANCE COMPANY LIMITED (IIFCL)
(A Govt. of India Enterprise)
5th FLOOR, NBCC TOWER, EAST KIDWAI NAGAR, NEW DELHI - 110023
STANDALONE BALANCE SHEET AS AT 30th SEPTEMBER 2026
CIN No. U67190DL2006GOI144520

S.No.	PARTICULARS	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
I	**ASSETS**		
1	**Financial Assets**		
(a)	Cash and Cash Equivalents	57,215.96	74,110.35
(b)	Bank Balance other than above	419,272.88	555,879.13
(c)	Derivative Financial Instruments	158,497.70	174,673.79
(d)	Loans	9,653,750.57	8,005,357.02
(e)	Investments	924,021.07	922,127.48
(f)	Other Financial Assets	75,455.94	58,017.01
	Total Financial Assets	**11,288,214.12**	**9,790,164.78**
2	**Non-Financial Assets**		
(a)	Current Tax Assets (Net)	793.42	793.42
(b)	Deferred Tax Asset (Net)	13,913.56	15,382.74
(c)	Property, Plant and Equipment	35,817.87	36,629.69
(d)	Capital Work-in-Progress	2,656.06	2,217.96
(e)	Other Intangible Assets	691.68	784.27
(f)	Other Non-Financial Assets	4,421.96	2,103.87
	Total Non Financial Assets	**58,294.55**	**57,911.94**
	TOTAL ASSETS (1+2)	**11,346,508.68**	**9,848,076.75**
II	**LIABILITIES AND EQUITY**		
A	**Liabilities**		
1	**Financial Liabilities**		
(a)	Debt Securities	3,545,345.40	3,360,545.40
(b)	Borrowings	5,732,266.84	4,542,276.10
(c)	Other Financial Liabilities	166,122.83	135,427.19
	Total Financial Liabilities	**9,443,735.07**	**8,038,248.69**
2	**Non-Financial Liabilities**		
(a)	Current Tax Liabilities (Net)	6,813.79	4,905.84
(b)	Provisions	7,215.28	5,538.41
(c)	Other Non-Financial Liabilities	8,346.89	9,575.18
	Total Non Financial Liabilities	**22,375.96**	**20,019.43**
	Total Liabilities (1+2)	**9,466,111.03**	**8,058,268.12**
B	**Equity**		
(a)	Equity Share Capital	999,991.62	999,991.62
(b)	Other Equity	880,406.02	789,816.97
	Sub Total (B)	**1,880,397.64**	**1,789,808.59**
	TOTAL LIABILITIES AND EQUITY (A+B)	**11,346,508.68**	**9,848,076.75**

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

Rohit Rishi
(Managing Director)
DIN No.: 11524681

Place: New Delhi
Date: 13.11.2026

INDIA INFRASTRUCTURE FINANCE COMPANY LIMITED (IIFCL)
(A Govt. of India Enterprise)
5th FLOOR, NBCC TOWER, EAST KIDWAI NAGAR, NEW DELHI - 110023
STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 30th SEPTEMBER 2026
CIN No. U67190DL2006GOI144520

(₹ in Lac)

S.NO.	PARTICULARS		Period Ended 30.09.2026 (Un-Audited)	Period Ended 30.09.2025 (Un-Audited)
	CASH FLOW FROM OPERATING ACTIVITIES			
	Net Profit before Tax		140,009.81	95,935.24
	Adjustments for:			
(i)	Depreciation and amortisation expense		997.68	689.48
(ii)	Provision/write offs:		836.53	0.96
(iii)	Provisions/ Amounts written back		-	-
(iv)	Foreign Exchange Fluctuation Loss / (Profit) on borrowings		16,936.75	52,168.66
(v)	(Profit)/ Loss on sale of fixed assets		-	-
(vi)	Interest accrued and due on loans and advances		(721.81)	44,930.86
(vii)	Interest accrued but not due on borrowings		30,217.04	-
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		**188,276.02**	**193,725.21**
(i)	Cash Flow From Lending Operations		(1,648,393.55)	(671,509.89)
(ii)	Addition to Operating Investments		(410.55)	20,704.16
(iii)	(Increase)/decrease in other operating assets		(23,521.71)	(56,266.42)
(iv)	Decrease/(Increase) in other bank balances		136,606.25	(209,454.00)
(v)	Decrease in other operating liabilities		(490.42)	(13,467.01)
	CASH FLOW FROM OPERATIONS BEFORE TAX		**(1,347,933.95)**	**(736,267.97)**
	Taxes paid (Net)		(24,800.00)	(22,000.00)
	NET CASH FLOW FROM OPERATING ACTIVITIES	**A**	**(1,372,733.95)**	**(758,267.96)**
B	**CASH FLOW FROM INVESTING ACTIVITIES**			
(i)	Purchase of Plant, Property and Equipment		(93.28)	(3.49)
(ii)	(Increase)/decrease in Capital Work in progress		(438.10)	(937.88)
(iii)	(Increase)/decrease in Investments		(1,483.05)	(99,521.06)
	NET CASH FLOW FROM INVESTING ACTVITIES	**B**	**(2,014.42)**	**(100,462.43)**
C	**CASH FLOW FROM FINANCING ACTIVITIES**			
(i)	Proceeds from Issue/ Allotment of Share Capital		-	-
(ii)	Net Proceeds/(repayment) from Borrowings		1,173,053.99	522,160.26
(iii)	Net Proceeds/ (Repayment) from Debt Securities		184,800.00	356,000.00
	NET CASH FLOW FROM FINANCING ACTIVITIES	**C**	**1,357,853.99**	**878,160.26**
	NET CHANGE IN CASH & CASH EQUIVALENT (A+B+C)		**(16,894.38)**	**19,429.88**
	Add: Opening Cash and Cash Equivalents		74,110.35	43,602.48
	Closing Cash and Cash Equivalents		**57,215.96**	**63,032.36**
	Components of Closing Cash and Cash Equivalent Comprises of :-			
(i)	Cash on hand		-	-
(ii)	Current Accounts		57,215.96	63,032.36
	TOTAL		**57,215.96**	**63,032.36**

The above statement of cash flows has been prepared under the indirect method as set out in Ind AS 7 'Statement of Cash Flows'.

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

Rohit Rishi
(Managing Director)
DIN No.: 11524681

Place: New Delhi
Date: 13.11.2026

ABP & ASSOCIATES * CHARTERED ACCOUNTANTS *

H.D.S.G. & Associates * Chartered Accountants * FRN : 002871N NEW DELHI

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Notes:

1. The above results have been reviewed by the Audit Committee at their Meeting held on 13th November 2026 and approved by the Board of Directors of the company at their Meeting held on 13th November 2026. The results for period ended 30th September 2026 are reviewed by the Statutory Auditors of IIFCL.
2. Information on Investor's complaints pursuant to Listing Agreement for the quarter ended 30th September 2026:

	Opening	Additions	Disposals	Closing Balance
No. of complaints	0	37	37	0

3. 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.
4. 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.
5. In terms of the requirement as per RBI notification no. RBI/2019-20/170 DOR (NBFC).CC.PD.No.109/22.10.106/2019-20 dated March 13, 2020 on Implementation of Indian Accounting Standards, Non-Banking Financial Companies (NBFCs) are required to create an impairment reserve for any shortfall in impairment allowances under Ind AS 109 and Income Recognition, Asset Classification and Provisioning (IRACP) norms (including provision on standard assets). The impairment allowances under Ind AS 109 made by the Company exceeds the total provision required under IRACP (including standard asset provisioning), as at September 30, 2026 and accordingly, no amount is required to be transferred to impairment reserve.
6. The unaudited Standalone Financial Results are prepared in accordance with Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended and accordingly, these unaudited Financial Results together with the results for the comparative reporting period have 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"), directions/ guidelines issued by the Reserve Bank of India ('RBI') and other recognized accounting practices generally accepted in India. The unaudited Standalone Financial Results are in compliance with Regulation 52 the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations"). The material accounting policies that were applied in preparation of these Unaudited Standalone Financial Results are followed in the Standalone Financial Statements for the period ended 30th September 2026.
7. The Company carried out hedge accounting of derivative contracts undertaken to hedge the foreign currency and interest rate risk on foreign currency borrowings under the ICAI Guidance Note on Accounting for Derivative Contracts, recognising fair value changes on cash flow hedges (net of the exchange difference on the hedged item) directly in the Cash Flow Hedge Reserve, without deferred tax.

The company has adopted accounting policy relating to hedge accounting in accordance with the requirements of Ind AS 109 – Financial Instruments from period(s) ended 30th September 2026. Accordingly, the changes in the Cash Flow Hedge Reserve are routed through Other Comprehensive Income (OCI), net of applicable deferred tax. Consequently, the effective portion of fair value changes on cash flow hedges is now recognised in other comprehensive income, net of deferred tax, and reclassified to profit or loss when the hedged cash flows affect profit or loss; the ineffective portion is recognised immediately in profit or loss.

The company has not given cumulative effect of ₹1,991.85 lakh (being deferred tax on the debit balance of ₹7,914.22 lakh) on Cash Flow Hedge Reserve/retained earnings as at 1 April 2026, nor the effect of ₹9,281.29 lakh (net of deferred tax of ₹3,121.54 lakh) on other comprehensive income for the year ended 31 March 2026. Figures for the half year ended, and as at 30th September 2026 are prepared under the revised policy, except for the above.

Figures for the quarter/period ended 30th September 2026 disclosed as Other Comprehensive Income/ (Expense) of ₹(15,462.21) lakh (net of deferred tax of ₹5,200.35 lakh) includes Other Comprehensive Income/ (Expense) of ₹(4,445.48) lakh (net of deferred tax of ₹1,495.13 lakh) relating to the quarter ended 30th June 2026.

Accordingly, the figures for the quarter ended 30 June 2026 (as published on 5 August 2026), the quarter and half year ended 30 September 2025 and the year ended, and as at, 31 March 2026 are not comparable; the effect for the quarter and half year ended 30 September 2025 has not been determined. The change has no effect on profit after tax or earnings per share.

The company is required to examine the implication of the aforesaid changes in the accounting policy on the financial statements of the previous reporting periods and opening balances as on 1st April 2026, which shall be carried out post such examination during FY 2026-27.

8. Loan Customer balances including Interest Accrued & Due & Suspense Account includes ₹6,054.63 Lacs as amount pending appropriation, representing routing ledger balances within the SAP system. Management is in the process of reconciliation to align these balances.
9. The fee income from borrowers is recognized on the basis of invoices raised by IIFCL.
10. Wholly owned analytical subsidiary of a Rating Agency has estimated the Expected Credit Loss (ECL) as at 30th September 2026. Amount of Expected Credit Loss (ECL) was estimated by IIFCL in house till March 2026.
11. The figures for the quarter ended 30th September 2026 as reported in these unaudited standalone financial results are the balancing figures between the unaudited figures in respect of the published figures for the Quarter ended 30th June 2026 and the published year to date figures upto the period ended 30th September 2026 which were limited reviewed by the joint statutory auditors.
12. 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

Rohit Rishi
(Managing Director)
DIN No.: 11524681

Place: New Delhi
Date: 13.11.2026

ABP & ASSOCIATES * CHARTERED ACCOUNTANTS * 315

H.D.S.G. & Associates * Chartered Accountants * FRN 002871N NEW DELHI

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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 September 2026

S.No.	PARTICULARS	As at/ For the period ended 30th September 2026 (Unaudited)
(i)	Debt Equity Ratio (Times)	4.93
(ii)	Outstanding Redeemable Preference Shares	-
(iii)	Debenture Redemption Reserve (₹ in lacs)	54,462.29
(iv)	Net Worth (₹ in lacs)	1,880,397.64
(v)	Net profit after tax (₹ in lacs)	106,516.89
(vi)	Earnings per share (in ₹)	1.07
(vii)	Total Debt to Total Assets (times)	0.82
(viii)	Operating Margin (%)	25.63%
(ix)	Net Profit Margin (%)	24.22%
(x)	Capital Redemption Reserve (₹ in lac)	-
(xi)	Other Sector Specific Ratios:	
a)	Gross Credit Impaired Assets Ratio (%)	0.28%
b)	Net Credit Impaired Assets Ratio (%) (on Gross Advances)	0.00%
c)	Net Credit Impaired Assets Ratio (%) (on Net Advances)	0.00%
d)	Provision Coverage ratio (%)	100.00%
e)	CRAR (%)	17.11%
f)	LCR(%)	155.07%

Note:

1. Debt to Equity ratio = Total Debt / (Equity Share Capital + Other Equity)
2. Net worth = Equity Share Capital + Other Equity
3. Total debt to Total assets = Principal outstanding of { Debt Securities + Borrowings (other than debt securities) } / Total assets
4. Operating Margin = (Profit before Tax - Other Income+ Recovery from Loan Amount w/o) / Total Revenue from operations
5. Net Profit Margin = Net profit After Tax/Total Income
6. Gross Credit Impaired Assets Ratio = Gross Credit Impaired Assets /Gross Loan Assets
7. Net Credit Impaired Assets Ratio = Net Credit Impaired Assets /(Gross/Net) Loan Assets
8. CRAR = Total Capital Fund (Tier 1 Capital +Tier 2 Capital) / Risk weighted assets, calculated as per applicable RBI guidelines.
9. 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.

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

Rohit Rishi
(Managing Director)
DIN No.: 11524681

Place: New Delhi
Date: 13.11.2026