INTERISE
TRUST

August 12, 2026

Corporate Relations Department **BSE Limited** Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001 Scrip Code: 541300 | 977222 | 977223 | 731807	**The Listing Department,** **National Stock Exchange of India Limited** Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E), Mumbai – 400 051 Trading Symbol: INTERISE

Dear Sir/Madam,

Sub: Intimation for Board Meeting Outcome held on August 12, 2026

We are pleased to inform you that, the Board of Directors of the Interise Investment Managers Private Limited, the Investment Manager ('IM') of Interise Trust, ('Trust'), at their meeting held on August 12, 2026, has, inter alia, considered and / or approved the following matters:

i) Unaudited (Standalone & Consolidated) Financial results of the Trust along with limited review report, for the quarter ended June 30, 2026, which is enclosed as Annexure A.

ii) Declaration of a distribution to the Unitholders of Rs. 2.30 per unit comprising of Rs. 1.70 per unit towards Interest, Rs. 0.20 per unit towards return of capital and Rs. 0.40 per unit towards Dividend, subject to withholding taxes, as applicable.

    In furtherance to our earlier intimation dated August 6, 2026, we hereby reiterate that record date for the purpose of the payment of the aforesaid distribution to the Unitholders, is approved to be fixed on Saturday, August 15, 2026, in accordance Regulation 18(6)(c) of InvIT Regulations, however, since August 15, 2026, is a national holiday and therefore, the beneficiary position as at the close of August 14, 2026, is deemed to be considered, for the purpose of arriving the eligible unitholders, for the aforesaid distribution.

You are requested to take the above on your record.

Thank you.
Yours Truly,
For **Interise Trust**
Through its Investment Manager,
Interise Investment Managers Private Limited

AMIT DHIRENDRA SHAH
Digitally signed by AMIT DHIRENDRA SHAH
Date: 2026.08.12 15:37:30 +05'30'

Amit Shah
Chief Compliance Officer &
Vice President – Company Secretary

CC:

Trustee to Interise **IDBI Trusteeship Services Limited** 4th Floor, Office No. 405, Kanchenjunga Building, Barakhamba Road, New Delhi – 110001	Debenture Trustee **Axis Trustee Services Limited** The Ruby, 2nd Floor, SW, 29 Senapati Bapat Marg, Dadar West, Mumbai - 400 028	**ICICI Bank Limited,** Issuer and Paying Agent, ICICI Bank Ltd, L&T Ltd., Mount Poonamallee Rd, Manapakkam, Chennai – 600089

Sharp & Tannan
Chartered Accountants
Parsn Manere, A Wing, 3rd Floor
602, Anna Salai, Chennai,
Tamil Nadu, 600006, India.

Deloitte Haskins & Sells
Chartered Accountants
ASVN Ramana Towers, No. 52, 7th Floor,
Venkatnarayana Road, T. Nagar, Chennai,
Tamil Nadu, 600017, India.

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM UNAUDITED STANDALONE FINANCIAL INFORMATION

To
The Board of Directors,
Interise Investment Managers Private Limited
(Acting in capacity as the Investment Manager of Interise Trust)

1. We have reviewed the accompanying Unaudited Standalone Statement of Financial Information of Interise Trust (the "InvIT or "Trust") for the quarter ended 30 June 2026 ("the Statement"), being submitted by Interise Investment Managers Private Limited (the "Investment Manager") pursuant to the requirements of Securities and Exchange Board of India (Infrastructure Investment Trusts) Regulation, 2014, as amended, including any guidelines, circulars, and master circulars issued thereunder (together referred to as the "InvIT Regulations")

2. This Statement, which is the responsibility of the Investment Manager and approved by the Board of Directors of the Investment Manager, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), as prescribed in Rule 2(1)(a) of the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other accounting principles generally accepted in India, to the extent not inconsistent with the InvIT Regulations. 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 ("ICAI"). 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 of interim financial information is limited primarily to making inquiries, of the personnel of the Investment Manager responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing issued by the ICAI and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion on the Statement.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in the context of the InvIT Regulations prevailing over certain Ind AS requirements, read with Note 6 to the Statement, in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of InvIT Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

for **SHARP & TANNAN**
Chartered Accountants
(Firm's registration no. 003792S)

SHARP & TANNAN
CHARTERED ACCOUNTANTS
FRN: 003792S
602, ANNA SALAI, CHENNAI - 600 006.

V. Viswanathan
Partner
Membership no. 215565
UDIN: 26215565QCLHLD2959

Place: Mumbai
Date: 12 August 2026

for **DELOITTE HASKINS & SELLS**
Chartered Accountants
(Firm's registration no. 008072S)

R. Prasanna venkatesh.

R. Prasanna Venkatesh
Partner
Membership no. 214045
UDIN: 26214045QPIYCB1273

DELOITTE HASKINS & SELLS
CHENNAI-17
CHARTERED ACCOUNTANTS

Place: Mumbai
Date: 12 August 2026

INTERISE TRUST

SEBI Registration Number: IN/InvIT/17-18/0007

Unaudited Standalone Statement of Financial Information for the quarter ended June 30, 2026

(All amounts in Rs. Lakhs, unless otherwise stated)

A. Standalone Statement of Profit and Loss

S.No.	Particulars	For the quarter ended			For the year ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		(Reviewed)	*(Refer Note 3)*	*(Reviewed)*	*(Audited)*
I.	**Income**				
	Revenue from operations :				
	Interest income on loan given to subsidiaries	32,535.90	32,605.14	33,330.55	1,33,680.72
	Dividend income from subsidiaries	6,000.00	10,200.00	4,000.00	28,600.00
	Other income	173.56	113.28	173.11	636.41
	Total Income	**38,709.46**	**42,918.42**	**37,503.66**	**1,62,917.13**
II.	**Expenses**				
	Finance costs	15,305.45	17,337.92	16,865.61	67,632.20
	Impairment losses	-	35.15	-	116.14
	Allowance for expected credit loss *(Refer Note 7)*	462.30	2,912.23	2,127.88	6,007.13
	Depreciation and amortisation expense	4.58	4.53	4.58	18.37
	Other expenses	1,857.33	2,647.53	1,452.46	7,364.92
	Total Expenses	**17,629.66**	**22,937.36**	**20,450.53**	**81,138.76**
III.	**Profit before tax (I-II)**	**21,079.80**	**19,981.06**	**17,053.13**	**81,778.37**
IV.	**Tax Expense**				
	Current tax	67.01	43.05	66.38	243.69
	Total tax expense	**67.01**	**43.05**	**66.38**	**243.69**
V.	**Profit for the period / year (III-IV)**	**21,012.79**	**19,938.01**	**16,986.75**	**81,534.68**
VI.	**Other comprehensive income**	-	-	-	-
VII.	**Total comprehensive income for the period / year (V+VI)**	**21,012.79**	**19,938.01**	**16,986.75**	**81,534.68**
	Earnings per unit (face value of Rs.100 per unit) *(Refer Note 15)*				
	Basic (Rs. absolute amount)	2.02	1.91	1.63	7.82
	Diluted (Rs. absolute amount)	2.02	1.91	1.63	7.82
VIII.	**Ratio's** *(Refer Note 15)* *				
	Debt equity ratio	1.06	1.22	1.12	1.22
	Debt service coverage ratio	1.80	1.17	1.20	1.30
	Interest service coverage ratio	2.59	2.75	2.17	2.48
	Total debts to total assets	0.51	0.55	0.53	0.55
	Total long term debts to working capital	7.37	6.16	3.62	6.16
	Current ratio	1.39	1.31	2.39	1.31
	Current liability ratio	0.26	0.34	0.17	0.34
	Asset cover ratio	1.94	1.82	1.90	1.82
	Operating margin (%)	94.42%	87.18%	90.86%	92.07%
	Net profit margin (%)	54.53%	46.58%	45.50%	50.24%
	Distribution per unit *(Refer Notes 18 & 21)*	2.30	1.25	1.19	7.59
	Net worth	7,23,971.56	7,15,988.91	7,17,529.85	7,15,988.91

*Considering the nature of operations and business, ratio's such as Outstanding redeemable preference shares; Capital redemption reserve / Debenture redemption reserve; Bad debts to account receivable ratio; Debtors turnover ratio; Inventory turnover ratio are not applicable to Interise Trust.

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Notes to Unaudited Standalone Statement of Financial Information of Interise Trust for the quarter ended June 30, 2026

1. The unaudited standalone statement of financial information of Interise Trust ("the Trust") for the quarter ended June 30, 2026, have been reviewed by the audit committee of Interise Investment Managers Private Limited ("Investment Manager of Interise Trust") at their meeting held on August 12, 2026, and thereafter approved by the Board of Directors of the Investment Manager of the Trust at their meeting held on August 12, 2026.

2. The unaudited standalone statement of financial information comprises of unaudited standalone statement of profit and loss, unaudited standalone statement of net distributable cash flows of the Trust, explanatory notes thereto and the additional disclosures as required in Chapter 4 to the SEBI Circular No. SEBI/HO/DDHS-PoD-2/P/CIR/2025/102 dated July 11, 2025 ("SEBI Circular") and other relevant disclosures for the quarter ended June 30, 2026 of the Trust being submitted by the Investment Manager pursuant to the requirements of Regulation 23 of the SEBI (Infrastructure Investment Trusts) Regulations, 2014 as amended (InvIT Regulations) from time to time read with SEBI Circular. The unaudited standalone financial information has been prepared in accordance with the recognition and measurement principles prescribed under Ind AS 34 - "Interim Financial Reporting", read with rule 2(1)(a) of Companies (Indian Accounting Standards) Rules, 2015 ('Ind AS'), as amended and read with SEBI Circular.

3. The standalone financial information for the quarter ended March 31, 2026, are the balancing figures between the audited standalone figures for the year ended March 31, 2026, and the published unaudited standalone figures for the nine months ended December 31, 2025, which were subject to limited review by the statutory auditors.

4. The Trust was registered as an irrevocable Trust under the provisions of the Indian Trusts Act, 1882 on March 07, 2018. The Trust was registered as an Infrastructure Investment Trust under the Securities and Exchange Board of India (Infrastructure Investment Trust) Regulation, 2014 ("SEBI InvIT Regulations") on March 15, 2018, having registration number IN/InvIT/17-18/0007 with principal place of business at A-303 & 304, Delphi Building, Orchard Avenue, Hiranandani Business Park, Powai, Mumbai – 400076, Maharashtra, India.

5. During the quarter ended June 30, 2026, the registered office of the Investment Manager of Interise Trust, was shifted from Chennai, Tamil Nadu to Mumbai, Maharashtra. The new registered office address is A-303 & 304, Wing-A, 3rd Floor, Delphi Building, Hiranandani Business Park, Orchard Avenue, Powai, Mumbai – 400076, Maharashtra, India. The change was effected pursuant to the Certificate of Registration issued by the Regional Director of Registrar of Companies, Mumbai, Ministry of Corporate Affairs, on June 25, 2026.

6. Under the provisions of the SEBI InvIT Regulations, the Trust is required to distribute to Unitholders not less than 90% of the Net Distributable Cash Flows of the Trust for each financial year. Accordingly, Unit Capital contains a contractual obligation to pay cash to the Unitholders. Thus, in accordance with the requirements of Ind AS 32 – "Financial Instruments: Presentation", the Unit Capital contains a liability element which should have been classified and treated accordingly. However, Para 4.2.3(a) of SEBI Circular No. SEBI/HO/DDHS-PoD-2/P/CIR/2025/102 dated July 11, 2025, (as amended from time to time) issued under the SEBI InvIT Regulations, require the Unit Capital in entirety to be presented/classified as "Equity", which is at variance from the requirements of Ind AS 32. In order to comply with the aforesaid SEBI InvIT requirements, the Trust has considered unit capital as equity.

7. The Investment Manager of the Trust has reviewed the future discounted cash flows relating to outstanding loans and interest recoverability from the subsidiaries. Based on the expected credit loss policy of the Trust, allowance for expected credit loss amounting to Rs. 462.30 Lakhs has been recognised in the unaudited standalone financial information for the quarter ended June 30, 2026 (for the quarter ended June 30, 2025: Rs. 2,127.88 Lakhs; for the year ended March 31, 2026: Rs. 6,007.13 Lakhs).

8. Information relating to Project SPVs

   a) Beawar Pali Pindwara Tollway Private Limited (BPPTPL) invoked arbitration proceedings against National Highways Authority of India (NHAI) under the Concession Agreement in respect of mutual claims, including NHAI's demand for advancement of deferred premium of Rs. 36,051.00 Lakhs with applicable interest and penalty, and BPPTPL's claims relating to extension of concession period, COVID-19 force majeure impact, and other contractual entitlements. Hearings for COVID-19 force majeure claim and other contractual entitlements (other than Target Traffic claim and NHAI's counter-claim for advancement of Premium) are completed and matter reserved for Award by the Arbitration Tribunal (AT). The other matters are under adjudication by AT and no material developments occurred during the quarter ended June 30, 2026.

b) Krishnagiri Walajahpet Tollway Private Limited (KWTPL) invoked arbitration proceedings against NHAI under the Concession Agreement in relation to disputes on strengthening works and claims for extension of the concession period on account of decrease in target traffic, change in law, COVID-19 force majeure impact, and other contractual entitlements. Prior to arbitration, KWTPL filed an application under Section 9 of the Arbitration and Conciliation Act, 1996, before the Hon'ble Delhi High Court, pursuant to which an ad-interim order restraining coercive action by NHAI/Independent Engineer (IE) remains in force. Hearing is completed and the matters are reserved for pronouncement of award.

c) Dhule Palesner Tollway Private Limited (DPTPL) invoked arbitration proceedings against NHAI under the Concession Agreement in relation to the reduction in approved extension of the concession period vis-à-vis its claims for extension on account of decrease in target traffic, change in law, COVID-19 force majeure impact, payment of additional concession fees, and other contractual entitlements. The matter is under adjudication and no material developments occurred during the quarter ended June 30, 2026.

d) Devihalli Hassan Tollway Private Limited (DHTPL) invoked arbitration proceedings against NHAI under the Concession Agreement in relation to reduction in approved extension of the concession period vis-à-vis its claims for extension on account of decrease in target traffic, change in law, COVID-19 force majeure impact, and other contractual entitlements. The matter is under adjudication and no material developments occurred during the quarter ended June 30, 2026.

For the valuation of the above Project SPVs, the management has considered the extension of time for the purpose of estimating cash flows as the SPVs are contractually eligible as per the concession agreement and the management is confident of a favourable outcome in respect of the same based on its assessment.

e) Chhatrapati Sambhaji Nagar-Jalna Tollway Private Limited (CSNJTPL) invoked arbitration proceedings under the Concession Agreement against the Public Works Department, Maharashtra, in respect of claims relating to toll exemptions granted by the Government of Maharashtra (disclosed as trade receivables in the books of project SPV amounting to Rs. 8,073.47 Lakhs), COVID-19 force majeure impact, and material escalation claims. The matter is under adjudication.

f) Igatpuri Highway Private Limited (IHPL) filed a petition with the Hon'ble National Company Law Tribunal (NCLT), Mumbai Bench, for capital reduction under Section 66 and other applicable provisions of the Companies Act, 2013. The capital reduction was approved by the shareholders in the extraordinary general meeting held on December 11, 2024. The petition was filed on December 13, 2024 and admitted by the NCLT on January 21, 2025. On August 04,2026, The NCLT has reserved the matter for pronouncing the order. Post receipt of the order, the consideration and terms of repayment will be mutually agreed between IHPL and its shareholder.

Further, IHPL has invoked arbitration proceedings in the month of March 2026 against NHAI under the Concession Agreement in relation to various disputes, including periodic overlay costs, interest claim on NHAI reserves maintained in earmarked fixed deposit, Change in Law claims, compensation arising from the opening of new expressway, recovery of negative COS, O&M damages and other claims. The matter is under adjudication.

The Project SPV has completed its concession period with NHAI on May 06, 2026, and the entire length of IHPL has now been handed over to NHAI.

Pursuant to the handover, the net assets of the Project SPV as at June 30, 2026, amounted to Rs. 12,026.49 lakhs, comprising cash and bank balances of Rs. 4,368.25 Lakhs earmarked fixed deposits of Rs. 11,465.91 Lakhs (subject to the arbitration matter referred to above), and other assets of Rs. 759.63 lakhs, net of liabilities towards trade payables, major maintenance provision, and other liabilities aggregating to Rs. 4,567.30 lakhs.

Since the aforesaid net assets exceeded the carrying value of the Trust's investment in the SPV of Rs. 8,554.42 lakhs as at June 30, 2026, the Investment Manager of the Trust has concluded that there has been no impairment in the value of the said investment for the quarter ended June 30, 2026.

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The above conclusion is also supported by the view of legal counsel that the Trust has favourable grounds to defend the claims lodged by/against NHAI (including the arbitration matter noted above). Accordingly, no further adjustments are expected to the amount of net assets, and the same is expected to be realised in due course.

g) Mysore Bellary Highway Private Limited (MBHPL) has completed its concession period with the Karnataka State Highways Improvement Projects (KSHIP) ('Authority') on December 09, 2024, and the entire length of MBHPL was taken over by KSHIP and handed over to State Public Works Department. The Investment Manager of the Trust is confident of realising the outstanding receivable in the books of account of MBHPL amounting to Rs. 5,029.75 Lakhs.

9. Two of the Project SPVs, namely Western Andhra Tollways Private Limited ("WATPL") and Krishnagiri Thopur Toll Road Private Limited ("KTTPL"), obtained shareholders' approval for reduction of share capital at their respective Extraordinary General Meetings held on June 29, 2026.

   Pursuant thereto, applications under Section 66 and other applicable provisions of the Companies Act, 2013 were filed before the Hon'ble National Company Law Tribunal, Chennai Bench ("NCLT Chennai") on July 06, 2026. NCLT Chennai has admitted the applications. Further, the hearings are scheduled on August 31, 2026, for WATPL and on November 04, 2026, for KTTPL.

10. During the quarter ended March 31, 2026, the Trust had availed Rupee Term Loan (RTL) aggregating to Rs 3,32,199.98 Lakhs at coupon rate of 7.25% p.a (linked to the 3 month- National Bank for Financing Infrastructure and Development (NaBFID) Lending Rate). Part proceeds of the issuance were utilized to repay the existing term loans aggregating to Rs. 2,23,647.54 Lakhs with ICICI Bank Limited, State Bank of India Limited, Axis Bank Limited and Commercial paper aggregating to Rs. 8,570.00 Lakhs.

    On April 01,2026, Rs. 99,982.44 Lakhs of the Term loan with ICICI Bank Limited was repaid by the Trust from the Rupee Term loan proceeds obtained from NaBFID.

11. On June 03, 2026, the Trust has allotted 34,542 (Thirty-Four Thousand Five Hundred and Forty-Two) unsecured, listed, rated commercial papers having face value of Rs. 5,00,000.00 (Rupees Five Lakhs only) each aggregating to total issue size of Rs. 1,72,710.00 Lakhs including interest amount of Rs. 3,294.62 Lakhs, having a yield / interest of 7.80% p.a. for a period of 91 days.

    The proceeds from the Commercial borrowings were utilized for redemption of:
    (a) outstanding commercial paper amounting to Rs. 76,000.00 Lakhs and
    (b) NCDs amounting to Rs. 93,415.38 Lakhs.

12. The Trust has been assigned/reaffirmed the credit ratings for its borrowings as follows:

Nature of Borrowings	Rating Agency	Rating	Reaffirmed date
Non-convertible debentures (NCD)	ICRA Limited	ICRA AAA(Stable)	May 26, 2026
Commercial Paper	ICRA Limited	ICRA A1+	May 26, 2026
Long-term - Fund-based bank facilities - Term loan	ICRA Limited	ICRA AAA(Stable)	May 26, 2026
Long-term/Short-term - Non-Fund based – Bank Guarantee (BG)	ICRA Limited	ICRA AAA(Stable)/ ICRA A1+	May 26, 2026
Short-term - Fund based Overdraft facility	ICRA Limited	ICRA A1+	May 26, 2026
Issuer Rating	ICRA Limited	ICRA AAA(Stable)	May 26, 2026

<u>Notes to Unaudited Standalone Statement of Financial Information of Interise Trust for the quarter ended June 30, 2026</u>

13. **Details of non-convertible debentures (NCD's) issued by the Trust are as follows:**

Particulars	Secured/ Unsecured	Previous due date		Next due date	
		Principal	Interest	Principal	Interest
6.96% Redeemable non-convertible debentures	Secured	June 30, 2026		September 30, 2026	
7.3014% Redeemable non-convertible debentures					

Non-convertible debentures of the Trust are secured by

(a) a first ranking pari passu Security Interest over the Hypothecated Properties of the Trust pertaining to Simhapuri Expressway Private Limited (SEPL), Rayalseema Expressway Private Limited (REPL), Igatpuri Highway Private Limited (IHPL) and Kosi Bridge Infrastructure Company Private Limited (KBICL) (hereafter referred to as 'Pool III SPVs');

(b) a first ranking pari passu Security Interest over the Pledged Securities i.e. means 100% of the total issued and paid up equity share capital (including in the form of equity shares, compulsorily convertible preference shares) issued by each of the Pool III SPVs and 100% of the non-convertible debentures, optionally convertible debentures, optionally convertible preference shares and compulsorily convertible debentures issued by the Pool III SPVs and held by the Borrower, subject to compliance of Sections 19(2) and 19(3) of the Banking Regulations Act, 1949 pursuant to the Securities Pledge Agreement of Pool III Ss

(c) a first ranking pari passu Security Interest by way of assignment of rights of the Trust in respect of the loans made by the Trust to the Pool III SPVs, including rights of the substitution agreements (including right of substitution, termination and invocation of the provisions of Escrow Agreement upon occurrence of Event of Default) as permissible under Concession Agreements of the respective Pool III SPVs.

(d) a first ranking pari passu Security Interest over the Identified Hypothecated Properties in relation to the Pool III SPVs pursuant to the Memorandum of Hypothecation;

(e) Agreement for assignment in relation to the Pool III SPVs.

14. During FY 2025-26, NHAI vide its Policy Circular dated September 13, 2025 revised the Wholesale Price Index (WPI) linking factor from 1.641 to 1.561 leading to an approximate 3–5% reduction in base toll rates applicable to the project SPVs of the Trust. The said circular was challenged before the Hon'ble High Court of Delhi by various parties (including the Highway Operators Association of India) by filing writ petitions (Civil) and Civil Miscellaneous Applications.

Subsequent to June 30, 2026, NHAI issued a new circular dated July 08, 2026, clarifying that the linkage factor of 1.641 applicable to the 2004-05 WPI series shall continue to be followed for revision of user fees in all existing and future national highway projects until further order or amendment under the National Highways Fee (Determination of Rates & Collection) Rules, 2008. The said circular also states that the earlier NHAI circular dated September 13, 2025, stands superseded by the new circular dated July 08, 2026.

15. **Earnings per Unit and Ratios have been computed as per details given below:**

a) Earnings Per Unit:
Basic and Diluted = Profit attributable to Unit Holders of the Trust / Number of weighted average units
b) Debt equity ratio = Total Debt / Total equity
c) Debt Service Coverage Ratio = EBITDA*/ ((Interest + Principal) Repayments made during the period/year)
d) Interest Service Coverage Ratio = EBITDA*/ Interest Expense (excluding unwinding of interest on processing fees and other borrowing cost)
e) Total debts to total assets = Total Debt / Total assets
f) Total long-term debt to working capital = Non-current borrowings / (Current Assets – Current Liabilities)
g) Current ratio = Current Assets / Current Liabilities
h) Current liability ratio = Current Liabilities / Total Liabilities

Notes to Unaudited Standalone Statement of Financial Information of Interise Trust for the quarter ended June 30, 2026

Earnings per Unit and Ratios have been computed as per details given below (Continued):

i) Asset cover ratio = (Total Assets – [Restricted Cash and Bank balance + Prepaid Expenses + Intangible Assets + Intangible Assets Under Development + Property, Plant and Equipment]) / Total Debt

j) Operating margin (%) = EBIT#/ Revenue from Operations

k) Net profit margin (%) = Net Profit after Tax / Revenue from Operations

l) Distribution per unit =(Total Distribution during the period/year) / (Total number of units outstanding)

m) Net worth = Total equity

*EBITDA = Earnings before interest, tax, depreciation, amortisation, and excluding impairment of investments or loans to subsidiaries and allowance for expected credit loss.

#EBIT = Earnings before interest and tax.

The Trust is engaged in the business of setting up infrastructure facilities by way of development of infrastructure projects, and operation and maintenance of such infrastructural facilities. As such, all activities undertaken by the SPVs are incidental to the main business of the Trust.

16. The Trust's activities comprise of owning and investing in Infrastructure SPVs to generate cash flows for distribution to unitholders. Based on the guiding principles given in Ind AS - 108 "Operating Segments" ("Ind AS 108"), this activity falls within a single operating segment and accordingly the disclosures of Ind AS 108 have not separately been given. The Trust is operating in India which is considered as a single geographical segment.

17. The Investment Manager of the Trust has opted to declare distributions for the quarter ended June 30, 2026, as per the distribution policy. Accordingly, the Net Distributable Cash Flows (NDCF) have been prepared for the said period.

18. The Board of Directors of the Investment Manager have declared distribution of the Trust in their meeting held on April 28, 2026 and the distribution was paid to eligible unitholders amounting to Rs. 1.25 per unit which comprises of Rs 0.68 per unit as return on capital and Rs 0.57 per unit as dividend for the year ended March 31, 2026. The said amount distributed has been accounted as a reduction in the retained earnings.

19. Previous period figures have been reclassified/regrouped wherever necessary to conform to current period classifications.

20. Investors can view the results of the Trust on the Trust's website www.interiseworld.com or on the websites of Bombay Stock Exchange (www.bseindia.com) or National Stock Exchange (www.nseindia.com).

Subsequent Events

21. On August 12, 2026, the Board of Directors of the Investment Manager approved first distribution of Rs. 2.30 per unit which comprise Rs 1.70 per unit as return on capital, Rs 0.20 per unit as return of capital and Rs 0.40 per unit as dividend for the quarter ended June 30, 2026, to be paid on or before 5 working days from the record date.

Interise Trust
SEBI Registration Number: IN/InvIT/17-18/0007
Unaudited Standalone Statement of Financial Information for the quarter ended June 30, 2026
(All amounts in Rs. Lakhs, unless otherwise stated)

Additional disclosures as required by paragraph 4.1.4 of Chapter 4 to the SEBI Master Circular No. SEBI/HO/DDHS-PoD-2/P/CIR/2025/102 dated July 11, 2025 as amended including guidelines and circular issued thereunder

B. Statement of Net Distributable Cash Flow (NDCF) at Trust level

Particulars	For the quarter ended			For the year ended
	June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
	(Reviewed)	*(Refer Note 3)*	*(Reviewed)*	*(Audited)*
Cashflows from operating activities of the Trust	**(2,332.28)**	**(2,595.31)**	**(2,510.45)**	**(7,361.46)**
Add: Cash flows received from SPV's / Investment entities which represent distributions of NDCF computed as per relevant framework **(Refer Note 1 below)**	45,980.72	46,717.39	40,956.31	1,99,592.56
Add: Treasury income / income from investing activities of the Trust (interest income received from FD, any investment entities as defined in Regulation 18(5), tax refund, any other income in the nature of interest, profit on sale of Mutual funds, investments, assets etc., dividend income etc., excluding any Ind AS adjustments. Further clarified that these amounts will be considered on a cash receipt basis)	146.21	107.72	173.11	630.85
Add: Proceeds from sale of infrastructure investments, infrastructure assets or shares of SPVs/ Holdco's or Investment Entity adjusted for the following :	-	-	-	-
(i) Applicable capital gains and other taxes	-	-	-	-
(ii) Related debts settled or due to be settled from sale proceeds	-	-	-	-
(iii) Directly attributable transaction costs	-	-	-	-
(iv) Proceeds reinvested or planned to be reinvested as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations	-	-	-	-
Add: Proceeds from sale of infrastructure investments, infrastructure assets or sale of shares of SPVs/ Holdco's or Investment Entity not distributed pursuant to an earlier plan to re-invest as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations, if such proceeds are not intended to be invested subsequently	-	-	-	-
Less: Finance cost on Borrowings as per Profit and Loss Account. However, amortization of any transaction costs can be excluded provided such transaction costs have already been deducted while computing NDCF of previous period when such transaction costs were paid	(12,485.45)	(16,954.50)	(16,229.06)	(62,879.85)
Less: Debt repayment at Trust level (to include principal repayments as per scheduled EMI's except if refinanced through new debt including overdraft facilities and to exclude any debt repayments / debt refinanced through new debt in any form or funds raised through issuance of units)	(8,063.35)	(3,263.59)	(13,867.52)	(43,755.48)
Less: Any reserve required to be created under the terms of, or pursuant to the obligations arising in accordance with, any: (i). loan agreement entered with financial institution, or (ii). terms and conditions, covenants or any other stipulations applicable to debt securities issued by the Trust or any of its SPVs/ Holdco's, or (iii). terms and conditions, covenants or any other stipulations applicable to external commercial borrowings availed by the Trust or any of its SPVs/ Holdco's, or (iv). agreement pursuant to which the Trust operates or owns the infrastructure asset, or generates revenue or cashflows from such asset (such as, concession agreement, transmission services agreement, power purchase agreement, lease agreement, and any other agreement of a like nature, by whatever name called); or (v). statutory, judicial, regulatory, or governmental stipulations	965.23	(3,697.11)	(19.71)	(3,701.09)
Less: Any capital expenditure on existing assets owned / leased by the InvIT, to the extent not funded by debt / equity or from contractual reserves created in the earlier years	-	-	-	-
NDCF at Trust Level	**24,211.08**	**20,314.60**	**8,502.68**	**82,525.53**

Net Distributable Cash Flows as computed above	**24,211.08**	**20,314.60**	**8,502.68**	**82,525.53**
Distribution made out of opening surplus	-	-	3,902.00	3,902.00
Total Amount Distributable	**24,211.08**	**20,314.60**	**12,404.68**	**86,427.53**
Total Distribution made for the period / year	**23,975.46**	**13,030.14**	**12,404.68**	**79,119.01**

Notes:

1. For the purpose of computation of Net Distributable Cash Flow (NDCF), cash receipts to the extent of Rs. 24,050.00 Lakhs, received from the project SPVs subsequent to June 30, 2026 towards repayment of loan principal, interest thereon, and dividend, have been considered.

2. The Board of the Directors of the Investment Manager has declared a distribution of Rs. 2.30 per unit of the Trust at its meeting held on August 12, 2026. *(Refer Note 21)*

For and on behalf of the Board of Directors of
Interise Investment Managers Private Limited
(Investment Manager of Interise Trust)

INTERISE TRUST

Ravindran Shunmugakani
Director
DIN: 09778966

Place: Mumbai
Date: August 12, 2026

INITIALLED FOR IDENTIFICATION PURPOSES S & T

DELOITTE HASKINS & SELLS CHENNAI-17 CHARTERED ACCOUNTANTS

Sharp & Tannan
Chartered Accountants
Parsn Manere, A Wing, 3rd floor
602, Anna Salai, Chennai,
Tamil Nadu, 600006, India.

Deloitte Haskins & Sells
Chartered Accountants
ASVN Ramana Tower, No. 52, 7th floor,
Venkatnarayana Road, T. Nagar, Chennai,
Tamil Nadu, 600017, India.

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF UNAUDITED CONSOLIDATED FINANCIAL INFORMATION

To
The Board of Directors,
Interise Investment Managers Private Limited
(Acting in capacity as the Investment Manager of Interise Trust)

1. We have reviewed the accompanying Unaudited Consolidated Statement of Financial Information of Interise Trust (the "Parent") and its subsidiaries (together referred to as "the Group") for the quarter ended 30 June 2026 ("the Statement"), being submitted by Interise Investment Managers Private Limited (the "Investment Manager") pursuant to the requirements of Securities and Exchange Board of India (Infrastructure Investment Trusts) Regulation, 2014, as amended, including any guidelines, circulars, and master circulars issued thereunder (together referred to as the "InvIT Regulations").

2. This Statement, which is the responsibility of the Investment Manager and approved by the Board of Directors of the Investment Manager, has been prepared in accordance with the InvIT Regulations, recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed in Rule 2(1)(a) of the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other accounting principles generally accepted in India, to the extent not inconsistent with the InvIT Regulations. 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 ("ICAI"). 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 of interim financial information is limited to primarily making inquiries, of Investment Manager's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing ("SAs"), issued by the ICAI and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion on the Statement.

   We have also performed procedures in accordance with Regulation 13(2)(e) of the InvIT Regulations, as amended, to the extent applicable.

4. The Statement includes the interim financial information of the following entities: :

   Parent Entity

   Interise Trust

   Subsidiaries

   1. Western Andhra Tollways Private Limited
   2. Krishnagiri Walajahpet Tollway Private Limited
   3. Krishnagiri Thopur Toll Road Private Limited

DELOITTE HASKINS & SELLS CHENNAI-17 CHARTERED ACCOUNTANTS

SHARP & TANNAN CHARTERED ACCOUNTANTS FRN: 003792S 602, ANNA SALAI, CHENNAI - 600 006.

4. Devihalli Hassan Tollway Private Limited
5. Beawar Pali Pindwara Tollway Private Limited
6. Hyderabad-Yadgiri Tollway Private Limited
7. Shreenathji Udaipur Tollway Private Limited
8. Bhilwara Rajsamand Tollway Private Limited
9. Bijapur Hungund Tollway Private Limited
10. Dhule Palesner Tollway Private Limited
11. Chhatrapati Sambhaji Nagar Jalna Tollway Private Limited (formerly Aurangabad Jalna Tollway Private Limited)
12. Nagpur-Seoni Express Way Private Limited
13. Mysore Bellary Highway Private Limited
14. Simhapuri Expressway Private Limited
15. Rayalseema Expressway Private Limited
16. Igatpuri Highway Private Limited
17. Kosi Bridge Infrastructure Company Private Limited
18. Interise Project Management Private Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in the context of the InvIT regulations prevailing over certain Ind AS requirements, read with Note 6 to the Statement, in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the InvIT Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the financial information and other disclosures of ten subsidiaries included in the unaudited consolidated financial results, whose financial information reflect total revenues of Rs. 42,247.28 lakhs, total loss after tax(net) of Rs. 13,659.98 lakhs and total comprehensive loss (net) of Rs. 13,659.98 lakhs for the quarter ended 30 June 2026, as considered in the Statement. These financial information and other disclosures has been reviewed by other auditors whose reports have been furnished to us by the Investment Manager and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of this matter.

for **SHARP & TANNAN**
Chartered Accountants
(Firm's registration no. 003792S)

SHARP & TANNAN
CHARTERED ACCOUNTANTS
FRN : 003792S
602, ANNA SALAI, CHENNAI - 600 006

V. Viswanathan
Partner
Membership no. 215565
UDIN: 26215565ADSOFP8537

Place: Mumbai
Date: 12 August 2026

for **DELOITTE HASKINS & SELLS**
Chartered Accountants
(Firm's registration no. 008072S)

R. Prasanna Venkatesh

R. Prasanna Venkatesh
Partner
Membership no. 214045
UDIN: 26214045XJLAGP6931

DELOITTE HASKINS & SELLS
CHENNAI-17
CHARTERED ACCOUNTANTS

Place: Mumbai
Date: 12 August 2026

INTERISE TRUST

(SEBI Registration Number: IN/InvIT/17-18/0007)

Unaudited Consolidated Statement of Financial Information for the quarter ended June 30, 2026

(All amounts in Rs. Lakhs, unless otherwise stated)

A Consolidated Statement of Profit and Loss

Sr. No.	Particulars	For the quarter ended			For the year ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		(Reviewed)	*(Refer Note 3)*	*(Reviewed)*	*(Audited)*
I.	**Income**				
	Revenue from operations				
	Toll collections and annuity income	86,061.68	89,042.76	86,443.10	3,49,809.19
	Change of scope revenue	631.92	483.74	1,409.51	4,362.16
	Construction revenue	285.79	1,108.11	161.32	2,515.49
	Other income	2,206.81	2,393.08	1,879.19	8,486.74
	Total Income	**89,186.20**	**93,027.69**	**89,893.12**	**3,65,173.58**
II.	**Expenses**				
	Change of scope expenses	572.01	515.67	1,260.93	4,349.07
	Construction expenses	285.79	1,108.11	161.32	2,515.49
	Operation and Maintenance expenses	18,011.61	23,591.47	15,068.97	72,162.38
	Employee benefits expense	2,227.06	2,242.13	2,221.16	8,966.10
	Finance costs	33,114.72	34,541.35	34,325.47	1,37,285.11
	Depreciation and amortisation expense	25,153.53	27,278.03	29,175.46	1,11,757.43
	Impairment losses	-	813.65	-	813.65
	Other expenses	3,420.34	6,246.10	4,116.44	18,325.08
	Total Expenses	**82,785.06**	**96,336.51**	**86,329.75**	**3,56,174.31**
III.	**Profit/(Loss) before Tax (I-II)**	**6,401.14**	**(3,308.82)**	**3,563.37**	**8,999.27**
IV.	**Tax Expense:**				
	Current Tax (including earlier years)^	3,396.56	6,657.32	2,263.52	13,272.07
	Deferred Tax	(154.86)	(4,645.93)	(1,450.31)	(8,488.06)
	Total Tax Expenses	**3,241.70**	**2,011.39**	**813.21**	**4,784.01**
V.	**Profit/(Loss) for the period / year (III-IV)**	**3,159.44**	**(5,320.21)**	**2,750.16**	**4,215.26**
VI.	**Other Comprehensive Income**				
	i) Items that will not be reclassified to profit or loss (net of tax)	-	2.57	-	31.39
	ii) Items that will be reclassified to profit or loss (net of tax)	-	-	-	-
	Total Other Comprehensive Income for the period / year	**-**	**2.57**	**-**	**31.39**
VII.	**Total Comprehensive Income / (Loss) for the period / year (V+VI)**	**3,159.44**	**(5,317.64)**	**2,750.16**	**4,246.65**
	Earnings per unit (face value of Rs.100 per unit) *(Refer Note 14)*				
	Basic (Rs. absolute amount)	0.30	(0.51)	0.26	0.40
	Diluted (Rs. absolute amount)	0.30	(0.51)	0.26	0.40
B	**Consolidated Ratios** ***(Refer Note 14)***				
	Debt equity ratio	2.16	2.33	1.89	2.33
	Debt service coverage ratio	3.10	3.33	2.20	2.48
	Interest service coverage ratio	3.57	3.24	3.27	3.32
	Asset coverage ratio	1.88	1.81	1.93	1.81
	Current ratio	0.47	0.58	0.61	0.58
	Net profit margin	3.63%	(5.87%)	3.12%	1.18%
	EBITDA margin	74.35%	65.45%	76.20%	72.57%
	Total debts to total assets	0.53	0.55	0.52	0.55
	Net worth	4,55,895.20	4,65,765.90	5,30,358.29	4,65,765.90
	Distribution per unit (in Rs)	2.30	1.25	1.19	7.59

^ This includes MAT credit write off amounting to Rs. 1,429.12 Lakhs based on the Group assessement during the quarter ended March 31, 2026.

R.R.

INTERISE TRUST
(SEBI Registration Number: IN/InvIT/17-18/0007)
Unaudited Consolidated Statement of Financial Information for the quarter ended June 30, 2026
(All amounts in Rs. Lakhs, unless otherwise stated)

Additional disclosures as required by paragraph 4.1.4 of Chapter 4 to the SEBI Master Circular No. SEBI/HO/DDHS-PoD-2/P/CIR/2025/102 dated July 11, 2025 as amended including guidelines and circular issued thereunder

C. Statement of Net Distributable Cash Flows (NDCF) (Refer note 18)
i. Interise Trust

Particulars	For the quarter ended			For the year ended
	June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
	(Reviewed)	*(Refer Note 3)*	*(Reviewed)*	*(Audited)*
Cashflows from operating activities of the Trust	**(2,332.28)**	**(2,595.31)**	**(2,510.45)**	**(7,361.46)**
Add: Cash flows received from SPV's / Investment entities which represent distributions of NDCF computed as per relevant framework **(Refer note 1 below)**	45,980.72	46,717.39	40,956.31	1,99,592.56
Add: Treasury income / income from investing activities of the Trust (interest income received from FD, any investment entities as defined in Regulation 18(5), tax refund, any other income in the nature of interest, profit on sale of Mutual funds, investments, assets etc., dividend income etc., excluding any Ind AS adjustments. Further clarified that these amounts will be considered on a cash receipt basis)	146.21	107.72	173.11	630.85
Add: Proceeds from sale of infrastructure investments, infrastructure assets or shares of SPVs/Holdcos or Investment Entity adjusted for the following	-	-	-	-
(i) Applicable capital gains and other taxes	-	-	-	-
(ii) Related debts settled or due to be settled from sale proceeds	-	-	-	-
(iii) Directly attributable transaction costs	-	-	-	-
(iv) Proceeds reinvested or planned to be reinvested as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations	-	-	-	-
Add: Proceeds from sale of infrastructure investments, infrastructure assets or sale of shares of SPVs/ Hold cos or Investment Entity not distributed pursuant to an earlier plan to re-invest as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations, if such proceeds are not intended to be invested subsequently	-	-	-	-
Less: Finance cost on Borrowings as per Profit and Loss Account. However, amortization of any transaction costs can be excluded provided such transaction costs have already been deducted while computing NDCF of previous period when such transaction costs were paid	(12,485.45)	(16,954.50)	(16,229.06)	(62,879.85)
Less: Debt repayment at Trust level (to include principal repayments as per scheduled EMI's except if refinanced through new debt including overdraft facilities and to exclude any debt repayments / debt refinanced through new debt in any form or funds raised through issuance of units)	(8,063.35)	(3,263.59)	(13,867.52)	(43,755.48)
Less: any reserve required to be created under the terms of, or pursuant to the obligations arising in accordance with, any: (i). loan agreement entered with financial institution, or (ii). terms and conditions, covenants or any other stipulations applicable to debt securities issued by the Trust or any of its SPVs/ HoldCos, or (iii). terms and conditions, covenants or any other stipulations applicable to external commercial borrowings availed by the Trust or any of its SPVs/ HoldCos, or (iv). agreement pursuant to which the Trust operates or owns the infrastructure asset, or generates revenue or cashflows from such asset (such as, concession agreement, transmission services agreement, power purchase agreement, lease agreement, and any other agreement of a like nature, by whatever name called); or (v). statutory, judicial, regulatory, or governmental stipulations	965.23	(3,697.11)	(19.71)	(3,701.09)
Less: any capital expenditure on existing assets owned / leased by the InvIT, to the extent not funded by debt / equity or from contractual reserves created in the earlier years	-	-	-	-
NDCF at Trust Level	**24,211.08**	**20,314.60**	**8,502.68**	**82,525.53**
Net Distributable Cash Flows as computed above	**24,211.08**	**20,314.60**	8,502.68	82,525.53
Distribution made out of opening surplus	-	-	3,902.00	3,902.00
Total Amount Distributable	**24,211.08**	**20,314.60**	**12,404.68**	**86,427.53**
Total Distribution made for the period/ year	**23,975.46**	**13,030.14**	**12,404.68**	**79,119.01**

Notes :
1. For the purpose of computation of Net Distributable Cash Flow (NDCF), cash receipts to the extent of Rs. 24,050.00 Lakhs, received from the project SPVs subsequent to June 30, 2026 towards repayment of loan principal, interest thereon, and dividend, have been considered.
2. The Board of Directors of the Investment Manager has declared a distribution of Rs. 2.30 per unit of the Trust at its meeting held on August 12, 2026 *(Refer note 22)*.

R.R.

INTERISE TRUST
(SEBI Registration Number: IN/InvIT/17-18/0007)
Unaudited Consolidated Statement of Financial Information for the quarter ended June 30, 2026
(All amounts in Rs. Lakhs, unless otherwise stated)

Additional disclosures as required by paragraph 4.1.4 of Chapter 4 to the SEBI Master Circular No. SEBI/HO/DDHS-PoD-2/P/CIR/2025/102 dated July 11, 2025 as amended including guidelines and circular issued thereunder

C. Statement of Net Distributable Cash Flows (NDCFs) (Refer note 18)
ii. Western Andhra Tollways Private Limited (WATPL)

Particulars	For the quarter ended			For the year ended
	June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
	(Reviewed)	*(Refer Note 3)*	*(Reviewed)*	*(Audited)*
Cash flow from operating activities as per Cash Flow Statement	3,300.56	3,036.29	2,704.89	10,668.01
Add: Treasury income / income from investing activities (interest income received from FD, tax refund, any other income in the nature of interest, profit on sale of Mutual funds, investments, assets etc., dividend income etc., excluding any Ind AS adjustments. Further clarified that these amounts will be considered on a cash receipt basis)	73.90	77.26	15.56	630.10
Add: Proceeds from sale of infrastructure investments, infrastructure assets or shares of SPVs or Investment Entity adjusted for the following	-	-	-	-
(i) Applicable capital gains and other taxes	-	-	-	-
(ii) Related debts settled or due to be settled from sale proceeds	-	-	-	-
(iii) Directly attributable transaction costs	-	-	-	-
(iv) Proceeds reinvested or planned to be reinvested as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations	-	-	-	-
Add: Proceeds from sale of infrastructure investments, infrastructure assets or sale of shares of SPVs or Investment Entity not distributed pursuant to an earlier plan to re-invest as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations, if such proceeds are not intended to be invested subsequently	-	-	-	-
Less: Finance cost on Borrowings as per Profit and Loss Account excluding finance cost on any shareholder debt/loan from trust. The amortization of any transaction costs can be excluded provided such transaction costs have already been deducted while computing NDCF of previous period when such transaction costs were paid	-	-	-	-
Less: Debt repayment (to include principal repayments as per scheduled EMI's except if refinanced through new debt including overdraft facilities and to exclude any debt repayments / debt refinanced through new debt, in any form or equity raise as well as repayment of any shareholder debt / loan from Trust)	-	-	-	-
Less: any reserve required to be created under the terms of, or pursuant to the obligations arising in accordance with, any: (i). loan agreement entered with banks / financial institution from whom the Trust or any of its SPVs/ HoldCos have availed debt, or (ii). terms and conditions, covenants or any other stipulations applicable to debt securities issued by the Trust or any of its SPVs/ HoldCos, or (iii). terms and conditions, covenants or any other stipulations applicable to external commercial borrowings availed by the Trust or any of its SPVs/ HoldCos, (iv). agreement pursuant to which the SPV/ HoldCo operates or owns the infrastructure asset, or generates revenue or cashflows from such asset (such as, concession agreement, transmission services agreement, power purchase agreement, lease agreement, and any other agreement of a like nature, by whatever name called); or (v). statutory, judicial, regulatory, or governmental stipulations **(Refer note 1 below)**	(45.31)	185.03	(115.17)	98.51
Less: any capital expenditure on existing assets owned / leased by the SPV or Holdco, to the extent not funded by debt / equity or from reserves created in the earlier years	-	(23.94)	(33.52)	(149.05)
NDCF for HoldCo/SPV's	3,329.15	3,274.64	2,571.76	11,247.57

Net Distributable Cash Flows as computed above	3,329.15	3,274.64	2,571.76	11,247.57
Distribution made out of opening surplus and release of reserves set aside	-	-	-	96.93
Total amount Distributable	3,329.15	3,274.64	2,571.76	11,344.50
Total Distribution made for the period / year	700.00	3,000.00	2,000.00	10,500.00

Notes:

1. This includes amount (set-aside) / release for

(i) Meeting concession agreement requirements	(45.31)	185.03	(115.17)	98.51
Total	(45.31)	185.03	(115.17)	98.51

2. WATPL has completely repaid its loan and related interest. The only available mechanism to distribute funds to the trust is through dividends declared from distributable profits and such dividends can only be paid to the extent of available reserves. Accordingly, the minimum distribution requirement of 90% of NDCF could not be complied with under the current position.

INTERISE TRUST
(SEBI Registration Number: IN/InvIT/17-18/0007)
Unaudited Consolidated Statement of Financial Information for the quarter ended June 30, 2026
(All amounts in Rs. Lakhs, unless otherwise stated)

Additional disclosures as required by paragraph 4.1.4 of Chapter 4 to the SEBI Master Circular No. SEBI/HO/DDHS-PoD-2/P/CIR/2025/102 dated July 11, 2025 as amended including guidelines and circular issued

C. Statement of Net Distributable Cash Flows (NDCFs) (Refer note 18)
iii. Krishnagiri Walajahpet Tollway Private Limited (KWTPL)

Particulars	For the quarter ended			For the year ended
	June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
	(Reviewed)	*(Refer Note 3)*	*(Reviewed)*	*(Audited)*
Cash flow from operating activities as per Cash Flow Statement	4,389.16	5,783.10	(2,188.08)	7,353.73
Add: Treasury income / income from investing activities (interest income received from FD, tax refund, any other income in the nature of interest, profit on sale of Mutual funds, investments, assets etc., dividend income etc., excluding any Ind AS adjustments. Further clarified that these amounts will be considered on a cash receipt basis)	117.41	115.23	62.65	348.48
Add: Proceeds from sale of infrastructure investments, infrastructure assets or shares of SPVs or Investment Entity adjusted for the following	-	-	-	-
(i) Applicable capital gains and other taxes	-	-	-	-
(ii) Related debts settled or due to be settled from sale proceeds	-	-	-	-
(iii) Directly attributable transaction costs	-	-	-	-
(iv) Proceeds reinvested or planned to be reinvested as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations	-	-	-	-
Add: Proceeds from sale of infrastructure investments, infrastructure assets or sale of shares of SPVs or Investment Entity not distributed pursuant to an earlier plan to re-invest as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations, if such proceeds are not intended to be invested subsequently	-	-	-	-
Less: Finance cost on Borrowings as per Profit and Loss Account excluding finance cost on any shareholder debt/loan from trust. The amortization of any transaction costs can be excluded provided such transaction costs have already been deducted while computing NDCF of previous period when such transaction costs were paid	-	-	-	-
Less: Debt repayment (to include principal repayments as per scheduled EMI's except if refinanced through new debt including overdraft facilities and to exclude any debt repayments / debt refinanced through new debt, in any form or equity raise as well as repayment of any shareholder debt / loan from Trust)	-	-	-	-
Less: any reserve required to be created under the terms of, or pursuant to the obligations arising in accordance with, any: (i). loan agreement entered with banks / financial institution from whom the Trust or any of its SPVs/ HoldCos have availed debt, or (ii). terms and conditions, covenants or any other stipulations applicable to debt securities issued by the Trust or any of its SPVs/ HoldCos, or (iii). terms and conditions, covenants or any other stipulations applicable to external commercial borrowings availed by the Trust or any of its SPVs/ HoldCos, (iv). agreement pursuant to which the SPV/ HoldCo operates or owns the infrastructure asset, or generates revenue or cashflows from such asset (such as, concession agreement, transmission services agreement, power purchase agreement, lease agreement, and any other agreement of a like nature, by whatever name called); or (v). statutory, judicial, regulatory, or governmental stipulations	-	-	-	-
Less: any capital expenditure on existing assets owned / leased by the SPV or Holdco, to the extent not funded by debt / equity or from reserves created in the earlier years	(76.41)	(6.37)	(28.94)	(142.03)
NDCF for HoldCo/SPV's	4,430.16	5,891.96	(2,154.37)	7,560.18

Net Distributable Cash Flows as computed above	4,430.16	5,891.96	-	7,560.18
Distribution made out of opening surplus and release of reserves set aside	-	-	-	-
Total amount Distributable	4,430.16	5,891.96	-	7,560.18
Total Distribution made for the period / year	4,251.43	5,300.00	-	6,900.00

R.R.

INTERISE TRUST
(SEBI Registration Number: IN/InvIT/17-18/0007)
Unaudited Consolidated Statement of Financial Information for the quarter ended June 30, 2026
(All amounts in Rs. Lakhs, unless otherwise stated)

Additional disclosures as required by paragraph 4.1.4 of Chapter 4 to the SEBI Master Circular No. SEBI/HO/DDHS-PoD-2/P/CIR/2025/102 dated July 11, 2025 as amended including guidelines and circular issued thereunder

C. Statement of Net Distributable Cash Flows (NDCFs) (Refer note 18)
iv. Krishnagiri Thopur Toll Road Private Limited (KTTPL)

Particulars	For the quarter ended			For the year ended
	June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
	(Reviewed)	*(Refer Note 3)*	*(Reviewed)*	*(Audited)*
Cash flow from operating activities as per Cash Flow Statement	5,381.44	5,656.78	5,234.15	19,473.19
Add: Treasury income / income from investing activities (interest income received from FD, tax refund, any other income in the nature of interest, profit on sale of Mutual funds, investments, assets etc., dividend income etc., excluding any Ind AS adjustments. Further clarified that these amounts will be considered on a cash receipt basis)	174.55	183.35	115.97	983.91
Add: Proceeds from sale of infrastructure investments, infrastructure assets or shares of SPVs or Investment Entity adjusted for the following	-	-	-	-
(i) Applicable capital gains and other taxes	-	-	-	-
(ii) Related debts settled or due to be settled from sale proceeds	-	-	-	-
(iii) Directly attributable transaction costs	-	-	-	-
(iv) Proceeds reinvested or planned to be reinvested as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations	-	-	-	-
Add: Proceeds from sale of infrastructure investments, infrastructure assets or sale of shares of SPVs or Investment Entity not distributed pursuant to an earlier plan to re-invest as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations, if such proceeds are not intended to be invested subsequently	-	-	-	-
Less: Finance cost on Borrowings as per Profit and Loss Account excluding finance cost on any shareholder debt/loan from trust. The amortization of any transaction costs can be excluded provided such transaction costs have already been deducted while computing NDCF of previous period when such transaction costs were paid	-	-	-	-
Less: Debt repayment (to include principal repayments as per scheduled EMI's except if refinanced through new debt including overdraft facilities and to exclude any debt repayments / debt refinanced through new debt, in any form or equity raise as well as repayment of any shareholder debt / loan from Trust)	-	-	-	-
Less: any reserve required to be created under the terms of, or pursuant to the obligations arising in accordance with, any: (i). loan agreement entered with banks / financial institution from whom the Trust or any of its SPVs/ HoldCos have availed debt, or (ii). terms and conditions, covenants or any other stipulations applicable to debt securities issued by the Trust or any of its SPVs/ HoldCos, or (iii). terms and conditions, covenants or any other stipulations applicable to external commercial borrowings availed by the Trust or any of its SPVs/ HoldCos, (iv). agreement pursuant to which the SPV/ HoldCo operates or owns the infrastructure asset, or generates revenue or cashflows from such asset (such as, concession agreement, transmission services agreement, power purchase agreement, lease agreement, and any other agreement of a like nature, by whatever name called); or (v). statutory, judicial, regulatory, or governmental stipulations **(Refer note 1 & 2below)**	(1,195.46)	(879.91)	2,331.84	(2,169.45)
Less: any capital expenditure on existing assets owned / leased by the SPV or Holdco, to the extent not funded by debt / equity or from reserves created in the earlier years	(1.89)	(1.89)	(1.59)	(3.75)
NDCF for HoldCo/SPV's	4,358.64	4,958.33	7,680.37	18,283.90

Net Distributable Cash Flows as computed above	4,358.64	4,958.33	7,680.37	18,283.90
Distribution made out of opening surplus and release of reserves set aside	-	-	-	-
Total amount Distributable	4,358.64	4,958.33	7,680.37	18,283.90
Total Distribution made for the period / year	3,500.00	3,000.00	3,400.00	15,000.00

Notes:

1. This includes amount (set-aside) / release for

(i) Major maintenance reserve in compliance with the covenant required as per the financing agreements	(1,027.02)	(761.43)	2,502.44	(1,557.98)
(ii) Meeting concession agreement requirements	(168.44)	(118.48)	(170.60)	(611.47)
Total	**(1,195.46)**	**(879.91)**	**2,331.84**	**(2,169.45)**

2. Includes reserve maintained in KTTPL for the other SPVs of the Trust, part of Pool I & II.

3. KTTPL has completely repaid its loan and related interest. The only available mechanism to distribute funds to the trust is through distribution of dividend from its distributable profits and such dividends can only be paid to the extent of available reserves. Accordingly, the minimum distribution requirement of 90% of NDCF could not be complied with under the current position.

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C. Statement of Net Distributable Cash Flows (NDCFs) (Refer note 18)

v. Devihalli Hassan Tollway Private Limited (DHTPL)

Particulars	For the quarter ended			For the year ended
	June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
	(Reviewed)	*(Refer Note 3)*	*(Reviewed)*	*(Audited)*
Cash flow from operating activities as per Cash Flow Statement	**1,930.02**	**1,993.96**	**1,879.16**	**7,056.82**
Add: Treasury income / income from investing activities (interest income received from FD, tax refund, any other income in the nature of interest, profit on sale of Mutual funds, investments, assets etc., dividend income etc., excluding any Ind AS adjustments. Further clarified that these amounts will be considered on a cash receipt basis)	15.27	12.06	11.17	40.69
Add: Proceeds from sale of infrastructure investments, infrastructure assets or shares of SPVs or Investment Entity adjusted for the following	-	-	-	-
(i) Applicable capital gains and other taxes	-	-	-	-
(ii) Related debts settled or due to be settled from sale proceeds	-	-	-	-
(iii) Directly attributable transaction costs	-	-	-	-
(iv) Proceeds reinvested or planned to be reinvested as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations	-	-	-	-
Add: Proceeds from sale of infrastructure investments, infrastructure assets or sale of shares of SPVs or Investment Entity not distributed pursuant to an earlier plan to re-invest as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations, if such proceeds are not intended to be invested subsequently	-	-	-	-
Less: Finance cost on Borrowings as per Profit and Loss Account excluding finance cost on any shareholder debt/loan from trust. The amortization of any transaction costs can be excluded provided such transaction costs have already been deducted while computing NDCF of previous period when such transaction costs were paid	-	-	-	-
Less: Debt repayment (to include principal repayments as per scheduled EMI's except if refinanced through new debt including overdraft facilities and to exclude any debt repayments / debt refinanced through new debt, in any form or equity raise as well as repayment of any shareholder debt / loan from Trust)	-	-	-	-
Less: any reserve required to be created under the terms of, or pursuant to the obligations arising in accordance with, any: (i). loan agreement entered with banks / financial institution from whom the Trust or any of its SPVs/ HoldCos have availed debt, or (ii). terms and conditions, covenants or any other stipulations applicable to debt securities issued by the Trust or any of its SPVs/ HoldCos, or (iii). terms and conditions, covenants or any other stipulations applicable to external commercial borrowings availed by the Trust or any of its SPVs/ HoldCos, (iv). agreement pursuant to which the SPV/ HoldCo operates or owns the infrastructure asset, or generates revenue or cashflows from such asset (such as, concession agreement, transmission services agreement, power purchase agreement, lease agreement, and any other agreement of a like nature, by whatever name called); or (v). statutory, judicial, regulatory, or governmental stipulations	-	-	-	-
Less: any capital expenditure on existing assets owned / leased by the SPV or Holdco, to the extent not funded by debt / equity or from reserves created in the earlier years	(8.98)	(8.90)	(19.53)	(63.80)
NDCF for HoldCo/SPV's	1,936.31	1,997.12	1,870.80	7,033.71

Net Distributable Cash Flows as computed above	1,936.31	1,997.12	1,870.80	7,033.71
Distribution made out of opening surplus and release of reserves set aside	-	-	529.20	529.20
Total amount Distributable	1,936.31	1,997.12	2,400.00	7,562.91
Total Distribution made for the period / year	1,900.00	1,700.00	2,400.00	7,257.00

R.R

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C. Statement of Net Distributable Cash Flows (NDCFs) (Refer note 18)
vi. Beawar Pali Pindwara Tollway Private Limited (BPPTPL)

Particulars	For the quarter ended			For the year ended
	June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
	(Reviewed)	*(Refer Note 3)*	*(Reviewed)*	*(Audited)*
Cash flow from operating activities as per Cash Flow Statement	2,189.68	3,272.61	2,139.71	11,889.87
Add: Treasury income / income from investing activities (interest income received from FD, tax refund, any other income in the nature of interest, profit on sale of Mutual funds, investments, assets etc., dividend income etc., excluding any Ind AS adjustments. Further clarified that these amounts will be considered on a cash receipt basis)	75.76	76.70	64.38	253.72
Add: Proceeds from sale of infrastructure investments, infrastructure assets or shares of SPVs or Investment Entity adjusted for the following	-	-	-	-
(i) Applicable capital gains and other taxes	-	-	-	-
(ii) Related debts settled or due to be settled from sale proceeds	-	-	-	-
(iii) Directly attributable transaction costs	-	-	-	-
(iv) Proceeds reinvested or planned to be reinvested as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations	-	-	-	-
Add: Proceeds from sale of infrastructure investments, infrastructure assets or sale of shares of SPVs or Investment Entity not distributed pursuant to an earlier plan to re-invest as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations, if such proceeds are not intended to be invested subsequently	-	-	-	-
Less: Finance cost on Borrowings as per Profit and Loss Account excluding finance cost on any shareholder debt/loan from trust. The amortization of any transaction costs can be excluded provided such transaction costs have already been deducted while computing NDCF of previous period when such transaction costs were paid	(364.67)	(338.84)	(369.40)	(1,420.79)
Less: Debt repayment (to include principal repayments as per scheduled EMI's except if refinanced through new debt including overdraft facilities and to exclude any debt repayments / debt refinanced through new debt, in any form or equity raise as well as repayment of any shareholder debt / loan from Trust)	-	-	-	-
Less: any reserve required to be created under the terms of, or pursuant to the obligations arising in accordance with, any: (i). loan agreement entered with banks / financial institution from whom the Trust or any of its SPVs/ HoldCos have availed debt, or (ii). terms and conditions, covenants or any other stipulations applicable to debt securities issued by the Trust or any of its SPVs/ HoldCos, or (iii). terms and conditions, covenants or any other stipulations applicable to external commercial borrowings availed by the Trust or any of its SPVs/ HoldCos, (iv). agreement pursuant to which the SPV/ HoldCo operates or owns the infrastructure asset, or generates revenue or cashflows from such asset (such as, concession agreement, transmission services agreement, power purchase agreement, lease agreement, and any other agreement of a like nature, by whatever name called); or (v). statutory, judicial, regulatory, or governmental stipulations	-	-	-	-
Less: any capital expenditure on existing assets owned / leased by the SPV or Holdco, to the extent not funded by debt / equity or from reserves created in the earlier years	(95.48)	39.96	(22.16)	(127.80)
NDCF for HoldCo/SPV's	1,805.29	3,050.43	1,812.53	10,595.00

Net Distributable Cash Flows as computed above	1,805.29	3,050.43	1,812.53	10,595.00
Distribution made out of opening surplus and release of reserves set aside	-	-	0.47	-
Total amount Distributable	1,805.29	3,050.43	1,813.00	10,595.00
Total Distribution made for the period / year	1,700.00	2,100.00	1,813.00	9,593.00

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C. Statement of Net Distributable Cash Flows (NDCFs) (Refer note 18)
vii. Hyderabad-Yadgiri Tollway Private Limited (HYTPL)

Particulars	For the quarter ended			For the year ended
	June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
	(Reviewed)	*(Refer Note 3)*	*(Reviewed)*	*(Audited)*
Cash flow from operating activities as per Cash Flow Statement	**2,905.06**	**3,199.26**	**1,027.82**	**8,686.81**
Add: Treasury income / income from investing activities (interest income received from FD, tax refund, any other income in the nature of interest, profit on sale of Mutual funds, investments, assets etc., dividend income etc., excluding any Ind AS adjustments. Further clarified that these amounts will be considered on a cash receipt basis)	20.42	25.21	10.86	69.33
Add: Proceeds from sale of infrastructure investments, infrastructure assets or shares of SPVs or Investment Entity adjusted for the following	-	-	-	-
(i) Applicable capital gains and other taxes	-	-	-	-
(ii) Related debts settled or due to be settled from sale proceeds	-	-	-	-
(iii) Directly attributable transaction costs	-	-	-	-
(iv) Proceeds reinvested or planned to be reinvested as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations	-	-	-	-
Add: Proceeds from sale of infrastructure investments, infrastructure assets or sale of shares of SPVs or Investment Entity not distributed pursuant to an earlier plan to re-invest as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations, if such proceeds are not intended to be invested subsequently	-	-	-	-
Less: Finance cost on Borrowings as per Profit and Loss Account excluding finance cost on any shareholder debt/loan from trust. The amortization of any transaction costs can be excluded provided such transaction costs have already been deducted while computing NDCF of previous period when such transaction costs were paid	-	-	-	-
Less: Debt repayment (to include principal repayments as per scheduled EMI's except if refinanced through new debt including overdraft facilities and to exclude any debt repayments / debt refinanced through new debt, in any form or equity raise as well as repayment of any shareholder debt / loan from Trust)	-	-	-	-
Less: any reserve required to be created under the terms of, or pursuant to the obligations arising in accordance with, any: (i). loan agreement entered with banks / financial institution from whom the Trust or any of its SPVs/ HoldCos have availed debt, or (ii). terms and conditions, covenants or any other stipulations applicable to debt securities issued by the Trust or any of its SPVs/ HoldCos, or (iii). terms and conditions, covenants or any other stipulations applicable to external commercial borrowings availed by the Trust or any of its SPVs/ HoldCos, (iv). agreement pursuant to which the SPV/ HoldCo operates or owns the infrastructure asset, or generates revenue or cashflows from such asset (such as, concession agreement, transmission services agreement, power purchase agreement, lease agreement, and any other agreement of a like nature, by whatever name called); or (v). statutory, judicial, regulatory, or governmental stipulations	-	-	-	-
Less: any capital expenditure on existing assets owned / leased by the SPV or Holdco, to the extent not funded by debt / equity or from reserves created in the earlier years	(21.55)	(9.43)	(0.06)	(14.92)
NDCF for HoldCo/SPV's	**2,903.93**	**3,215.04**	**1,038.62**	**8,741.22**

Net Distributable Cash Flows as computed above	2,903.93	3,215.04	1,038.62	8,741.22
Distribution made out of opening surplus and release of reserves set aside	-	261.95	0.38	255.34
Total amount Distributable	2,903.93	3,476.99	1,039.00	8,996.56
Total Distribution made for the period / year	2,715.60	3,476.99	1,039.00	8,996.56

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C. Statement of Net Distributable Cash Flows (NDCFs) (Refer note 18)
viii. Shreenathji-Udaipur Tollway Private Limited (SUTPL)

Particulars	For the quarter ended			For the year ended
	June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
	(Reviewed)	*(Refer Note 3)*	*(Reviewed)*	*(Audited)*
Cash flow from operating activities as per Cash Flow Statement	**1,868.49**	**3,310.97**	**2,601.33**	**10,862.68**
Add: Treasury income / income from investing activities (interest income received from FD, tax refund, any other income in the nature of interest, profit on sale of Mutual funds, investments, assets etc., dividend income etc., excluding any Ind AS adjustments. Further clarified that these amounts will be considered on a cash receipt basis)	28.82	28.80	23.27	95.15
Add: Proceeds from sale of infrastructure investments, infrastructure assets or shares of SPVs or Investment Entity adjusted for the following	-	-	-	-
(i) Applicable capital gains and other taxes	-	-	-	-
(ii) Related debts settled or due to be settled from sale proceeds	-	-	-	-
(iii) Directly attributable transaction costs	-	-	-	-
(iv) Proceeds reinvested or planned to be reinvested as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations	-	-	-	-
Add: Proceeds from sale of infrastructure investments, infrastructure assets or sale of shares of SPVs or Investment Entity not distributed pursuant to an earlier plan to re-invest as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations, if such proceeds are not intended to be invested subsequently	-	-	-	-
Less: Finance cost on Borrowings as per Profit and Loss Account excluding finance cost on any shareholder debt/loan from trust. The amortization of any transaction costs can be excluded provided such transaction costs have already been deducted while computing NDCF of previous period when such transaction costs were paid	-	-	-	-
Less: Debt repayment (to include principal repayments as per scheduled EMI's except if refinanced through new debt including overdraft facilities and to exclude any debt repayments / debt refinanced through new debt, in any form or equity raise as well as repayment of any shareholder debt / loan from Trust)	-	-	-	-
Less: any reserve required to be created under the terms of, or pursuant to the obligations arising in accordance with, any: (i). loan agreement entered with banks / financial institution from whom the Trust or any of its SPVs/ HoldCos have availed debt, or (ii). terms and conditions, covenants or any other stipulations applicable to debt securities issued by the Trust or any of its SPVs/ HoldCos, or (iii). terms and conditions, covenants or any other stipulations applicable to external commercial borrowings availed by the Trust or any of its SPVs/ HoldCos, (iv). agreement pursuant to which the SPV/ HoldCo operates or owns the infrastructure asset, or generates revenue or cashflows from such asset (such as, concession agreement, transmission services agreement, power purchase agreement, lease agreement, and any other agreement of a like nature, by whatever name called); or (v). statutory, judicial, regulatory, or governmental stipulations	-	-	-	-
Less: any capital expenditure on existing assets owned / leased by the SPV or Holdco, to the extent not funded by debt / equity or from reserves created in the earlier years	(63.99)	(22.91)	(1.01)	(72.26)
NDCF for HoldCo/SPV's	1,833.32	3,316.86	2,623.59	10,885.57

Net Distributable Cash Flows as computed above	1,833.32	3,316.86	2,623.59	10,885.57
Distribution made out of opening surplus and release of reserves set aside	-	-	-	-
Total amount Distributable	1,833.32	3,316.86	2,623.59	10,885.57
Total Distribution made for the period / year	1,700.00	2,400.00	2,400.00	9,890.00

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C. Statement of Net Distributable Cash Flows (NDCFs) (Refer note 18)
ix. Bhilwara-Rajsamand Tollway Private Limited (BRTPL)

Particulars	For the quarter ended			For the year ended
	June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
	(Reviewed)	*(Refer Note 3)*	*(Reviewed)*	*(Audited)*
Cash flow from operating activities as per Cash Flow Statement	368.85	(358.79)	733.12	1,053.76
Add: Treasury income / income from investing activities (interest income received from FD, tax refund, any other income in the nature of interest, profit on sale of Mutual funds, investments, assets etc., dividend income etc., excluding any Ind AS adjustments. Further clarified that these amounts will be considered on a cash receipt basis)	5.84	3.92	8.43	28.99
Add: Proceeds from sale of infrastructure investments, infrastructure assets or shares of SPVs or Investment Entity adjusted for the following	-	-	-	-
(i) Applicable capital gains and other taxes	-	-	-	-
(ii) Related debts settled or due to be settled from sale proceeds	-	-	-	-
(iii) Directly attributable transaction costs	-	-	-	-
(iv) Proceeds reinvested or planned to be reinvested as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations	-	-	-	-
Add: Proceeds from sale of infrastructure investments, infrastructure assets or sale of shares of SPVs or Investment Entity not distributed pursuant to an earlier plan to re-invest as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations, if such proceeds are not intended to be invested subsequently	-	-	-	-
Less: Finance cost on Borrowings as per Profit and Loss Account excluding finance cost on any shareholder debt/loan from trust. The amortization of any transaction costs can be excluded provided such transaction costs have already been deducted while computing NDCF of previous period when such transaction costs were paid	-	-	-	-
Less: Debt repayment (to include principal repayments as per scheduled EMI's except if refinanced through new debt including overdraft facilities and to exclude any debt repayments / debt refinanced through new debt, in any form or equity raise as well as repayment of any shareholder debt / loan from Trust)	-	-	-	-
Less: any reserve required to be created under the terms of, or pursuant to the obligations arising in accordance with, any: (i). loan agreement entered with banks / financial institution from whom the Trust or any of its SPVs/ HoldCos have availed debt, or (ii). terms and conditions, covenants or any other stipulations applicable to debt securities issued by the Trust or any of its SPVs/ HoldCos, or (iii). terms and conditions, covenants or any other stipulations applicable to external commercial borrowings availed by the Trust or any of its SPVs/ HoldCos, (iv). agreement pursuant to which the SPV/ HoldCo operates or owns the infrastructure asset, or generates revenue or cashflows from such asset (such as, concession agreement, transmission services agreement, power purchase agreement, lease agreement, and any other agreement of a like nature, by whatever name called); or (v). statutory, judicial, regulatory, or governmental stipulations	-	-	-	-
Less: any capital expenditure on existing assets owned / leased by the SPV or Holdco, to the extent not funded by debt / equity or from reserves created in the earlier years	(46.05)	(4.52)	(3.71)	(15.06)
NDCF for HoldCo/SPV's	328.64	(359.39)	737.84	1,067.69

Net Distributable Cash Flows as computed above	328.64	-	737.84	1,067.69
Distribution made out of opening surplus and release of reserves set aside	-	-	0.16	225.31
Total amount Distributable	328.64	-	738.00	1,293.00
Total Distribution made for the period / year	300.00	-	738.00	1,293.00

R.B.

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C. Statement of Net Distributable Cash Flows (NDCFs) (Refer note 18)
x. Bijapur-Hungund Tollway Private Limited (BHTPL)

Particulars	For the quarter ended			For the year ended
	June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
	(Reviewed)	*(Refer Note 3)*	*(Reviewed)*	*(Audited)*
Cash flow from operating activities as per Cash Flow Statement	4,632.00	3,403.70	5,387.27	18,583.99
Add: Treasury income / income from investing activities (interest income received from FD, tax refund, any other income in the nature of interest, profit on sale of Mutual funds, investments, assets etc., dividend income etc., excluding any Ind AS adjustments. Further clarified that these amounts will be considered on a cash receipt basis)	40.26	22.59	38.74	127.95
Add: Proceeds from sale of infrastructure investments, infrastructure assets or shares of SPVs or Investment Entity adjusted for the following	-	-	-	-
(i) Applicable capital gains and other taxes	-	-	-	-
(ii) Related debts settled or due to be settled from sale proceeds	-	-	-	-
(iii) Directly attributable transaction costs	-	-	-	-
(iv) Proceeds reinvested or planned to be reinvested as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations	-	-	-	-
Add: Proceeds from sale of infrastructure investments, infrastructure assets or sale of shares of SPVs or Investment Entity not distributed pursuant to an earlier plan to re-invest as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations, if such proceeds are not intended to be invested subsequently	-	-	-	-
Less: Finance cost on Borrowings as per Profit and Loss Account excluding finance cost on any shareholder debt/loan from trust. The amortization of any transaction costs can be excluded provided such transaction costs have already been deducted while computing NDCF of previous period when such transaction costs were paid	-	-	-	-
Less: Debt repayment (to include principal repayments as per scheduled EMI's except if refinanced through new debt including overdraft facilities and to exclude any debt repayments / debt refinanced through new debt, in any form or equity raise as well as repayment of any shareholder debt / loan from Trust)	-	-	-	-
Less: any reserve required to be created under the terms of, or pursuant to the obligations arising in accordance with, any: (i). loan agreement entered with banks / financial institution from whom the Trust or any of its SPVs/ HoldCos have availed debt, or (ii). terms and conditions, covenants or any other stipulations applicable to debt securities issued by the Trust or any of its SPVs/ HoldCos, or (iii). terms and conditions, covenants or any other stipulations applicable to external commercial borrowings availed by the Trust or any of its SPVs/ HoldCos, (iv). agreement pursuant to which the SPV/ HoldCo operates or owns the infrastructure asset, or generates revenue or cashflows from such asset (such as, concession agreement, transmission services agreement, power purchase agreement, lease agreement, and any other agreement of a like nature, by whatever name called); or (v). statutory, judicial, regulatory, or governmental stipulations	-	-	-	-
Less: any capital expenditure on existing assets owned / leased by the SPV or Holdco, to the extent not funded by debt / equity or from reserves created in the earlier years	(4.65)	(11.22)	(36.53)	(134.66)
NDCF for HoldCo/SPV's	4,667.61	3,415.07	5,389.48	18,577.28

Net Distributable Cash Flows as computed above	4,667.61	3,415.07	5,389.48	18,577.28
Distribution made out of opening surplus and release of reserves set aside	-	329.96	0.15	313.04
Total amount Distributable	4,667.61	3,745.03	5,389.63	18,890.32
Total Distribution made for the period / year	4,488.71	3,745.03	5,389.63	18,890.32

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C. Statement of Net Distributable Cash Flows (NDCFs) (Refer note 18)
xi. Dhule Palesner Tollway Private Limited (DPTPL)

Particulars	For the quarter ended			For the year ended
	June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
	(Reviewed)	*(Refer Note 3)*	*(Reviewed)*	*(Audited)*
Cash flow from operating activities as per Cash Flow Statement	6,220.71	7,061.07	5,758.32	25,670.55
Add: Treasury income / income from investing activities (interest income received from FD, tax refund, any other income in the nature of interest, profit on sale of Mutual funds, investments, assets etc., dividend income etc., excluding any Ind AS adjustments. Further clarified that these amounts will be considered on a cash receipt basis)	43.42	36.54	28.90	129.45
Add: Proceeds from sale of infrastructure investments, infrastructure assets or shares of SPVs or Investment Entity adjusted for the following	-	-	-	-
(i) Applicable capital gains and other taxes	-	-	-	-
(ii) Related debts settled or due to be settled from sale proceeds	-	-	-	-
(iii) Directly attributable transaction costs	-	-	-	-
(iv) Proceeds reinvested or planned to be reinvested as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations	-	-	-	-
Add: Proceeds from sale of infrastructure investments, infrastructure assets or sale of shares of SPVs or Investment Entity not distributed pursuant to an earlier plan to re-invest as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations, if such proceeds are not intended to be invested subsequently	-	-	-	-
Less: Finance cost on Borrowings as per Profit and Loss Account excluding finance cost on any shareholder debt/loan from trust. The amortization of any transaction costs can be excluded provided such transaction costs have already been deducted while computing NDCF of previous period when such transaction costs were paid	-	-	-	-
Less: Debt repayment (to include principal repayments as per scheduled EMI's except if refinanced through new debt including overdraft facilities and to exclude any debt repayments / debt refinanced through new debt, in any form or equity raise as well as repayment of any shareholder debt / loan from Trust)	-	-	-	-
Less: any reserve required to be created under the terms of, or pursuant to the obligations arising in accordance with, any: (i). loan agreement entered with banks / financial institution from whom the Trust or any of its SPVs/ HoldCos have availed debt, or (ii). terms and conditions, covenants or any other stipulations applicable to debt securities issued by the Trust or any of its SPVs/ HoldCos, or (iii). terms and conditions, covenants or any other stipulations applicable to external commercial borrowings availed by the Trust or any of its SPVs/ HoldCos, (iv). agreement pursuant to which the SPV/ HoldCo operates or owns the infrastructure asset, or generates revenue or cashflows from such asset (such as, concession agreement, transmission services agreement, power purchase agreement, lease agreement, and any other agreement of a like nature, by whatever name called); or (v). statutory, judicial, regulatory, or governmental stipulations	-	-	-	-
Less: any capital expenditure on existing assets owned / leased by the SPV or Holdco, to the extent not funded by debt / equity or from reserves created in the earlier years	(16.75)	(3.80)	(4.86)	(17.78)
NDCF for HoldCo/SPV's	6,247.38	7,093.81	5,782.36	25,782.22

Net Distributable Cash Flows as computed above	6,247.38	7,093.81	5,782.36	25,782.22
Distribution made out of opening surplus and release of reserves set aside	-	-	-	-
Total amount Distributable	6,247.38	7,093.81	5,782.36	25,782.22
Total Distribution made for the period / year	5,980.87	6,517.92	5,782.31	25,166.01

R.R

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C. Statement of Net Distributable Cash Flows (NDCFs) (Refer note 18)
xii. Chhatrapati Sambhaji Nagar-Jalna Tollway Private Limited (CSNJTPL) (formerly Aurangabad - Jalna Tollway Private Limited (AJTPL))

Particulars	For the quarter ended			For the year ended
	June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
	(Reviewed)	*(Refer Note 3)*	*(Reviewed)*	*(Audited)*
Cash flow from operating activities as per Cash Flow Statement	**562.65**	**1,072.37**	**589.68**	**3,955.68**
Add: Treasury income / income from investing activities (interest income received from FD, tax refund, any other income in the nature of interest, profit on sale of Mutual funds, investments, assets etc., dividend income etc., excluding any Ind AS adjustments. Further clarified that these amounts will be considered on a cash receipt basis)	13.64	5.39	3.83	24.53
Add: Proceeds from sale of infrastructure investments, infrastructure assets or shares of SPVs or Investment Entity adjusted for the following	-	-	-	-
(i) Applicable capital gains and other taxes	-	-	-	-
(ii) Related debts settled or due to be settled from sale proceeds	-	-	-	-
(iii) Directly attributable transaction costs	-	-	-	-
(iv) Proceeds reinvested or planned to be reinvested as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations	-	-	-	-
Add: Proceeds from sale of infrastructure investments, infrastructure assets or sale of shares of SPVs or Investment Entity not distributed pursuant to an earlier plan to re-invest as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations, if such proceeds are not intended to be invested subsequently	-	-	-	-
Less: Finance cost on Borrowings as per Profit and Loss Account excluding finance cost on any shareholder debt/loan from trust. The amortization of any transaction costs can be excluded provided such transaction costs have already been deducted while computing NDCF of previous period when such transaction costs were paid	-	-	-	-
Less: Debt repayment (to include principal repayments as per scheduled EMI's except if refinanced through new debt including overdraft facilities and to exclude any debt repayments / debt refinanced through new debt, in any form or equity raise as well as repayment of any shareholder debt / loan from Trust)	-	-	-	-
Less: any reserve required to be created under the terms of, or pursuant to the obligations arising in accordance with, any: (i). loan agreement entered with banks / financial institution from whom the Trust or any of its SPVs/ HoldCos have availed debt, or (ii). terms and conditions, covenants or any other stipulations applicable to debt securities issued by the Trust or any of its SPVs/ HoldCos, or (iii). terms and conditions, covenants or any other stipulations applicable to external commercial borrowings availed by the Trust or any of its SPVs/ HoldCos, (iv). agreement pursuant to which the SPV/ HoldCo operates or owns the infrastructure asset, or generates revenue or cashflows from such asset (such as, concession agreement, transmission services agreement, power purchase agreement, lease agreement, and any other agreement of a like nature, by whatever name called); or (v). statutory, judicial, regulatory, or governmental stipulations	-	-	-	-
Less: any capital expenditure on existing assets owned / leased by the SPV or Holdco, to the extent not funded by debt / equity or from reserves created in the earlier years	(49.88)	(24.32)	0.00	(34.38)
NDCF for HoldCo/SPV's	526.41	1,053.44	593.51	3,945.83

Net Distributable Cash Flows as computed above	526.41	1,053.44	593.51	3,945.83
Distribution made out of opening surplus and release of reserves set aside	-	-	0.49	0.49
Total amount Distributable	526.41	1,053.44	594.00	3,946.32
Total Distribution made for the period / year	500.00	700.00	594.00	3,563.63

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C. Statement of Net Distributable Cash Flows (NDCFs) (Refer note 18)
xiii. Nagpur - Seoni Expressway Private Limited (NSEPL)

Particulars	For the quarter ended			For the year ended
	June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
	(Reviewed)	(Refer Note 3)	(Reviewed)	(Audited)
Cash flow from operating activities as per Cash Flow Statement	**1,766.86**	**166.33**	**1,829.97**	**3,916.37**
Add: Treasury income / income from investing activities (interest income received from FD, tax refund, any other income in the nature of interest, profit on sale of Mutual funds, investments, assets etc., dividend income etc., excluding any Ind AS adjustments. Further clarified that these amounts will be considered on a cash receipt basis)	58.03	20.06	93.20	134.90
Add: Proceeds from sale of infrastructure investments, infrastructure assets or shares of SPVs or Investment Entity adjusted for the following	-	-	-	-
(i) Applicable capital gains and other taxes	-	-	-	-
(ii) Related debts settled or due to be settled from sale proceeds	-	-	-	-
(iii) Directly attributable transaction costs	-	-	-	-
(iv) Proceeds reinvested or planned to be reinvested as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations	-	-	-	-
Add: Proceeds from sale of infrastructure investments, infrastructure assets or sale of shares of SPVs or Investment Entity not distributed pursuant to an earlier plan to re-invest as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations, if such proceeds are not intended to be invested subsequently	-	-	-	-
Less: Finance cost on Borrowings as per Profit and Loss Account excluding finance cost on any shareholder debt/loan from trust. The amortization of any transaction costs can be excluded provided such transaction costs have already been deducted while computing NDCF of previous period when such transaction costs were paid	-	(77.26)	-	(153.25)
Less: Debt repayment (to include principal repayments as per scheduled EMI's except if refinanced through new debt including overdraft facilities and to exclude any debt repayments / debt refinanced through new debt, in any form or equity raise as well as repayment of any shareholder debt / loan from Trust)	-	-	-	-
Less: any reserve required to be created under the terms of, or pursuant to the obligations arising in accordance with, any: (i). loan agreement entered with banks / financial institution from whom the Trust or any of its SPVs/ HoldCos have availed debt, or (ii). terms and conditions, covenants or any other stipulations applicable to debt securities issued by the Trust or any of its SPVs/ HoldCos, or (iii). terms and conditions, covenants or any other stipulations applicable to external commercial borrowings availed by the Trust or any of its SPVs/ HoldCos, (iv). agreement pursuant to which the SPV/ HoldCo operates or owns the infrastructure asset, or generates revenue or cashflows from such asset (such as, concession agreement, transmission services agreement, power purchase agreement, lease agreement, and any other agreement of a like nature, by whatever name called); or (v). statutory, judicial, regulatory, or governmental stipulations **(Refer note 1 below)**	(6.66)	(7.24)	631.10	271.41
Less: any capital expenditure on existing assets owned / leased by the SPV or Holdco, to the extent not funded by debt / equity or from reserves created in the earlier years	(4.69)	0.01	-	(6.52)
NDCF for HoldCo/SPV's	**1,813.54**	**101.90**	**2,554.27**	**4,162.91**

Net Distributable Cash Flows as computed above	**1,813.54**	**101.90**	**2,554.27**	**4,162.91**
Distribution made out of opening surplus and release of reserves set aside	-	298.07	-	-
Total amount Distributable	**1,813.54**	**399.97**	**2,554.27**	**4,162.91**
Total Distribution made for the period / year	**550.00**	**399.97**	**2,300.00**	**4,089.46**

Notes:

1. This includes amount (set-aside) / release for

(i) Major maintenance reserve in compliance with the covenant required as per the financing agreements	(4.49)	(630.49)	(1.24)	(13.50)
(ii) DSRA in compliance with the covenant required as per the financing agreements	(2.17)	622.05	632.34	611.71
(iii) Meeting concession agreement requirements	-	1.20	-	(326.80)
Total	**(6.66)**	**(7.24)**	**631.10**	**271.41**

2. On July 30, 2026, NSEPL utilised Rs. 575.46 lakhs towards repayment of NCD principal and interest and additionally created a DSRA fixed deposit of Rs. 655.00 lakhs. Consequently, these funds were retained at the SPV level and were not available for distribution to the Trust, and accordingly, the minimum distribution requirement of 90% of Net Distributable Cash Flows (NDCF) could not be complied with under the current position.

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C. Statement of Net Distributable Cash Flows (NDCFs) (Refer note 18)
xiv. Mysore-Bellary Highway Private Limited (MBHPL)

Particulars	For the quarter ended			For the year ended
	June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
	(Reviewed)	*(Refer Note 3)*	*(Reviewed)*	*(Audited)*
Cash flow from operating activities as per Cash Flow Statement	**177.51**	**76.47**	**(791.92)**	**682.14**
Add: Treasury income / income from investing activities (interest income received from FD, tax refund, any other income in the nature of interest, profit on sale of Mutual funds, investments, assets etc., dividend income etc., excluding any Ind AS adjustments. Further clarified that these amounts will be considered on a cash receipt basis)	29.76	25.60	16.78	89.95
Add: Proceeds from sale of infrastructure investments, infrastructure assets or shares of SPVs or Investment Entity adjusted for the following	-	-	-	-
(i) Applicable capital gains and other taxes	-	-	-	-
(ii) Related debts settled or due to be settled from sale proceeds	-	-	-	-
(iii) Directly attributable transaction costs	-	-	-	-
(iv) Proceeds reinvested or planned to be reinvested as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations	-	-	-	-
Add: Proceeds from sale of infrastructure investments, infrastructure assets or sale of shares of SPVs or Investment Entity not distributed pursuant to an earlier plan to re-invest as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations, if such proceeds are not intended to be invested subsequently	-	-	-	-
Less: Finance cost on Borrowings as per Profit and Loss Account excluding finance cost on any shareholder debt/loan from trust. The amortization of any transaction costs can be excluded provided such transaction costs have already been deducted while computing NDCF of previous period when such transaction costs were paid	-	-	-	-
Less: Debt repayment (to include principal repayments as per scheduled EMI's except if refinanced through new debt including overdraft facilities and to exclude any debt repayments / debt refinanced through new debt, in any form or equity raise as well as repayment of any shareholder debt / loan from Trust)	-	-	-	-
Less: any reserve required to be created under the terms of, or pursuant to the obligations arising in accordance with, any: (i). loan agreement entered with banks / financial institution from whom the Trust or any of its SPVs/ HoldCos have availed debt, or (ii). terms and conditions, covenants or any other stipulations applicable to debt securities issued by the Trust or any of its SPVs/ HoldCos, or (iii). terms and conditions, covenants or any other stipulations applicable to external commercial borrowings availed by the Trust or any of its SPVs/ HoldCos, (iv). agreement pursuant to which the SPV/ HoldCo operates or owns the infrastructure asset, or generates revenue or cashflows from such asset (such as, concession agreement, transmission services agreement, power purchase agreement, lease agreement, and any other agreement of a like nature, by whatever name called); or (v). statutory, judicial, regulatory, or governmental stipulations **(Refer note 1 below)**	-	-	480.27	826.12
Less: any capital expenditure on existing assets owned / leased by the SPV or Holdco, to the extent not funded by debt / equity or from reserves created in the earlier years	21.85	(0.01)	0.20	21.85
NDCF for HoldCo/SPV's	**229.12**	**102.06**	**(294.67)**	**1,620.06**

Net Distributable Cash Flows as computed above	**229.12**	**102.06**	-	**1,620.06**
Distribution made out of opening surplus and release of reserves set aside	-	-	-	-
Total amount Distributable	**229.12**	**102.06**	-	**1,620.06**
Total Distribution made for the period / year	-	-	-	-

Notes:

1. This includes amount (set-aside) / release for

(i) Major maintenance reserve in compliance with the covenant required as per the financing agreements	-	-	480.27	826.12
Total	-	-	**480.27**	**826.12**

2. MBHPL has completely repaid its loan and related interest, and consequently, the only available mechanism to distribute funds to the Trust is through payment of dividend out of its distributable profits, which can be paid only to the extent of available reserves. Accordingly, the minimum distribution requirement of 90% of Net Distributable Cash Flows (NDCF) could not be complied with under the current position.

3. MBHPL has completed its concession period with the Karnataka State Highways Improvement Projects (KSHIP) on December 09, 2024, and the entire length of the project has now been taken over by KSHIP and handed over to the State Public Works Department.

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C. Statement of Net Distributable Cash Flows (NDCFs) (Refer note 18)
xv. Simhapuri Expressway Private Limited (SEPL)

Particulars	For the quarter ended			For the year ended
	June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
	(Reviewed)	*(Refer Note 3)*	*(Reviewed)*	*(Audited)*
Cash flow from operating activities as per Cash Flow Statement	**10,676.15**	**10,118.78**	**10,495.56**	**40,242.73**
Add: Treasury income / income from investing activities (interest income received from FD, tax refund, any other income in the nature of interest, profit on sale of Mutual funds, investments, assets etc., dividend income etc., excluding any Ind AS adjustments. Further clarified that these amounts will be considered on a cash receipt basis)	419.42	423.44	170.69	1,429.81
Add: Proceeds from sale of infrastructure investments, infrastructure assets or shares of SPVs or Investment Entity adjusted for the following	-	-	-	-
(i) Applicable capital gains and other taxes	-	-	-	-
(ii) Related debts settled or due to be settled from sale proceeds	-	-	-	-
(iii) Directly attributable transaction costs	-	-	-	-
(iv) Proceeds reinvested or planned to be reinvested as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations	-	-	-	-
Add: Proceeds from sale of infrastructure investments, infrastructure assets or sale of shares of SPVs or Investment Entity not distributed pursuant to an earlier plan to re-invest as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations, if such proceeds are not intended to be invested subsequently	-	-	-	-
Less: Finance cost on Borrowings as per Profit and Loss Account excluding finance cost on any shareholder debt/loan from trust. The amortization of any transaction costs can be excluded provided such transaction costs have already been deducted while computing NDCF of previous period when such transaction costs were paid	-	-	-	-
Less: Debt repayment (to include principal repayments as per scheduled EMI's except if refinanced through new debt including overdraft facilities and to exclude any debt repayments / debt refinanced through new debt, in any form or equity raise as well as repayment of any shareholder debt / loan from Trust)	-	-	-	-
Less: any reserve required to be created under the terms of, or pursuant to the obligations arising in accordance with, any: (i). loan agreement entered with banks / financial institution from whom the Trust or any of its SPVs/ HoldCos have availed debt, or (ii). terms and conditions, covenants or any other stipulations applicable to debt securities issued by the Trust or any of its SPVs/ HoldCos, or (iii). terms and conditions, covenants or any other stipulations applicable to external commercial borrowings availed by the Trust or any of its SPVs/ HoldCos, (iv). agreement pursuant to which the SPV/ HoldCo operates or owns the infrastructure asset, or generates revenue or cashflows from such asset (such as, concession agreement, transmission services agreement, power purchase agreement, lease agreement, and any other agreement of a like nature, by whatever name called); or (v). statutory, judicial, regulatory, or governmental stipulations **(Refer note 1 below)**	-	-	-	-
Less: any capital expenditure on existing assets owned / leased by the SPV or Holdco, to the extent not funded by debt / equity or from reserves created in the earlier years	(184.18)	478.12	(31.79)	(123.03)
NDCF for HoldCo/SPV's	**10,911.39**	**11,020.34**	**10,634.46**	**41,549.51**

Net Distributable Cash Flows as computed above	10,911.39	11,020.34	10,634.46	41,549.51
Distribution made out of opening surplus and release of reserves set aside	198.25	2,625.20	265.54	5,502.11
Total amount Distributable	11,109.64	13,645.54	10,900.00	47,051.62
Total Distribution made for the period / year	11,109.64	13,645.54	10,900.00	47,051.62

Note:

1. An amount of Rs. 4,525.00 Lakhs is maintained as a Major Maintenance Reserve (MMR) in SEPL, created out of the proceeds of commercial papers availed by the Trust, and accordingly, the same has not been separately disclosed in the above table. This MMR reserve maintained in SEL includes the MMR reserve pertaining to other SPVs of the Trust forming part of Pool III.

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C. Statement of Net Distributable Cash Flows (NDCFs) (Refer note 18)
xvi. Rayalseema Expressway Private Limited (REPL)

Particulars	For the quarter ended			For the year ended
	June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
	(Reviewed)	*(Refer Note 3)*	*(Reviewed)*	*(Audited)*
Cash flow from operating activities as per Cash Flow Statement	4,125.00	4,385.08	2,207.56	12,525.50
Add: Treasury income / income from investing activities (interest income received from FD, tax refund, any other income in the nature of interest, profit on sale of Mutual funds, investments, assets etc., dividend income etc., excluding any Ind AS adjustments. Further clarified that these amounts will be considered on a cash receipt basis)	39.36	162.31	11.76	234.64
Add: Proceeds from sale of infrastructure investments, infrastructure assets or shares of SPVs or Investment Entity adjusted for the following	-	-	-	-
(i) Applicable capital gains and other taxes	-	-	-	-
(ii) Related debts settled or due to be settled from sale proceeds	-	-	-	-
(iii) Directly attributable transaction costs	-	-	-	-
(iv) Proceeds reinvested or planned to be reinvested as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations	-	-	-	-
Add: Proceeds from sale of infrastructure investments, infrastructure assets or sale of shares of SPVs or Investment Entity not distributed pursuant to an earlier plan to re-invest as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations, if such proceeds are not intended to be invested subsequently	-	-	-	-
Less: Finance cost on Borrowings as per Profit and Loss Account excluding finance cost on any shareholder debt/loan from trust. The amortization of any transaction costs can be excluded provided such transaction costs have already been deducted while computing NDCF of previous period when such transaction costs were paid	-	-	-	-
Less: Debt repayment (to include principal repayments as per scheduled EMI's except if refinanced through new debt including overdraft facilities and to exclude any debt repayments / debt refinanced through new debt, in any form or equity raise as well as repayment of any shareholder debt / loan from Trust)	-	-	-	-
Less: any reserve required to be created under the terms of, or pursuant to the obligations arising in accordance with, any: (i). loan agreement entered with banks / financial institution from whom the Trust or any of its SPVs/ HoldCos have availed debt, or (ii). terms and conditions, covenants or any other stipulations applicable to debt securities issued by the Trust or any of its SPVs/ HoldCos, or (iii). terms and conditions, covenants or any other stipulations applicable to external commercial borrowings availed by the Trust or any of its SPVs/ HoldCos, (iv). agreement pursuant to which the SPV/ HoldCo operates or owns the infrastructure asset, or generates revenue or cashflows from such asset (such as, concession agreement, transmission services agreement, power purchase agreement, lease agreement, and any other agreement of a like nature, by whatever name called); or (v). statutory, judicial, regulatory, or governmental stipulations	-	-	-	-
Less: any capital expenditure on existing assets owned / leased by the SPV or Holdco, to the extent not funded by debt / equity or from reserves created in the earlier years	(8.01)	(6.39)	(126.19)	(284.50)
NDCF for HoldCo/SPV's	4,156.35	4,541.00	2,093.13	12,475.64

Net Distributable Cash Flows as computed above	4,156.35	4,541.00	2,093.13	12,475.64
Distribution made out of opening surplus and release of reserves set aside	-	-	-	-
Total amount Distributable	4,156.35	4,541.00	2,093.13	12,475.64
Total Distribution made for the period / year	4,016.14	4,468.92	1,887.36	12,381.29

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C. Statement of Net Distributable Cash Flows (NDCFs) (Refer note 18)
xvii. Igatpuri Highway Private Limited (IHPL)

Particulars	For the quarter ended			For the year ended
	June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
	(Reviewed)	*(Refer Note 3)*	*(Reviewed)*	*(Audited)*
Cash flow from operating activities as per Cash Flow Statement	**(3,473.00)**	**4,855.49**	**2,571.91**	**15,757.39**
Add: Treasury income / income from investing activities (interest income received from FD, tax refund, any other income in the nature of interest, profit on sale of Mutual funds, investments, assets etc., dividend income etc., excluding any Ind AS adjustments. Further clarified that these amounts will be considered on a cash receipt basis)	463.29	193.19	956.47	1,665.54
Add: Proceeds from sale of infrastructure investments, infrastructure assets or shares of SPVs or Investment Entity adjusted for the following	-	-	-	-
(i) Applicable capital gains and other taxes	-	-	-	-
(ii) Related debts settled or due to be settled from sale proceeds	-	-	-	-
(iii) Directly attributable transaction costs	-	-	-	-
(iv) Proceeds reinvested or planned to be reinvested as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations	-	-	-	-
Add: Proceeds from sale of infrastructure investments, infrastructure assets or sale of shares of SPVs or Investment Entity not distributed pursuant to an earlier plan to re-invest as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations, if such proceeds are not intended to be invested subsequently	-	-	-	-
Less: Finance cost on Borrowings as per Profit and Loss Account excluding finance cost on any shareholder debt/loan from trust. The amortization of any transaction costs can be excluded provided such transaction costs have already been deducted while computing NDCF of previous period when such transaction costs were paid	-	-	-	-
Less: Debt repayment (to include principal repayments as per scheduled EMI's except if refinanced through new debt including overdraft facilities and to exclude any debt repayments / debt refinanced through new debt, in any form or equity raise as well as repayment of any shareholder debt / loan from Trust)	-	-	-	-
Less: any reserve required to be created under the terms of, or pursuant to the obligations arising in accordance with, any: (i). loan agreement entered with banks / financial institution from whom the Trust or any of its SPVs/ HoldCos have availed debt, or (ii). terms and conditions, covenants or any other stipulations applicable to debt securities issued by the Trust or any of its SPVs/ HoldCos, or (iii). terms and conditions, covenants or any other stipulations applicable to external commercial borrowings availed by the Trust or any of its SPVs/ HoldCos, (iv). agreement pursuant to which the SPV/ HoldCo operates or owns the infrastructure asset, or generates revenue or cashflows from such asset (such as, concession agreement, transmission services agreement, power purchase agreement, lease agreement, and any other agreement of a like nature, by whatever name called); or (v). statutory, judicial, regulatory, or governmental stipulations **(Refer note 1 below)**	(1,751.19)	313.72	3,220.92	6,501.63
Less: any capital expenditure on existing assets owned / leased by the SPV or Holdco, to the extent not funded by debt / equity or from reserves created in the earlier years	11.78	(19.89)	(2.95)	(97.48)
NDCF for HoldCo/SPV's	**(4,749.12)**	**5,342.51**	**6,746.35**	**23,827.08**

Net Distributable Cash Flows as computed above	-	**5,342.51**	**6,746.35**	**23,827.08**
Distribution made out of opening surplus and release of reserves set aside	-	-	-	-
Total amount Distributable	-	**5,342.51**	**6,746.35**	**23,827.08**
Total Distribution made for the period / year	-	**145.74**	**2,500.00**	**18,143.06**

Notes:

1. This includes amount (set-aside) / release for

(i) Major maintenance reserve in compliance with the covenant required as per the financing agreements	-	-	3,003.75	6,206.02
(ii) Meeting concession agreement requirements	(1,751.19)	313.72	217.17	295.61
Total	**(1,751.19)**	**313.72**	**3,220.92**	**6,501.63**

2. IHPL has completed its concession period with NHAI on May 06, 2026, and the entire length of IHPL has now been taken over by NHAI.

INTERISE TRUST
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Additional disclosures as required by paragraph 4.1.4 of Chapter 4 to the SEBI Master Circular No. SEBI/HO/DDHS-PoD-2/P/CIR/2025/102 dated July 11, 2025 as amended including guidelines and circular issued thereunder

C. Statement of Net Distributable Cash Flows (NDCFs) (Refer note 18)
xviii. Kosi Bridge Infrastructure Company Private Limited (KBICL)

Particulars	For the quarter ended			For the year ended
	June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
	(Reviewed)	(Refer Note 3)	(Reviewed)	(Audited)
Cash flow from operating activities as per Cash Flow Statement	**(616.66)**	**3,557.71**	**2,467.14**	**8,685.08**
Add: Treasury income / income from investing activities (interest income received from FD, tax refund, any other income in the nature of interest, profit on sale of Mutual funds, investments, assets etc., dividend income etc., excluding any Ind AS adjustments. Further clarified that these amounts will be considered on a cash receipt basis)	46.12	23.47	35.28	119.23
Add: Proceeds from sale of infrastructure investments, infrastructure assets or shares of SPVs or Investment Entity adjusted for the following	-	-	-	-
(i) Applicable capital gains and other taxes	-	-	-	-
(ii) Related debts settled or due to be settled from sale proceeds	-	-	-	-
(iii) Directly attributable transaction costs	-	-	-	-
(iv) Proceeds reinvested or planned to be reinvested as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations	-	-	-	-
Add: Proceeds from sale of infrastructure investments, infrastructure assets or sale of shares of SPVs or Investment Entity not distributed pursuant to an earlier plan to re-invest as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations, if such proceeds are not intended to be invested subsequently	-	-	-	-
Less: Finance cost on Borrowings as per Profit and Loss Account excluding finance cost on any shareholder debt/loan from trust. The amortization of any transaction costs can be excluded provided such transaction costs have already been deducted while computing NDCF of previous period when such transaction costs were paid	-	-	-	-
Less: Debt repayment (to include principal repayments as per scheduled EMI's except if refinanced through new debt including overdraft facilities and to exclude any debt repayments / debt refinanced through new debt, in any form or equity raise as well as repayment of any shareholder debt / loan from Trust)	-	-	-	-
Less: any reserve required to be created under the terms of, or pursuant to the obligations arising in accordance with, any: (i). loan agreement entered with banks / financial institution from whom the Trust or any of its SPVs/ HoldCos have availed debt, or (ii). terms and conditions, covenants or any other stipulations applicable to debt securities issued by the Trust or any of its SPVs/ HoldCos, or (iii). terms and conditions, covenants or any other stipulations applicable to external commercial borrowings availed by the Trust or any of its SPVs/ HoldCos, (iv). agreement pursuant to which the SPV/ HoldCo operates or owns the infrastructure asset, or generates revenue or cashflows from such asset (such as, concession agreement, transmission services agreement, power purchase agreement, lease agreement, and any other agreement of a like nature, by whatever name called); or (v). statutory, judicial, regulatory, or governmental stipulations **(Refer note 1 below)**	(8.36)	(5.50)	(487.05)	(510.49)
Less: any capital expenditure on existing assets owned / leased by the SPV or Holdco, to the extent not funded by debt / equity or from reserves created in the earlier years	(0.05)	-	(0.57)	(8.12)
NDCF for HoldCo/SPV's	**(578.95)**	**3,575.68**	**2,014.80**	**8,285.70**

Net Distributable Cash Flows as computed above	(578.95)	3,575.68	2,014.80	8,285.70
Distribution made out of opening surplus and release of reserves set aside	3,147.30	-	-	31.75
Total amount Distributable	2,568.35	3,575.68	2,014.80	8,317.45
Total Distribution made for the period / year	2,568.35	227.23	1,813.00	4,877.55

Notes:

1. This includes amount (set-aside) / release for

(i) Meeting concession agreement requirements	(8.36)	(5.50)	(487.05)	(510.49)
Total	**(8.36)**	**(5.50)**	**(487.05)**	**(510.49)**

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Additional disclosures as required by paragraph 4.1.4 of Chapter 4 to the SEBI Master Circular No. SEBI/HO/DDHS-PoD-2/P/CIR/2025/102 dated July 11, 2025 as amended including guidelines and circular issued

C. Statement of Net Distributable Cash Flows (NDCFs) (Refer note 18)
xix. Interise Project Management Private Limited (IPMPL)

Particulars	For the quarter ended			For the year ended
	June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
	(Reviewed)	*(Refer Note 3)*	*(Reviewed)*	*(Audited)*
Cash flow from operating activities as per Cash Flow Statement	**(182.30)**	**302.48**	**(339.46)**	**543.32**
Add: Treasury income / income from investing activities (interest income received from FD, tax refund, any other income in the nature of interest, profit on sale of Mutual funds, investments, assets etc., dividend income etc., excluding any Ind AS adjustments. Further clarified that these amounts will be considered on a cash receipt basis)	4.47	7.90	13.42	41.50
Add: Proceeds from sale of infrastructure investments, infrastructure assets or shares of SPVs or Investment Entity adjusted for the following	-	-	-	-
(i) Applicable capital gains and other taxes	-	-	-	-
(ii) Related debts settled or due to be settled from sale proceeds	-	-	-	-
(iii) Directly attributable transaction costs	-	-	-	-
(iv) Proceeds reinvested or planned to be reinvested as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations	-	-	-	-
Add: Proceeds from sale of infrastructure investments, infrastructure assets or sale of shares of SPVs or Investment Entity not distributed pursuant to an earlier plan to re-invest as per Regulation 18(7) of InvIT Regulations or any other relevant provisions of the InvIT Regulations, if such proceeds are not intended to be invested subsequently	-	-	-	-
Less: Finance cost on Borrowings as per Profit and Loss Account excluding finance cost on any shareholder debt/loan from trust. The amortization of any transaction costs can be excluded provided such transaction costs have already been deducted while computing NDCF of previous period when such transaction costs were paid	-	-	-	-
Less: Debt repayment (to include principal repayments as per scheduled EMI's except if refinanced through new debt including overdraft facilities and to exclude any debt repayments / debt refinanced through new debt, in any form or equity raise as well as repayment of any shareholder debt / loan from Trust)	-	-	-	-
Less: any reserve required to be created under the terms of, or pursuant to the obligations arising in accordance with, any: (i). loan agreement entered with banks / financial institution from whom the Trust or any of its SPVs/ HoldCos have availed debt, or (ii). terms and conditions, covenants or any other stipulations applicable to debt securities issued by the Trust or any of its SPVs/ HoldCos, or (iii). terms and conditions, covenants or any other stipulations applicable to external commercial borrowings availed by the Trust or any of its SPVs/ HoldCos, (iv). agreement pursuant to which the SPV/ HoldCo operates or owns the infrastructure asset, or generates revenue or cashflows from such asset (such as, concession agreement, transmission services agreement, power purchase agreement, lease agreement, and any other agreement of a like nature, by whatever name called); or (v). statutory, judicial, regulatory, or governmental stipulations	-	-	-	-
Less: any capital expenditure on existing assets owned / leased by the SPV or Holdco, to the extent not funded by debt / equity or from reserves created in the earlier years	(107.49)	(95.79)	(37.97)	(448.01)
NDCF for HoldCo/SPV's	**(285.32)**	**214.59**	**(364.01)**	**136.81**

Net Distributable Cash Flows as computed above	-	214.59	-	136.81
Distribution made out of opening surplus and release of reserves set aside	-	-	-	-
Total amount Distributable	-	214.59	-	136.81
Total Distribution made for the period / year	-	-	-	-

R.R.

INTERISE TRUST
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(All amounts in Rs. Lakhs, unless otherwise stated)

Additional disclosures as required by paragraph 4.6.6 of Chapter 4 to the SEBI Master Circular No. SEBI/HO/DDHS-PoD-2/P/CIR/2025/102 dated July 11, 2025 as amended including guidelines and circular issued thereunder

D. Statement of Net Borrowings Ratio (Refer note 17)

S. No	Particulars	As at June 30, 2026	As at March 31, 2026	As at June 30, 2025
		(Reviewed)	*(Audited)*	*(Reviewed)*
A	Borrowings (Refer note (a) below)	7,76,848.41	8,81,622.00	8,12,315.14
B	Deferred Payments (Refer note (b) below)	2,13,196.37	2,09,381.39	1,96,676.96
C	Cash and Cash Equivalents (Refer note (d) below)	71,081.03	1,77,019.76	70,170.39
D	**Aggregate borrowings and deferred payments net of cash and cash equivalents (A+B-C)**	**9,18,963.75**	**9,13,983.63**	**9,38,821.71**
E	Value of InvIT assets (Refer note (c) below)	19,84,878.34	19,72,404.17	18,80,940.13
F	**Enterprise Value including deferred payments (E+B)***	**21,98,074.71**	**21,81,785.56**	**20,77,617.09**
G	**Net Borrowings ratio (D/F)**	**41.81%**	**41.89%**	**45.19%**

Notes:

* The value of InvIT assets was determined after considering deferred payments, which includes the deferred premium obligation to NHAI and interest accrued thereon, as reflected in the valuation report prepared by the Valuer as at March 31, 2026. Since these items are included under deferred payments in S. No. B above, they have been added back to the value of InvIT assets. Similarly, cash and cash equivalents, which are adjusted while computing aggregate borrowings and deferred payments for the purpose of calculating the net borrowing ratio, have not been included in the value of InvIT assets.

(a) Breakup of borrowings

S. No	Particulars	As at June 30, 2026	As at March 31, 2026	As at June 30, 2025
		(Reviewed)	*(Audited)*	*(Reviewed)*
1	**Term loans from banks and financial institutions**			
	Interise Trust:			
	National Bank for Financing Infrastructure and Development	3,25,555.98	3,32,199.98	-
	ICICI Bank Limited	72,763.02	1,73,253.96	3,03,551.30
	State Bank of India Limited	-	-	1,34,032.80
	Axis Bank Limited	-	-	92,936.43
	Kotak Mahindra Bank Limited	-	-	31,801.00
	India Infrastructure Finance Company Limited	-	-	66,055.50
	Total (A)	**3,98,319.00**	**5,05,453.94**	**6,28,377.03**
2	**Non-convertible debentures**			
	Interise Trust	2,03,980.74	2,98,306.98	96,724.13
	Nagpur-Seoni Express Way Private Limited	1,720.00	1,720.00	1,720.00
	Total (B)	**2,05,700.74**	**3,00,026.98**	**98,444.13**
3	**Commercial papers**			
	Interise Trust:			
	SBI Liquid Fund	1,50,000.00	-	-
	Kotak Mahindra Bank Limited	22,710.00	-	-
	SBI Magnum low duration fund	-	-	8,500.00
	SBI Savings fund	-	61,000.00	61,000.00
	Nippon India Money market fund	-	15,000.00	15,000.00
	Total (C)	**1,72,710.00**	**76,000.00**	**84,500.00**
4	**Interest accrued but not due on borrowings**			
	Interise Trust:			
	ICICI Bank Limited	15.85	76.29	-
	Non-convertible debentures	39.84	40.02	-
	State Bank of India Limited	-	-	931.00
	Nagpur-Seoni Express Way Private Limited:			
	Non-convertible debentures	62.98	24.77	62.98
	Total (D)	**118.67**	**141.08**	**993.98**
	Grand Total (A+B+C+D)	**7,76,848.41**	**8,81,622.00**	**8,12,315.14**

INTERISE TRUST

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Unaudited Consolidated Statement of Financial Information for the quarter ended June 30, 2026

(All amounts in Rs. Lakhs, unless otherwise stated)

Additional disclosures as required by paragraph 4.6.6 of Chapter 4 to the SEBI Master Circular No. SEBI/HO/DDHS-PoD-2/P/CIR/2025/102 dated July 11, 2025 as amended including guidelines and circular issued thereunder

D. Statement of Net Borrowings Ratio (Continued)

(b) Project-wise breakup of value of Deferred payments:

S. No	Particulars	As at June 30, 2026	As at March 31, 2026	As at June 30, 2025
		(Reviewed)	*(Audited)*	*(Reviewed)*
1	Western Andhra Tollways Private Limited	-	-	-
2	Krishnagiri Walajahpet Tollway Private Limited	-	-	-
3	Krishnagiri Thopur Toll Road Private Limited	-	-	-
4	Devihalli Hassan Tollway Private Limited	-	-	-
5	Beawar Pali Pindwara Tollway Private Limited	2,00,114.07	1,96,832.01	1,87,369.56
6	Hyderabad-Yadgiri Tollway Private Limited	-	-	-
7	Bhilwara-Rajsamand Tollway Private Limited	-	-	-
8	Bijapur-Hungund Tollway Private Limited	-	-	-
9	Dhule Palesner Tollway Private Limited	-	-	-
10	Chhatrapati Sambhaji Nagar - Jalna Tollway Private Limited (formerly Aurangabad Jalna Tollway Private Limited)	-	-	-
11	Nagpur - Seoni Expressway Private Limited	-	-	-
12	Shreenathji-Udaipur Tollway Private Limited	13,082.30	12,549.38	9,307.40
13	Interise Project Management Private Limited	-	-	-
14	Simhapuri Expressway Private Limited	-	-	-
15	Rayalseema Expressway Private Limited	-	-	-
16	Kosi Bridge Infrastructure Company Private Limited	-	-	-
17	Mysore-Bellary Highway Private Limited	-	-	-
18	Igatpuri Highway Private Limited	-	-	-
	Total	**2,13,196.37**	**2,09,381.39**	**1,96,676.96**

(c) Project-wise breakup of value of InvIT assets*:

S. No	Particulars	As at June 30, 2026	As at March 31, 2026	As at June 30, 2025
		(Reviewed)	*(Audited)*	*(Reviewed)*
1	Western Andhra Tollways Private Limited	10,272.62	10,272.62	19,453.80
2	Krishnagiri Walajahpet Tollway Private Limited	2,09,638.88	2,09,638.88	1,98,792.59
3	Krishnagiri Thopur Toll Road Private Limited	21,723.99	21,723.99	37,297.61
4	Devihalli Hassan Tollway Private Limited	1,02,530.58	1,02,530.58	95,741.31
5	Beawar Pali Pindwara Tollway Private Limited	1,14,544.37	1,14,544.37	1,11,756.14
6	Hyderabad-Yadgiri Tollway Private Limited	1,24,536.60	1,24,536.60	1,24,013.13
7	Bhilwara-Rajsamand Tollway Private Limited	52,524.69	52,524.69	39,407.56
8	Bijapur-Hungund Tollway Private Limited	1,22,088.11	1,22,088.11	1,15,637.09
9	Dhule Palesner Tollway Private Limited	1,13,801.28	1,13,801.28	1,18,652.39
10	Chhatrapati Sambhaji Nagar - Jalna Tollway Private Limited (formerly Aurangabad Jalna Tollway Private Limited)	43,609.27	43,609.27	41,155.56
11	Nagpur - Seoni Express Way Private Limited	6,968.53	6,968.53	10,824.25
12	Shreenathji-Udaipur Tollway Private Limited	1,38,959.14	1,38,959.14	1,25,637.74
13	Interise Project Management Private Limited	1,005.62	1,005.62	1,057.12
14	Simhapuri Expressway Private Limited	5,88,727.41	5,88,727.41	5,42,059.61
15	Rayalseema Expressway Private Limited	3,08,134.53	3,08,134.53	2,74,236.83
16	Kosi Bridge Infrastructure Company Private Limited	4,664.90	4,664.90	9,709.78
	Sub Total (I)	**19,63,730.52**	**19,63,730.52**	**18,65,432.51**
17	Mysore-Bellary Highway Private Limited **	7,305.65	7,287.61	7,692.94
18	Igatpuri Highway Private Limited #	12,026.49	(292.89)	6,993.24
19	Other assets - Interise Trust	1,815.68	1,678.93	821.44
	Sub Total (II)	**21,147.82**	**8,673.65**	**15,507.62**
	Total (I+II)	**19,84,878.34**	**19,72,404.17**	**18,80,940.13**

* Value of InvIT assets is as per Valuation report as on March 31, 2026 vide report dated April 27, 2026 excluding Cash and Cash equivalents.

** The concession agreement of MBHPL ended on December 09, 2024 and the entire length of the MBHPL is now being taken over by KSHIP and handed over to State PWD. Considering this, the net worth of MBHPL has been added separately to compute the value of InvIT assets, as the same does not form part of the valuation report of the Trust as at March 31, 2026 *(Refer note 7(g))*

The concession agreement of IHPL ended on May 06, 2026 and the entire length of the IHPL has been handed over to NHAI. Considering this, the net worth of IHPL has been added separately to compute the value of InvIT assets as on June 30, 2026 *(Refer note 7(f))*

R.R.

INTERISE TRUST

(SEBI Registration Number: IN/InvIT/17-18/0007)

Unaudited Consolidated Statement of Financial Information for the quarter ended June 30, 2026

(All amounts in Rs. Lakhs, unless otherwise stated)

Additional disclosures as required by paragraph 4.6.6 of Chapter 4 to the SEBI Master Circular No. SEBI/HO/DDHS-PoD-2/P/CIR/2025/102 dated July 11, 2025 as amended including guidelines and circular issued thereunder

D. Statement of Net Borrowings Ratio (Continued)

(d) Project-wise breakup of value of Cash and Cash equivalents ^:

S. No	Particulars	As at June 30, 2026	As at March 31, 2026	As at June 30, 2025
		(Reviewed)	*(Audited)*	*(Reviewed)*
1	Western Andhra Tollways Private Limited	3,660.24	3,288.50	2,325.33
2	Krishnagiri Walajahpet Tollway Private Limited	10,815.03	10,215.90	2,289.07
3	Krishnagiri Thopur Toll Road Private Limited	8,161.26	6,637.42	8,068.02
4	Devihalli Hassan Tollway Private Limited	1,402.89	469.70	161.36
5	Beawar Pali Pindwara Tollway Private Limited	7,463.96	7,758.70	6,469.19
6	Hyderabad-Yadgiri Tollway Private Limited	2,258.17	681.40	993.37
7	Bhilwara-Rajsamand Tollway Private Limited	900.81	172.20	835.34
8	Bijapur-Hungund Tollway Private Limited	3,849.32	1,081.70	1,548.84
9	Dhule Palesner Tollway Private Limited	4,432.77	1,176.20	1,124.70
10	Chhatrapati Sambhaji Nagar - Jalna Tollway Private Limited (formerly Aurangabad Jalna Tollway Private Limited)	749.33	1,225.80	331.41
11	Nagpur - Seoni Expressway Private Limited	2,778.53	777.57	2,024.24
12	Shreenathji-Udaipur Tollway Private Limited	2,734.17	1,900.90	1,128.87
13	Interise Project Management Private Limited	320.58	606.20	105.34
14	Simhapuri Expressway Private Limited	23,985.20	22,690.20	9,609.07
15	Rayalseema Expressway Private Limited	3,083.40	3,152.60	2,454.85
16	Kosi Bridge Infrastructure Company Private Limited	3,850.32	4,718.90	1,567.53
	Sub Total (I)	**80,445.98**	**66,553.89**	**41,036.53**
17	Mysore-Bellary Highway Private Limited	-	-	491.06
18	Igatpuri Highway Private Limited	-	9,328.70	10,120.68
19	Other Assets - Interise Trust	14,610.51	1,14,167.31	30,926.80
	Sub Total (II)	**14,610.51**	**1,23,496.01**	**41,538.54**
20	**Cash set aside for distribution (III) #**	**23,975.46**	**13,030.14**	**12,404.68**
	Total (I+II-III)	**71,081.03**	**1,77,019.76**	**70,170.39**

^ Cash and Cash equivalents includes amounts classified as 'Cash and Cash equivalents' and 'Other bank balances' as per the Consolidated financial statements of the Trust and excludes cash balance earmarked for major maintenance reserve, reserves maintained as per Concession Agreement.

Cash set aside for distribution represents distribution declared by the Board of Directors of the Investment Manager of the Trust at its meeting held on August 12, 2026 (Rs. 2.30 per unit).

For and on behalf of the Board of Directors of
Interise Investment Managers Private Limited
(Investment Manager of Interise Trust)

INTERISE TRUST

INITIALLED FOR IDENTIFICATION PURPOSES S & T

Ravindran Shunmugakani
Director
DIN: 09778966

Place : Mumbai
Date : August 12, 2026

DELOITTE HASKINS & SELLS CHENNAI-17 CHARTERED ACCOUNTANTS

Notes to Unaudited Consolidated Statement of Financial Information of Interise Trust for the quarter ended June 30, 2026

1. The unaudited consolidated statement of financial information of the Interise Trust ('the Trust") comprises unaudited consolidated financial information of the Trust and its subsidiaries or Project SPVs (collectively, the Group) for the quarter ended June 30, 2026 that have been reviewed by the Audit Committee of Interise Investment Managers Private Limited ("Investment Manager of Interise Trust") at their meeting held on August 12, 2026 and thereafter approved by the Board of directors of the Investment Manager of the Trust at their meeting held on August 12, 2026.

2. The unaudited consolidated statement of financial information comprises unaudited consolidated statement of profit and loss, unaudited consolidated statement of net distributable cash flows of the Trust and its subsidiaries, explanatory notes thereto and the additional disclosures as required in paragraph 4.6 of Chapter 4 to the SEBI Circular No. SEBI/HO/DDHS-PoD-2/P/CIR/2025/102 dated July 11, 2025 ("SEBI Circular") and other relevant disclosures for the quarter ended June 30, 2026 of the Trust and its subsidiaries (together referred to as 'the Group') ('Consolidated Financial Information') being submitted by the Investment Manager pursuant to the requirements of Regulation 23 of the SEBI (Infrastructure Investment Trusts) Regulations, 2014 as amended (InvIT Regulations) from time to time read with SEBI Circular. The unaudited consolidated financial information has been prepared in accordance with the recognition and measurement principles prescribed under Ind AS 34 - "Interim Financial Reporting", read with rule 2(1)(a) of Companies (Indian Accounting Standards) Rules, 2015 ('Ind AS'), as amended and read with SEBI Circular.

3. The consolidated financial information for the quarter ended March 31, 2026 are the balancing figures between the audited consolidated figures for the year ended March 31, 2026 and the published unaudited consolidated figures for the nine months ended December 31, 2025, which were subject to limited review by the statutory auditors.

4. The Trust was registered as an irrevocable Trust under the provisions of the Indian Trusts Act, 1882 on March 07, 2018. The Trust was registered as an Infrastructure Investment Trust under the Securities and Exchange Board of India (Infrastructure Investment Trust) Regulation, 2014 ("SEBI InvIT Regulations") on March 15, 2018 having registration number IN/InvIT/17-18/0007 with principal place of business at A-303 & 304, Delphi Building, Orchard Avenue, Hiranandani Business Park, Powai, Mumbai – 400076, Maharashtra.

5. During the quarter ended June 30, 2026, the registered office of the Investment Manager of Interise Trust, was shifted from Chennai, Tamil Nadu to Mumbai, Maharashtra. The new registered office address is A-303 & 304, Wing-A, 3rd Floor, Delphi Building, Hiranandani Business Park, Orchard Avenue, Powai, Mumbai – 400076, Maharashtra. The change was effected pursuant to the Certificate of Registration issued by the Regional Director of Registrar of Companies, Mumbai, Ministry of Corporate Affairs, on June 25, 2026.

6. Under the provisions of the SEBI InvIT Regulations, the Trust is required to distribute to Unitholders not less than 90% of the Net Distributable Cash Flows of the Trust for each financial year. Accordingly, Unit Capital contains a contractual obligation to pay cash to the Unitholders. Thus, in accordance with the requirements of Ind AS 32 - Financial Instruments: Presentation, the Unit Capital contains a liability element which should have been classified and treated accordingly. However, Para 4.2.3(a) of SEBI Circular No. SEBI/HO/DDHS-PoD-2/P/CIR/2025/102 dated July 11, 2025, (as amended from time to time) issued under the SEBI InvIT Regulations, require the Unit Capital in entirety to be presented/classified as "Equity", which is at variance from the requirements of Ind AS 32. In order to comply with the aforesaid SEBI InvIT requirements, the Trust has considered unit capital as equity.

7. Information relating to subsidiaries:

   a) Beawar Pali Pindwara Tollway Private Limited (BPPTPL) invoked arbitration proceedings against National Highways Authority of India (NHAI) under the Concession Agreement in respect of mutual claims, including NHAI's demand for advancement of deferred premium of Rs. 36,051.00 Lakhs with applicable interest and penalty, and BPPTPL's claims relating to extension of concession period, COVID-19 force majeure impact, and other contractual entitlements. Hearings for COVID-19 force majeure claim and other contractual entitlements (other than Target Traffic claim and NHAI's counter-claim for advancement of Premium) are completed and matter reserved for Award by the Arbitration Tribunal (AT). The other matters are under adjudication by AT and no material developments occurred during the quarter ended June 30, 2026.

Notes to Unaudited Consolidated Statement of Financial Information of Interise Trust for the quarter ended June 30, 2026

b) Krishnagiri Walajahpet Tollway Private Limited (KWTPL) invoked arbitration proceedings against NHAI under the Concession Agreement in relation to disputes on strengthening works and claims for extension of the concession period on account of decrease in target traffic, change in law, COVID-19 force majeure impact, and other contractual entitlements. Prior to arbitration, KWTPL filed an application under Section 9 of the Arbitration and Conciliation Act, 1996, before the Hon'ble Delhi High Court, pursuant to which an ad-interim order restraining coercive action by NHAI/Independent Engineer (IE) remains in force. Hearing is completed and the matters are reserved for pronouncement of award.

c) Dhule Palesner Tollway Private Limited (DPTPL) invoked arbitration proceedings against NHAI under the Concession Agreement in relation to the reduction in approved extension of the concession period vis-à-vis its claims for extension on account of decrease in target traffic, change in law, COVID-19 force majeure impact, payment of additional concession fees, and other contractual entitlements. The matter is under adjudication and no material developments occurred during the quarter ended June 30, 2026.

d) Devihalli Hassan Tollway Private Limited (DHTPL) invoked arbitration proceedings against NHAI under the Concession Agreement in relation to reduction in approved extension of the concession period vis-à-vis its claims for extension on account of decrease in target traffic, change in law, COVID-19 force majeure impact, and other contractual entitlements. The matter is under adjudication and no material developments occurred during the quarter ended June 30, 2026.

For the valuation of the above Project SPVs, the management has considered the extension of time for the purpose of estimating cash flows as the SPVs are contractually eligible as per the concession agreement and the management is confident of a favourable outcome in respect of the same based on its assessment.

e) Chhatrapati Sambhaji Nagar-Jalna Tollway Private Limited (CSNJTPL) invoked arbitration proceedings under the Concession Agreement against the Public Works Department, Maharashtra, in respect of claims relating to toll exemptions granted by the Government of Maharashtra (disclosed as trade receivables in books amounting to Rs. 8,073.47 Lakhs), COVID-19 force majeure impact, and material escalation claims. The matter is under adjudication.

f) Igatpuri Highway Private Limited (IHPL) filed a petition with the Hon'ble National Company Law Tribunal (NCLT), Mumbai Bench, for capital reduction under Section 66 and other applicable provisions of the Companies Act, 2013. The capital reduction was approved by the shareholders in the extraordinary general meeting held on December 11, 2024. The petition was filed on December 13, 2024 and admitted by the NCLT on January 21, 2025. On August 04,2026, the NCLT has reserved the matter for pronouncing the order. Post receipt of the order, the consideration and terms of repayment will be mutually agreed between IHPL and its shareholders.

   Further, IHPL has invoked arbitration proceedings in the month of March 2026 against NHAI under the Concession Agreement in relation to various disputes, including periodic overlay costs, interest claim on NHAI reserves maintained in earmarked fixed deposit, Change in Law claims, compensation arising from the opening of new expressway, recovery of negative COS, O&M damages and other claims. The matter is under adjudication.

   The Project SPV has completed its concession period with NHAI on May 06, 2026, and the entire length of IHPL has now been handed over to NHAI.

   Pursuant to the handover, as at June 30,2026, the net assets of the Project SPV in the books were Rs. 12,026.49 Lakhs, represented by cash and bank balances of Rs. 4,368.25 Lakhs, amount in earmarked fixed deposit (subject to arbitration as mentioned above) of Rs. 11,465.91 Lakhs and other assets of Rs. 759.63 Lakhs, net of liabilities towards trade payables, major maintenance provision, and other liabilities of Rs. 4,567.30 Lakhs. Based on discussion with legal counsel, the Investment manager of the Trust is of the view that it has favourable grounds to defend the claims lodged by/against NHAI. Accordingly, no further adjustments are expected to the amount of net assets and the same is expected to be realised in due course.

R. P.

Notes to Unaudited Consolidated Statement of Financial Information of Interise Trust for the quarter ended June 30, 2026

g) Mysore Bellary Highway Private Limited (MBHPL) has completed its concession period with the Karnataka State Highways Improvement Projects (KSHIP) ('Authority') on December 09, 2024, and the entire length of MBHPL was taken over by KSHIP and handed over to State Public Works Department. The Investment Manager of the Trust is confident of realising the outstanding receivable in the books of account of MBHPL amounting to Rs. 5,029.75 Lakhs.

8. Two of the Project SPVs, namely Western Andhra Tollways Private Limited ("WATPL") and Krishnagiri Thopur Toll Road Private Limited ("KTTPL"), obtained shareholders' approval for reduction of share capital at their respective Extraordinary General Meetings held on June 29, 2026.

   Pursuant thereto, applications under Section 66 and other applicable provisions of the Companies Act, 2013 were filed before the Hon'ble National Company Law Tribunal, Chennai Bench ("NCLT Chennai") on July 06, 2026. NCLT Chennai has admitted the applications. Further, the hearings are scheduled on August 31, 2026 for WATPL and on November 04, 2026 for KTTPL.

9. During the quarter ended March 31, 2026, the Trust had availed Rupee Term Loan (RTL) aggregating to Rs 3,32,199.98 Lakhs at coupon rate of 7.25% p.a (linked to the 3 month- National Bank for Financing Infrastructure and Development (NaBFID) Lending Rate). Part proceeds of the issuance were utilized to repay the existing term loans aggregating to Rs. 2,23,647.54 Lakhs with ICICI Bank Limited, State Bank of India Limited, Axis Bank Limited and Commercial paper aggregating to Rs. 8,570.00 Lakhs.

   On April 01,2026, Rs. 99,982.44 Lakhs of the Term loan with ICICI Bank Limited was repaid by the Trust from the Rupee Term loan proceeds obtained from NaBFID.

10. On June 03, 2026, the Trust has allotted 34,542 (Thirty-Four Thousand Five Hundred and Forty-Two) unsecured, listed, rated commercial papers having face value of Rs. 5,00,000.00 (Rupees Five Lakhs only) each aggregating to total issue size of Rs. 1,72,710.00 Lakhs including interest amount of Rs. 3,294.62 Lakhs, having a yield / interest of 7.80% p.a. for a period of 91 days.

    The proceeds from the Commercial borrowings were utilised for redemption of:
    (a) outstanding commercial paper amounting to Rs. 76,000.00 Lakhs and
    (b) NCDs amounting to Rs. 93,415.38 Lakhs.

11. The Group has been assigned/reaffirmed the credit ratings for its borrowings as follows: -

Nature of Borrowings	Rating Agency	Rating	Reaffirmed/Assigned date
Borrowings of Trust			
Non-convertible debentures (NCD)	ICRA Limited	ICRA AAA(Stable)	May 26, 2026
Commercial Paper	ICRA Limited	ICRA A1+	May 26, 2026
Long-term - Fund-based bank facilities - Term loan	ICRA Limited	ICRA AAA(Stable)	May 26, 2026
Long-term/Short-term - Non-Fund based – Bank Guarantee (BG)	ICRA Limited	ICRA AAA(Stable)/ ICRA A1+	May 26, 2026
Short-term - Fund based Overdraft facility	ICRA Limited	ICRA A1+	May 26, 2026
Issuer Rating	ICRA Limited	ICRA AAA(Stable)	May 26, 2026
Borrowings of Project SPVs			
Non-convertible debentures (NCD) of NESPL	CARE Ratings	AAA/Stable	November 19, 2025
	India Ratings and Research	IND AAA(Stable)	December 10, 2025

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Notes to Unaudited Consolidated Statement of Financial Information of Interise Trust for the quarter ended June 30, 2026

12. **Details of non-convertible debentures are as follows:**

<table>
<tr><th rowspan="2">Particulars</th><th rowspan="2">Secured/ Unsecured</th><th colspan="2">Previous due date</th><th colspan="2">Next due date</th></tr>
<tr><th>Principal</th><th>Interest</th><th>Principal</th><th>Interest</th></tr>
<tr><td colspan="6">Issued by Interise Trust</td></tr>
<tr><td>6.96% Redeemable non-convertible debentures</td><td rowspan="2">Secured</td><td colspan="2" rowspan="2">June 30, 2026</td><td colspan="2" rowspan="2">September 30, 2026</td></tr>
<tr><td>7.3014% Redeemable non-convertible debentures</td></tr>
<tr><td colspan="6">Issued by Project SPV</td></tr>
<tr><td>8.91% Redeemable non-convertible debentures issued by NSEPL</td><td>Secured</td><td>-</td><td>February 01, 2026</td><td>August 01, 2026</td><td>August 01, 2026</td></tr>
<tr><td>8.91% Redeemable non-convertible debentures issued by NSEPL</td><td>Secured</td><td>-</td><td>February 01, 2026</td><td>February 01, 2027</td><td>August 01, 2026</td></tr>
</table>

Non-convertible debentures of the Trust are secured by

(a) a first ranking pari passu Security Interest over the Hypothecated Properties of the Trust pertaining to Simhapuri Expressway Private Limited (SEPL), Rayalseema Expressway Private Limited (REPL), Igatpuri Highway Private Limited (IHPL) and Kosi Bridge Infrastructure Company Private Limited (KBICL) (hereafter referred to as 'Pool III SPVs');

(b) a first ranking pari passu Security Interest over the Pledged Securities i.e. means 100% of the total issued and paid up equity share capital (including in the form of equity shares, compulsorily convertible preference shares) issued by each of the Pool III SPVs and 100% of the non-convertible debentures, optionally convertible debentures, optionally convertible preference shares and compulsorily convertible debentures issued by the Pool III SPVs and held by the Borrower, subject to compliance of Sections 19(2) and 19(3) of the Banking Regulations Act, 1949 pursuant to the Securities Pledge Agreement of Pool III SPVs;

(c) a first ranking pari passu Security Interest by way of assignment of rights of the Trust in respect of the loans made by the Trust to the Pool III SPVs, including rights of the substitution agreements (including right of substitution, termination and invocation of the provisions of Escrow Agreement upon occurrence of Event of Default) as permissible under Concession Agreements of the respective Pool III SPVs.

(d) a first ranking pari passu Security Interest over the Identified Hypothecated Properties in relation to the Pool III SPVs pursuant to the Memorandum of Hypothecation;

(e) Agreement for assignment in relation to the Pool III SPVs.

Non-convertible debentures of NSEPL are secured by:

(f) First ranking pari passu charge on all the borrower's immovable and movable property (both present and future) except Project assets.
(g) An assignment by way of security over all the borrower`s right, title and interest in and to each transaction document.
(h) First ranking pari passu pledge of not more than 99% of the issued, paid-up capital of the borrower.
(i) Corporate guarantee of SIPL (erstwhile parent company of the borrower)

13. During FY 2025-26, NHAI vide its Policy Circular dated September 13, 2025 revised the Wholesale Price Index (WPI) linking factor from 1.641 to 1.561 leading to an approximate 3–5% reduction in base toll rates applicable to the project SPVs of the Trust. The said circular was challenged before the Hon'ble High Court of Delhi by various parties (including the Highway Operators Association of India) by filing writ petitions (Civil) and Civil Miscellaneous Applications.

Subsequent to June 30, 2026, NHAI issued a new circular dated July 08, 2026, clarifying that the linkage factor of 1.641 applicable to the 2004-05 WPI series shall continue to be followed for revision of user fees in all existing and future national highway projects until further order or amendment under the National Highways Fee (Determination of Rates & Collection) Rules, 2008. The said circular also states that the earlier NHAI circular dated September 13, 2025, stands superseded by the new circular dated July 08, 2026.

Notes to Unaudited Consolidated Statement of Financial Information of Interise Trust for the quarter ended June 30, 2026

14. **Earnings per Unit and Ratios have been computed as per details given below:**

    (a) Earnings Per Unit :
    Basic and Diluted = Profit attributable to Unit Holders of the Trust / Number of weighted average units

    (b) Debt equity ratio = Total borrowings (including deferred premium and interest accrued thereon)/ (Unitholders' Equity + Retained Earnings)

    (c) Debt Service Coverage Ratio = Earnings available for debt service*/ (Interest + Principal Repayments made during the period/year)

    (d) Interest Service Coverage Ratio = Earnings available for debt service* / Interest Expense (excluding unwinding of interest and other borrowing costs)

    (e) Asset cover ratio = Total Assets (excluding Goodwill) / Total borrowings (including deferred premium and interest accrued thereon)

    (f) Current Ratio = Current Assets/Current Liabilities

    (g) Net profit margin = Net profit after tax/Revenue from operations

    (h) EBITDA margin = Earnings available for debt service* /Revenue from operations

    (i) Total Debts to total assets = Total borrowings (including deferred premium and interest accrued thereon)/Total assets (excluding Goodwill)

    (j) Net worth = Unitholders' Equity + Retained Earnings

    (k) Distribution Per Unit = Total Distribution Pertaining to that period/Total No. of units outstanding

    * Earnings available for debt service = Earnings before interest, depreciation, amortisation, impairment and tax.

15. In view of the situation in the Middle East and the consequent disruptions, the supply and cost of bitumen have been significantly impacted in recent months. The Management continues to assess the impact of the disruption in supply and increase in price of bitumen on the Major Maintenance works across the Project SPVs, for this quarter and the near future. Based on such assessment, the management is undertaking mitigation steps, including deferment of MMR works at certain SPVs, where feasible, while ensuring compliance with the major maintenance obligations as per terms of their respective concession agreements and directions/guidelines of the authorities. As at June 30, 2026, considering the available information and based on the revised plan of major maintenance, the management believes that no significant additional adjustments to the unaudited consolidated financial information are expected on account of the above, at this stage.

16. The Group is engaged in the business of setting up of infrastructure facility by way of development of infrastructure projects, operation and maintenance of Infrastructural facilities. As such, all activities undertaken by the SPVs are incidental to the main business. The directors of the SPV and Investment Manager, who have been identified as being the chief operating decision maker (CODM), evaluates the SPVs performance, allocates resources based on the analysis of the performance indicators of the SPVs as a single unit. Therefore, there are no separate reportable business segments as per IND AS 108 - "Operating Segment".

17. Statement of Net borrowing ratio has been presented in Annexure D of the unaudited consolidated financial information in accordance with the requirement of paragraph 4.6.6 of Chapter 4 of Master Circular No. SEBI/HO/DDHS-PoD-2/P/CIR/2025/102 dated July 11, 2025 issued under the InvIT Regulations.

18. The Investment Manager of the Trust has opted to declare distributions for the quarter ended June 30, 2026 as per the distribution policy. Accordingly, the Net Distributable Cash Flows (NDCF) have been prepared for the said period.

19. The Board of Directors of the Investment Manager have declared distribution of the Trust in their meeting held on April 28, 2026 and the distribution was paid to eligible unitholders amounting to Rs. 1.25 per unit which comprises of Rs 0.68 per unit as return on capital and Rs 0.57 per unit as dividend for the year ended March 31, 2026. The said amount distributed has been accounted as a reduction in the retained earnings.

20. Previous period figures have been reclassified/regrouped wherever necessary to conform to current period classifications.

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Notes to Unaudited Consolidated Statement of Financial Information of Interise Trust for the quarter ended June 30, 2026

21. Investors can view the results of the Trust on the Trust's website www.interiseworld.com or on the websites of Bombay Stock Exchange (www.bseindia.com) or National Stock Exchange (www.nseindia.com).

Subsequent Events

22. On August 12, 2026, the Board of Directors of the Investment Manager approved first distribution of Rs. 2.30 per unit which comprise Rs 1.70 per unit as return on capital, Rs 0.20 per unit as return of capital and Rs 0.40 per unit as dividend for the quarter ended June 30, 2026, to be paid on or before 5 working days from the record date.