

September 21, 2026

Corporate Relationship Department, BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Mumbai 400 001	Listing Department, National Stock Exchange of India Limited Exchange Plaza, C-1 Block G Bandra Kurla Complex, Bandra (E), Mumbai 400 051
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Dear Sir / Madam,

Re.: Scrip Code: 540526; Symbol: IRBINVIT

Sub.: Clarification in relation to EM Notice dated August 26, 2026 pertaining to Preferential Issue of Units of IRB InvIT Fund

Dear Sir/Madam,

With reference to the Notice convening the Extraordinary Meeting ("EM") of the Unitholders of IRB InvIT Fund ("Trust") dated August 26, 2026 and the approval accorded by the Unitholders at the Extraordinary Meeting held on September 21, 2026 for issuance of 54,000,000 units at an issue price of ₹65/- per unit, aggregating up to ₹3,510,000,000/-, on a preferential basis.

We hereby inform you that, pursuant to observations received from NSE in connection with the application for in-principle approval of the proposed preferential issue of units, the Trust provides the following clarification:

1. Clarification on “Scenario 2: post-issue unitholding pattern assuming an additional fresh issue of units by the Trust prior to the completion of the proposed Issue” contained in the EM Notice

The Trust has received certain observations from NSE in connection with its application for in-principle approval for the proposed preferential issue of units. In this regard, stakeholders are requested to disregard Scenario 2 (Post-issue unitholding pattern assuming an additional fresh issue of units by the Trust prior to the completion of the proposed Issue) included in the EM Notice dated August 26, 2026.

The Trust respectfully submits that Scenario 2 was included in the EM Notice solely for illustrative purposes. Pursuant to the resolution passed by the Board of Directors of the Investment Manager on July 2, 2026 and the resolution passed by the Unitholders of the Trust on August 3, 2026, approval had been obtained for raising additional funds by the Trust through such permissible modes as may be available under applicable law, inter alia, for financing (wholly or partly) the acquisition of the Target SPVs ("Additional Fresh Issue"). Since such approvals were obtained prior to the proposed preferential issue, Scenario 2 was included in the EM Notice to illustrate the possible post-issue unitholding pattern in the event the Additional Fresh Issue was to be undertaken prior to completion of the proposed preferential issue.

As disclosed in Note 4 under Scenario 2 in the EM Notice, the assumptions underlying Scenario 2 were indicative in nature and subject to change based on, among other things, the structure of any unit capital raise, adjustments to the enterprise value agreed amongst the parties at closing and the completion of the proposed preferential issue and the Additional Fresh Issue. Accordingly, while an indicative number

of units and aggregate amount were assumed for purposes of presenting Scenario 2, the exact number of units that may be issued pursuant to any Additional Fresh Issue, if undertaken, cannot be determined at this stage.

The Additional Fresh Issue is distinct and independent from the proposed preferential issue. The terms, timing, manner and mode of any such Additional Fresh Issue, if undertaken, shall be determined by the Investment Manager on behalf of the Trust in accordance with applicable law and subject to receipt of requisite approvals.

Accordingly, Scenario 2 should be treated as an illustrative scenario only and should be disregarded for the purpose of considering the proposed preferential issue of units approved by the Unitholders of the Trust. For preferential issue, request you to consider “*Scenario 1: Post-issue unitholding pattern without any other fresh issue of units by the Trust*” mentioned in EM Notice.

2. Correction in Issue Price Computation

Further, under the explanatory statement forming part of the EM Notice, an inadvertent typographical error has occurred in the disclosure relating to the 90 trading days' volume weighted average price (VWAP) used for determination of the issue price. The disclosed price of ₹61.65 per Unit shall be read as ₹61.59 per Unit.

Accordingly, wherever the value ₹61.65 per Unit appears in the explanatory statement with reference to the 90 trading days' VWAP, the same shall be substituted with ₹61.59 per Unit.

The above correction does not impact in any manner the proposed preferential issue price of ₹65 per Unit, which continues to be in compliance with the applicable provisions of the SEBI (Infrastructure Investment Trusts) Regulations, 2014 and other applicable laws.

Except for the above clarifications, all other content of the EM Notice remains unchanged.

Kindly take the above information on record.

Thanking you,

**For IRB Infrastructure Private Limited
(Investment Manager to IRB InvIT Fund)**

Swapna
Nikhil Arya

Digitally signed by
Swapna Nikhil Arya
Date: 2026.09.21
17:40:36 +05'30'

**Swapna Arya
Company Secretary & Compliance Officer**

CC:

IDBI Trusteeship Services Limited
Ground Floor, Universal Insurance Bldg,
Sir Phirozshah Mehta Rd., Fort
Mumbai 400 001