Corporate Office :
3rd Floor, IRB Complex, Chandivali Farm, Chandivali Village, Andheri (E), Mumbai - 400 072.
Tel: 91 - 22 - 6640 4220 / 4880 4200 ▪ Fax: 91 - 22 - 2857 3441
e-mail: info@irb.co.in ▪ www.irb.co.in
CIN : L65910MH1998PLC115967

IRB INFRASTRUCTURE DEVELOPERS LTD
HIGHWAY TO GROWTH

August 26, 2026

To,

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

Dear Sir / Madam,

Ref.: Scrip Code: 532947, Symbol: IRB

Subject: Scheme of Amalgamation of certain wholly owned subsidiaries with IRB Infrastructure Developers Limited – Holding Company

This is to inform that the Board of Directors of the Company, at its meeting held today i.e. August 26, 2026, has, inter-alia, considered and approved the Scheme of Amalgamation (Scheme") amongst:

1. ATR Infrastructure Private Limited;
2. Aryan Toll Road Private Limited;
3. Aryan Hospitality Private Limited;
4. IRB Goa Tollway Private Limited;
5. IRB Infra Industries Private Limited;
6. GE1 Expressway Private Limited;
7. IRB PS Highway Private Limited;
8. Mhaiskar Infrastructure Private Limited and
9. Thane Ghodbunder Toll Road Private Limited
   (collectively referred to as the "**Transferor Companies**")

- with IRB Infrastructure Developers Limited *(hereinafter referred as **"IRBIDL" or "Company" or "Transferee Company")*** and their respective shareholders pursuant to Sections 230 to 232 and other applicable provisions of the Companies Act, 2013.

The proposed amalgamation is intended to simplify the group structure, improve operational efficiencies, optimize resource utilization and reduce administrative and compliance costs.

The Transferor Companies are **wholly-owned subsidiaries (directly and/or indirectly held through intermediate subsidiary companies)** of IRBIDL. Accordingly, pursuant to Regulation 37(6) of the LODR Regulations, the Scheme is exempt from the requirement of obtaining a No-Objection Letter / Observation Letter from the Stock Exchanges.

Since the Transferor Companies are wholly-owned subsidiaries of IRBIDL, no consideration shall be payable and no shares shall be issued by the IRBDIL pursuant to the Scheme. Consequently, there shall be no change in the shareholding pattern of IRBIDL upon the Scheme becoming effective.

The Scheme is subject to necessary statutory and regulatory approvals under applicable laws, including the approval of the Hon'ble National Company Law Tribunal, Mumbai Bench.

The disclosure required pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the SEBI Master Circular is enclosed herewith as **Annexure A.**

The meeting of the Board of Directors commenced at 3:00 p.m. and concluded at 4:10 p.m.

The above information is also available on the website of the Company at https://www.irb.co.in/home/.

You are requested to take the same on record.

Thanking you,

Yours faithfully,

For **IRB Infrastructure Developers Limited**

Mehulkumar Natwarlal Patel

Digitally signed by Mehulkumar Natwarlal Patel
Date: 2026.08.26 16:26:28 +05'30'

Mehul Patel

Company Secretary

Encl.: As above

Annexure A – Details of Amalgamation

Particulars	Details
Name of the entity(ies) forming part of the amalgamation/merger, details in brief such as size, turnover, etc.	**Transferor Companies:** ATR Infrastructure Private Limited ("ATRFL"), Aryan Toll Road Private Limited ("ATRPL"), Aryan Hospitality Private Limited ("AHPL"), IRB Goa Tollway Private Limited ("IRBGoa"), IRB Infra Industries Private Limited ("IIIPL"), GE1 Expressway Private Limited ("GE1"), IRB PS Highway Private Limited ("IRBPS"), Mhaiskar Infrastructure Private Limited ("MIPL"), Thane Ghodbunder Toll Road Private Limited ("TGTRPL") **Transferee Company:** IRB Infrastructure Developers Limited, ("IRBIDL") *(INR in crores)*

Name of Company	Networth as on June 30, 2026	Turnover for the quarter ended June 30, 2026
IRBIDL	16,024.40	1,230.26
ATRFL	225.14	Nil
ATRPL	135.78	Nil
AHPL	(9.75)	0.12
IRBGoa	100.36	Nil
IIIPL	16.67	Nil
GE1	(0.09)	Nil
IRBPS	(0.36)	Nil
MIPL	2,253.90	Nil
TGTRPL	86.47	Nil

Whether the transaction would fall within related party transactions? If yes, whether the same is done at "arm's length"	The Scheme involves the amalgamation of wholly-owned subsidiary companies with the holding company. Therefore, it is exempted as per Regulation 23(5)(b) of the SEBI Listing Regulations. Furthermore, in accordance with the General Circular No. 30/2014 dated July 17, 2014, issued by the Ministry of Corporate Affairs, transactions resulting from compromises, arrangements, and amalgamations under the Companies Act 2013, are not subject to the requirements of Section 188 of Companies Act, 2013.
Area of business of the entity(ies)	Infrastructure, road projects, tolling, hospitality and allied businesses
Rationale for amalgamation/ merger	Simplification of group structure, operational synergies, reduction of compliance and administrative costs, and enhanced management oversight.
In case of cash consideration – amount or otherwise share exchange ratio Consideration	No consideration shall be payable. The entire share capital of Transferor Companies are directly / indirectly held by IRBIDL and no shares shall be issued pursuant to the Scheme.
Brief details of change in shareholding pattern (if any) of the listed entity	There will be no change in the shareholding pattern of IRBIDL pursuant to the aforesaid Scheme, as no shares would be issued by the Company in consideration for the amalgamation.