Annexure-B

Disclosure on Security Cover

(As per Regulation 54(3) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015)

(₹ in Crores)

Particulars	Description of asset for which this certificate relate	Exclusive Charge	Exclusive Charge	Pari-Passu Charge	Pari-Passu Charge	Pari-Passu Charge	Assets not offered as Security	Elimination	(Total C to H)	Related to only those items covered by this certificate				
		Debt for which this certificate being issued	Other Secured Debt	Debt for which this certificate being issued	Assets shared by pari passu debt holder (includes debt for which this certificate is issued & other debt with paripassu charge)	Other assets on which there is pari-Passu charge (excluding items covered in column F)		Debt amount considered more than once (due to exclusive plus pari passu charge)		Market Value for Assets charged on Exclusive basis	Carrying /book value for exclusive charge assets where market value is not ascertainable or applicable	Market Value for Pari passu charge Assets	Carrying /book value for pari-passu charge assets where market value is not ascertainable or applicable	Total Value(=K+L+M + N)
												Related to Column F		
		Book Value	Book Value	(YES/NO)	Book Value	Book Value								
ASSETS														
Property, Plant and Equipment							190.52		190.52					
Capital Work-in-Progress							-		-					
Right of Use Assets							140.23		140.23					
Goodwill									-					
Intangible Assets							4.72		4.72					
Intangible Assets under Development							-		-					
Investments							780.23		780.23					
Loans	Receivables under Financing activities			YES	82,622.98				82,622.98				82,622.98	82,622.98
Inventories									-					-
Trade Receivables							5.22		5.22					-
Cash and Cash Equivalents							170.54		170.54					-
Bank Balances other than Cash and Cash Equivalents							800.99		800.99					-
Others							3,078.33		3,078.33					
Total		-	-	-	**82,622.98**	-	**5,170.78**	-	**87,793.76**				**82,622.98**	**82,622.98**
LIABILITIES														
Debt securities to which this certificate pertains				YES	2,576.60				2,576.60					
Other debt sharing pari-passu charge with above debt									-					
Other Debt		Not to be filled							-					
Subordinated debt							3,257.18		3,257.18					
Borrowings									-					
Bank					29,023.44		8,717.20		37,740.64					
Debt Securities							26,364.97		26,364.97					
Others									-					
Trade Payables							4.91		4.91					
Lease Liabilities									-					
Provisions							780.72		780.72					
Others							17,068.74		17,068.74					
Total		-			**31,600.04**		**56,193.72**		**87,793.76**					
Cover on Book Value		**Pari-Passu Security Cover Ratio**			**2.61**									

We confirm that the company has complied with the covenants mentioned in the disclosure documents of the listed non-convertible debt securities for the period ended 30.09.2025.

SHIV & ASSOCIATES * CHARTERED ACCOUNTANTS * NEW DELHI

RAO & EMMAR * Chartered Accountants * NEW DELHI

Indian Renewable Energy Development Agency Ltd. * IREDA Business Centre, NBCC Complex, Block-II, Plate-B, 7th Floor, East Kidwai Nagar, New Delhi-110023

Annexure-C

Disclosure under Regulation 52(7) and Regulation 52(7A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended September 30,2025

A. Statement of utilization of issue proceeds:

(₹ in Crore)

Name of Issuer	ISIN	Mode of Fund Raising	Type of Instrument	Date of Raising of Funds	Amount Raised	Funds Utilized	Any Deviation	Remarks
Indian Renewable Energy Development Agency Limited (IREDA)	INE202E08318	Private Placement	IREDA Perpetual Taxable Unsecured Bonds (**Series-PDI-II**) in the nature of Debentures	15-09-2025	453.00	453.00	NA	NA

B. Statement of Deviation:

Particulars	**Remarks**
Name of listed entity	Indian Renewable Energy Development Agency Limited
Mode of fund raising	Private Placement
Type of instrument	IREDA Perpetual Taxable Unsecured Bonds (**Series-PDI-II**) in the nature of Debentures
Date of raising funds	15-09-2025
Amount raised	453.00 Crores
Report filed for quarter ended	30-09-2025
Is there a deviation/ variation in use of funds raised?	Nil
Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer document?	NA
If yes, details of the approval so required?	
Date of approval	
Explanation for the deviation/ variation	
Comments of the audit committee after review	
Comments of the auditors, if any	
Objects for which funds have been raised ~~and where there has been a deviation/ variation, in the following table~~: **The funds raised through the Issue will be utilized for on lending towards the RE projects and other general corporate purposes.**	
Deviation could mean: NA a. Deviation in the objects or purposes for which the funds have been raised. b. Deviation in the amount of funds actually utilized as against what was originally disclosed.	

SHIV & ASSOCIATES ★ NEW DELHI ★ CHARTERED ACCOUNTANTS

RAO & EMMAR ★ NEW DELHI ★ Chartered Accountants

Indian Renewable Energy Development Agency Ltd. ★ इरेडा IREDA Business Centre, NBCC Complex Block-II, Plate-B, 7th Floor East Kidwai Nagar New Delhi-110023

Annexure D

Disclosure for disclosing outstanding default on loans and debt securities under SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for the quarter & half year ended September 30 ,2025

(₹ in Crore)

S. No.	Particulars	Amount (As on 30.09.2025)
1.	**Loans / revolving facilities like cash credit from banks / financial institutions**	
A	Total amount outstanding as on date	37,740.64
B	Of the total amount outstanding, amount of default as on date	NIL
2.	**Unlisted debt securities i.e. NCDs and NCRPS**	
A	Total amount outstanding as on date	NIL
B	Of the total amount outstanding, amount of default as on date	NA
3.	Total financial indebtedness of the listed entity including short- term and long-term debt[1]	**69,939.38**

[1]Details of total financial indebtedness of the Company :

(₹ in Crore)

S. No.	Particulars	Amount (As on 30.09.2025)
1.	Debt Securities	28,941.56
2.	Borrowings (Other than Debt Securities)	37,740.64
3.	Subordinated Liabilities	3,257.18
	Total	**69,939.38**

SHIV & ASSOCIATES NEW DELHI CHARTERED ACCOUNTANTS

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Indian Renewable Energy Development Agency Limited
CIN:L65100DL1987GOI027265

ANNEXURE E

Disclosure of related party transactions for the Half Year ended 30.09.2025

₹ in Crores

Sr No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken. In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary						Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)
1	IREDA Limited		Rewa Ultra Mega Solar Limited		Centeral govt company	Repayment of Loan				15.11	381.43	366.32					loan	8.50%	216 months	Secured	Renewable energy Financing
2	IREDA Limited		State Bank of India		Centeral govt company	Repayment of Loan				0.49	0.85	0.35					Loan	2%	111 months	Unsecured	Renewable energy Financing
3	IREDA Limited		SJVN Green Energy Ltd		Centeral govt company	Disbursement of Loan				570.30	2,225.91	2,796.21					Loan	7.70%	216 months	Secured	Renewable energy Financing
4	IREDA Limited		Broadcast Engineering Consultants India Limited		Centeral govt company	Loan				-	51.11	51.11					Loan	8%	36 monhs	Secured	Renewable energy Financing
5	IREDA Limited		IREDA Employees Contributory Provident Fund Trust		Trust Under Control	Employee and Employer Contributions				3.96	(0.61)	(0.76)									
6	IREDA Limited		IREDA Employees Gratuity Fund Trust		Trust Under Control	Contribution for LIC Premium				1.09	-	-									
7	IREDA Limited		IREDA Post-Retirement Medical Trust		Trust Under Control	contribution and Monthly contribution for employees and employer				0.59	-	(0.11)									
8	IREDA Limited		IREDA Global Green Energy Finance IFSC Ltd		Subsidiary	Equity Investment				-	26.00	26.00									
9	IREDA Limited		IREDA Global Green Energy Finance IFSC Ltd		Subsidiary	Expenses on behalf				0.48	0.47	1.63									
10	IREDA Limited		Ministry of New and Renewable Energy		Promoter	Interest paid				0.85											
11	IREDA Limited		Ministry of New and Renewable Energy		Promoter	Loan Repayment				10.77	224.65	221.98									
12	IREDA Limited		Ministry of New and Renewable Energy		Promoter	Guarantee Fee Paid				37.50											
13	IREDA Limited		Ministry of New and Renewable Energy		Promoter	Other related party transaction	Raised taxable bond on behalf of MNRE				1,640.00	1,640.00									
14	IREDA Limited		Pradip Kumar Das		CMD	Interest received				0.04	0.10	0.03	Loan								
15	IREDA Limited		Pradip Kumar Das		CMD	Any other transaction	Repayment of Loan			0.03	0.10	0.03	Loan								
16	IREDA Limited		Ekta Madan		CS	Any other transaction	Repayment of Loan			0.06	1.26	1.25	Loan								
17	IREDA Limited		Ekta Madan		CS	Any other transaction	Intt Charged			0.04	1.26	1.24	Loan								
18	IREDA Limited		Pradip Kumar Das		CMD	Remuneration				0.79	-	-	Remuneration								
19	IREDA Limited		Ekta Madan		CS	Remuneration				0.17	-	-	Remuneration								
20	IREDA Limited		Bijay Kumar Mohanty		D(F)	Remuneration				0.47	-	-	Remuneration								
21	IREDA Limited		Amit Goel		GM	Remuneration				0.11	-	-	Remuneration								
22	IREDA Limited		Life Insurance Corporation Of India		Entities with joint control or significant influence over entity	Any other transaction	Rent Brach Office			0.05	-	-	Any other								
23	IREDA Limited		National Building Construction Corporation Limited		Entities with joint control or significant influence over entity	Any other transaction	Maintenance charges			0.64	0.25	0.44	Any other								
24	IREDA Limited		Powergrid Teleservice Ltd.		Entities with joint control or significant influence over entity	Any other transaction	Internet Connectivity Charges			0.12	(0.05)	-	Any other								
25	IREDA Limited		Solar Energy Corporation of India		Entities with joint control or significant influence over entity	Any other transaction	Reimbursement Of Expenditure			0.30	0.09	0.09	Any other								
26	IREDA Limited		Central Warehousing Corporation		Entities with joint control or significant influence over entity	Any other transaction	Office Sanitisation			0.11	-	-	Any other								
27	IREDA Limited		NATIONAL INSTITUTE OF WIND ENERGY		Entities with joint control or significant influence over entity	Any other transaction	Rent Income			0.04	-	-	Any other								
28	IREDA Limited		JAGANATH C JODIDHAR		Independent Directors	Remuneration				0.09	(0.01)	-	Any other								
29	IREDA Limited		Shabdsharan N Brahmbhatt		Independent Directors	Remuneration				0.11	-	-	Any other								
30	IREDA Limited		RAM NIHAL NISHAD		Independent Directors	Remuneration				0.10	(0.01)	-	Any other								
31	IREDA Limited		ROHINI RAWAT		Independent Directors	Remuneration				0.11	(0.01)	-	Any other								

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