

25<sup>th</sup> May 2026

**BSE Limited**

Phiroze Jeejeebhoy Towers  
Dalal Street,  
Mumbai – 400001

**Scrip Code: 544137**

**National Stock Exchange of India Limited**

Exchange Plaza, C-1, Block G  
Bandra-Kurla Complex, Bandra(E)  
Mumbai -400051

**Symbol: INDUSINVIT**

**Subject: Submission of Annual Secretarial Compliance Report of Indus Infra Trust**

Dear Ma'am / Sir,

Pursuant to Regulation 26J of SEBI (Infrastructure Investment Trusts) Regulation, 2014, please find enclosed Annual Secretarial Compliance Report of Indus Infra Trust (“Trust”) for the Financial Year ended 31<sup>st</sup> March 2026, issued by Practicing Company Secretary.

The same is also being uploaded on the website of the Trust at:

<https://indusinvit.com/investor-information.html>

You are requested to take the above information on your record.

Thanking you,

Yours sincerely,

**For Indus Infra Trust**

**Acting through its Investment Manager**

**GR Highways Investment Manager Private Limited**

**Mohnish Dutta**

**Company Secretary & Compliance Officer**

**ICSI M. No. FCS 10411**

**CC:**

**IDBI Trusteeship Services limited**

Ground Floor, Universal Insurance Building  
Sir P.M. Road, Fort, Mumbai, Maharashtra – 400001

**Encl:** as above



**Secretarial compliance report of Indus Infra Trust for the year ended 31<sup>st</sup> March 2026**

(Pursuant to Regulation 26J of Securities and Exchange Board of India  
(Infrastructure Investment Trusts) Regulations, 2014

To,  
GR Highways Investment Manager Private Limited  
(the Investment Manager to Indus Infra Trust [*erstwhile Bharat Highways InvIT*])  
GR One Tower, Plot No. 7B, Sector 18,  
Gurugram 122015, Haryana, India

We, **M/s Preksha Dawet and Associates, Practicing Company Secretaries**, have examined:

- (a) all the documents and records made available to us and explanation provided by GR Highways Investment Manager Private Limited ("the investment manager"),
- (b) the filings/ submissions made by the investment manager to the stock exchanges,
- (c) website of Indus Infra Trust (*erstwhile Bharat Highways InvIT*) ("the InvIT"),
- (d) any other document/ filing, as may be relevant, which has been relied upon to make this Report, for the year ended 31<sup>st</sup> March 2026 ("Review Period") in respect of compliance with the provisions of:
  - (i) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
  - (ii) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI").

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:

- (a) Securities and Exchange Board of India (Infrastructure Investment Trusts) Regulations, 2014 ("SEBI InvIT Regulations");
- (b) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (**To the extent applicable as per SEBI InvIT Regulations**);
- (c) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 (**Not applicable during the period under review**);
- (d) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (e) any other regulations as may be applicable and circulars/ guidelines issued thereunder.

**Based on the above examination, we hereby report that during the Review Period:**

- (a) The investment manager of the InvIT has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:

