



IndInfraVIT Trust
5th Floor, SKCL - Tech Square,
Laxer St, South Phase,
SIDCO Industrial Estate,
Guindy, Chennai - 600 032
Tamil Nadu, India
Tel : + 91 44 43586000

November 1, 2021

To

Corporate Relations Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

The Listing Department,
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (E),
Mumbai - 400 051

Dear Sir/Madam,

Ref: Scrip Code: 541300, Scrip Name: IndInfraVIT Trust

Sub: Outcome of the Board Meeting of LTIDPL IndvIT Services Limited

Please note that the Board of Directors of the LTIDPL IndvIT Services Limited, the Investment Manager ("IM") of IndInfraVIT Trust ("the Trust") at its meeting held on November 1, 2021, considered the following matters:

1. The Unaudited Financial Information (Consolidated and Standalone) of IndInfraVIT Trust for the period ended September 30, 2021. A copy of the results alongwith the Limited Review Report is enclosed herewith.
2. Declared distribution of Rs. 2.16 per unit, for the Trust. The distribution will be paid as Rs. 2.05 per unit as interest, Rs. 0.06 per unit as Return of Capital and Rs.0.05 per unit as other income on surplus funds at trust level subject to applicable taxes if any.

Please note that November 10, 2021 has been fixed as a Record date for the purpose of payment of Distribution. Distribution will be paid to the Unitholders of the Trust on or before November 15, 2021.

Please take note of the same.

Thanking you.

Yours Sincerely,

For IndInfraVIT Trust
By Order of the Board
LTIDPL IndvIT Services Limited
(as the Investment Manager of IndInfraVIT Trust)

N.B. Rekha

Rekha NB
Company Secretary and Compliance Officer





SHARP & TANNAN

Chartered Accountants

Firm's Registration No. 003792S

Independent Auditor's review report on the half-yearly unaudited standalone financial information of the Trust pursuant to the regulation 23 of the SEBI (Infrastructure Investment Trusts) Regulations, 2014, as amended

**The Board of Directors of
LTIDPL IndvIT Services Limited
(as Investment Manager of the IndInfravit Trust)**

1. We have reviewed the accompanying statement of unaudited standalone financial information of IndInfravit Trust ("the Trust"), consisting of the standalone statement of profit and loss, explanatory notes thereto and the additional disclosures as required in paragraph 6 of Annexure A to the SEBI Circular No. CIR/IMD/DF/127/2016 dated 29 November 2016 ("SEBI Circular") for the half year ended 30 September 2021 (the statement of profit and loss, explanatory notes and additional disclosures together referred to as "the Statement") attached herewith, being submitted by LTIDPL IndvIT Services Limited ("Investment Manager") pursuant to the requirements of regulation 23 of the Securities and Exchange Board of India (Infrastructure Investment Trusts) Regulations, 2014 as amended ("SEBI Regulations"), read with the SEBI Circular.
2. This Statement, which is the responsibility of the Investment Manager and has been approved by the Board of Directors of the Investment Manager, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Rule 2 (1) (a) of the Companies (Indian Accounting Standards) Rules, 2015, as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance regulation 23 of the SEBI Regulations read with SEBI Circular. 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. 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 consists of making inquiries, primarily of Investment Manager 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 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.

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 accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards, as prescribed under Rule 2(1)(a) of Companies (Indian Accounting Standards) Rules, 2015 as amended, relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of regulation 23 of the SEBI (Infrastructure Investment Trusts) Regulations, 2014 as amended, read with the SEBI Circular, 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. 0037925)



V. Viswanathan
Partner

Membership No. 215565
UDIN: 21215565AAAADS4179

Place: Chennai
Date: 01 November 2021

INDINFRAVIT TRUST
(SEBI Registration Number: IN/InvIT/17-18/0007)
Unaudited Standalone Financial Information for the Period ended September 30, 2021
(All amount in Rs. Lakhs, unless otherwise stated)

S. No.	Particulars	Six months ended September 30, 2021 (Reviewed)	Six months ended March 31, 2021 (Refer Note 5)	Six months ended September 30, 2020 (Reviewed)	Year ended March 31, 2021 (Audited)
I.	Income				
	Revenue from operations	47,408.97	44,734.36	41,954.64	86,689.00
	Total Income	47,408.97	44,734.36	41,954.64	86,689.00
II.	Expenses				
	Legal & Professional Expenses	(512.05)	(996.45)	(575.96)	(1,572.41)
	Investment management fees	(1,479.04)	(916.43)	(921.47)	(1,837.90)
	Allowance for Expected Credit Loss	(561.51)	(44,771.81)	(2,106.27)	(46,878.08)
	Other expenses	(129.71)	(75.86)	(83.23)	(159.09)
	Total Expenses	(2,682.31)	(46,760.55)	(3,686.93)	(50,447.48)
III.	Earnings before Interest, tax, depreciation, amortisation and impairment loss (EBITDA) (I+II)	44,726.66	(2,026.19)	38,267.71	36,241.52
	Finance cost	(15,264.12)	(10,007.93)	(10,014.82)	(20,022.75)
	Other Income	501.75	505.66	519.07	1,024.73
	Impairment loss	-	(9,863.47)	-	(9,863.47)
IV.	Profit Before Tax	29,964.29	(21,391.93)	28,771.96	7,380.03
V.	Tax Expense :				
	Current Tax	(214.47)	(216.14)	(221.87)	(438.01)
	Deferred Tax	-	-	-	-
	Total taxes	(214.47)	(216.14)	(221.87)	(438.01)
VI.	Profit for the period (IV+V)	29,749.82	(21,608.07)	28,550.09	6,942.02
VII.	Other Comprehensive Income	-	-	-	-
VIII.	Total Comprehensive Income (VI+VII)	29,749.82	(21,608.07)	28,550.09	6,942.02
	Earnings per unit (basic and diluted) in Rs.	4.80	(3.48)	4.60	1.12
	Face Value per unit in Rs.	100.00	100.00	100.00	100.00
	Debt equity ratio (Refer Note 8(b))	0.64	0.34	0.33	0.34
	Debt service coverage ratio (Refer Note 8(c))	1.98	3.78	3.58	3.68
	Interest service coverage ratio (Refer Note 8(d))	3.00	4.32	4.08	4.20
	Asset Cover Ratio (Refer Note 8(e))	2.30	3.39	3.71	3.39
	Net Worth	6,27,636.71	6,41,377.71	6,76,385.42	6,41,377.71

Notes to Standalone Results of IndInfraVIT Trust (Trust) for the half year ended September 30, 2021

1. The unaudited standalone interim financial information of the IndInfraVIT Trust (Trust) for the half year ended September 30, 2021 have been reviewed by the audit committee of LTIDPL InvIT Services Limited (Investment Manager of IndInfraVIT Trust) at their meeting held on November 01, 2021 and thereafter approved by the board of directors of the Investment Manager at their meeting held on November 01, 2021.
2. The statutory auditors of the Trust have carried out a Limited Review of the standalone interim financial information for half year ended September 30, 2021.
3. The unaudited standalone interim financial information comprises the standalone statement of profit and loss, explanatory notes thereto and the additional disclosures as required in paragraph 6 of Annexure A to the SEBI Circular no. CIR/IMD/DF/127/2016 dated November 29, 2016 ('SEBI Circular') of the Trust for the half year ended September 30, 2021 ('standalone interim financial information'). The standalone interim financial information has been prepared in accordance with the recognition and measurement principles prescribed under Indian Accounting Standard - 34 Interim Financial Reporting (Ind AS 34) read with rule 2(1)(a) of Companies (Indian Accounting Standards) Rules, 2015 ('Ind AS') as amended and SEBI Circular.
4. IndInfraVIT was registered as an irrevocable Trust under the provisions of the Indian Trusts Act, 1882 on March 07, 2018. IndInfraVIT was registered as an Infrastructure Investment Trust under the InvIT Regulations on March 15, 2018 having registration number IN/InvIT/17-18/0007.
5. The standalone financial information for the half year ended March 31, 2021 as reported in this financial information are the derived figures between the audited figures for the year ended March 31, 2021 and figures of the half year ended September 30, 2020, which were limited reviewed and the relevant requirements of the SEBI (Infrastructure Investment Trusts) Regulations, 2014, as amended from time to time read with SEBI Circular.
6. During the financial year ended March 31, 2020, the trust had completed the acquisition of entire equity stake in the eight Project SPV's namely Bijapur Hungund Tollway Private Limited, Hyderabad Yadgiri Tollway Private Limited, Nagpur Seoni Expressway Limited, Shreenathji Udaipur Tollway Private Limited, Dhule Palesner Tollway Limited, Bhilwara Rajsamand Tollway Private Limited, Aurangabad Jalna Tollways Limited, Mysore Bellary Highways Private Limited from Sadbhav Infrastructure Project Limited (SIPL) in the month of February 2020 and March 2020. As per the terms of the Share Purchase Agreement dated July 01, 2019 and amendments thereafter, certain obligations are to be fulfilled by SIPL within a stipulated time period against which the deferred consideration will be paid to SIPL. As at September 30, 2021, these obligations are yet to be fulfilled by SIPL and the acquisition cost of these shares also includes the deferred consideration as on the date of acquisition. Accordingly, the management of Investment Manager of the Trust has reviewed the share purchase consideration payable as at September 30, 2021 and concluded that there is no change in fair value of the share purchase consideration payable.
7. The Board of the Directors of the Investment Manager have declared second distribution of Rs. 2.16 per unit which comprise Rs. 2.05 per unit as return on capital, Rs. 0.06 per unit as principal repayment and Rs. 0.05 per unit as other income on surplus funds at Trust in their meeting held on November 01, 2021.

Notes to Standalone Results of IndInfravit Trust (Trust) for the half year ended September 30, 2021

Total distribution made by the Trust is Rs. 4.98 per unit (including first distribution of Rs. 2.82 per unit) for the half year ended September 30, 2021.

8. Ratios has been computed as per details given below:

- (a) Paid up debt capital = Total borrowings as on reporting date
- (b) Debt equity ratio = Total borrowings / (Unitholders' Equity + Retained Earnings)
- (c) Debt Service Coverage Ratio = Earnings before Interest and Tax* / (Interest Expense + Principal Repayments made during the period/year)
- (d) Interest Service Coverage Ratio = Earnings before Interest and Tax* / Interest Expense
- (e) Asset cover ratio = (Total investments in subsidiaries + Loan to subsidiaries) / Liability in respect of Secured Non-convertible debentures at amortised cost under Ind-AS as at balance sheet date and Secured term loans from Bank.

*Earnings before Interest and Tax excludes impairment of investments or loans to subsidiary and Allowance for expected credit loss.

9. Details of non-convertible debentures are as follows:

Particulars	Secured / Unsecured	Previous due date		Next due date	
		Principal	Interest	Principal	Interest
9.04% Non-convertible debentures	Secured	30-Sep-21	30-Sep-21	31-Dec-21	31-Dec-21
6.50% Non-convertible debentures	Secured	30-Sep-21	30-Sep-21	31-Dec-21	31-Dec-21

Non-convertible debentures are secured by:

- (a) First pari-passu security interest on Trust Master Escrow Account.
 - (b) First pari-passu security interest on all immovable assets (if any) & movables assets and the receivables of the Trust including but not limited to (i) The interest and principal repayments of the loans advanced by the Trust to its Project SPVs (i.e., the repayment of loans and advances by the existing and proposed Project SPVs to Trust; (ii) Dividends to be paid by existing / proposed Projects SPVs to the Trust.
 - (c) Assignment of loans made by Trust to Project SPVs.
 - (d) Pledge over the shares held by the Trust in the project SPVs.
 - (e) Negative lien on the immovable and movable assets (including current assets and cash flows) of the Project SPVs.
10. The Investment Manager of the Trust had considered the possible effects that may result from the pandemic relating to COVID-19 on the carrying amounts of its investments in SPVs including loans and other receivables. Based on the reports received and estimates made the investment manager of the Trust expects the carrying amount of these assets will be recovered and shall be able to meets its abilities as and when they fall due.
11. Investors can view the results of the Trust on the Trust's website www.indinfravit.com or on the websites of Bombay Stock Exchange (www.bseindia.com) or National Stock Exchange (www.nseindia.com)
12. Figures for earlier periods have been regrouped, wherever necessary.

IndInfravit Trust

Additional disclosures as required by paragraph 6 of Annexure A to the SEBI Circular No. CIR/IMD/DF/127/2016

a Statement of Net Distributable Cash Flows (NDCFs)

Rs. Lakhs

Particulars	Six months ended September 30, 2021	Six months ended March 31, 2021	Six months ended September 30, 2020	Year ended March 31, 2021
Cash flows received from the Portfolio Assets in the form of interest	32,466.89	35,187.65	8,781.91	43,969.56
Cash flows received from the Portfolio Assets in the form of dividend	-	3,775.00	-	3,775.00
Any other income accruing at the Trust level and not captured above, including but not limited to interest / return on surplus cash invested by the Trust	501.75	505.66	519.07	1,024.73
Cash flows received from the Portfolio Assets towards the repayment of the debt issued to the Portfolio Assets by the Trust	12,000.00	20,477.98	3,221.00	23,698.98
Total cash inflow at the Trust level (A)	44,968.64	59,946.29	12,521.98	72,468.27
Less: Any payment of fees, interest and expense incurred at the Trust level, including but not limited to the fees of the Investment Manager and Trustee	19,580.94	11,304.87	11,722.03	23,026.90
Less: Net cash set aside to comply with DSRA requirement under loan agreements	2,687.63	2,269.40	-	2,269.40
Less: Repayment of external debt at the Trust level and at the level of any of the underlying portfolio assets/special purpose vehicles (excluding refinancing)	7,868.41	1,419.50	1,419.50	2,839.00
Less: Amount invested in any of the Portfolio Assets for service of debt or interest	-	-	665.00	665.00
Total cash outflows / retention at the Trust level (B)	30,136.98	14,993.77	13,806.53	28,800.30
Net Distributable Cash Flows (C) = (A-B)	14,831.66	44,952.52	(1,284.55)	43,667.97

Note:

Net Distributable Cash Flows as computed above	14,831.66	44,952.52	(1,284.55)	43,667.97
Add : Cash available for distribution from SPVs in the form of				
Interest to the Trust	-	(9,938.39)	9,938.39	-
Principal Repayment to the Trust	-	(3,900.00)	3,900.00	-
Dividend Repayment to the Trust	-	-	-	-
Net Cash available for Distribution at the Trust	14,831.66	31,114.13	12,553.84	43,667.97

b Contingent Liabilities as at September 30, 2021 is Nil (March 31, 2021 and September 30, 2020 : Nil)

c Commitments as at September 30, 2021 is Nil (March 31, 2021 and September 30, 2020 : Nil)

d Statement of Earnings per unit

Particulars	Six months ended September 30, 2021	Six months ended March 31, 2021	Six months ended September 30, 2020	Year ended March 31, 2021
Profit / (Loss) for the period (Rs. Lakhs)	29,749.82	(21,608.07)	28,550.09	6,942.02
Number of units outstanding for computation of basic and diluted earning per unit (No. Lakhs)	6,204.11	6,204.11	6,204.11	6,204.11
Earnings per unit (basic and diluted) (Rs. Per unit)	4.80	(3.48)	4.60	1.12

IndInfraVIT Trust

Additional disclosures as required by paragraph 6 of Annexure A to the SEBI Circular No. CIR/IMD/DF/127/2016

e Related Party Disclosures

I List of related parties as per the requirements of Ind AS 24 - 'Related Party Disclosures'

A Related parties where control exists

Subsidiaries

Krishnagiri Thopur Toll Road Private Limited (KTTL)
Krishnagiri Walajahpet Tollway Private Limited (KWTL)
Western Andhra Tollways Private Limited (WATL)
Beawar Pali Pindwara Tollway Limited (BPPTL)
Devihalli Hassan Tollway Limited (DHTL)
Bijapur-Hungund Tollway Private Limited (BHPTL)
Bhilwara-Rajsamand Tollway Private Limited (BRTPPL)
Dhule Palesner Tollway Private Limited (DPPL)
Hyderabad-Yadgiri Tollway Private Limited (HYTPL)
Nagpur - Seoni Expressway Private Limited (NSEL)
Shreenathji-Udaipur Tollway Private Limited (SUTPL)
Aurangabad - Jalna Toll Way Private Limited (AJTL)
Mysore-Bellary Highway Private Limited (MSHPL)

II List of additional related parties as per Regulation 2(1)(zv) of the SEBI InvIT Regulations

A Parties to the Trust

L&T Infrastructure Developmental Projects Limited (L&T IDPL) - Project Manager for initial portfolio of project SPVs & Sponsor of the Trust
LTIDPL IndvIT Services Limited (LTIDPL IndvIT) - Investment Manager (IM) of the Trust
IDBI Trusteeship Services Limited (ITSL) - Trustee of Trust
Sadbhav Infrastructure Project Limited (SIPL) - Project Manager for subsequent portfolio of project SPVs

B Promoters of the parties to the Trust specified in II(A) above

Larsen & Toubro Limited (L&T) - Promoter of L&T IDPL
L&T Infrastructure Developmental Projects Limited (L&T IDPL) - Promoter of LTIDPL IndvIT
IDBI Bank Limited (IDBI Bank) - Promoter of ITSL
Sadbhav Engineering Limited (SEL) - Promoter of SIPL

C Directors of the parties to the Trust specified in II(A) above

(i) Directors of L&T IDPL

Mr. R. Shankar Roman
Mr. Pushkar Vijay Kulkarni
Mr. Sudhakar Rao
Mr. Dip Kishore Sen
Mrs. Vijayalakshmi Rajaram Iyer
Mr. Veeranagavan Amirthalingam

(ii) Directors of LTIDPL IndvIT

Mr. Nasim Zaidi (upto June 25,2021)
Mr. Mohanraj Narendranathan Nair
Mr. Ashwin Mahalingam
Mrs. Samyuktha Surendran
Mrs. Monisha Prabhu Macedo
Mrs. Neera Saggi
Mr. Pramod Sushila Kapoor
Mr. Pushkar Vijay Kulkarni
Mr. Igor Emil Lukin (upto July 30,2021)
Ms. Anjali Gupta (w.e.f. July 30,2021)
Mr. Prateek Maheswari
Mr. Nitinkumar Rameshchandra Patel
(upto May 06, 2021)

(iii) Directors of ITSL

Mr. Padma Vinod Betai
Mr. Samuel Joseph Jebaraj
Mr. Ravishankar Gangadhar Shinde
Ms. Madhuri Jayant Kulkarni
Ms. Jayashree Vijay Ranade

(iv) Directors of SIPL

Mr. Vasistha Patel
Mr. Shashin Vishnubhai Patel
Mrs. Daksha Niranjan Shah
Mr. Sandip Vinodkumar Patel
Mr. Nitinkumar Rameshchandra Patel
Mr. Arunbhai Shankarlal Patel

e Related Party Disclosures

III Transactions with related parties during the period

Rs. Lakhs

S. No.	Particulars	Six months ended September 30, 2021	Six months ended March 31, 2021	Six months ended September 30, 2020	Year ended March 31, 2021
(i)	Unsecured loans given to subsidiaries				
	DHTL	15,920.00	-	150.00	150.00
	WATL	7,000.00	-	-	-
	BRTPL	-	-	1,367.44	1,367.44
	BHTPL	35,517.28	-	254.35	254.35
	DPTL	43,276.50	-	1,495.64	1,495.64
	HYTPL	18,597.00	15.00	1,851.75	1,866.75
	SUTPL	60,749.22	-	700.17	700.17
	AJTL	-	-	2,186.70	2,186.70
	KTTL	9,940.00	-	-	-
(ii)	Repayment of loan from subsidiaries				
	WATL	1,500.00	475.93	476.00	951.93
	DHTL	-	150.00	-	150.00
	KTTL	3,000.00	2,345.00	2,345.00	4,690.00
	KWTL	1,500.00	2,500.00	-	2,500.00
	AJTL	-	1,000.00	400.00	1,400.00
	BHTPL	-	216.14	-	216.14
	DPTL	1,500.00	1,160.03	-	1,160.03
	HYTPL	-	515.00	-	515.00
	MBHPL	4,500.00	11,200.00	-	11,200.00
	NSEL	-	930.88	-	930.88
(iii)	Interest Income from Subsidiaries				
	BPPPL	11,233.17	13,764.67	13,840.29	27,604.96
	KWTL	4,169.49	4,308.22	4,333.69	8,641.91
	KTTL	995.65	492.66	754.02	1,246.68
	DHTL	1,673.10	794.63	802.51	1,597.14
	WATL	385.90	9.66	62.05	71.71
	BRTPL	2,478.08	2,464.54	2,474.18	4,938.72
	BHTPL	4,966.97	3,262.91	3,276.95	6,539.86
	DPTL	8,082.35	5,979.82	6,030.88	12,010.70
	HYTPL	2,984.55	2,203.41	2,201.83	4,405.24
	NSEL	922.49	975.80	983.17	1,958.97
	SUTPL	7,014.72	3,861.73	3,874.17	7,735.90
	AJTL	1,446.49	1,457.83	1,531.51	2,989.34
	MBHPL	1,056.01	1,383.48	1,789.39	3,172.87
(iv)	Investment Manager Fee - Expense *				
	LTIDPL IndvIT	1,479.04	916.43	921.47	1,837.90
(v)	Trusteeship Fee - Expense				
	ITSL	24.19	-	24.49	24.49

e Related Party Disclosures

III Transactions with related parties during the period (Continued)

S. No.	Particulars	Six months ended September 30, 2021	Six months ended March 31, 2021	Six months ended September 30, 2020	Year ended March 31, 2021
(vi)	Payment made against purchase of shares SIPL	100.00	2,600.00	2,223.30	4,823.30
(vii)	Distribution made to L&T IDPL	2,633.07	2,009.95	-	2,009.95
	SIPL	1,217.25	1,339.96	-	1,339.96
(viii)	Reimbursement of expenses received from WATL	27.47	22.54	1.35	23.89
	KTTL	33.96	23.28	1.02	24.30
	KWTL	47.52	28.29	2.77	31.06
	DHTL	34.21	22.22	1.70	23.92
	BFPPL	77.27	38.63	4.51	43.14
	AJTL	62.22	19.50	-	19.50
	BHTPL	54.46	18.77	-	18.77
	BRTPL	49.86	18.95	-	18.95
	DPTL	56.84	20.03	-	20.03
	HYTPL	48.61	18.77	-	18.77
	MBHPL	44.81	28.47	-	28.47
	NSEL	31.68	18.42	-	18.42
	SUTPL	57.41	18.68	-	18.68
	LTIDPL IndvIT	346.50	114.50	1.42	115.92
(ix)	Dividend received WATL	-	1,412.50	-	1,412.50
	KTTL	-	2,362.50	-	2,362.50
(x)	Purchase of services L&T IDPL	-	282.41	-	282.41
	SIPL	-	4.29	-	4.29
(xi)	Reimbursement of expenses paid to AJTL	53.86	308.80	-	308.80
	BHTPL	231.53	795.73	-	795.73
	BRTPL	195.18	251.96	-	251.96
	DPTL	107.10	743.06	-	743.06
	HYTPL	6.11	215.37	-	215.37
	MBHPL	-	283.47	-	283.47
	NSEL	-	83.09	-	83.09
	SUTPL	167.84	505.52	-	505.52
	WATL	-	0.57	-	0.57
	DHTL	0.31	-	-	-
	LTIDPL IndvIT	4.86	-	-	-

e - Related Party Disclosures

IV Outstanding balances as at

S. No.	Particulars	As at September 30, 2021	As at March 31, 2021	As at September 30, 2020
(i)	Interest receivable from subsidiaries			
	BPPTL	47,239.34	40,206.17	30,061.52
	DHTL	4,658.22	3,485.12	3,203.52
	KWTL	-	3.56	2,872.88
	BRTPL	6,101.31	3,623.23	2,818.69
	BHTPL	1,919.17	1,364.65	3,767.02
	DPTL	9,363.63	6,588.25	7,065.03
	HYTPL	2,192.34	713.38	2,524.97
	NSEL	1,960.85	1,038.36	1,140.20
	SUTPL	6,277.57	8,362.86	4,501.13
	AJTL	989.45	409.40	151.58
	MBHPL	36.85	-	1,916.72
(ii)	Interest received in advance from subsidiaries			
	KWTL	0.53	-	-
	KTTL	0.71	-	-
	WATL	0.53	-	-
	MBHPL	-	0.11	-
(iii)	Unsecured loan receivable			
	BPPTL	2,12,345.81	2,12,345.81	2,12,345.81
	KWTL	62,489.93	63,989.93	66,489.93
	KTTL	13,818.61	6,878.61	9,223.61
	DHTL	28,105.44	12,185.44	12,335.44
	WATL	5,500.00	-	475.93
	BRTPL	38,020.14	38,020.14	38,020.14
	BHTPL	85,644.79	50,127.51	50,343.65
	DPTL	1,33,317.40	91,540.90	92,700.93
	HYTPL	52,091.24	33,494.24	33,994.24
	NSEL	14,153.42	14,153.42	15,084.30
	SUTPL	1,20,323.63	59,574.41	59,574.41
	AJTL	22,192.96	22,192.96	23,192.96
	MBHPL	11,753.80	16,253.80	27,453.80
(iv)	Investment Manager Fee - Payable			
	LTIDPL IndvIT	221.92	-	141.46
(v)	Reimbursement of expenses receivable from			
	LTIDPL IndvIT	97.30	0.16	1.15
	BPPTL	73.57	-	0.39
	DHTL	33.51	0.23	0.18
	KTTL	33.49	0.09	0.25
	KWTL	46.21	-	0.23
	MBHPL	54.86	13.22	-
	NSEL	34.85	3.17	-
	WATL	25.50	0.04	-
	BHTPL	41.36	-	-
	AJTL	63.30	-	-
	BRTPL	47.59	-	-
	DPTL	57.50	-	-
	SUTPL	54.88	-	-
	HYTPL	48.61	-	-

IndInfravit Trust

Additional disclosures as required by paragraph 6 of Annexure A to the SEBI Circular No. CIR/IMD/DF/127/2016 e Related Party Disclosures

IV Outstanding balances as at (Continued)

S. No.	Particulars	As at September 30, 2021	As at March 31, 2021	As at September 30, 2020
(vi)	Reimbursement of expenses payable to			
	AJTL	139.01	108.83	-
	BHTPL	231.53	32.45	-
	BRTPL	359.68	194.70	-
	DPTL	202.42	122.59	-
	HYTPL	6.11	10.44	-
	SUTPL	366.44	229.07	-
(vii)	Share purchase consideration payable			
	SIPL	5,058.17	5,919.81	11,702.67

*** Investment Manager Fee:**

Pursuant to the Investment Management Agreement, the Investment Manager is entitled to an Investment Manager Fee of Rs. 2,500 Lakhs per annum, exclusive of applicable taxes for initial portfolio of assets and portfolio II assets. The amount is escalated on a year on year basis by wholesale price index capped at a maximum of 5% and a minimum of 2% in line with the wholesale price index.

For LTIDPL IndvIT Services Limited
(Investment Manager of IndInfravit Trust)



Place: Mumbai
Date: November 01, 2021

Director



SHARP & TANNAN

Chartered Accountants

Firm's Registration No. 003792S

Independent Auditor's review report on the half-yearly unaudited consolidated financial information of the Trust pursuant to the regulation 23 of the SEBI (Infrastructure Investment Trusts Regulations), 2014, as amended

**The Board of Directors of
LTIDPL IndvIT Services Limited
(as Investment Manager of the IndInfravit Trust)**

1. We have reviewed the accompanying statement of unaudited consolidated financial information of IndInfravit Trust ("the Trust") and its subsidiaries (the Trust and its subsidiaries together referred to as "the Group"), consisting of the consolidated statement of profit and loss, explanatory notes thereto and the additional disclosures as required in paragraph 6 of Annexure A to the SEBI Circular No CIR/IMD/DF/127/2016 dated 29 November 2016 ("SEBI Circular") for the half year ended 30 September 2021 (the consolidated statement of profit and loss, explanatory notes and additional disclosures together referred to as "the Statement") attached herewith, being submitted by LTIDPL IndvIT Services Limited ("Investment Manager") pursuant to the requirements of regulation 23 of the Securities and Exchange Board of India (Infrastructure Investment Trusts) Regulations, 2014 as amended ("SEBI Regulations"), read with the SEBI Circular.
2. This Statement, which is the responsibility of the Investment Manager and has been approved by the Board of Directors of the Investment Manager, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Rule 2 (1) (a) of the Companies (Indian Accounting Standards) Rules, 2015, as amended read with relevant rules issued thereunder, other accounting principles generally accepted in India and in compliance regulation 23 of the SEBI Regulations read with the SEBI Circular. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review 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. A review of interim financial information consists of making inquiries, primarily of Investment Manager 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 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.

4. The Statement includes the results of the following entities:

- i. Devihalli Hassan Tollway Limited
- ii. Krishnagiri Thopur Toll Road Private Limited
- iii. Beawar Pali Pindwara Tollway Limited
- iv. Western Andhra Tollways Private Limited
- v. Krishnagiri Walajapet Tollway Private Limited
- vi. Bijapur Hungund Tollway Private Limited
- vii. Bhilwara Rajsamand Tollway Private Limited
- viii. Dhule Palesner Tollway Private Limited
- ix. Hyderabad Yadgiri Tollway Private Limited
- x. Nagpur Seoni Expressway Private Limited
- xi. Shreenathji Udaipur Tollway Private Limited
- xii. Aurangabad Jalna Tollway Private Limited
- xiii. Mysore Bellary Highway Private Limited

5. Based on our review conducted 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 accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards, as prescribed under Rule 2(1)(a) of Companies (Indian Accounting Standards) Rules, 2015 as amended, relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of regulation 23 of the SEBI Regulations as amended, read with the SEBI Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial information and other disclosures of ten subsidiaries included in the consolidated unaudited financial information, whose interim financial information reflect total revenues of Rs. 51,627 lakhs and total loss after taxes (net) Rs. 42,137 lakhs for the period from 1 April 2021 to 30 September 2021, as considered in the Statement. These interim financial information 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 solely on the reports of the other auditors.

Our conclusion on the Statement is not modified in respect of the above matter.

for **SHARP & TANNAN**
Chartered Accountants
(Firm's Registration No. 003792S)


V. Viswanathan
Partner

Place: Chennai
Date: 01 November 2021

Membership No. 215565
UDIN: 21215565AAAADT1520

INDINFRAVIT TRUST (SEBI Registration Number: IN/InvIT/17-18/0007) Unaudited Consolidated Financial Information for the half year ended Sep 30, 2021 (All amounts in Rs. Lakhs, unless otherwise stated)					
S. No.	Particulars	Six months ended September 30, 2021 (Reviewed)	Six months ended March 31, 2021 (Refer Note 5)	Six months ended September 30, 2020 (Reviewed)	Year ended March 31, 2021 (Audited)
I.	Income				
	Revenue from operations (including construction revenue)	78,814.40	90,151.60	58,896.54	1,49,048.14
	Total Income	78,814.40	90,151.60	58,896.54	1,49,048.14
II.	Expenses				
	Operation expenses (including construction expenses)	(20,367.86)	(21,877.33)	(13,936.12)	(35,813.45)
	Investment Manager fees	(1,479.04)	(916.43)	(921.47)	(1,837.90)
	Project management fees	(1,236.34)	(1,469.04)	(932.55)	(2,401.59)
	Employee benefits expenses	(1,157.42)	(979.00)	(925.13)	(1,904.13)
	Insurance & security expenses	(2,070.41)	(2,007.25)	(1,729.52)	(3,736.77)
	Other expenses	(2,449.50)	(3,783.17)	(2,534.63)	(6,317.80)
	Total Expenses	(28,760.57)	(31,032.22)	(20,979.42)	(52,011.64)
III.	Earnings before Interest, tax, depreciation, amortisation and impairment loss (EBITDA) (I-II)	50,053.83	59,119.38	37,917.12	97,036.50
	Depreciation and amortisation	(30,829.43)	(33,140.52)	(25,600.31)	(58,740.83)
	Impairment loss	-	(12,406.06)	-	(12,406.06)
	Finance cost	(48,763.06)	(45,275.15)	(44,919.98)	(90,195.13)
	Other Income	5,396.39	9,142.58	4,456.25	13,598.83
IV.	Profit Before Tax	(24,142.27)	(22,559.77)	(28,146.92)	(50,706.69)
V.	Tax Expense :				
	Current Tax	(1,442.12)	(1,156.50)	(746.00)	(1,902.50)
	Deferred Tax	2,931.53	2,812.16	2,785.03	5,597.19
	Total taxes	1,489.41	1,655.66	2,039.03	3,694.69
VI.	Profit/ (loss) for the period (IV+V)	(22,652.86)	(20,904.11)	(26,107.89)	(47,012.00)
VII	Other Comprehensive Income				
	(i) Items that will not be reclassified to profit or loss (net of tax)	-	7.91	-	7.91
	(ii) Items that will be reclassified to profit or loss (net of tax)	-	-	-	-
	Total Comprehensive Income (VI+VII)	(22,652.86)	(20,896.20)	(26,107.89)	(47,004.09)
	Earnings per unit (basic and diluted) in Rs.	(3.65)	(3.37)	(4.21)	(7.58)
	Face value per unit in Rs.	100.00	100.00	100.00	100.00

Notes to Consolidated Results of IndInfraVIT Trust ("the Trust") for the half year ended September 30, 2021

1. The unaudited consolidated interim financial information of the IndInfraVIT Trust (Trust) for the half year ended September 30, 2021 have been reviewed by the audit committee of LTIDPL IndvIT Services Limited (Investment Manager of IndInfraVIT Trust) at their meeting held on November 01, 2021 and thereafter approved by the board of directors of the Investment Manager at their meeting held on November 01, 2021.
2. The statutory auditors of the Trust have carried out a Limited Review of the consolidated interim financial information for the half year ended September 30, 2021.
3. The unaudited consolidated interim financial information comprises consolidated statement of profit and loss, explanatory notes thereto and the additional disclosures as required in paragraph 6 of Annexure A to the SEBI Circular no. CIR/IMD/DF/127/2016 dated November 29, 2016 ('SEBI Circular') for the half year ended September 30, 2021 of the Trust and its subsidiaries (together referred to as 'the Group') ('Consolidated Interim Financial Information'). The consolidated interim financial information has been prepared in accordance with the recognition and measurement principles prescribed under Indian Accounting Standard - 34 'Interim Financial Reporting', read with rule 2(1)(a) of Companies (Indian Accounting Standards) Rules, 2015 ('Ind AS') as amended and SEBI Circular.
4. IndInfraVIT Trust was registered as an irrevocable Trust under the provisions of the Indian Trusts Act, 1882 on March 07, 2018. IndInfraVIT was registered as an Infrastructure Investment Trust under the Securities and Exchange Board of India (Infrastructure Investment Trust) Regulation, 2014 on March 15, 2018 having registration number IN/InvIT/17-18/0007.
5. The consolidated financial information for the half year ended March 31, 2021 as reported in this financial information are the derived figures between the audited figures for the year ended March 31, 2021 and figures of the half year ended September 30, 2020, which were limited reviewed and the relevant requirements of the SEBI (Infrastructure Investment Trusts) Regulations, 2014, as amended from time to time read with SEBI Circular.
6. During the financial year ended March 31, 2020, the trust had completed the acquisition of entire equity stake in the eight Project SPV's namely Bijapur Hungund Tollway Private Limited, Hyderabad Yadgiri Tollway Private Limited, Nagpur Seoni Expressway Limited, Shreenathji Udaipur Tollway Private Limited, Dhule Palesner Tollway Limited, Bhilwara Rajsamand Tollway Private Limited, Aurangabad Jalna Tollways Limited, Mysore Bellary Highways Private Limited from Sadbhav Infrastructure Project Limited (SIPL) in the month of February 2020 and March 2020. As per the terms of the Share Purchase Agreement dated July 01, 2019 and amendments thereafter, certain obligations are to be fulfilled by SIPL within the stipulated time period against which the deferred consideration will be paid to SIPL. As at September 30, 2021, these obligations are yet to be fulfilled by SIPL and the acquisition cost of these shares also includes the deferred consideration as on the date of acquisition. Accordingly, the management of Investment Manager of the Trust has reviewed the share purchase consideration payable as at September 30, 2021 and concluded that there is no change in fair value of the share purchase consideration payable.
7. The Board of the Directors of the Investment Manager have declared second distribution of Rs. 2.16 per unit which comprise Rs. 2.05 per unit as return on capital, Rs. 0.06 per unit as principal repayment and Rs. 0.05 per unit as other income on surplus funds at Trust in their meeting held on November 01, 2021.

Notes to Consolidated Results of IndInfravit Trust ("the Trust") for the half year ended September 30, 2021

Total distribution made by the Trust is Rs. 4.98 per unit (including first distribution of Rs. 2.82 per unit) for the half year ended September 30, 2021.

8. The COVID-19 pandemic has impacted the businesses around the world, including India. The second wave of the pandemic which occurred during the month of April and May 2021 has been more aggressive in its spread resulting in re-imposition of localised/regional lock-down measures in various states which has started to subside towards the end of June 2021 and has further stabilised as at September 30, 2021.

The Investment Manager of the Trust had considered internal and external information up to the date of approval of these consolidated financial results including communication from the aforesaid regulatory agencies. The management has assessed and determined that considering the nature of its operations and overall revenue model, COVID-19 does not have any material impact on the Group's financial position as at September 30, 2021. The management will continue to monitor and assess impact of economic conditions arising due to COVID 19. The impact of COVID 19 may differ from that expected at the date of approval of these consolidated financial results.

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

10. Figures for earlier periods have been regrouped, wherever necessary.

IndInfravit Trust

Additional disclosures as required by paragraph 6 of Annexure A to the SEBI Circular No. CIR/IMD/DF/127/2016

a. Statement of Net Distributable Cash Flows (NDCFs)
i. IndInfravit Trust

Rs. Lakhs

Particulars	Six months ended September 30, 2021	Six months ended March 31, 2021	Six months ended September 30, 2020	Year ended March 31, 2021
Cash flows received from the Portfolio Assets in the form of interest	32,466.89	35,187.65	8,781.91	43,969.56
Cash flows received from the Portfolio Assets in the form of dividend	-	3,775.00	-	3,775.00
Any other income accruing at the Trust level and not captured above, including but not limited to interest / return on surplus cash invested by the Trust	501.75	505.66	519.07	1,024.73
Cash flows received from the Portfolio Assets towards the repayment of the debt issued to the Portfolio Assets by the Trust	12,000.00	20,477.98	3,221.00	23,698.98
Total cash inflow at the Trust level (A)	44,968.64	59,946.29	12,521.98	72,468.27
Less: Any payment of fees, interest and expense incurred at the Trust level, including but not limited to the fees of the Investment Manager and Trustee	19,380.94	11,304.87	11,722.03	23,026.90
Less: Net cash set aside to comply with DSRA requirement under loan agreements	2,687.63	2,269.40	-	2,269.40
Less: Repayment of external debt at the Trust level and at the level of any of the underlying portfolio assets/special purpose vehicles (excluding refinancing)	7,868.41	1,419.50	1,419.50	2,839.00
Less: Amount invested in any of the Portfolio Assets for service of debt or interest	-	-	665.00	665.00
Total cash outflows / retention at the Trust level (B)	30,136.98	14,993.77	13,806.53	28,800.30
Net Distributable Cash Flows (C) = (A-B)	14,831.66	44,952.52	(1,284.55)	43,667.97

Note:

Net Distributable Cash Flows as computed above	14,831.66	44,952.52	(1,284.55)	43,667.97
Add : Cash available for distribution from SPVs in the form of				
Interest to the Trust	-	(9,938.39)	9,938.39	-
Principal Repayment to the Trust	-	(3,900.00)	3,900.00	-
Net Cash available for Distribution at the Trust	14,831.66	31,114.13	12,553.84	43,667.97

IndInfravit Trust

Additional Disclosures as Required by Paragraph 6 of Annexure A to the SEBI Circular No. CIR/IMD/DF/127/2016

a. Statement of Net Distributable Cash Flows (NDCFs)

ii. Western Andhra Tollways Private Limited

Rs. in Lakhs

Particulars	Six months ended September 30, 2021	Six months ended March 31, 2021	Six months ended September 30, 2020	Year ended March 31, 2021
Profit/ (Loss) after tax as per profit and loss account (A)	1,319.71	1,926.51	417.92	2,344.43
Add: Depreciation, impairment and amortisation as per profit and loss account	883.44	883.27	882.53	1,765.80
Add/Less: Decrease/(increase) in working capital as per Ind AS 7	438.60	(47.36)	540.02	492.66
Add: Interest accrued on loan/non-convertible debentures issued to IndInfravit	385.90	9.66	61.38	71.04
Add / less: Any other item of non-cash expense / non cash income (net of actual cash flows for these items), including but not limited to				
Add: Interest cost as per effective interest rate method (difference between accrued and actual paid);	97.62	44.55	44.55	89.10
Less: Reserve for debentures / loans / capex expenditure in the intervening period till next proposed distribution if deemed necessary by the Investment Manager invested in permitted investments	(1,050.00)	-	-	-
Less: Repayment of external debt (principal) / redeemable preference shares / debentures, etc. (Excluding refinancing) / net cash set aside to comply with DSRA requirement under loan agreements	-	(2,400.00)	(857.00)	(3,257.00)
Total Adjustments (B)	755.56	(1,509.88)	671.48	(838.40)
Net Distributable Cash Flows (C)=(A+B)	2,075.27	416.63	1,089.40	1,506.03
Net Distributable Cash Flows as per above	2,075.27	416.63	1,089.40	1,506.03
Proportionate principal repayment & interest payment proposed out of opening surplus	-	1,481.46	-	928.75
Proposed Total Distribution	1,896.43	1,898.09	536.69	2,434.78

IndInfravit Trust

Additional Disclosures as Required by Paragraph 6 of Annexure A to the SEBI Circular No. CIR/IMD/DF/127/2016

a. Statement of Net Distributable Cash Flows (NDCFs)**iii. Krishnagiri Walajahpet Tollway Private Limited**

Rs. in Lakhs

Particulars	Six months ended September 30, 2021	Six months ended March 31, 2021	Six months ended September 30, 2020	Year ended March 31, 2021
Profit/ (Loss) after tax as per profit and loss account (A)	(873.10)	(137.25)	(2,380.27)	(2,517.52)
Add: Depreciation, impairment and amortisation as per profit and loss account.	611.63	693.42	445.44	1,138.86
Add/ Less: Decrease/ (increase) in working capital as per Ind AS 7	1,230.15	2,480.10	96.28	2,576.38
Add: Interest accrued on loan/ non-convertible debentures issued to IndInfravit	4,169.49	4,308.22	4,333.69	8,641.91
Add/ less: Any other item of non-cash expense / non cash income (net of actual cash flows for these items), including but not limited to				
Add: Interest cost as per effective interest rate method (difference between accrued and actual paid);	597.54	398.63	459.40	858.03
Total Adjustments (B)	6,608.81	7,880.37	5,334.81	13,215.18
Net Distributable Cash Flows (C)=(A+B)	5,735.71	7,743.12	2,954.54	10,697.66
Net Distributable Cash Flows as per above	5,735.71	7,743.12	2,954.54	10,697.66
Proportionate principal repayment & interest payment proposed out of opening surplus	-	1,934.42	-	420.88
Proposed Total Distribution	5,673.58	9,677.54	1,441.00	11,118.54

IndInfravit Trust

Additional Disclosures as Required by Paragraph 6 of Annexure A to the SEBI Circular No. CIR/IMD/DF/127/2016

a. Statement of Net Distributable Cash Flows (NDCFs)

iv. Krishnagiri Thopur Toll Road Private Limited

Rs. in Lakhs

Particulars	Six months ended September 30, 2021	Six months ended March 31, 2021	Six months ended September 30, 2020	Year ended March 31, 2021
Profit/ (Loss) after tax as per profit and loss account (A)	2,461.30	4,339.20	838.85	5,178.05
Add: Depreciation, impairment and amortisation as per profit and loss account.	1,973.11	1,928.89	2,015.40	3,944.29
Add/Less: Decrease/(increase) in working capital as per Ind AS 7	(46.55)	(977.87)	1,145.07	167.20
Add: Interest accrued on loan/non-convertible debentures issued to IndInfravit	995.65	492.66	754.02	1,246.68
Add / less: Any other item of non-cash expense / non cash income (net of actual cash flows for these items), including but not limited to				
Add: Interest cost as per effective interest rate method (difference between accrued and actual paid);	180.97	298.93	73.02	371.95
Less: Reserve for debentures / loans / capex expenditure in the intervening period till next proposed distribution if deemed necessary by the Investment Manager invested in permitted investments	(1,100.00)	-	-	-
Less: Repayment of external debt (principal) / redeemable preference shares / debentures, etc. (Excluding refinancing) / net cash set aside to comply with DSRA requirement under loan agreements	-	(2,688.00)	(861.00)	(3,549.00)
Total Adjustments (B)	2,003.18	(945.39)	3,126.51	2,181.12
Net Distributable Cash Flows (C)=(A+B)	4,464.48	3,393.81	3,965.36	7,359.17
Net Distributable Cash Flows as per above	4,464.48	3,393.81	3,965.36	7,359.17
Proportionate principal repayment & interest payment proposed out of opening surplus	-	1,806.35	-	934.21
Proposed Total Distribution	3,996.36	5,200.16	3,093.22	8,293.38

IndInfravit Trust

Additional Disclosures as Required by Paragraph 6 of Annexure A to the SEBI Circular No. CIR/IMD/DF/127/2016

a. Statement of Net Distributable Cash Flows (NDCFs)

v. Devihalli Hassan Tollway Limited

Rs. in Lakhs

Particulars	Six months ended September 30, 2021	Six months ended March 31, 2021	Six months ended September 30, 2020	Year ended March 31, 2021
Profit/ (Loss) after tax as per profit and loss account (A)	(2,103.86)	(1,002.44)	(1,124.69)	(2,127.13)
Add: Depreciation, impairment and amortisation as per profit and loss account.	210.48	307.91	232.11	540.02
Add/Less: Decrease/(increase) in working capital as per Ind AS 7	945.99	661.84	80.65	742.49
Add: Interest accrued on loan/non-convertible debentures issued to IndInfravit	1,673.10	794.63	802.51	1,597.14
Add / less: Any other item of non-cash expense / non cash income (net of actual cash flows for these items), including but not limited to				
Add: Interest cost as per effective interest rate method (difference between accrued and actual paid);	71.03	-	-	-
Less: Reserve for debentures / loans / capex expenditure in the intervening period till next proposed distribution if deemed necessary by the Investment Manager invested in permitted investments	(250.00)	-	-	-
Less: Repayment of external debt (principal) / redeemable preference shares / debentures, etc. (Excluding refinancing) / net cash set aside to comply with DSRA requirement under loan agreements	(5.00)	(8.00)	(8.00)	(16.00)
Total Adjustments (B)	2,645.60	1,756.38	1,107.27	2,863.65
Net Distributable Cash Flows (C)=(A+B)	541.74	753.94	(17.42)	736.52
Net Distributable Cash Flows as per above	541.74	753.94	(17.42)	736.52
Proportionate principal repayment & interest payment proposed out of opening surplus	-	-	-	-
Proposed Total Distribution	500.00	663.03	-	663.03

IndInfravit Trust

Additional Disclosures as Required by Paragraph 6 of Annexure A to the SEBI Circular No. CIR/IMD/DF/127/2016

a. Statement of Net Distributable Cash Flows (NDCFs)**vi. Beawar Pali Pindwara Tollway Limited****Rs. in Lakhs**

Particulars	Six months ended September 30, 2021	Six months ended March 31, 2021	Six months ended September 30, 2020	Year ended March 31, 2021
Profit / (Loss) after tax as per profit and loss account (A)	(27,423.65)	(25,723.91)	(26,482.35)	(52,206.26)
Add: Depreciation, impairment and amortisation as per profit and loss account.	5,517.62	6,511.03	4,459.13	10,970.16
Add/Less: Decrease/ (increase) in working capital as per Ind AS 7	(1,039.98)	6,073.80	359.37	6,433.17
Add: Interest accrued on loan/non-convertible debentures issued to IndInfravit	13,840.29	13,764.67	13,840.29	27,604.96
Add: NHAI Interest and NHAI Premium Provision	3,963.94	3,583.25	3,538.44	7,121.69
Add / less: Any other item of non-cash expense / non cash income (net of actual cash flows for these items), including but not limited to				
Add: Interest cost as per effective interest rate method (difference between accrued and actual paid);	19,004.09	18,014.22	17,900.14	35,914.36
Less: Repayment of external debt (principal) / redeemable preference shares / debentures, etc. (Excluding refinancing) / net cash set aside to comply with DSRA requirement under loan agreements	-	(7,335.00)	(2,480.00)	(9,815.00)
Less: Total NHAI Premium including interest and principal payment	(9,904.00)	(10,328.00)	(6,988.00)	(17,316.00)
Total Adjustments (B)	31,381.96	30,283.97	30,629.37	60,913.34
Net Distributable Cash Flows (C)=(A+B)	3,958.31	4,560.06	4,147.02	8,707.08
Net Distributable Cash Flows as per above	3,958.31	4,560.06	4,147.02	8,707.08
Proportionate principal repayment & interest payment proposed out of opening surplus	241.69	-	852.98	-
Proposed Total Distribution	4,200.00	3,620.00	5,000.00	8,620.00

IndInfravit Trust

Additional Disclosures as Required by Paragraph 6 of Annexure A to the SEBI Circular No. CIR/IMD/DF/127/2016

a. Statement of Net Distributable Cash Flows (NDCFs)

vii. Hyderabad-Yadgiri Tollway Private Limited

Rs. in Lakhs

Particulars	Six months ended September 30, 2021	Six months ended March 31, 2021	Six months ended September 30, 2020	Year ended March 31, 2021
Profit/ (Loss) after tax as per profit and loss account (A)	(2,386.50)	(911.66)	(2,520.65)	(3,432.31)
Add: Depreciation, impairment and amortisation as per profit and loss account.	1,252.22	1,346.78	834.36	2,181.14
Add/Less: Decrease/(increase) in working capital as per Ind AS 7	516.94	(565.20)	(271.25)	(836.45)
Add: Interest accrued on loan/non-convertible debentures issued to IndInfravit	2,984.37	2,203.58	2,201.83	4,405.41
Add: NHAI Interest and NHAI Premium Provision	195.35	226.77	160.48	387.25
Add / less: Any other item of non-cash expense / non cash income (net of actual cash flows for these items), including but not limited to				
Add: Interest cost as per effective interest rate method (difference between accrued and actual paid);	959.65	950.01	953.04	1,903.05
Less: Reserve for debentures / loans / capex expenditure in the intervening period till next proposed distribution if deemed necessary by the Investment Manager invested in permitted investments	(1,800.00)	-	-	-
Less: Repayment of external debt (principal) / redeemable preference shares / debentures, etc. (Excluding refinancing) / net cash set aside to comply with DSRA requirement under loan agreements	-	(1,413.00)	(860.00)	(2,273.00)
Less: Total NHAI Premium including interest and principal payment	(94.17)	(516.61)	(459.58)	(976.19)
Total Adjustments (B)	4,014.36	2,232.33	2,558.88	4,791.21
Net Distributable Cash Flows (C)=(A+B)	1,627.86	1,320.67	38.23	1,358.90
Net Distributable Cash Flows as per above	1,627.86	1,320.67	38.23	1,358.90
Proportionate principal repayment & interest payment proposed out of opening surplus	-	3,194.34	-	3,156.11
Proposed Total Distribution	1,505.58	4,515.01	-	4,515.01

IndInfravit Trust

Additional Disclosures as Required by Paragraph 6 of Annexure A to the SEBI Circular No. CIR/IMD/DF/127/2016

a. Statement of Net Distributable Cash Flows (NDCFs)

viii. Shreenathji-Udaipur Tollway Private Limited

Rs. in Lakhs

Particulars	Six months ended September 30, 2021	Six months ended March 31, 2021	Six months ended September 30, 2020	Year ended March 31, 2021
Profit/ (Loss) after tax as per profit and loss account (A)	(7,430.84)	(3,620.10)	(6,052.85)	(9,672.95)
Add: Depreciation, impairment and amortisation as per profit and loss account.	1,064.60	1,193.47	767.62	1,961.09
Add/Less: Decrease/(increase) in working capital as per Ind AS 7	(286.64)	859.11	838.24	1,697.35
Add: Interest accrued on loan/non-convertible debentures issued to IndInfravit	7,014.71	3,861.73	3,874.17	7,735.90
Add: NHAI Interest and NHAI Premium Provision	210.27	170.12	132.62	302.74
Add / less: Any other item of non-cash expense / non cash income (net of actual cash flows for these items), including but not limited to				
Add: Interest cost as per effective interest rate method (difference between accrued and actual paid);	1,952.04	1,899.21	1,883.92	3,783.13
Less: Repayment of external debt (principal) / redeemable preference shares / debentures, etc. (Excluding refinancing) / net cash set aside to comply with DSRA requirement under loan agreements	-	(1,385.62)	(1,198.63)	(2,584.25)
Less: Total NHAI Premium including interest and principal payment	(948.00)	-	(103.43)	(103.43)
Total Adjustments (B)	9,006.98	6,598.02	6,194.51	12,792.53
Net Distributable Cash Flows (C)=(A+B)	1,576.14	2,977.92	141.66	3,119.58
Net Distributable Cash Flows as per above	1,576.14	2,977.92	141.66	3,119.58
Proportionate principal repayment & interest payment proposed out of opening surplus	7,523.86	-	-	-
Proposed Total Distribution	9,100.00	-	-	-

IndInfravit Trust

Additional Disclosures as Required by Paragraph 6 of Annexure A to the SEBI Circular No. CIR/IMD/DF/127/2016

a. Statement of Net Distributable Cash Flows (NDCFs)
ix. Bhilwara-Rajsamand Tollway Private Limited

Rs. in Lakhs

Particulars	Six months ended September 30, 2021	Six months ended March 31, 2021	Six months ended September 30, 2020	Year ended March 31, 2021
Profit / (Loss) after tax as per profit and loss account (A)	(2,679.26)	(1,967.33)	(2,467.47)	(4,434.80)
Add: Depreciation, impairment and amortisation as per profit and loss account.	235.44	253.59	157.65	411.24
Add/Less: Decrease/(increase) in working capital as per Ind AS 7	477.33	472.34	437.36	909.70
Add: Interest accrued on loan/non-convertible debentures issued to IndInfravit	2,478.08	2,464.54	2,474.18	4,938.72
Add / less: Any other item of non-cash expense / non cash income (net of actual cash flows for these items), including but not limited to				
Add: Interest cost as per effective interest rate method (difference between accrued and actual paid);	169.54	111.71	111.47	223.18
Less: Reserve for debentures / loans / capex expenditure in the intervening period till next proposed distribution if deemed necessary by the Investment Manager invested in permitted investments	(700.00)	-	-	-
Less: Repayment of external debt (principal) / redeemable preference shares / debentures, etc. (Excluding refinancing) / net cash set aside to comply with DSRA requirement under loan agreements	(7.00)	(348.00)	(63.00)	(411.00)
Total Adjustments (B)	2,653.39	2,954.18	3,117.66	6,071.84
Net Distributable Cash Flows (C)=(A+B)	(25.87)	986.85	650.19	1,637.04
Net Distributable Cash Flows as per above	(25.87)	986.85	650.19	1,637.04
Proportionate principal repayment & interest payment proposed out of opening surplus	-	673.15	-	22.96
Proposed Total Distribution	-	1,660.00	-	1,660.00

IndInfravit Trust

Additional Disclosures as Required by Paragraph 6 of Annexure A to the SEBI Circular No. CIR/IMD/DF/127/2016

a. Statement of Net Distributable Cash Flows (NDCFs)
x. Bijapur-Hungund Tollway Private Limited

Rs. in Lakhs

Particulars	Six months ended September 30, 2021	Six months ended March 31, 2021	Six months ended September 30, 2020	Year ended March 31, 2021
Profit / (Loss) after tax as per profit and loss account (A)	(3,534.00)	(1,465.84)	(3,425.54)	(4,891.38)
Add: Depreciation, impairment and amortisation as per profit and loss account.	2,982.99	3,097.21	2,192.50	5,289.71
Add/ Less: Decrease/ (increase) in working capital as per Ind AS 7	(376.17)	100.10	(376.47)	(276.37)
Add: Interest accrued on loan/ non-convertible debentures issued to IndInfravit	4,966.97	3,262.92	3,276.95	6,539.87
Add / less: Any other item of non-cash expense / non cash income (net of actual cash flows for these items), including but not limited to				
Add: Interest cost as per effective interest rate method (difference between accrued and actual paid);	34.26	-	-	-
Less: Repayment of external debt (principal) / redeemable preference shares / debentures, etc. (Excluding refinancing) / net cash set aside to comply with DSRA requirement under loan agreements	(134.50)	(1,501.77)	(807.03)	(2,308.80)
Total Adjustments (B)	7,473.55	4,958.46	4,285.95	9,244.41
Net Distributable Cash Flows (C)=(A+B)	3,939.55	3,492.62	860.41	4,353.03
Net Distributable Cash Flows as per above	3,939.55	3,492.62	860.41	4,353.03
Proportionate principal repayment & interest payment proposed out of opening surplus	472.90	2,388.81	-	1,528.40
Proposed Total Distribution	4,412.45	5,881.43	-	5,881.43

IndInfravit Trust

Additional Disclosures as Required by Paragraph 6 of Annexure A to the SEBI Circular No. CIR/IMD/DF/127/2016

a. Statement of Net Distributable Cash Flows (NDCFs)**xi. Dhule Palesner Tollway Private Limited**

Rs. in Lakhs

Particulars	Six months ended September 30, 2021	Six months ended March 31, 2021	Six months ended September 30, 2020	Year ended March 31, 2021
Profit / (Loss) after tax as per profit and loss account (A)	(6,690.41)	(6,976.75)	(6,386.00)	(13,362.75)
Add: Depreciation, impairment and amortisation as per profit and loss account.	4,834.13	5,171.11	3,600.90	8,772.01
Add/ Less: Decrease/ (increase) in working capital as per Ind AS 7	737.60	632.08	272.90	904.98
Add: Interest accrued on loan/non-convertible debentures issued to IndInfravit	8,082.34	5,979.82	6,030.88	12,010.70
Add / less: Any other item of non-cash expense / non cash income (net of actual cash flows for these items), including but not limited to				
Add: Interest cost as per effective interest rate method (difference between accrued and actual paid);	158.13	93.00	93.00	186.00
Less: Repayment of external debt (principal) / redeemable preference shares / debentures, etc. (Excluding refinancing) / net cash set aside to comply with DSRA requirement under loan agreements	(375.00)	(2,082.80)	(2,768.39)	(4,851.19)
Total Adjustments (B)	13,437.20	9,793.21	7,229.29	17,022.50
Net Distributable Cash Flows (C)=(A+B)	6,746.79	2,816.46	843.29	3,659.75
Net Distributable Cash Flows as per above	6,746.79	2,816.46	843.29	3,659.75
Proportionate principal repayment & interest payment proposed out of opening surplus	60.17	4,800.17	-	3,956.88
Proposed Total Distribution	6,806.96	7,616.63	-	7,616.63

IndInfravit Trust

Additional Disclosures as Required by Paragraph 6 of Annexure A to the SEBI Circular No. CIR/IMD/DF/127/2016

a. Statement of Net Distributable Cash Flows (NDCFs)**xii. Nagpur - Seoni Expressway Private Limited**

Rs. in Lakhs				
Particulars	Six months ended September 30, 2021	Six months ended March 31, 2021	Six months ended September 30, 2020	Year ended March 31, 2021
Profit/ (Loss) after tax as per profit and loss account (A)	(427.60)	(382.29)	(404.07)	(786.36)
Add: Depreciation, impairment and amortisation as per profit and loss account.	2.40	0.25	-	0.25
Add/ Less: Decrease/ (increase) in working capital as per Ind AS 7	(223.33)	1,002.92	873.29	1,876.21
Add: Interest accrued on loan/non-convertible debentures issued to IndInfravit	922.49	975.81	983.17	1,958.98
Add/ less: Any other item of non-cash expense / non cash income (net of actual cash flows for these items), including but not limited to				
Less: Repayment of external debt (principal) / redeemable preference shares / debentures, etc. (Excluding refinancing) / net cash set aside to comply with DSRA requirement under loan agreements	(878.15)	(2,291.47)	(1,248.80)	(3,540.27)
Total Adjustments (B)	(176.59)	(312.49)	607.66	295.17
Net Distributable Cash Flows (C)=(A+B)	(604.19)	(694.78)	203.59	(491.19)
Net Distributable Cash Flows as per above	(604.19)	(694.78)	203.59	(491.19)
Proportionate principal repayment & interest payment proposed out of opening surplus	-	2,008.53	-	2,008.53
Proposed Total Distribution	-	2,008.53	-	2,008.53

IndInfravit Trust

Additional Disclosures as Required by Paragraph 6 of Annexure A to the SEBI Circular No. CIR/IMD/DF/127/2016

a. Statement of Net Distributable Cash Flows (NDCFs)
xiii. Aurangabad - Jalna Toll Way Private Limited

Rs. in Lakhs

Particulars	Six months ended September 30, 2021	Six months ended March 31, 2021	Six months ended September 30, 2020	Year ended March 31, 2021
Profit / (Loss) after tax as per profit and loss account (A)	511.83	1,135.68	146.61	1,282.29
Add: Depreciation, impairment and amortisation as per profit and loss account.	209.04	209.49	134.21	343.70
Add/Less: Decrease/(increase) in working capital as per Ind AS 7	(1,171.16)	(1,457.08)	(872.76)	(2,329.84)
Add: Interest accrued on loan/non-convertible debentures issued to IndInfravit	1,446.50	1,457.82	1,531.51	2,989.33
Add / less: Any other item of non-cash expense / non cash income (net of actual cash flows for these items), including but not limited to				
Add: Interest cost as per effective interest rate method (difference between accrued and actual paid);	168.98	315.23	-	315.23
Less: Reserve for debentures / loans / capex expenditure in the intervening period till next proposed distribution if deemed necessary by the Investment Manager invested in permitted investments	(300.00)	-	-	-
Less: Repayment of external debt (principal) / redeemable preference shares / debentures, etc. (Excluding refinancing) / net cash set aside to comply with DSRA requirement under loan agreements	(3.00)	(431.00)	(30.00)	(461.00)
Total Adjustments (B)	350.36	94.46	762.96	857.42
Net Distributable Cash Flows (C)=(A+B)	862.19	1,230.14	909.57	2,139.71
Net Distributable Cash Flows as per above	862.19	1,230.14	909.57	2,139.71
Proportionate principal repayment & interest payment proposed out of opening surplus	4.26	969.86	1,022.43	1,992.29
Proposed Total Distribution	866.45	2,200.00	1,932.00	4,132.00

IndInfravit Trust

Additional Disclosures as Required by Paragraph 6 of Annexure A to the SEBI Circular No. CIR/IMD/DF/127/2016

a. Statement of Net Distributable Cash Flows (NDCFs)**xiv. Mysore-Bellary Highway Private Limited**

Rs. in Lakhs

Particulars	Six months ended September 30, 2021	Six months ended March 31, 2021	Six months ended September 30, 2020	Year ended March 31, 2021
Profit/ (Loss) after tax as per profit and loss account (A)	2,017.46	1,557.89	1,002.89	2,560.78
Add: Depreciation, impairment and amortisation as per profit and loss account.	5.51	4.75	0.97	5.72
Add/ Less: Decrease/ (increase) in working capital as per Ind AS 7	3,401.20	4,624.48	2,308.16	6,932.64
Add: Interest accrued on loan/ non-convertible debentures issued to IndInfravit	1,056.02	1,383.48	1,789.39	3,172.87
Add/ less: Any other item of non-cash expense / non cash income (net of actual cash flows for these items), including but not limited to				
Less: Reserve for debentures / loans / capex expenditure in the intervening period till next proposed distribution if deemed necessary by the Investment Manager invested in permitted investments	(350.00)	-	-	-
Total Adjustments (B)	4,112.73	6,012.71	4,098.52	10,111.23
Net Distributable Cash Flows (C)=(A+B)	6,130.19	7,570.60	5,101.41	12,672.01
Net Distributable Cash Flows as per above	6,130.19	7,570.60	5,101.41	12,672.01
Proportionate principal repayment & interest payment proposed out of opening surplus	-	6,929.71	-	1,828.30
Proposed Total Distribution	5,519.06	14,500.31	-	14,500.31

b. Contingent Liabilities

Particulars	Rs. Lakhs		
	As at September 30, 2021	As at March 31, 2021	As at September 30, 2020
a) Negative change of scope (net of positive change of scope)	15,352.02	15,352.02	15,353.63
b) Disputed claims with EPC contractor	8,770.48	8,770.48	8,770.48
c) Disputed penalty towards delay in execution of the major maintenance works, claimed by the NHAI	-	1,470.14	1,470.14
d) Claims made by NHAI for non-maintenance of Highway / non-completion of works as per concession agreement	23,233.96	23,203.36	1,624.31
e) Income-tax liability that may arise in respect of which is under Appeal / TDS demand by TRACES	1,028.28	1,584.14	1,099.88
f) Clause 26.5 of the Concession Agreement, NHAI's demand of additional concession fee	478.00	478.00	478.00
g) Guarantee to Telecom Department	1.00	1.00	1.00
h) Damages for Delay in Rectification of Bitumen Material	139.54	139.54	139.54
i) Damages for Delay in Rectification of Shoulder works	12.16	12.16	12.16
Total	49,015.44	51,010.84	29,149.34

c. Commitments

Particulars	As at September 30, 2021	As at March 31, 2021	As at September 30, 2020
Estimated amount of contracts remaining to be executed on capital account (net of advances) and not provided for	-	1.72	31.94

d. Statement of Earnings per unit

Particulars	Six months ended September 30, 2021	Six months ended March 31, 2021	Six months ended September 30, 2020	Year ended March 31, 2021
Profit / (Loss) for the period (Rs. Lakhs)	(22,652.86)	(20,004.11)	(26,107.89)	(47,012.00)
Number of units outstanding for computation of basic and diluted earning per unit (Nos. Lakhs)	6,204.11	6,204.11	6,204.11	6,204.11
Earnings per unit (basic and diluted) (Rs. Per unit)	(3.65)	(3.37)	(4.21)	(7.58)

e. Related Party Disclosures

i. List of additional related parties

A. Parties to the Trust

L&T Infrastructure Developmental Projects Limited (L&T IDPL) - Project Manager for initial portfolio of project SPVs & Sponsor of the Trust
 LTIDPL IndvIT Services Limited (LTIDPL IndvIT) - Investment Manager (IM) of the Trust
 IDBI Trusteeship Services Limited (ITSL) - Trustee of the Trust
 Sodhiv Infrastructure Project Limited (SIPL) - Project Manager for subsequent portfolio of project SPVs

B. Promoters of the parties to the Trust specified in i(A) above

Larsen & Toubro Limited (L&T) - Promoter of L&T IDPL
 L&T Infrastructure Developmental Projects Limited (L&T IDPL) - Promoter of LTIDPL IndvIT
 IDBI Bank Limited (IDBI Bank) - Promoter of ITSL
 Sodhiv Engineering Limited (SEL) - Promoter of SIPL

C. Directors of the parties to the Trust specified in i(A) above

(i) Directors of L&T IDPL

Mr. R. Shankar Raman
 Mr. Pushkar Vijay Kulkarni
 Mr. Sudhakar Rao
 Mr. Dip Kishore Sen
 Mrs. Vijayalakshmi Rajaram Iyer
 Mr. Veerasingh Anirudhan

(ii) Directors of LTIDPL IndvIT

Mr. Nasim Zaidi (upto June 25, 2021)
 Mr. Mohanji Narendranathan Nair
 Mr. Ashwin Mahalingam
 Mrs. Sanyaktha Sureshram
 Mrs. Monisha Prabhu Macodo
 Mrs. Neera Saggi
 Mr. Prasad Sushila Kapoor
 Mr. Pushkar Vijay Kulkarni
 Mr. Igor Emil Lukin (upto July 30, 2021)
 Ms. Anjali Gupta (w.e.f. July 30, 2021)
 Mr. Prateek Maheswari
 Mr. Nitinkumar Rameshchandra Patel (upto May 06, 2021)

(iii) Directors of ITSL

Mr. Padma Vinod Betal
 Mr. Samuel Joseph Jeboraj
 Mr. Ravishankar Gangadhar Shinde
 Ms. Madhuri Jayant Kulkarni
 Ms. Jayashree Vijay Ramde

(iv) Directors of SIPL

Mr. Vanietha Patel
 Mr. Shashin Vishnubhai Patel
 Mrs. Dulsha Niranjan Shah
 Mr. Sandip Vinodkumar Patel
 Mr. Nitinkumar Rameshchandra Patel
 Mr. Arunbhai Shankarlal Patel

II Transactions with related parties during the period

Rs. Lakhs

S. No.	Particulars	Six months ended September 30, 2021	Six months ended March 31, 2021	Six months ended September 30, 2020	Year ended March 31, 2021
1	Investment Manager Fee - Expense LTIDPL IndvIT	1,479.04	916.43	921.47	1,837.90
2	Trusteeship Fee - Expense ITSL	29.50	9.38	32.75	42.13
3	Payment against purchase of equity shares SIPL	100.00	2,600.00	2,223.30	4,823.30
4	Distribution SIPL	1,217.25	1,339.96	-	1,339.96
	L&T IDPL	2,633.07	2,009.95	-	2,009.95
		3,850.32	3,349.91	-	3,349.91
5	Purchase of goods and services incl. taxes, if any L&T	13.59	1.45	1.91	3.36
	L&T IDPL - Project Manager fees	945.29	1,125.74	722.60	1,848.34
	L&T IDPL - Other service fees	273.62	772.83	156.68	929.51
	SIPL - Project Manager fees	291.03	343.30	209.95	553.25
	SIPL - Other service fees	3,436.95	3,285.46	1,714.45	4,999.91
	SEL	-	42.82	42.14	84.96
		4,960.48	5,571.60	2,847.73	8,419.33
6	Reimbursement of expenses to L&T	117.60	11.23	17.04	28.27
	L&T IDPL	3.33	(2.68)	2.68	-
	LTIDPL IndvIT Services Limited	17.86	-	-	-
	SIPL	-	82.12	-	82.12
		138.79	90.67	19.72	110.39
7	Receipt on behalf of related party L&T IDPL	-	95.07	631.32	726.39
	SIPL	43.21	-	-	-
		43.21	95.07	631.32	726.39
8	Paid on behalf of related party L&T IDPL	311.00	-	-	-
		311.00	-	-	-
9	Reimbursement of expenses from LTIDPL IndvIT	386.71	122.52	1.42	123.94
	L&T IDPL	30.31	(1.85)	98.23	96.38
	SIPL	425.22	852.03	-	852.03
		842.24	972.70	99.65	1,072.35
10	Sale of Property, Plant & Equipment SIPL	-	55.13	-	55.13
		-	55.13	-	55.13
11	Unsecured loan repayment including interest accrued SIPL	-	-	7,086.69	7,086.69

IndInfravit Trust

Additional Disclosures as Required by Paragraph 6 of Annexure A to the SEBI Circular
No. CIR/IMD/DF/127/2016

III Outstanding balances as at

S. No.	Particulars	As at September 30, 2021	As at March 31, 2021	As at September 30, 2020
1	Investment Manager Fee - Payable LTIDPL IndvIT	221.92	-	141.46
2	Trusteeship Fee - Payable ITSL	-	4.42	-
3	Share purchase consideration payables SIPL	5,058.17	5,919.81	11,702.67
4	Other payable L&T IDPL	496.23	349.19	270.01
	L&T	15.01	0.19	1.60
	LTIDPL IndvIT	13.00	-	-
	SIPL	2,807.18	1,548.75	2,617.96
	SEL	188.73	188.73	148.95
		3,520.15	2,086.86	3,038.52
5	Other receivable L&T IDPL	0.28	-	-
	L&T	1.97	3.24	8.52
	LTIDPL IndvIT	97.30	0.16	1.15
	SIPL	558.67	801.22	100.00
		658.22	804.62	109.67

For and on behalf of the Board of LTIDPL IndvIT Services Limited
(Investment Manager of IndInfravit Trust)



Place: Mumbai
Date: November 01, 2021

Director