

ISSUE HIGHLIGHTS

Issue of non-convertible, non-cumulative, secured, rated, unlisted, redeemable, taxable Bonds in the nature of debentures of Rs. 10,000 (Rupees Ten Thousand) each for cash at par with benefits under section 85 of the Income Tax Act, 2025 (Erstwhile 54EC of the Income Tax Act, 1961), through Private Placement- Series II – On Tap Basis.

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|--|--|---|--------------------------|-----------------|------------------|-----------------|---------------|
| ISSUE NAME | HUDCO Capital Gains Tax Exemption Bonds-Series-II | | | | | | |
| CREDIT RATING | 'ICRA AAA' by ICRA Limited. 'CARE AAA' by Care Ratings Limited. 'IND AAA' by India Ratings and Research Private Limited. | | | | | | |
| ISSUE SIZE | Rs.250 Crore (Rupees Hundred Crores) plus green shoe option to retain the oversubscription | | | | | | |
| FACE VALUE | Rs. 10,000 per Bond (Rupees Ten Thousand). | | | | | | |
| ISSUE PRICE | Rs. 10,000 per Bond (Rupees Ten Thousand) | | | | | | |
| COUPON RATE | 5.25% annually | | | | | | |
| ISSUE DATE | Issue Opening Date: April 01, 2026(tentative) Issue Closing Date: March 31, 2027 or at a date as may be decided by HUDCO in its absolute discretion. | | | | | | |
| MINIMUM APPLICATION SIZE | Two Bonds of Rs. 10,000 (Rupees Ten Thousand) each (i.e. minimum Rs. 20,000 (Rupees Twenty Thousand)) | | | | | | |
| MAXIMUM APPLICATION SIZE | 500 (Five Hundred) Bonds of Rs. 10,000 (Rupees Ten Thousand) each (i.e. maximum Rs. 50,00,000 (Rupees Fifty Lakh)) in a financial year (subject to provisions of Section 54EC of Income Tax Act, 1961, as amended) | | | | | | |
| MODE OF SUBSCRIPTION | Private placement. | | | | | | |
| CHEQUE / DRAFT TO BE DRAWN IN THE NAME OF | "HUDCO Capital Gain Bonds" for all collection Banks except HDFC. In case of HDFC name of account is "HUDCO CAPITAL GAIN BONDS COLLECTION A/C" | | | | | | |
| DEEMED DATE OF ALLOTMENT | Last day of each month in which the subscription money is received and credited to HUDCO 54EC Collection Account. | | | | | | |
| INTEREST PAYMENT AND DATE | Annually on April 30 th of each year | | | | | | |
| TENOR | 5 (Five) years / 60 (Sixty) months from the Deemed Date of Allotment. | | | | | | |
| REDEMPTION/ MATURITY | At par, at the end of 5 (Five) years / 60 (Sixty) months from the Deemed Date of Allotment. | | | | | | |
| TRANSFERABILITY | Non-transferable, non-negotiable and cannot be offered as a security for any loan or advance. | | | | | | |
| TRUSTEE | Beacon Trusteeship Limited, Mumbai | | | | | | |
| REGISTRAR & TRANSFER AGENT | Kfin Technologies Ltd. | | | | | | |
| BANKERS TO ISSUE | Particulars | HDFC Bank | ICICI Bank | Yes Bank | Axis Bank | IndusInd | Canara |
| | Beneficiary Name | HUDCO CAPITAL GAIN BONDS COLLECTION A/C | HUDCO CAPITAL GAIN BONDS | | | | |
| | Account No. | 50200109629574 | 000405163236 | 00168110000111 | 925020020084002 | 201034058456 | 120034338611 |
| | IFSC | HDFC0000003 | ICIC0000004 | YESB0000016 | UTIB0000007 | INDB0000005 | CNRB0003525 |

Note:

1. HUDCO reserves the right to revise the coupon rate and/or extend and/or close the issue by giving notice on its website. The Eligible Investors are advised to consult HUDCO/Mobilisers, before depositing the application with the bank.
2. All applications submitted but rejected by HUDCO would be returned by HUDCO to the Applicant / collection banker, without any interest.
3. Application for minimum Rs. 20,000 (Rupees Twenty Thousand) (in multiples of Rs. 10,000 (Rupees Ten Thousand) thereafter) will be accepted, any amount received in fraction will be refunded to the Eligible Investor without interest.
4. Only long term capital gains arising from transfer of long term capital assets being land or building or both, within a period of 6 months of the transfer, can be invested in these Bonds.