

RECORD DATE	INTEREST	REDUCTION OF CAPITAL	TOTAL
04-AUG-2017	1.05	0.50	1.55
08-NOV-2017	2.20	0.80	3.00
02-JAN-2018	2.20	0.80	3.00
09-MAY-2018	2.20	0.80	3.00
2017-18 - TOTAL	7.65	2.90	10.55
06-AUG-2018	2.25	0.80	3.05
31-OCT-2018	2.20	0.80	3.00
29-JAN-2021	2.20	0.90	3.10
10-MAY-2019	2.20	0.80	3.00
2018-19 - TOTAL	8.85	3.40	12.25
05-AUG-2019	2.00	1.00	3.00
29-OCT-2019	2.20	0.50	2.50
13-FEB-2020	2.00	0.70	2.70
10-JUN-2020	1.00	0.80	1.80
2019-20 - TOTAL	7.00	3.00	10.00
24-AUG-2020	1.50		1.50
03-NOV-2020	1.50	0.50	2.00
21-JAN-2021	1.80	0.70	2.50
20-MAY-2021	1.70	0.80	2.50
2020-21 - TOTAL	6.50	2.00	8.50
12-AUG-2021	1.20	0.60	1.80
27-OCT-2021	1.20	1.00	2.20
08-FEB-2022	1.20	1.20	2.40
07-MAY-2022	1.20	1.40	2.60
2021-22 - TOTAL	4.80	4.20	9.00
01-AUG-2022	3.05	0.00	3.30
GRAND TOTAL	56.9363	3.3819	61.8025



POWERGRID INFRA INVIT

RECORD DATE	INTEREST	TAXABLE DIVIDEND	TREASURY INCOME	TAX FREE DIVIDEND	TOTAL
15-NOV-2021	3.02	0.96	0.00	0.52	4.50
28-JAN-2022	1.99	0.72	0.01	0.28	3.00
26-MAY-2022	1.90	0.82	0.00	0.28	3.00
2021-2022 - TOTAL	6.91	2.50	0.01	1.08	10.50
02-AUG-2022	1.97	0.50		0.28	3.00
GRAND TOTAL	8.8800	3.0000		1.3600	13.5000





IRB InvIT Fund

IRB INVIT FUND

RECORD DATE	INTEREST	REDUCTION OF CAPITAL	TOTAL
04-AUG-2017	1.05	0.50	1.55
08-NOV-2017	2.20	0.80	3.00
02-FEB-2018	2.20	0.80	3.00
09-MAY-2018	2.20	0.80	3.00
2017-18 - TOTAL	7.65	2.90	10.55
06-AUG-2018	2.25	0.80	3.05
31-OCT-2018	2.20	0.80	3.00
29-JAN-2019	2.20	0.90	3.10
10-MAY-2019	2.20	0.90	3.10
2018-19 - TOTAL	8.85	3.40	12.25
05-AUG-2019	2.00	1.00	3.00
29-OCT-2019	2.00	0.50	2.50
13-FEB-2020	2.00	0.70	2.70
10-JUN-2020	1.00	0.80	1.80
2019-20 - TOTAL	7.00	3.00	10.00
24-AUG-2020	1.50		1.50
03-NOV-2020	1.50	0.50	2.00
21-JAN-2021	1.80	0.70	2.50
20-MAY-2021	1.70	0.80	2.50
2020-21 - TOTAL	6.50	2.00	8.50
12-AUG-2021	1.20	0.60	1.80
27-OCT-2021	1.20	1.00	2.20
08-FEB-2022	1.20	1.20	2.40
07-MAY-2022	1.20	1.40	2.60
2021-22 - TOTAL	4.80	4.20	9.00
04-AUG-2022	1.20	0.80	2.00
GRAND TOTAL	36.0000	16.3000	50.3000



EMBASSY OFFICE PARKS REIT

RECORD DATE	INTEREST	SPV LOAN AMORTIZATION	DIVIDEND	TOTAL
21-AUG-2019	2.30	3.10		5.40
19-NOV-2019	2.7	3.16	0.14	6.00
24-FEB-2020	2.5	3.6	0.14	6.10
28-MAY-2020	2.49	4.17	0.23	6.89
2019-2020 - TOTAL	9.99	14.03	0.37	24.39
14-AUG-2020	2.14	3.33	0.36	5.83
17-NOV-2020	1.90	3.18	0.42	5.50
22-FEB-2021	2.03	2.50	0.02	4.55
07-MAY-2021	1.24	2.15	2.21	5.60
2020-2021 - TOTAL	7.31	11.16	3.01	21.48
5-AUG-2021	1.13	2.00	2.51	5.64
10-NOV-2021	1.14	1.98	2.54	5.66
28-JAN-2022	0.88	1.77	2.55	5.20
28-APR-2021	0.70	2.31	2.25	5.26
2021-2022 - TOTAL	3.85	8.06	9.85	21.76
29-JUL-2022	0.65	1.85	2.83	5.33
GRAND TOTAL	21.8000	35.1000	16.0600	72.9600



MINDSPACE OFFICE PARKS REIT

RECORD DATE	INTEREST	SPV LOAN AMORTIZATION	OTHER INCOME	DIVIDEND	TOTAL
18-FEB-2021	0.53			4.25	4.78
21-MAY-2021	0.37			4.44	4.81
2020-2021 - TOTAL	0.90			8.69	9.59
19-AUG-2021	0.37			4.23	4.60
18-NOV-2021	0.32			4.28	4.60
10-FEB-2022	0.32		0.01	4.31	4.64
12-MAY-2021	0.31			4.30	4.61
2021-2022 - TOTAL	1.32		0.01	17.12	18.45
16-AUG-2022	0.32	0.00		4.41	4.74
GRAND TOTAL	2.5400	0.0000		30.2200	32.7800

Brookfield

BROOKFIELD INDIA REIT

RECORD DATE	INTEREST	DIVIDEND	REPAYMENT OF LOAN	INT ON FD	TOTAL
18-AUG-2021	4.568	0.448	0.981	0.003	6.0000
17-NOV-2021	3.880	0.090	2.000	0.030	6.0000
11-FEB-2022	3.280	0.100	1.590	0.030	5.0000
18-MAY-2022	2.86	0.07	2.15	0.02	5.1000
2021-2022 - TOTAL	14.588	0.708	6.721	0.083	22.1000
12-AUG-2022	2.45	0.06	2.56		5.10
GRAND TOTAL	17.0380	0.7680	9.2810	0.0830	27.2000



TAX TREATMENT OF DISTRIBUTIONS BY REIT & INVIT

Disclaimer:

Please note that the above tax treatment is with respect to **Resident unitholders** and according to the declarations made by the REIT. The source of the same has been mentioned beside every REIT. Please contact your CA/Financial advisor for any specific tax treatment that may apply to you. PRSSB Ltd is not responsible for any misstatements whatsoever.

INVIT	INTEREST	DIVIDEND	RETURN OF CAPITAL (CAPITAL REPAYMENT)	OTHER INCOME (INTEREST ON BANK DEPOSITS)	SOURCE
India Grid Trust	Taxable-Slab rate	Taxable #	Exempt ^	-	Click Here
Powergrid InVIT	Taxable-Slab rate	\$\$	Exempt ^	-	Click Here
IRB InVIT	Taxable-Slab rate	Exempt	&	-	Click Here

IndiGrid has opted for concessional tax rate regime i.e. 22% plus applicable surcharge & cess under Sec.115BAA of the IT Act for its current SPVs (except PrkTCL). The tax obligation may vary in case the SPV acquired in future does not opt for such concessional tax regime.

^ Considering "Capital Repayment" to be part of any other income and hence not subject to tax.

\$\$ Please note that in case of Dividend distributed by PG InVIT - the taxability depends on whether the underlying SPV has opted for concessional tax regime. If the underlying SPV has opted for concessional tax regime under section 115BAA of Income Tax act, the "Dividend" received to that extent will be taxable.

& Capital reduction/ buyback will result in reduction in the cost of Investments.

REIT	INTEREST	DIVIDEND	AMORTISATION OF SPV LEVEL DEBT (REPAYMENT OF SHAREHOLDER'S LOAN)	OTHER INCOME (INTEREST ON BANK DEPOSITS)	SOURCE
Embassy REIT	Taxable-Slab rate	Exempt	Exempt*	-	Click Here
MindSpace REIT	Taxable-Slab rate	Exempt	Not Distributed	-	Click Here
Brookfield REIT	Taxable-Slab rate	Exempt	Exempt**	Exempt	Click Here

*It is assumed that Amortization of SPV level debt is part of "balance distributions" in case of Embassy REIT and hence not subject to tax.

**Repayment of Shareholder's loan is exempt but it may reduce cost of acquisition of units for unitholders.

In case of Embassy REIT - Return of Capital is termed as "Amortization of SPV level Debt"

In case of MindSpace REIT - One of the nature of distributions is "Other Income" but the tax treatment for the same is unclear.

In case of Brookfield REIT - Return of Capital is termed as "Repayment of Shareholder's Loan" and they also distribute Income in the nature of "Interest on Fixed deposits"

