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IndiGrid INDIA GRID TRUST

	RECORD DATE	INTEREST	TAX FREE DIV	TAXABLE DIV	RETURN OF CAPITAL	OTH INCOME	TOTAL
Q1-FY-17	04-Aug- 17	0.92					0.92
Q2-FY-17	07-Nov- 17	2.75					2.75
Q3-FY-17	23-Jan- 18	2.89					2.89
Q4-FY-17	02-May- 18	3.00					3.00
FY 2017-18 TOTAL		9.56	0.00	0.00	0.00	0.00	9.56
Q1-FY-18	02-Aug- 18	3.00					3.00
Q2-FY-18	26-Oct- 18	2.72			0.28		3.00
Q3-FY-18	22-Jan- 19	3.00					3.00
Q4-FY-18	30-Apr- 19	3.00					3.00
FY 2018-19 TOTAL		11.72	0.00	0.00	0.28	0.00	12.00
Q1-FY-19	05-Aug- 19	2.88			0.12		3.00
Q2-FY-19	30-Oct- 19	3.00					3.00
Q3-FY-19	27-Jan- 20	3.00					3.00
Q4-FY-19	01-Jun- 20	3.00					3.00
FY 2019-20 TOTAL		11.88	0.00	0.00	0.12	0.00	12.00
Q1-FY-20	12-Aug- 20	3.00					3.00
Q2-FY-20	09-Nov- 20	3.00					3.00
Q3-FY-20	28-Jan- 21	3.10					3.10
Q4-FY-20	02-Jun- 21	1.51	0.5200		1.07		3.10
FY 2020-21 TOTAL		10.61	0.52	0.00	1.07	0.00	12.20
Q1-FY-21	05-Aug- 21	3.04	0.15				3.19
Q2-FY-21	02-Nov- 21	1.86	0.05		1.28		3.19
Q3-FY-21	27-Jan- 22	2.66	0.52				3.18
Q4-FY-21	20-May- 22	2.55	0.00		0.64		3.19
FY 2021-22 TOTAL		10.11	0.72	0.00	1.91	0.00	12.74
Q1-FY-22	01-Aug- 22	3.06	0.24				3.30
Q2-FY-22	16-Nov- 22	3.11			0.19		3.30
Q3-FY-22	31-Jan- 23	2.80			0.50		3.30
Q4-FY-22	18-May- 23	2.53	0.26	0.03	0.59	0.05	3.45
FY 2022-23 TOTAL		11.51	0.50	0.03	1.27	0.05	13.35
Q1-FY-23	03-Aug- 23	3.18		0.06	0.20	0.01	3.45
Q2-FY-23	09-Nov- 23	2.90			0.63	0.02	3.55
Q3-FY-23	31-Jan- 24	2.95			0.56	0.04	3.55
Q4-FY-23							0.00
FY 2023-24 TOTAL		9.02	0.00	0.06	1.40	0.07	10.55
GRAND TOTAL		74.41	1.74	0.09	6.05	0.11	82.40



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IRB IRB INVIT
IRB INVIT FUND

	RECORD DATE	INTEREST	RETURN OF CAPITAL	TOTAL
Q1-FY-17	04-Aug- 17	1.05	0.50	1.55
Q2-FY-17	08-Nov- 17	2.20	0.80	3.00
Q3-FY-17	02-Feb- 18	2.20	0.80	3.00
Q4-FY-17	09-May- 18	2.20	0.80	3.00
FY 2017-18 TOTAL		7.65	2.90	10.55
Q1-FY-18	06-Aug- 18	2.25	0.80	3.05
Q2-FY-18	31-Oct- 18	2.20	0.80	3.00
Q3-FY-18	29-Jan- 19	2.20	0.90	3.10
Q4-FY-18	10-May- 19	2.20	0.90	3.10
FY 2018-19 TOTAL		8.85	3.40	12.25
Q1-FY-19	05-Aug- 19	2.00	1.00	3.00
Q2-FY-19	29-Oct- 19	2.00	0.50	2.50
Q3-FY-19	13-Feb- 20	2.00	0.70	2.70
Q4-FY-19	10-Jun- 20	1.00	0.80	1.80
FY 2019-20 TOTAL		7.00	3.00	10.00
Q1-FY-20	24-Aug- 20	1.50		1.50
Q2-FY-20	03-Nov- 20	1.50	0.50	2.00
Q3-FY-20	21-Jan- 21	1.80	0.70	2.50
Q4-FY-20	20-May- 21	1.70	0.80	2.50
FY 2020-21 TOTAL		6.50	2.00	8.50
Q1-FY-21	12-Aug- 21	1.20	0.60	1.80
Q2-FY-21	27-Oct- 21	1.20	1.00	2.20
Q3-FY-21	08-Feb- 22	1.20	1.20	2.40
Q4-FY-21	07-May- 22	1.20	1.40	2.60
FY 2021-22 TOTAL		4.80	4.20	9.00
Q1-FY-22	04-Aug- 22	1.20	0.80	2.00
Q2-FY-22	21-Oct- 22	1.25	0.80	2.05
Q3-FY-22	11-Feb- 23	1.75	0.25	2.00
Q4-FY-22	12-May- 23	1.70	0.30	2.00
FY 2022-23 TOTAL		5.90	2.15	8.05
Q1-FY-23	10-Aug- 23	1.70	0.30	2.00
Q2-FY-23	01-Nov- 23	1.70	0.30	2.00
Q3-FY-23	05-Feb- 24	1.70	0.30	2.00
Q4-FY-23				0.00
FY 2023-24 TOTAL		5.10	0.90	6.00
GRAND TOTAL		45.80	18.55	64.35



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POWERGRID INFRA INVIT

	RECORD DATE	INTEREST	TAXABLE DIV	TAXFREE DIV	Repayment of SPV Debt	Treasury Income	TOTAL
Q2-FY-21	15-Nov- 21	3.02	0.96	0.52	0.00	0.00	4.50
Q3-FY-21	28-Jan- 22	1.99	0.72	0.28	0.00	0.01	3.00
Q4-FY-21	26-May- 22	1.90	0.82	0.28	0.00	0.00	3.00
FY 2021-22 TOTAL		6.91	2.50	1.08	0.00	0.01	10.50
Q1-FY-22	02-Aug- 22	1.97	0.50	0.28	0.24	0.01	3.00
Q2-FY-22	15-Nov- 22	1.98	0.62	0.20	0.19	0.01	3.00
Q3-FY-22	30-Jan- 23	2.01	0.43	0.25	0.30	0.01	3.00
Q4-FY-22	31-May- 23	1.90	0.26	0.34	0.49	0.01	3.00
FY 2022-23 TOTAL		7.86	1.81	1.07	1.22	0.04	12.00
Q1-FY-23	02-Aug- 23	2.03	0.20	0.24	0.52	0.01	3.00
Q2-FY-23	14-Nov- 23	1.97	0.34	0.21	0.47	0.01	3.00
Q3-FY-23	30-Jan- 24	1.97	0.39	0.16	0.47	0.01	3.00
Q4-FY-23							0.00
FY 2023-24 TOTAL		5.97	0.93	0.61	1.46	0.03	9.00
GRAND TOTAL		20.74	5.24	2.76	2.68	0.08	31.50



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EMBASSY OFFICE PARKS REIT

	RECORD DATE	INTEREST	SPV LOAN AMORTIZATION	DIVIDEND	OTHER INCOME	TOTAL
Q1-FY-19	21-Aug- 19	2.30	3.10			5.40
Q2-FY-19	19-Nov- 19	2.70	3.16	0.14		6.00
Q3-FY-19	24-Feb- 20	2.50	3.60			6.10
Q4-FY-19	28-May- 20	2.49	4.17	0.23		6.89
FY 2019-20 TOTAL		9.99	14.03	0.37		24.39
Q1-FY-20	14-Aug- 20	2.14	3.33	0.36		5.83
Q2-FY-20	17-Nov- 20	1.90	3.18	0.42		5.50
Q3-FY-20	22-Feb- 21	2.03	2.50	0.02		4.55
Q4-FY-20	07-May- 21	1.24	2.15	2.21		5.60
FY 2020-21 TOTAL		7.31	11.16	3.01		21.48
Q1-FY-21	05-Aug- 21	1.13	2.00	2.51		5.64
Q2-FY-21	10-Nov- 21	1.14	1.98	2.54		5.66
Q3-FY-21	28-Jan- 22	0.88	1.77	2.55		5.20
Q4-FY-21	28-Apr- 22	0.70	2.31	2.25		5.26
FY 2021-22 TOTAL		3.85	8.06	9.85		21.76
Q1-FY-22	29-Jul- 22	0.65	1.85	2.83		5.33
Q2-FY-22	01-Nov- 22	0.86	2.40	2.20		5.46
Q3-FY-22	03-Feb- 23	0.69	2.39	2.23		5.31
Q4-FY-22	06-May- 23	0.86	1.94	2.81		5.61
FY 2022-23 TOTAL		3.06	8.58	10.07		21.71
Q1-FY-23	03-Aug- 23	0.69	2.30	2.38	0.01	5.38
Q2-FY-23	03-Nov- 23	1.21	2.02	2.30		5.53
Q3-FY-23	12-Feb- 24	1.28	2.38	1.54		5.20
Q4-FY-23						0.00
FY 2023-24 TOTAL		3.18	6.70	6.22	0.01	16.11
GRAND TOTAL		27.39	48.53	29.52	0.01	105.45



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MINDSPACE OFFICE PARKS REIT

	RECORD DATE	INTEREST	DIVIDEND	Other Income	TOTAL
Q3-FY-20	18-Feb- 21	0.53	4.25		4.78
Q4-FY-20	21-May- 21	0.37	4.44		4.81
FY 2020-21 TOTAL		0.90	8.69	0.00	9.59
Q1-FY-21	19-Aug- 21	0.37	4.23		4.60
Q2-FY-21	18-Nov- 21	0.32	4.28		4.60
Q3-FY-21	10-Feb- 22	0.32	4.31	0.01	4.64
Q4-FY-21	12-May- 22	0.31	4.30		4.61
FY 2021-22 TOTAL		1.32	17.12	0.01	18.45
Q1-FY-22	16-Aug- 22	0.32	4.41	0.01	4.74
Q2-FY-22	21-Nov- 22	0.36	4.37	0.02	4.75
Q3-FY-22	06-Feb- 23	0.43	4.37		4.80
Q4-FY-22	10-May- 23	0.43	4.37	0.01	4.81
FY 2022-23 TOTAL		1.54	17.52	0.04	19.10
Q1-FY-23	31-Jul- 23	0.46	4.33	0.01	4.80
Q2-FY-23	06-Nov- 23	0.49	4.30		4.79
Q3-FY-23	31-Jan- 24	0.50	4.29	0.01	4.80
Q4-FY-23					0.00
FY 2023-24 TOTAL		1.45	12.92	0.02	14.39
GRAND TOTAL		5.21	56.25	0.07	61.53



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Brookfield **BROOKFIELD INDIA REIT**

	RECORD DATE	INTEREST	DIVIDEND	REPAYMENT OF LOAN	INT ON FD	TOTAL
Q1-FY-21	18-Aug- 21	4.57	0.45	0.98	0.00	6.00
Q2-FY-21	17-Nov- 21	3.88	0.09	2.00	0.03	6.00
Q3-FY-21	11-Feb- 22	3.28	0.10	1.59	0.03	5.00
Q4-FY-21	18-May- 22	2.86	0.07	2.15	0.02	5.10
FY 2021-22 TOTAL		14.59	0.71	6.72	0.08	22.10
Q1-FY-22	12-Aug- 22	2.45	0.06	2.56	0.03	5.10
Q2-FY-22	16-Nov- 22	2.42	0.09	2.57	0.02	5.10
Q3-FY-22	15-Feb- 23	2.27	0.10	2.60	0.03	5.00
Q4-FY-22	26-May- 23	2.30		2.66	0.04	5.00
FY 2022-23 TOTAL		9.44	0.25	10.39	0.12	20.20
Q1-FY-23	23-Aug- 23	1.79		2.02	0.04	3.85
Q2-FY-23	14-Nov- 23	2.07		2.14	0.19	4.40
Q3-FY-23	20-Feb- 24	2.21		2.48	0.06	4.75
Q4-FY-23						0.00
FY 2023-24 TOTAL		6.07	0.00	6.64	0.29	13.00
GRAND TOTAL		30.10	0.96	23.75	0.49	55.30



NEXUX SELECT TRUST REIT

	RECORD DATE	INTEREST	DIVIDEND	REPAYMENT OF LOAN	INT ON FD	TOTAL
Q1-FY-23						0.0000
Q2-FY-23	17-Nov- 23	0.8500	1.8400	0.2900		2.9800
Q3-FY-23	14-Feb- 24	0.7060	1.0460	0.2230	0.0250	2.0000
Q4-FY-23						0.0000
FY 2023-24 TOTAL		1.5560	2.8860	0.5130	0.0250	4.9800



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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"