

# BROOKFIELD INDIA INFRASTRUCTURE MANAGER PRIVATE LIMITED

CIN: U67190MH2010PTC202800

Registered Office: Seawoods Grand Central, Tower-1, 3<sup>rd</sup> Level, C Wing - 301 to 304,  
Sector 40, Seawoods Railway Station, Navi Mumbai, Thane, Maharashtra - 400706, India

Tel No.: 91 22 3501 8000 | Email: [compliance@pipelineinvit.com](mailto:compliance@pipelineinvit.com)

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May 30, 2024

To,  
**BSE Limited,**  
Phiroze Jeejeebhoy Towers, Dalal Street,  
Mumbai - 400 001,  
Maharashtra, India.

**Sub.: Annual Secretarial Compliance Report of India Infrastructure Trust ("Trust") for the financial year ended March 31, 2024**

**Ref.: (1) India Infrastructure Trust (Scrip Code 542543)**  
**(2) Securities and Exchange Board of India (Infrastructure Investment Trusts) Regulations, 2014 read with applicable SEBI circular(s)**

Sir/Madam,

Pursuant to Regulation 26J of the Securities and Exchange Board of India (Infrastructure Investment Trust) Regulation, 2014 read with SEBI Master Circular no. SEBI/HO/DDHS-PoD2/P/CIR/2024/44 dated May 15, 2024, we hereby submit the Annual Secretarial Compliance Report of the Trust for the financial year ended on March 31, 2024, issued by M/s. MMJB & Associates LLP, Company Secretaries, Mumbai.

The same is also available on the website of the Trust i.e. [www.pipelineinvit.com](http://www.pipelineinvit.com).

You are requested to kindly take the same on record.

Thanking you,

Yours faithfully,

For India Infrastructure Trust  
**Brookfield India Infrastructure Manager Private Limited**  
(acting in its capacity as the Investment Manager of India Infrastructure Trust)



**Vikas Prakash**  
**Company Secretary and Compliance Officer**

**CC: Axis Trustee Services Limited ("Trustee of the Trust")**  
2<sup>nd</sup> Floor, SW, The Ruby, 29, Senapati Bapat Marg,  
Dadar West, Dadar - 400028, Mumbai,  
Maharashtra, India

# *MMJB & Associates LLP*

## Company Secretaries

803-804, 8<sup>th</sup> Floor, Ecstasy, Citi of Joy, JSD Road, Mulund - West, Mumbai – 400080, (T) 022-21678100  
LLPIN: AAR-9997

### **Secretarial Compliance Report of India Infrastructure Trust** For the year ended March 31, 2024

To,  
**India Infrastructure Trust**  
*(Acting through its Investment Manager -  
Brookfield India Infrastructure Manager Private Limited)*  
Seawoods Grand Central, Tower-1, 3rd Level,  
C Wing - 301 to 304, Sector 40, Seawoods Railway Station,  
Thane – 400706, Maharashtra.

We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **India Infrastructure Trust** (hereinafter referred as 'the InvIT'), acting through its Investment Manager – Brookfield India Infrastructure Manager Private Limited (hereinafter referred as 'the Investment Manager') having its registered office at Seawoods Grand Central, Tower-1, 3rd Level, C Wing - 301 to 304, Sector 40, Seawoods Railway Station, Thane – 400706, Maharashtra. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Investment Manager books, papers, minutes books and other records maintained by the Investment Manager and also the information provided by the Investment Manager, its officers, agents and authorized representatives during the conduct of Secretarial Review, we hereby report that the InvIT has, during the review period covering the financial year ended on March 31, 2024, complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter:

We, MMJB & Associates LLP, Practicing Company Secretaries, have examined:

- (a) all the documents and records made available to us and explanation provided by the Investment Manager,
- (b) the filings/submissions made by the Investment Manager to the Stock Exchanges,
- (c) website of the InvIT,
- (d) any other document/filing, as may be relevant, which has been relied upon to make this certification, for the period covering from April 01, 2023 to March 31, 2024 ('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;
- (b) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 **(To the extent applicable to the InvIT)**;
- (c) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **(Not Applicable to the InvIT for the Review period)**
- (d) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015.
- and circulars/ guidelines or issued thereunder;

Based on 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 as mentioned below:-

Sr. No	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Deviations	Observations/ Remarks of the Practicing Company Secretary
Nil			

- (b) The investment manager of the InvIT has maintained proper records under the provisions of the above Regulations and circulars/ guidelines issued thereunder insofar as it appears from my/our examination of those records.
- (c) The following are the details of actions taken against the InvIT, parties to the InvIT\*, its promoters, directors either by SEBI or by Stock Exchanges (*including under the Standard Operating Procedures issued by SEBI through various circulars*) under the aforesaid Acts/ Regulations and circulars/ guidelines issued thereunder:

Sr. No.	Action taken by	Details of violation	Details of action taken E.g. fines, warning letter, debarment, etc.	Observations/ remarks of the Practicing Company Secretary, if any.
Nil				

\*This does not include actions taken, if any, by SEBI or Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under the aforesaid Acts/ Regulations and circulars/ guidelines issued thereunder against the parties to the InvIT (including the administrative warnings issued by SEBI to the Trustee in relation to other entities), its promoters and directors not pertaining to the InvIT.

(d) The investment manager of the InvIT has taken following actions to comply with the observations made in previous reports:

Sr. No	Observations of the Practicing Company Secretary in the previous reports	Observations made in the secretarial compliance report for the year ended...	Actions taken by the Investment Manager, if any	Comments of the Practicing Company Secretary on the actions taken by the InvIT
Nil				

**We further report that**, the Investment Manager on behalf of InvIT has requested for an extension through a letter dated March 23, 2023 for extending the effective date for complying with the requirements under Regulation 18, 19, 20, 21, 26 and certain sub regulations of Regulation 17 and 25 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and additional requirements as prescribed in the Chapter VIB of the InvIT Regulations. Further, Securities and Exchange Board of India vide its email dated April 06, 2023 had allowed additional time of two months to comply with governance norms. Accordingly, the governance norms were applicable from June 01, 2023.

**For MMJB & Associates LLP  
Company Secretaries**

DEEPTI AMEY KULKARNI Digitally signed by  
DEEPTI AMEY KULKARNI  
Date: 2024.05.24  
10:37:48 +05'30'

**Deepti Kulkarni  
Designated Partner  
ACS: A34733  
CP: 22502  
PR 2826/2022  
UDIN: A034733F000437036**

**Date:** May 24, 2024  
**Place:** Mumbai