



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 INCOME TAX ACT,2025 (Erstwhile 54EC of the Income Tax Act, 1961), through Private Placement- Series II – On Tap Basis.

ISSUE	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						
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	001681100000111	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.