

POLICY ON UNCLAIMED AMOUNTS

TVS INFRASTRUCTURE TRUST

A. Preamble:

TVS Infrastructure Investment Manager Private Limited ("**Investment Manager**") has been appointed as the investment manager of TVS Infrastructure Trust ("**Trust**"), an infrastructure investment trust registered with the Securities and Exchange Board of India ("**SEBI**") in accordance with the Securities and Exchange Board of India (Infrastructure Investment Trusts) Regulations, 2014, as amended, including any guidelines, circulars, notifications and clarifications framed or issued thereunder ("**InvIT Regulations**").

Securities and Exchange Board of India vide its circular bearing reference number SEBI/HO/DDHS-PoD-2/P/CIR/2025/102 dated July 11, 2025 has mandated the Investment Manager of Infrastructure Investment Trusts ("**InvITs**") to formulate a policy for filing of claims by the Unitholders and Debenture holders and the process to be followed for verification of claims.

The Policy on Unclaimed Amounts ("**Policy**") aims to provide a comprehensive policy specifying the process to be followed by Unitholders and Debenture holders for claiming their unclaimed or unpaid amounts and processing of the same by the Investment Manager of the Trust. It stipulates the format in which a Unitholder or a Debenture Holder shall submit a claim, the procedure and documentation for making a claim, the documents required to be submitted in support of the claim, the manner and timeline of submission of the claim, conditions for rejection of claim, the option of re-filing of a claim and the process to be followed for verification of claims.

B. Objective:

The purpose of this Policy is to facilitate the procedural framework for dealing with unclaimed amounts lying with the Trust and claims to be filed by the unitholders or debenture holders for their unclaimed amounts transferred to the Unpaid Distribution/Interest Account or Investor Protection and Education Fund ("**IPEF**"), as the case may be.

Considering that it could be possible that the distribution amounts or the interest could remain unclaimed or unpaid because of various reasons, including failure to update account details by the unitholders or debenture holders, the Investment Manager of the Trust appointed pursuant to the Investment Management Agreement, as amended, from time to time, has formulated this Policy.

C. Definitions:

1. "**Applicable Law**" shall mean the laws having jurisdiction over the matter in question, including all applicable statutes, enactments, acts of legislature, ordinances, rules, bye-laws, regulations, notifications, decrees, arbitral awards, consents, directions, directives, orders or regulations or other governmental or regulatory restrictions or conditions, or any similar form of decision of, or determination by, any governmental authority, including the Securities and Exchange Board of India, whether in effect as of the date of this Policy or thereafter, including but not limited to the InvIT Regulations (as defined below).
2. "**Authorised Person**" means any person duly authorised by the Board.

3. **"Board"** means the Board of Directors of the Investment Manager of the Trust or any of the Committees constituted by it.
4. **Claimant** shall mean including but not limited to, includes:
 - the unitholder; or
 - the debenture holder; or
 - nominee of the unitholder(s)/debenture holder(s); or
 - legal heir or successor(s) of unitholders or debenture holders; or
 - Surviving joint Unitholder(s) in case of demise of first joint Unitholder, where the unit(s) of the Trust is held in joint demat account; or
 - All co-parceners of HUF together, in case of demise of Karta, where the unit(s) of the Trust is held in the name of Hindu Undivided Family (HUF);
 - The authorised partner of a partnership firm or a limited liability partnership (LLP) where the unitholder is a firm or an LLP;
 - The trustee of the trust, where a trust is a unitholder;
 - A power of attorney holder of a unitholder along with a certified copy of the power of attorney or the relevant resolution or authority as the case may be along with the certified copy of the memorandum of association and articles of association, and/or bye-laws as applicable.
5. **"CML"** shall mean client master ledger containing the existing bank account details.
6. **"Debenture Holder"** shall mean any person who holds any debt securities issued by the Trust.
7. **"Distribution"** shall mean distribution made by the Trust to its Unitholders from time to time, in accordance with the InvIT Regulations and distribution policy of the Trust, as approved and adopted by the Investment Manager from time to time.
8. **"Investment Manager"** means TVS Infrastructure Investment Manager Private Limited.
9. **"InvIT Regulations"** means the Securities and Exchange Board of India (Infrastructure Investment Trust) Regulations, 2014, as amended from time to time, including any circular, notifications issued thereunder.
10. **"InvIT Master Circular"** means the master circular dated July 11, 2025 issued by SEBI, bearing reference number SEBI/HO/DDHS-PoD-2/P/CIR/2025/102.
11. **"IPEF"** means the Investor Protection and Education Fund constituted by the SEBI under the Securities and Exchange Board of India Act, 1992, as amended.
12. **"Nodal Officer"** means the Compliance Officer of the Trust.
13. **"SEBI"** means Securities and Exchange Board of India.
14. **"Trust" or "InvIT"** means TVS Infrastructure Trust.
15. **"Unclaimed or Unpaid Amount"** means any Distribution amount which remains unpaid or unclaimed by a unitholder or interest/ redemption amount which remains unclaimed by any debenture holder within the stipulated period.
16. **"Unpaid or Unclaimed Distribution Account"** shall mean the account opened with a scheduled bank, where the Unclaimed or Unpaid Amount in relation to the distribution amount to be paid to the Unitholder shall be transferred.

17. **“Unpaid or Unclaimed Interest Account”** shall mean the account opened with a scheduled bank, where the Unclaimed or Unpaid Amount in relation to the interest amount to be paid to the Debenture Holder shall be transferred

18. **“Unitholder”** shall mean any person who holds any unit of the Trust.

D. NODAL OFFICER

Compliance Officer of the Trust has been appointed as the Nodal Officer to handle all communication with investors, SEBI, stock exchange(s) and depositories regarding Unclaimed or Unpaid Amounts

Further, the contact details of the Nodal Officer are available on the website of the Trust at [www.https://www.tvsinfratrust.com/](https://www.tvsinfratrust.com/)

In case of change in nodal officer, the Investment Manager shall designate another person within 15 days of such change.

E. Scope of the Policy:

This Policy applies to TVS Infrastructure Trust and shall be implemented through the Investment Manager.

F. Transfer of Unpaid or Unclaimed Amounts

- (a) Where the Investment Manager has made a distribution within five (5) working days from the record date, but the payment to any unitholder(s) has remained unpaid or unclaimed, the Investment Manager shall, within seven (7) working days from the date of expiry of such period of five working days, transfer such Unclaimed or Unpaid Amount to an 'Unpaid or Unclaimed Distribution Account'. The details of such amount transferred to an Unpaid or Unclaimed Distribution Account shall be uploaded by the Investment Manager on the website of the Trust.
- (b) Where the interest/ repayment amount to the Debenture Holders has not been claimed within thirty days from the due date of interest/ redemption payment, the Investment Manager shall within seven days from the date of expiry of the said period of thirty days, transfer such Unclaimed or Unpaid Amount to an 'Unpaid or Unclaimed Interest Account'. The details of such amount transferred to Unpaid or Unclaimed Interest Account shall be uploaded by the Investment Manager on the website of the Trust.
- (c) Any amount transferred to the Unpaid or Unclaimed Distribution Account as mentioned in point (a) above, which remains unpaid or unclaimed for a period of seven years from the due date of such transfer, shall be transferred by the Investment Manager, along with interest accrued, if any, thereon, to the Investor Protection and Education Fund (**“IPEF”**) within a period of thirty (30) days from the date of expiry of seven years. The details of such amount transferred to IPEF shall be uploaded by the Investment Manager on the website of the Trust within a period of thirty days of transferring the unclaimed amounts to the IPEF. The Investment Manager shall, after processing an application received from the Unitholder for unclaimed amount and satisfying itself of the correctness of information submitted, make an application to IPEF for refund of such amount in the form and manner specified in Chapter 23 of the InvIT Master Circular. Once the Trust receives the amount from IPEF, it shall transfer the same to the Unitholder within 30 days of the receipt of the amount.
- (d) Any amount transferred to the Unpaid or Unclaimed Interest Account as mentioned in point (b) above which remains unpaid or unclaimed for a period of seven years from the due date of such transfer shall be transferred by the Investment Manager to the IPEF upon expiry of seven years. The details of such amount transferred to IPEF shall be uploaded by the Investment Manager on the

website of the Trust. The Investment Manager shall, after processing an application received from the Debenture holder for Unclaimed or Unpaid Amount and satisfying itself of the correctness of information submitted, make an application to IPEF for refund of such amount. Once the Trust receives the amount from IPEF, it shall transfer the same to the Debenture Holder within 30 days of the receipt of the amount.

- (e) Unitholders or Debenture Holders entitled to any unclaimed/unpaid amount transferred to Unpaid Distribution Account/IPEF Account, can claim the same by making application to Investment Manager in the manner as mentioned in this Policy.

G. Search Facility:

- a. The Investment Manager shall provide a search facility on the website of the InvIT for unitholders to verify if there is any unclaimed amount due to them and:
- i. Lying in the Unpaid Distribution Account of the InvIT;
 - ii. Transferred to the IPEF.
- b. The search criterion may be based on combinations, such as:
- i. PAN and Date of birth; or
 - ii. Name and Depository Participant Identification (DP ID)/ Client Identification (Client ID).
- c. Information of unclaimed amounts: Upon such search, the following information shall be visible to the unitholder:
- Amount due to the unitholder on the date of declaration (in INR);
 - Category - Interest/ Dividend/ Repayment of Capital/ any other;
 - Date when amount became due (dd/mm/yyyy);
 - Amount (in INR) transferred to Unpaid or Unclaimed Distribution Account (including penal interest, if any, for delay in transfer by the Investment Manager);
 - Date when unclaimed amount was transferred to Unpaid Distribution Account (dd/mm/yyyy);
 - The interest, if any, in the Unpaid or Unclaimed Distribution Account, that accrues to the unitholder in proportion to his/ her unclaimed amount, may also be disclosed by the Investment Manager.
- d. Further, information of the Unclaimed amounts should include:
- Amount lying unclaimed in the Unpaid or Unclaimed Distribution Account of the Trust as at end of seven years (in INR);
 - Break-up of interest/ dividend/ Repayment of Capital/ any other;
 - Date when amount became due for transfer to IPEF (dd/mm/yyyy);
 - Amount (in INR) transferred to IPEF by the Investment Manager;
 - Date when unclaimed amount was transferred to the IPEF by the Investment Manager (dd/mm/yyyy);

H. Process for Filing of Claims: The Unitholders and Debenture Holders shall follow the process below for filing claims.

1. Submit the application in the format provided as **Annexure – A1, A2, B1 or B2 as applicable**.
2. The claim shall be submitted either by the Unitholders/Debenture Holders themselves or by their legal heir/ nominee.
3. Self-attested proof of identity, proof of address and proof of holding shall be submitted along with the application.
4. The Unitholders or Debenture Holders may submit their claims by sending an email to following email IDs:

Unitholders – bonds.helpdesk@linkintime.co.in and investorrelations@tvsinfratrust.com

Debenture Holders – bonds.helpdesk@linkintime.co.in and investorrelations@tvsinfratrust.com

5. If any clarification is sought by the Trust or the Registrar and Transfer Agent on behalf of the Trust, the same shall be submitted by the investors within thirty (30) days from the date of receipt of such communication, failing which claim may be rejected. However, rejection of claim does not debar a Unitholder or Debenture holder from filing a fresh claim.
6. The claim may be rejected by the Trust if there are any discrepancies in the application or the documents are insufficient, and the Unitholders or Debenture holders may re-file their claims on or after the date of intimation of discrepancies/ insufficiency.
7. The claim shall be processed by the Investment Manager within thirty (30) days of the date of application subject to receipt of all documents and information as per the requirement. In case of no discrepancies, the claim shall be processed within thirty (30) days from the date of submission of revised documents to the satisfaction of the Investment Manager.
8. Unitholders or Debenture holders may raise queries/grievances relating to their claim or check status of their claim by sending an email to the following email IDs:

Unitholders

Email Id: bonds.helpdesk@linkintime.co.in and investorrelations@tvsinfratrust.com

Phone No.: +91 8108116767

Debenture Holders

Email Id: bonds.helpdesk@linkintime.co.in or investorrelations@tvsinfratrust.com

Phone No.: +91 8108116767

I. Processing of Claim by the Trust: The Investment Manager shall follow the steps below for verification of claims before processing the same:

1. Upon receipt of a claim application, the Trust or RTA shall check if all the documents submitted by the Unitholder or Debenture Holder are in order.
2. The claim shall be re-verified by the Trust or RTA from the details published on the website of the Trust.
3. If any clarification is required, the same shall be intimated to the Unitholder(s) or Debenture Holder(s) by sending an email.
4. The Trust or RTA may reject an application if there are any discrepancies in the application or the documents are insufficient.
5. If all the documents are in order, the Investment Manager shall remit the payment to the Unitholder or Debenture Holder using electronic modes for funds transfer within 30 days from the date of submission or receipt of complete information.
6. In case of any further information is required or if any defects or incompleteness is found in the documents upon examination, the Unitholder(s) shall provide additional information, rectify defects or incompleteness or re-submit such application or documents within thirty (30) days from the date of receipt of such communication from the InvIT. Further, failing to provide additional details sought within thirty (30) days, the claim will be rejected, and the unitholder will be required to file a fresh claim.
7. The Investment Manager shall within thirty (30) days of receipt of a claim application from a unitholder and/ or receipt of complete information as called upon from the unitholder and upon the complete verification of such application, remit the payment to the unitholder using electronic modes for funds transfer.
8. When Claimant(s) is the legal heir / successor / nominee of the registered Unitholder of the Trust: In case of transmission of units of the InvIT, whether the claimant is the registered Unitholder or legal heir / successor / nominee of such registered Unitholder of the Trust, shall submit all the documents as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, from time to time ("**SEBI Listing Regulations**") and circulars issued thereunder, for the transmission of units of Trust and/ or the corresponding claim thereon, as applicable.

The procedure as per the SEBI Listing Regulations for the transmission of units of Trust and/ or the corresponding claim thereon is indicated in **Annexure A2**.

J. Display of Information w.r.t. Claims on Website: The Investment Manager shall:

1. Within a period of thirty (30) days of transferring the Unclaimed or Unpaid Amount to the Unpaid or Unclaimed Distribution Account or the Unpaid or Unclaimed Interest Account, upload the below-mentioned details on the website of Trust:

Unitholders

Amount lying unclaimed (including penal interest, if any) (in INR)	Category (Interest/ Dividend/ Repayment of Capital/ Any other)	No. of Unitholders	Date when amount became due (dd/mm/yyyy)	Date when unclaimed amount was transferred to Unpaid Distribution Account (dd/mm/yyyy)	Date when amount is to be transferred to IPEF (dd/mm/yyyy)
Total					

Name and designation of the Nodal Officer:

Email ID and phone no.:

Debenture Holders

ISIN	Amount lying unclaimed (including Penal interest, if any) (in INR)	Category (Interest/Redemption amount)	No. of Investors	Date when amount became due (dd/mm/yyyy)	Date when unclaimed amount was transferred to Account (dd/mm/yyyy)	Date when amount is to be transferred to IPEF (dd/mm/yyyy)
Total						

Name and designation of the Nodal Officer:

Email ID and phone no.:

2. display the cumulative details of the number of claims received, processed, pending, etc. on the website of the Trust.
3. within a period of thirty days of transferring the unclaimed or unpaid amounts to the IPEF, upload the details on the website of the Trust, as given below:

Unitholders

Amount lying unclaimed in Unpaid or Unclaimed Distribution Account as at end of seven years (7) (in INR)	Category (Interest/ Dividend/ Repayment of Capital/ Any other)	No. of Unitholders	Date when amount became due for transfer to IPEF (dd/mm/yyyy)	Date when unclaimed amount was transferred to IPEF (dd/mm/yyyy)	Amount transferred to IPEF (in INR)
Total					

Name and designation of the Nodal Officer:

Email ID and phone no.:

Debenture Holders

ISIN	Amount lying unclaimed in Unpaid or Unclaimed Interest Account as at end of seven years (in INR)	Category (Interest/ Redemption amount)	No. of Debenture Holders	Date when amount became due for transfer to IPEF (dd/mm/yyyy)	Date when Unclaimed or Unpaid Amount was transferred to IPEF (dd/mm/yyyy)	Amount transferred to IPEF (in INR)
Total						

Name and designation of the Nodal Officer:

Email ID and phone no.:

- K. Maintenance of Records:** The Trust shall preserve information pertaining to the Unclaimed or Unpaid Amounts of the Unitholders and Debenture Holders including relevant documentation. The Trust shall furnish necessary information, as and when called for by SEBI.
- L.** Notwithstanding the above, this Policy will stand amended to the extent of any change in Applicable Law, including any amendment to the InvIT Regulations or circulars issued thereunder, without any action from the Investment Manager or approval of the Unitholders of the Trust.

Adopted by the Board on behalf of the Trust on March 27, 2026.

ANNEXURE – A1

(For Unitholders)

Format of Application for Claiming Unclaimed Distribution Amount

To,

The Nodal Officer

TVS Infrastructure Trust

9th Floor, Iconic Building, Urmi Estate, Ganpatrao

Kadam Marg, Lower Parel (W), Mumbai, Maharashtra -

400013

Subject: Request for Payment of Unclaimed Distribution Amount

Dear Sir,

I hereby confirm that I have not received the distribution for the [●] quarter(s) of financial year(s) [●]. I have also verified the same from the Unpaid Distribution amount details published on the website of the Trust. I am providing the below mentioned information and enclosing the scanned copies of the documents required to enable you to do the needful:

1.	Name of the Unitholder	
2.	DP ID	
3.	Client ID	
4.	Unclaimed Amount	
5.	PAN	
6.	Mobile Number	
7.	Email ID	
8.	Copy of the cancelled cheque Details of the leaf of the bank account with Unitholder Name, Account number and IFSC code where the unpaid dividend distribution amount shall be credited through electronic mode.	

Signature of the Unitholder

Mandatory Enclosures:

1. Original CML duly stamped by the Depository Participant
2. Cancelled Cheque
3. Self-Attested copy of PAN
4. Self-attested proof of address

ANNEXURE – A2

(For Unitholders)

Format of Application for Claiming Unclaimed Distribution Amount by Legal Heir or Nominees

To,
The Nodal Officer

TVS Infrastructure Trust
9th Floor, Iconic Building, Urmi Estate, Ganpatrao
Kadam Marg, Lower Parel (W), Mumbai, Maharashtra -
400013

Subject: Request for Payment of Unclaimed Distribution Amount

Dear Sir,

I hereby confirm that I, (*Name*), the Claimant, am the legal heir/nominee of (*Name of Investor & DP ID, Client ID*), the Unitholder. I further confirm that we have not received the distribution for the [**•**] quarter(s) of financial year(s) [**•**]. I have also verified the same from the Unpaid Distribution amount details published on the website of the Trust. I am providing the information mentioned below and enclosing the scanned copies of the documents required to enable you to do the needful:

1.	Name of the Unitholder	
2.	DP ID & Client ID of the Unitholder	
3.	Name of the Claimant	
4.	DP ID & Client ID of the Claimant	
5.	Unclaimed Amount	
6.	PAN number (Claimant & Unitholder)	
7.	Mobile Number of the Claimant	
8.	Email ID of the Claimant	
9.	Details of the bank account with Claimant Name, Account number and IFSC code where the unpaid distribution amount shall be credited through electronic mode.	

Signature of the Claimant

Mandatory Enclosures:

1. Death Certificate of the Unitholder
2. Original CML duly stamped by the Depository Participant of deceased Unitholder and the Claimant
3. PAN Card copy of Claimant and the deceased Unitholder
4. Proof of Address of Claimant and the deceased Unitholder
5. Transaction Statement of one of the demat account (either source or destination demat account)

ANNEXURE – B1
(For Debenture Holders)

Format of Application for Claiming Unclaimed Interest/Repayment Amount

To,
The Nodal Officer

TVS Infrastructure Trust
9th Floor, Iconic Building, Urmi Estate, Ganpatrao
Kadam Marg, Lower Parel (W), Mumbai, Maharashtra -
400013

Subject: Request for Payment of Unclaimed Interest/Repayment Amount

Dear Sir,

I hereby confirm that I have not received the Interest/Repayment Amount for the [●] quarter(s)/period of financial year(s) [●]. I have also verified the same from the Unpaid Interest/Repayment amount details published on the website of the Trust. I am providing the information mentioned below and enclosing the scanned copies of the documents required to enable you to do the needful:

1.	Name of the Debenture Holder	
2.	DP ID	
3.	Client ID	
4.	Unclaimed Amount	
5.	PAN	
6.	Mobile Number	
7.	Email ID	
8.	Details of the bank account with Debenture Holder Name, Account number and IFSC code where the unpaid interest/repayment amount shall be credited through electronic mode.	

Signature of the Debenture Holder

Mandatory Enclosures:

1. Original CML duly stamped by the Depository Participant
2. Cancelled Cheque
3. Self-Attested copy of PAN
4. Self-attested proof of address

ANNEXURE – B2
(For Debenture Holders)

Format of Application for Claiming Unclaimed Interest/Repayment Amount by Legal Heir or Nominees

To,
The Nodal Officer

TVS Infrastructure Trust
9th Floor, Iconic Building, Urmi Estate, Ganpatrao
Kadam Marg, Lower Parel (W), Mumbai, Maharashtra -
400013

Subject: Request for Payment of Unclaimed Interest/Repayment Amount

Dear Sir,

I hereby confirm that I, (*Name*), the Claimant am the legal heir/nominee of (*Name of Investor & DP ID, Client ID*), the Debenture Holder. I further confirm that we have not received the interest/repayment amount for the [●] quarter(s)/period of financial year(s) [●]. I have also verified the same from the Unpaid Interest/Repayment amount details published on the website of the Trust. I am providing the information mentioned below and enclosing the scanned copies of the documents required to enable you to do the needful:

1.	Name of the Debenture Holder	
2.	DP ID & Client ID of the Debenture Holder	
3.	Name of the Claimant	
4.	DP ID & Client ID of the Claimant	
5.	Unclaimed Amount	
6.	PAN number (Claimant & Debenture Holder)	
7.	Mobile Number of the Claimant	
8.	Email ID of the Claimant	
9.	Details of the bank account with Claimant Name, Account number and IFSC code where the unpaid distribution amount shall be credited through electronic mode.	

Signature of the Claimant

Mandatory Enclosures:

1. Death Certificate of the Debenture Holder
2. Original CML duly stamped by the Depository Participant of deceased Debenture Holder and the Claimant
3. PAN Card copy of Claimant and the deceased Debenture Holder
4. Proof of Address of Claimant and the deceased Debenture Holder
5. Transaction Statement of one of the demat account (either source or destination demat account)