

### Highlights of PFC 54EC CAPITAL GAIN BONDS: 2018 – 2019

|                          |   |
|--------------------------|---|
| Credit Rating            | “Highest credit rating i.e. “ICRA AAA , CARE AAA & CRISIL AAA   |
| Face Value               | Rs. 10,000/- per Bond   |
| Issue price              | Rs. 10,000/- per Bond   |
| Minimum application size | Two Bonds of Rs. 10,000 each.   |
| Maximum application size | 500 Bonds of Rs.10,000/- each (Rs.50,00,000) subject to fulfillment of other conditions as specified in Income Tax Act 1961. As per the provision of sub-section (1) of section 54EC by the Finance (No. 2) Act, 2014, (w.e.f. 1-4-2015) “provided further that the investment made by an assessee in the long-term specified asset, from capital gains arising from transfer of one or more original assets, during the financial year in which the original asset or assets are transferred and in the subsequent financial year does not exceed fifty lakh rupees”. As a result of the amendment the tenure of the Bonds have been increased to 5 years in place of three years and long term capital gains arising land or building or both shall only qualify to be invested in these bonds after April 1, 2018. |
| Mode of Subscription     | 100% on application   |
| Deemed Date of Allotment | Last day of the month during which the application amount has been cleared and credited to PFC’s collection account   |
| Transferability          | The Bonds are non-transferable, non-negotiable and cannot be Offered as a security for any loan or advance  |
| Maturity                 | At par, 5 years from Deemed Date of Allotment   |
| Interest payment         | Annually On 31 <sup>st</sup> July of every month till date of redemption  |
| Coupon rate              | 5.75% payable annually.   |
| Redemption               | Bullet, at the time of Maturity i.e. 5 years  |
| Registrar                | <b>“Karvy Computershare Private Limited</b><br>Karvy Selenium Tower B, Plot 31-32, Gachibowli, Financial District, Nanakramguda, Hyderabad, Telangana 500 032.<br><b>Contact Person :</b> Mr. M Murali Krishna & Mr. R.Williams, <b>Tel:</b> +91 40 67162222<br><b>Fax :</b> +91 40 23431551<br><b>Email :</b> <a href="mailto:pfc54ecbonds@karvy.com">pfc54ecbonds@karvy.com</a><br><b>Website :</b> <a href="https://kosmic.karvy.com/pfc/">https://kosmic.karvy.com/pfc/</a>   |
| Closure of Issue         | The issue is open on-Tap Basis and will close on March 31, 2019 at the close of the banking hours or on achieving of ceiling limit of Rs.6,000 Crore without any further notice or at a date as may be decided by NHAI at its absolute discretion.  |

- The Collection Bankers to the issue of PFC’s 54EC Capital Gain Tax Exemption Bonds Series II are:  
**HDFC Bank, Yes Bank, ICICI Bank, IndusInd Bank and Kotak Mahindra Bank**