APPLICATION FORM

Private & Confidential – Not for Circulation

HOUSING AND URBAN DEVELOPMENT CORPORATION LIMITED

Corporate Office:
Core 7A, HUDCO Bhawan, India Habitat Centre, Lodhi Road, New Delhi 110003, Delhi, India
CIN: L74899DL1970GOI005276
Tel. No: 011-24649610-21; E-mail:capitalgainbonds@hudco.org; www.hudco.org.in

ROI 5.25%* p.a. TENURE: 5 YEARS

54EC Bonds Application Number **14906936**

APPLICATION FORM FOR NON-CONVERTIBLE REDEEMABLE SECURED TAXABLE BONDS, SERIES-II HAVING BENEFITS UNDER SECTION 85 OF INCOME TAX ACT, 2025 (ERSTWHILE SECTION 54EC OF INCOME TAX ACT, 1961)

(PLEASE CAREFULLY READ INFORMATION MEMORANDUM FOR PRIVATE PLACEMENT BEFORE FILLING UP THIS FORM)

Apply in Demat Mode & Get Rs. 500/- (Read 23 IFI)

Broker's Name & Code	Sub Broker's Name & Code	Bank Branch Serial No.& Stamp
RRICS-51		

FOR USE BY COLLECTING BANK BRANCH

Date of receipt of Application Registrar's reference no

Date of credit of Cheque/ Demand Draft in HUDCO Account

Dear Sirs/Madam,
I/We have read and understood the information Memorandum for Private Placement. I/We bind myself/ourselves to their provisions and apply for allotment.
Please place my/our name(s) on the register of Bondholder(s).

	No. of Bonds (Minimum 2) (Maximum 500)
In Number (A)	
In Words	
Issue Price of Bond	Rs.10,000/- per Bond – Amount Payable (Rs.) (Ax10,000)
Rs.	
In Words	

Cheque/Demand Draft Drawn on (Name of the Bank and Branch)	Bank A/c Number from which investment is made	Cheque / Demand Draft / UTR No.	Dated

I/We are applying as (tick whatever applicable)

☐ Individuals ☐ HUF ☐ Banks/Commercial RRB/Co-operative ☐ Financial Institutions ☐ Company ☐ Mutual Fund ☐ Firms ☐ NRI ☐ PEP ☐ Other (specify……)

BOND CERTIFICATE MODE (TICK✓) ANY ONE

☐ Physical mode ☐ Demat Mode DPID No. Client ID

FIRST/SOLE APPLICANT'S NAME IN FULL

Date of Birth (if Minor)

SECOND APPLICANT'S NAME IN FULL (ONLY IN CASE OF INDIVIDUALS)

THIRD APPLICANT'S NAME IN FULL (ONLY IN CASE OF INDIVIDUALS)

FATHER'S NAME FOR FIRST / SOLE APPLICANT IN CASE OF INDIVIDUALS

FIRST / SOLE APPLICANT'S ADDRESS IN FULL (DO NOT FILL IN NAME AGAIN)

CITY PIN CODE

PHONE EMAIL

BANK PARTICULARS FOR PAYMENT OF INTEREST/REDEMPTION WARRANT (PLEASE ENCLOSE CANCELLED CHEQUE OF BELOW ACCOUNT NO.)

Bank Name _____ Account No.

Branch Name/Address _____ Account Type ☐ SB A/c ☐ Current A/c ☐ Cash Credit A/c ☐ NRO A/c

FOR NECS/RTGS/NEFT PAYMENT

IFSC CODE MICR CODE

ACKNOWLEDGEMENT SLIP
(To be filed in by the Sole/First Applicant)

CGTE BONDS-SERIES-II

Housing and Urban Development Corporation Limited
Corporate Office: Core 7A, HUDCO Bhawan, India Habitat Centre, Lodhi Road, New Delhi, India - 110003.

Application No. **14906936**

Received from Mr./Mrs./Ms. .....

DPID & CLIENT ID NO

Address _____

	No. of Bonds (Max 500)	Amount (Rs.)	Date	Accepting Officer's Signature & Bank's Seal
In Numbers				
In Words				

Cheque/DD No. _____ dated _____ drawn on _____

_____ for Rs. _____

In Words _____

Abstract of Form-SH-13 (Nomination Form) (For individual only)

Name of Nominee .....

Address .....

PAN/AADHAAR No.of Nominee .....

Relation with Applicant .....

In case of Nominee is Minor:

Name of Guardian.....

Date of Birth (if minor)..... Signature of Nominee/Guardian(optional)

(One Nominee per application)

Name of Authorised signatory(ies)

1.....

2.....

Designation (In case of Other than Individual)

1.....

2.....

Disclaimer: The Bond Issue is being made strictly on a private placement basis. It is not and should not be deemed to constitute an offer to the public in general. It cannot be accepted by any person other than to whom it is directed.

DECLARATION: I/We certify that the aggregate investment made/being made by me/us in Capital Gains Tax Exemption Bonds during the current financial year does not exceed Rs. 50 lakhs and the sources of funds is capital gain on Land or Building or both being long term capital assets. I/We declare that the investment has been made from the First Applicant's own Bank Account. I/We confirm that the investment complies with anti-money laundering laws. No part of the proceeds is linked to any criminal activity in India or abroad.

	PAN/GIR NO.	OCCUPATION	SIGNATURE
FIRST APPLICANT			
SECOND APPLICANT			
THIRD APPLICANT			

APPLICANT'S UNDERTAKING

I/We hereby agree and confirm that:

1. I/We have read, understood and agreed to the contents and terms & conditions of Housing and Urban Development Corporation's Private Placement Information Memorandum for Bond Series-II provisions of Section 85 of Income Tax Act, 2025 **(Erstwhile Section 54EC of Income Tax Act, 1961)** and other related laws.
2. I/We confirm that the information provided in this form is true & correct and I/We enclose herewith Self attested copies of KYC Documents.

.....

Applicant's Signature

FORM NO. 60

(See second proviso to rule 114B)

Form of declaration to be filled by a person who does not have a permanent account number and who enters into any transaction specified in rule 114B

1. Full name and address of the declarant .....
2. Particulars of transaction .....
3. Amount of the transaction .....
4. Are you assessed to tax? .....
5. If yes,
   (i) Details of Ward/Circle/Range where the last return of income was filed?
   (ii) Reasons for not having permanent account number?
6. Details of the document being produced in support of address in serial no.1 above**.

Verification

I ..... do hereby declare that what is stated above is true to the best of my knowledge and belief.

Verified today, the ..... day of.....

Date .....

Place :.....

.....

Signature of the declarant

*or a rate as may be separately notified.

Documents as an address proof: - ** (Any one of the following)

(a) Ration Card or ADHAAR Card ;
(b) Passport;
(c) Driving Licence;
(d) Copy of the electricity bill or telephone bills showing residential address;
(e) Any other document or communication issued by any authority of the Central Govt, State Govt or local bodies showing residential address; or
(f) Any other valid documentary evidence in support of his address given in the declaration.

Acknowledgement Slip

Important Note for Investors

1. **Investor shall be eligible for interest and section 85 of Income Tax Act, 2025 (Erstwhile 54EC Benefit under Income Act, 1961) from the credit of funds in HUDCO Account.**
2. **Allotment Schedule**

Payment Received Between	Allotment Schedule	Tentative Timeline for Credit in Demat/Physical Bonds
01st to 15th of the Month	By last date of the Month	In case of demat Mode, the bonds will be credited within 15 days of Allotment. In case of Physical Mode, Bond Certificate shall be dispatched within 45 days of Allotment.
16th to last day of the Month	By 15th of the next Month	

3. **Contact Details**

Name	Email	Phone Number
Kfin Technologies Limited (RTA)	einward.ris@kfintech.com	(KVS Gopala Krishna) (Monday to Saturday – (09:00 AM to 07:00 PM) (AT Ravi Kiran) (Monday to Saturday – (09:00 AM to 07:00 PM)
HUDCO Ltd.	capitalgainbonds@hudco.org	011-24649610-21

INSTRUCTIONS FOR INVESTORS

1) Application Forms must be completed in **BLOCK LETTERS IN ENGLISH.** A blank space must be left between two or more parts of the name.

2) Minimum investment-2 Bonds of Rs. 10,000/- each and maximum investment-500 Bonds amounting to Rs. 50 lakhs in a financial year.

3) Investors are required to submit the Application Form duly filled along with either a Demand Draft or account payee Cheque payable in favour of **"HUDCO CAPITAL GAIN BONDS"** along with necessary enclosures at the designated branches of collecting banks – IndusInd Bank Limited, YES Bank, HDFC Bank, Axis Bank, ICICI Bank and Canara Bank.

4) Applicant should mention his name, address, and application number on the reverse of the Cheque/ Demand Draft. Cash, Money Orders or Postal Orders will **NOT** be accepted.

5) For details of designated bank branches, please refer Private Placement Offer Letter / Information Memorandum (IM) or visit our website for more details. **(https://kosmic.kfintech.com/HUDCO)**

6) For checking application status, please refer to the link**. (https://kosmic.kfintech.com/HUDCO_query_window.aspx)**

7) Investors are advised in their own interest to fill up complete details of their bank particulars along with a cancelled cheque. In absence of such information, the interest & redemption warrants shall be mailed at given address at applicant's sole risk.

8) Applicants are deemed to have read the IM and are supposed to be well versed with the contents of IM.

9) Application once submitted cannot be withdrawn and subscription amount will not be refunded (as per IM).

10) The application should be submitted during banking hours at any of the Bank Branches as mentioned our website. Bank charges for such applications will be borne by applicants. HUDCO assumes no responsibility for any applications/ cheques / demand drafts lost in mail or late / short credit of Application Money.

11) In case neither the PAN nor the GIR No. has been allotted, or the Applicant is not assessed to income tax, the appropriate information should be mentioned in the space provided. In case the investor has applied for and not yet been allotted the PAN/GIR No. then he is required to furnish a copy of the acknowledged Form 49A. In case the investor is applying through a demand draft and PAN/GIR No. has not been allotted he is required to furnish a declaration in Form 60.

12) In case of application under the Power of attorney or by Limited Companies or other corporate bodies, a certified copy of the Power of Attorney or a copy of the approval of the relevant authority, as the case may be, should be submitted along with the Application Form.

13) In case a partnership firm makes investments, the application is required to be made in the name of the partnership firm and the application form can be signed by any partner(s) authorised to do in this behalf and affixing a rubber stamp of the firm.

14) The applications would be accepted as per the provisions of the IM of the issue, other applicable rules and regulations. HUDCO is entitled, at its sole and absolute discretion, to accept or reject any application, in part or in full, without assigning any reason. An Application Form that is not complete in all respect is liable to be rejected.

15) It is advisable that investor keeps a photocopy of the application form and mentions his/her **mobile number, email ID** in the application form.

16) In case of Bonds allotted under Demat Mode, the demographic details will be picked up from the DPID/ CLIENT ID i.e., Payment warrants would be prepared in favour of sole/ first applicant and issued as per the details identified by the Bond holder's Demat Account. Therefore, Bank particulars in the Application Form should match with the bank details provided in the Demat Account.

17) As a matter of precaution against possible fraudulent encashment of interest/redemption warrants due to loss/misplacement, applicants are requested to mention the full particulars of their bank account, as specified in the Application Form. In case, where the investor applies for bonds under Physical Mode, all the Payment Warrants will be issued as per the details captured in the Register of Bond holder and any discrepancy arising due to wrong information furnished in the application form shall at the applicant's sole risk.

18) ISSUE HIGHLIGHTS: Interest rate is 5.25% (or a rate which may be separately notified) payable annually on 30th April in respect to all the allotments made upto 31st March. Lock in period of 5 years (No transfer is permitted). The bonds will automatically redeem after expiry of five years. Bonds are AAA rated by ICRA, India Ratings and CARE.

19) Interest/Redemption shall be paid by way of warrant/NECS/RTGS/NEFT payable at par at locations where collection centers are appointed.

20) As per Notification No. 31/2025/F. No. 225/06/2024/ITA-II, bonds issued by HUDCO on or after April 1,2025 and redeemable after five years from the deemed date of allotment, are notified as 'long-term specified assets' under section 85 of Income Tax Act, 2025 **(Erstwhile section 54EC of the Income Tax Act,1961)**, such that HUDCO shall utilise the proceeds from such bonds only for those infrastructure projects which can service the debt out of the project revenues without being dependent on the State Governments for the service of debts.

21) HUDCO reserves the right to revise the coupon rate and/or close the issue by giving a notice. All applications submitted but not accepted by HUDCO would be returned by HUDCO to the applicant without any interest.

22) For status of allotment/ servicing or any other details, please contact our RTA/ HUDCO.

23) For eligible investors opting for applying in Demat mode, An amount of Rs. 500/- per PAN per investor for only one year will be paid after completion of FY 2026-27.

ALL INVESTORS TO PROVIDE

- **Self-attested copy of PAN Card (In case of Joint application, self-attested PAN copy of all the applicants) or Form 60 where bond application size is Rs. 50,000/- or more.**
- **Photo Copy of cancelled Cheque for NECS facility.**

(a) For Resident Indian Nationals

Documents in support of Name and Address (copies attested by Gazetted Officer/Notary/Self Attested in case of Individual only)

PAN Card and any one of the following

(i) AADHAAR Card (ii) Passport (iii) Driving License (iv) Identify Card issued by any institution (v) Copy of the electricity bill or telephone bill showing residential address (vi) Any document or communication issued by any authority of the Central Government, State Government or local bodies showing residential address (vii) voters identity card (viii) Ration Card.'

(b) For NRIs/ Other foreign eligible investor

(i) Passport-Mandatory (ii) PAN Card (iii) Photocopy of Cancelled Cheque (NRO Account) (iv) Self certified address proof

(c) For Corporate- Investor

Documents in support (copies attested by Company Secretary/Director)

(i) Certificate of incorporation and Memorandum & Articles of Association (ii) Resolution of the Board of Directors and identification of those who have authority to operate (iii) Power of Attorney granted to its managers, officers or employees to transact business, on its behalf (iv) Copy of PAN/PAN Allotment letter.

(d) For Partnership Firms- Investor

Documents in support (copies attested by Notary)

(i) Registration certificate, if registered (ii) Partnership deed (iii) Power of Attorney granted to a partner or an employee of the firm to transact business on its behalf (iv) Any officially valid document identifying the partners and the persons holding the Power of Attorney and their addresses (v) Telephone bill in the name of firm/partners (vi) Copy of PAN/PAN Allotment letter.

(e) Trust & Foundations – Investor

Documents in support (copies attested by Notary)

(i) Certificate of registration, if registered (ii) Power of Attorney granted to transact business on its behalf (iii) Any officially valid document to identify the Trustees, Settlors, Beneficiaries and those holding Power of Attorney, Founders/Managers/ Directors and their addresses (iv) Resolution of the managing body of the Foundation/Association (v) Telephone bill (vi) Copy of PAN/PAN Allotment letter (otherwise exemption certificate issued by IT Authorities)

f) Instructions for submitting the form.

1) **Option 1 – Net Banking Payment (Recommended by HUDCO):** In case the investor has the net-banking facility, then investors may apply for bonds online in HUDCO Portal – Link: https://www.kosmic.kfintech.com/hudco). Investors are requested to check Daily. Third-Party Payment Limit with their banker

2) **Option 2 – RTGS/NEFT Payment:** In case investor does not have the necessary net-banking payment limits, they may make payment through RTGS/NEFT as well. Investors need to mandatorily mention the UTR Number and attach the payment proof. The documents can be submitted to any collection branch as per Point No 3 of Instructions for Investors. Investors are also advised to email the documents to **capitalgainbonds@hudco.org.**
The Bank details of HUDCO for RTGS payments are as follows. Investor can make payment in any of the accounts below:

Particulars	HDFC Bank	ICICI Bank	Yes Bank	Axis Bank	IndusInd Bank	Canara Bank
Beneficiary Name	HUDCO Capital Gain Bonds Collection Account	HUDCO Capital Gain Bonds				
Account Number	50200109629574	000405163236	001681100000111	925020020084002	201034058456	120034338611
IFSC	HDFC0000003	ICIC0000004	YESB0000016	UTIB0000007	INDB0000005	CNRB0003525
Branch	HDFC Bank, 209 - 214, Kailash Building, 26, Kasturba Gandhi Marg,110001	ICICI Bank Limited, Capital Market Division, 163, 5th Floor, H. T. Parekh Marg, Backbay Reclamation, Churchgate, Mumbai-400020	Yes bank Ltd., D-12, South Extension Part II, New Delhi, 122051	Axis Bank Ltd, New Delhi Main Branch, 148 Statesman House, Barakhambha Road, New Delhi -110001	IndusInd Bank, Dr Gopal Das,Bhawan 28 Barakhamba Road New, New Delhi,110001	Canara Bank, Govt. Business Branch, Delhi, National Archives of India, Adjoining Shastri Bhawan, 11, Janpath, Delhi-110001

Registrar and Transfer Agent (R & TA): Any further communications in connection with this application (quoting the application number) should be addressed to "KFin Technologies Limited,", Selenium Tower B, Plot 31-32, Gachibowli, Financial District, Nanakramguda, Hyderabad, Telangana 500 032 Contact Person : Mr. K V S Gopal Krishna, Tel. (040) 67162222, Email: einward.ris@kfintech.com

HUDCO : Housing and Urban Development Corporation, Corporate Office: Core 7A, HUDCO BHAWAN, India Habitat Centre, Lodhi Road, New Delhi-110003, Tel. No: 011-24649610-21; Email: capitalgainbonds@hudco.org; www.hudco.org.in .For more details of CGTE Bonds, please refer to the link (https://kosmic.kfintech.com/HUDCO)

For checking application status, please refer to the link (https://kosmic.kfintech.com/HUDCO/hudco_query_window.aspx)