

HUDCO Capital Gain Tax Exemption Bonds Series (2025-26)

54 EC Capital Gain Bonds

ISSUE HIGHLIGHTS

from 01/04/2025 to 31/03/2026

Security Name	:	HUDCO Capital Gain Tax Exemption Bonds Series (2025-26)
Type of Instrument	:	Secured Redeemable Unlisted Taxable Non-Convertible Bonds / Debentures having benefits under Section 54EC of the Income Tax Act, 1961
Mode of Issue	:	Private Placement
Tenor	:	5 years from the deemed date of allotment
Face Value	:	Rs.10000/- per bond
Minimum No. of Bonds	:	2
Maximum No. of Bonds	:	500
Coupon	:	5.25% annually No TDS, Interest Taxable
Rating Agencies	:	Rating 'AAA' by CARE, IND AAA by India Ratings s 'AAA' by ICRA
Interest on application Money	:	Same as Coupon payment from fund realization up to one day before deemed date of allotment.
Deemed Date of Allotment	:	Last day of each month in which the money is credited to HUDCO account
Date of Allotment	:	15 th day of every month against the application money received during the previous month i.e. 1 st to 31 st
Redemption Price	:	At Par
Issue Price	:	At Par
Option Call / Put	:	No
Mode	:	Yearly
Interest Payout	:	Interest to be paid annually on 30th April until redemption and the balance interest shall be paid along with redemption proceeds
Mode of Subscription	:	Applicants may make remittance of application money through electronic mode or cheque / draft drawn in favour of HUDCO Capital Gain Tax Exemption Bonds
Required enclosures	:	For Resident Indians: A self certified copy of PAN card, Aadhaar card and certified copy of address proof of 1st Applicant and one cancelled Cheque. For NRIs/ Other foreign eligible investor: Passport-Mandatory, Driving License, Visa copy.