

May 4, 2026

Singapore Exchange Securities Trading Limited

11 North Buona Vista Drive,
#06-07 The Metropolis Tower 2
Singapore 138589

Sub: Outcome of the Board Meeting

Ref: Summit Digital Infrastructure Limited ("Company") [ISIN Code: Reg S: USY8190DAA55 & 144A: US86608CAA62]

Dear Sir / Madam,

We wish to inform that the Board of Directors of the Company at its Meeting held today i.e. on Monday, May 4, 2026, have, *inter alia*, approved the followings:

1. Financial Results of the Company for the quarter (Unaudited) and year (Audited) ended March 31, 2026

The Financial Results of the Company for the quarter (Unaudited) and year (Audited) ended March 31, 2026 (**'Financial Results'**) were considered, approved and adopted by the Board.

In this regard, please find enclosed herewith:

- Auditors Report issued by the Joint Statutory Auditors of the Company on the Financial Results;
- Financial Results;
- Declaration on unmodified opinion;
- Security Cover Certificate as at March 31, 2026 with respect to the listed Non-Convertible Debentures (**'NCDs'**) issued by the Company;
- Statement on utilization of issue proceeds of NCDs for the quarter ended March 31, 2026; and
- Related Party Transactions of the Company for the half year ended March 31, 2026 on standalone basis.

2. Appointment of Secretarial Auditors of the Company

The Board has appointed M/s. Chandrasekaran Associates, Company Secretaries as the Secretarial Auditors of the Company for a consecutive period of 5 (Five) financial years commencing from April 1, 2026 to March 31, 2031, subject to the approval of the shareholders at the ensuing Annual General Meeting.

Summit Digital Infrastructure Limited

(An Altius group Company)

Registered and Corporate Office: Unit 2, 9th Floor, Tower 4, Equinox Business Park, L. B. S. Marg, Kurla (W), Mumbai - 400 070, Maharashtra



022 69075252



info@altiusinfra.com



www.altiusinfra.com

CIN: U64200MH2013PLC375466

Brief Profile of M/s. Chandrasekaran Associates:

M/s Chandrasekaran Associates, Company Secretaries ("ACS"), located in the capital of India, New Delhi, is a firm of Company Secretaries having professional experience spanning over more than 36 years specializing in Secretarial Audit, Due Diligence, Assurance Audit, Corporate Compliance Management, Representation services and Transaction Advisory Services to the Corporate world on various matters.

3. Revised Code of Conduct for Prohibition of Insider Trading and Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information ("Code")

The Board has approved and adopted revised Code of Conduct for Prohibition of Insider Trading and Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information formulated in terms of the applicable provisions of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015.

Request you to please take the above on record and oblige.

Thanking you,

For **Summit Digital Infrastructure Limited**

MAYANK
MANOJ
PATWA

Digitally signed
by MAYANK
MANOJ PATWA
Date: 2026.05.04
22:40:57 +05'30'



Mayank Manoj Patwa
Company Secretary & Compliance Officer

Encl: a/a

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Chaturvedi & Shah LLP
Chartered Accountants
912, Tulsiani Chambers,
212, Nariman Point,
Mumbai 400 021

Deloitte Haskins & Sells Chartered Accountants LLP
Chartered Accountants
One International Centre
Tower 3, 27th - 32nd Floor
Senapati Bapat Marg
Elphinstone (W)
Mumbai 400 013.

**INDEPENDENT AUDITORS' REPORT ON AUDIT OF ANNUAL FINANCIAL RESULTS AND
REVIEW OF QUARTERLY FINANCIAL RESULTS**

TO THE BOARD OF DIRECTORS OF SUMMIT DIGITEL INFRASTRUCTURE LIMITED

Opinion and Conclusion

We have (a) audited the Financial Results for the year ended March 31, 2026 and (b) reviewed the Financial Results for the quarter ended March 31, 2026 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying 'Statement of Financial Results for the Quarter and Year Ended March 31, 2026' of **SUMMIT DIGITEL INFRASTRUCTURE LIMITED** (the Company), (the Statement), being submitted by the Company pursuant to the requirements of Regulation 52 and Regulation 54 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the LODR Regulations).

(a) Opinion on Annual Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Financial Results for the year ended March 31, 2026:

- i. are presented in accordance with the requirements of LODR Regulations; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net loss and other comprehensive loss and other financial information of the Company for the year then ended.

(b) Conclusion on Unaudited Financial Results for the quarter ended March 31, 2026

With respect to the Financial Results for the quarter ended March 31, 2026, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Financial Results for the quarter ended March 31, 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of LODR Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion on the Audited Financial Results for the year ended March 31, 2026

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the ICAI) together with the ethical requirements that are relevant to our audit of the Financial Results for the year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's and Board of Directors' Responsibilities for the Statement

This Statement which includes the Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Financial Results for the year ended March 31, 2026 has been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the Financial Results for the quarter and year ended March 31, 2026, that give a true and fair view of the net loss and other comprehensive loss and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 52 and Regulation 54 of the LODR Regulations. This responsibility also includes



maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors is responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditors' Responsibilities

(a) Audit of the Financial Results for the year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the Financial Results for the year ended March 31, 2026 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 52 and Regulation 54 of the LODR Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Financial Results, including the disclosures, and whether the Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.



Materiality is the magnitude of misstatements in the Annual Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

(b) Review of the Financial Results for the quarter ended March 31, 2026

We conducted our review of the Financial Results for the quarter ended March 31, 2026 in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with SAs specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Other Matters

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

For Chaturvedi & Shah LLP
Chartered Accountants
(Regn. No. 101720W/W100355)

Rupesh Shah
Partner
Membership No. 117964
Mumbai, May 4, 2026
UDIN: 26117964VOZXJF1681



For Deloitte Haskins & Sells Chartered Accountants LLP
Chartered Accountants
(Regn. No. 117364W/W100739)

Mohammed Bengali
Partner
Membership No. 105828
Mumbai, May 4, 2026
UDIN: 26105828AGWYOO6759

Bengali



SUMMIT DIGITAL INFRASTRUCTURE LIMITED

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STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(Rs. in Million, except per share data and ratios)

Sr. No.	Particulars	Quarter ended			Year ended	
		March 31, 2026 (Unaudited) (Refer note 3)	December 31, 2025 (Unaudited) (Refer note 3)	March 31, 2025 (Unaudited) (Refer note 3)	March 31, 2026 (Audited)	March 31, 2025 (Audited)
1	INCOME					
(a)	Revenue from operations	34,962	35,121	34,125	140,634	136,417
(b)	Other income *	197	137	408	662	873
	Total income	35,159	35,258	34,533	141,296	137,290
2	EXPENSES					
(a)	Network operating expenses	21,192	21,460	20,553	86,069	82,929
(b)	Employee benefits expense	94	110	140	450	672
(c)	Finance costs	15,267	15,561	16,712	62,096	66,799
(d)	Depreciation and amortisation expense	4,052	4,140	4,075	16,448	16,473
(e)	Other expenses *	87	99	96	338	369
	Total expenses	40,692	41,370	41,576	165,401	167,242
3	Loss before tax (1-2)	(5,533)	(6,112)	(7,043)	(24,105)	(29,952)
4	Tax expenses					
(a)	Current tax	-	-	-	-	-
(b)	Deferred tax	-	-	-	-	-
	Total tax expenses	-	-	-	-	-
5	Loss for the period / year (3-4)	(5,533)	(6,112)	(7,043)	(24,105)	(29,952)
6	Other comprehensive income/ (loss)					
(a)	Items which will not be reclassified to Statement of Profit and Loss					
	Remeasurements of the net defined benefit obligation	2	(3)	2	1	3
	Income tax relating to items that will not be reclassified to Statement of Profit and Loss	-	-	-	-	-
(b)	Items that will be reclassified to Statement of Profit and Loss					
	Cost of hedging					
	Changes in the fair value during the year in relation to time-period/ forward elements related hedging instruments	1,068	(157)	(402)	1,474	(448)
	Cash flow hedges:					
	Fair value loss arising on hedging instrument during the period / year	(332)	(194)	2	(797)	(112)
	Income tax relating to items that will be reclassified to Statement of Profit and Loss	-	-	-	-	-
	Other comprehensive income / (loss) for the period / year	738	(354)	(398)	678	(557)
7	Total comprehensive loss for the period / year (5+6)	(4,795)	(6,466)	(7,441)	(23,427)	(30,509)



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STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(Rs. in Million, except per share data and ratios)

Sr. No.	Particulars	Quarter ended			Year ended	
		March 31, 2026 (Unaudited) (Refer note 3)	December 31, 2025 (Unaudited) (Refer note 3)	March 31, 2025 (Unaudited) (Refer note 3)	March 31, 2026 (Audited)	March 31, 2025 (Audited)
8	Earnings per equity share of face value of Re. 1 each					
	- Basic (in Rupees)	(2.57)	(2.84)	(3.28)	(11.21)	(13.93)
	- Diluted (in Rupees)	(2.57)	(2.84)	(3.28)	(11.21)	(13.93)
9	Paid up equity share capital	2,150	2,150	2,150	2,150	2,150
10	Other equity	(203,483)	(198,688)	(180,056)	(203,483)	(180,056)
11	Net worth (refer note 8)	(199,744)	(194,213)	(175,640)	(199,744)	(175,640)
12	Paid up debt capital (refer note 7(a))	562,852	560,677	558,104	562,852	558,104
13	Debenture Redemption Reserve (refer note 5)	-	-	-	-	-
14	Debt equity ratio (refer note 7(a))	-	-	-	-	-
15	Debt service coverage ratio (DSCR) (refer note 7(b))	0.90	0.87	0.82	0.88	0.80
16	Interest service coverage ratio (ISCR) (refer note 7(c))	0.90	0.87	0.82	0.88	0.80
17	Current ratio (refer note 7(d))	0.31	0.24	0.30	0.31	0.30
18	Long term debt to working capital (refer note 7(e))	-	-	-	-	-
19	Bad debts to account receivable ratio (refer note 7(f))	-	-	-	-	-
20	Current liability ratio (refer note 7(g))	0.16	0.15	0.11	0.16	0.11
21	Total debts to total assets (refer note 7(h))	1.23	1.23	1.20	1.23	1.20
22	Debtors turnover (in times) (refer note 7(i))	27.51	37.64	63.61	132.04	275.03
23	Inventory turnover	NA	NA	NA	NA	NA
24	Operating margin (%) (refer note 7(j))	39%	39%	40%	39%	39%
25	Net profit margin (%) (refer note 7(k))	-16%	-17%	-21%	-17%	-22%

* Ineffectiveness on derivatives designated as cashflow hedge is a gain of Rs 61 million for the quarter ended March 31, 2026, loss of Rs. 26 million for the quarter ended December 31, 2025, gain of Rs. 94 million for the quarter ended September 30, 2025 and loss of Rs. 53 million for the quarter ended June 30, 2025. Accordingly, it is presented as a net gain of Rs. 76 million for the year ended March 31, 2026 (net gain of Rs. 107 million for the year ended March 31, 2025)



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STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2026

Particulars	(Rs. in Million)	
	As at March 31, 2026	As at March 31, 2025
	Audited	Audited
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	408,005	424,013
Right of use assets	395	315
Capital work in progress	-	6
Intangible assets	25	26
Intangible assets under development	-	14
Financial assets:		
Other financial assets	13,498	8,430
Other non-current assets	2,645	10,308
Total non-current assets	424,568	443,112
CURRENT ASSETS		
Financial assets:		
Trade receivables	1,566	564
Cash and cash equivalents	6,649	7,796
Other bank balances	79	26
Other financial assets	14,267	11,195
Other current assets	9,443	2,110
Total current assets	32,004	21,691
Total Assets	456,572	464,803
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	2,150	2,150
Other equity	(203,483)	(180,056)
Total equity	(201,333)	(177,906)
LIABILITIES		
Non - current liabilities		
Financial liabilities:		
Borrowings	527,978	539,013
Lease liabilities	215	153
Other financial liabilities	9,387	16,750
Provisions	15,539	15,498
Other non current liabilities	84	99
Total non-current liabilities	553,203	571,513
Current liabilities		
Financial liabilities:		
Borrowings	34,590	18,881
Lease liabilities	69	57
Trade payables:		
- total outstanding dues of micro enterprises and small enterprises	69	40
- total outstanding dues of creditors other than micro enterprises and small enterprises	7,781	6,084
Other financial liabilities	57,011	42,135
Other current liabilities	5,178	3,995
Provisions	4	4
Total current liabilities	104,702	71,196
Total liabilities	657,905	642,709
Total equity and liabilities	456,572	464,803



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STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31, 2026

(Rs. in Million)

	Particulars	Year ended March 31, 2026	Year ended March 31, 2025
		Audited	Audited
A	CASH FLOW FROM OPERATING ACTIVITIES:		
	Net loss before tax as per Statement of Profit and Loss	(24,105)	(29,952)
	Adjustments for :		
	Depreciation and amortisation expenses	16,448	16,473
	Gain on retirement of right-of-use assets (net)	(18)	-
	Interest on Security deposits	(15)	-
	Interest income	(134)	(225)
	Ineffectiveness on derivatives designated as cashflow hedge	(76)	(107)
	Unrealised loss / (gain) on Mutual Fund	19	(7)
	Provisions no longer required written back	-	(93)
	Exchange loss (attributable to finance cost)	-	784
	Finance costs	62,096	66,015
	Operating profit before working capital changes	54,215	52,888
	Adjustments for :		
	Trade receivables, other financial assets and other assets	(4,065)	(1,947)
	Trade payables, other financial liabilities and other liabilities	616	1,169
	Cash generated from operating activities	50,766	52,110
	Income taxes refund (net)	2	271
	Net cash flows from operating activities (A)	50,768	52,381
B	CASH FLOW FROM INVESTING ACTIVITIES:		
	Purchase of property, plant and equipment and intangible assets (including capital work in progress , capital advance and intangible assets under development)	(375)	(370)
	Investment in fixed deposits (net)	(22)	(38)
	Interest received	140	220
	Net cash flow used in investing activities (B)	(257)	(188)
C	CASH FLOW FROM FINANCING ACTIVITIES:		
	Payment of lease liabilities	(77)	(80)
	Proceeds from long term borrowings (including premium)	35,247	25,531
	Repayment of long term borrowings	(34,943)	(25,521)
	Proceeds from short term borrowings	-	2,750
	Repayment of short term borrowings	-	(2,750)
	Finance costs paid (including upfront fees)	(51,866)	(50,690)
	Net cash flow used in financing activities (C)	(51,639)	(50,760)
	Net (decrease) / increase in cash and cash equivalents (A+B+C)	(1,128)	1,433
	Opening balance of cash and cash equivalents	7,796	6,356
	Add: Effect of unrealised fair value (loss) / gain on mutual funds	(19)	7
	Closing balance of cash and cash equivalents	6,649	7,796



Notes to financial results of Summit Digital Infrastructure Limited:

- The above financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard ("Ind AS") prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and also read with Regulation 52 and Regulation 54 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Chapter I of SEBI Master Circular bearing reference no. SEBI/HO/DDHS/DDHS-PoD-1/P/CIR/2025/0000000103 dated July 11, 2025, as amended and other accounting principles generally accepted in India. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 04, 2026. The Statutory Auditors of the Company have carried out a limited review and audit of the financial results for the quarter and year ended March 31, 2026 respectively.
- The Company is primarily engaged in setting up, operating and maintaining passive tower infrastructure and related assets and providing passive tower infrastructure related services. Accordingly, the Company has a single segment as per the requirements of Ind AS 108 - Operating Segments. All assets are located in India and revenue of the Company is earned in India. Hence, there is single geographic segment. Substantially, all of the revenues of the Company are from a single customer.
- The financial results for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between audited figures for the year ended March 31, 2026 and March 31, 2025 and unaudited figures for the nine months ended December 31, 2025 and December 31, 2024 respectively.
- The details of outstanding Secured, Rated, Listed, Redeemable Non-Convertible Debentures ("NCDs") issued by the Company is mentioned below:

Sr. No.	Date of allotment	Date of listing	No. of NCDs issued	Face value of NCDs issued (per NCD) (in Rs.)	Total amount issued (Rs. in million)	Amount outstanding as on March 31, 2026 (Rs. in million)	Interest rate & frequency of interest payment
1	January 30, 2026	February 03, 2026	70,000	100,000	7,000	7,000	7.45% p.a, Quarterly
2	November 06, 2025	November 07, 2025	45,000	100,000	4,500	4,500	7.11% p.a, Quarterly
3	August 05, 2025	August 06, 2025	90,000	100,000	9,000	9,000	7.145% p.a, Quarterly
4	May 06, 2025	May 07, 2025	147,500	100,000	14,750	14,750	7.31% p.a, Quarterly
5	October 30, 2024	October 31, 2024	100,000	100,000	10,000	10,000	7.58% p.a, Quarterly
6	August 05, 2024	August 07, 2024	95,000	100,000	9,500	9,500	7.87% p.a, Quarterly
7	May 02, 2024	May 03, 2024	60,000	100,000	6,000	6,000	7.89% p.a, Quarterly
8	January 30, 2024	February 01, 2024	65,000	100,000	6,500	6,500	8.06% p.a, Quarterly
9	November 01, 2023	November 02, 2023	52,500	100,000	5,250	5,250	8.19% p.a., Quarterly
10	November 02, 2022	November 04, 2022	12,000	1,000,000	12,000	12,000	8.44% p.a., Quarterly
11	May 31, 2022	June 02, 2022	10,000	1,000,000	10,000	10,000	8.05% p.a., Quarterly
12	November 22, 2021	November 23, 2021	10,000	1,000,000	10,000	10,000	7.62% p.a., Quarterly
13	September 28, 2021	September 30, 2021	6,500	1,000,000	6,500	6,500	7.40% p.a., Quarterly
14	June 17, 2021	June 17, 2021	15,000	1,000,000	15,000	15,000	6.59% p.a., Quarterly

The security cover on the above mentioned NCDs exceeds 100 % of the principal and interest amount on the said NCDs.

The above NCDs are inter alia secured by first ranking pari passu charge by way of hypothecation on the following assets:

- All movable Property, plant and equipments (present and future) of the Company;
- All current assets (present and future) of the Company; and
- All rights of the borrower under the Material Documents.

- Debt Redemption Reserve (DRR) is not required to be created due to absence of profits available for payment of dividend. The Company has accumulated losses as at March 31, 2026.
- Details of Outstanding Unlisted Redeemable Preference Shares (RPS)

Sr. No.	Particulars	As at March 31, 2026		As at March 31, 2025	
		No. of RPS	Par value (Rs. in million)	No. of RPS	Par value (Rs. in million)
1	0% Redeemable, Non-Participating, Non-Cumulative, Non-Convertible Preference Shares*	50,000,000	500	50,000,000	500

*The Company had outstanding 50,000,000 Cumulative, Participating, Optionally Convertible Preference Shares of Rs. 10/- each aggregating to Rs. 500 million as on April 1, 2020. With effect from August 21, 2020, the terms of the Cumulative, Participating, Optionally Convertible Preference Shares of Rs. 10/- each were amended to Redeemable, Non-Participating, Non-Cumulative, Non-Convertible Preference Shares of Rs. 10/- each. The preference shares are mandatorily redeemable at par for an amount equal to the aggregate par value at the end of 20 years i.e. March 31, 2039 from the date of issuance. Accordingly, the Preference Shares have been classified as a liability and have been recognised at the present value of redemption amounting to Rs. 185 million as on March 31, 2026 (Rs. 172 million as on March 31, 2025).

- Formula for computation of ratios are as follows :

(a) **Debt-equity ratio :**

$$\frac{\text{Total Debt}}{\text{Shareholder's Equity}}$$

- Total Debt/ Paid up debt capital represents non-current borrowings (including loan from Parent), current borrowings and lease liabilities.
- Equity includes Equity Share Capital and Other Equity.
- In case the ratio is less than zero, it is shown as NIL.



Notes to financial results of Summit Digital Infrastructure Limited:

(b) Debt service coverage ratio (DSCR)

$$\frac{\text{Earning before Interest, Depreciation and Tax (Net Operating Income)}}{(\text{Interest Expense} + \text{Principal Repayment of Borrowings} + \text{Lease Payments})}$$

(i) Principal repayments excludes repayments in nature of refinancing as these are not repaid out of the profits for the period.

(ii) Interest expense for the quarter ended March 31, 2026 includes interest of Rs. 9,627 million (Rs. 38,794 million for the year ended March 31, 2026; Rs. 9,775 million for the quarter ended December 31, 2025; Rs. 10,470 million for the quarter ended March 31, 2025 and Rs. 41,689 million for the year ended March 2025) on Loan from Parent of Rs. 258,800 million.

(c) Interest service coverage ratio (ISCR)

$$\frac{\text{Earning before Interest, Depreciation and Tax (Net Operating Income)}}{\text{Interest Expenses}}$$

Interest expense for the quarter ended March 31, 2026 includes interest of Rs. 9,627 million (Rs. 38,794 million for the year ended March 31, 2026; Rs. 9,775 million for the quarter ended December 31, 2025; Rs. 10,470 million for the quarter ended March 31, 2025 and Rs. 41,689 million for the year ended March 2025) on Loan from Parent of Rs. 258,800 million.

(d) Current ratio

$$\frac{\text{Current Assets}}{\text{Current Liabilities}}$$

(e) Long term debt to working capital

$$\frac{\text{Non Current borrowings}}{\text{Working Capital}}$$

(i) Working Capital is calculated as Current Assets less Current Liabilities.

(ii) In case the ratio is less than zero, it is shown as NIL.

(f) Bad debts to account receivable ratio

$$\frac{\text{Bad debts}}{\text{Trade Receivables}}$$

(i) The Company does not have Bad debts for the quarter and year ended March 31, 2026.

(ii) Bad debts excludes provision for doubtful debts.

(g) Current liability ratio

$$\frac{\text{Current Liabilities}}{\text{Total Liabilities}}$$

(h) Total debts to total assets

$$\frac{\text{Total Debts}}{\text{Total Assets}}$$

Total Debt represents non-current borrowings, loan from parent, current borrowings and lease liabilities.

(i) Debtors turnover (in times)

$$\frac{\text{Revenue from operations}}{\text{Average Trade receivables}}$$

Average trade receivable is calculated as (Opening Trade receivable + Closing Trade Receivable) / 2

(j) Operating margin (%)

$$\frac{\text{Operating Margin}}{\text{Revenue from operations}}$$

Operating margin is calculated as Revenue from operations less Network operating expenses.

(k) Net profit margin (%)

$$\frac{\text{Net Profit after tax}}{\text{Revenue from operations}}$$

8 Net Worth: Total Equity excluding other comprehensive income.



Notes to financial results of Summit Digital Infrastructure Limited:

- 9 Pursuant to Section 71 of the Companies Act, 2013 read with the Companies (Share Capital and Debentures) Rules, 2014, and in compliance with the applicable requirements, the Company has, subsequent to the year ended March 31, 2026, invested the required amount in fixed deposits with a scheduled bank in respect of Non Convertible Debentures maturing during the financial year 2026-27, which shall be utilised solely for the purpose of redemption as and when due.
Further, subsequent to the year ended March 31, 2026, the Company issued 190,000 NCDs in the denomination of Rs. 100,000 each aggregating Rs. 19,000 million. These NCDs carry a coupon rate of 7.86% p.a. payable quarterly and are listed on Debt Segment of National Stock Exchange of India Limited with effect from April 22, 2026.
- 10 "0" represents the amount below the denomination threshold.
- 11 Previous period/ year figures are regrouped wherever necessary to correspond with the current year classification/ disclosure.

For and on behalf of the Board of Directors of
Summit Digital Infrastructure Limited


Munish Seth
Managing Director
DIN: 02720293

Date: May 04, 2026
Place: Mumbai





May 4, 2026

To,
National Stock Exchange of India Limited
Exchange Plaza,
Bandra Kurla Complex, Bandra (East)
Mumbai – 400051

Sub: Declaration pursuant to Regulation 52(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")

Ref: Summit Digital Infrastructure Limited [ISIN: INE507T07062, INE507T07070, INE507T07088, INE507T07096, INE507T07104, INE507T07112, INE507T07120, INE507T07138, INE507T07146, INE507T07153, INE507T07161, INE507T07179, INE507T0187, INE507T0195 and INE507T07203]

Dear Sir / Madam,

Pursuant to Regulation 52(3) of the SEBI Listing Regulations, we hereby confirm and declare that M/s. Deloitte Haskins & Sells Chartered Accountants LLP and M/s. Chaturvedi & Shah LLP, Joint Statutory Auditors of the Company have issued an Audit Report on the Annual Audited Financial Results of the Company for the financial year ended March 31, 2026, with unmodified opinion.

You are requested to kindly take the above on record.

Thanking you,

For **Summit Digital Infrastructure Limited**



Munish Seth
Managing Director
DIN: 02720293



Summit Digital Infrastructure Limited

(An Altius group Company)

Registered and Corporate Office: Unit 2, 9th Floor, Tower 4, Equinox Business Park, L. B. S. Marg, Kurla (W), Mumbai - 400 070, Maharashtra



022 69075252



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www.altiusinfra.com

CIN: U64200MH2013PLC375466

SUMMIT DIGITAL INFRASTRUCTURE LIMITED

CIN - U64200MH2013PLC375466

Registered Office : Unit 2, 9th Floor, Tower 4, Equinox Business Park, LBS Marg, Kurla (W), Mumbai - 400070, Maharashtra, India.

Phone: 022 69075252, Email: summitcompliance@altiusinfra.com

Website: www.altiusinfra.com

Disclosure of related party transactions for six months ended March 31, 2026

(Rs. in Million)

S. No	Details of the party (listed entity/subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction	Value of the related party transaction as approved by the audit committee For FY 2025-26	Value of transaction during the reporting period for half year ended March 31, 2026	In case monies are due to either party as a result of the transaction		Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.			Details of the loans, inter-corporate deposits, advances or investments				
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary				Opening Balance	Closing Balance	In case any financial indebtedness is incurred to make or give loans inter-corporate deposits, advances			Details of the loans, inter-corporate deposits, advances or investments				
									Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ Unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
1	Summit Digital Infrastructure Limited	Altius Telecom Infrastructure Trust (formerly known as Data Infrastructure Trust)	Entity which exercises control on the Company	Interest expense	45,000	19,402	43,134	48,554	NA	NA	NA	NA	NA	NA	NA	NA
2	Summit Digital Infrastructure Limited	Altius Telecom Infrastructure Trust (formerly known as Data Infrastructure Trust)	Entity which exercises control on the Company	Rent income	(1)	(0)	(1)	(2)	NA	NA	NA	NA	NA	NA	NA	NA
3	Summit Digital Infrastructure Limited	Altius Telecom Infrastructure Trust (formerly known as Data Infrastructure Trust)	Entity which exercises control on the Company	Loan taken	NA	-	258,800	258,800	NA	NA	NA	NA	NA	NA	NA	NA
4	Summit Digital Infrastructure Limited	Data Link Investment Manager Private Limited (formerly known as BIP India Infra Projects Management Services Private Limited)	Members of same group	Rent income	(1)	(0)	(1)	(1)	NA	NA	NA	NA	NA	NA	NA	NA
5	Summit Digital Infrastructure Limited	Data Link Investment Manager Private Limited (formerly known as BIP India Infra Projects Management Services Private Limited)	Members of same group	Investment Management Fees	20	9	12	2	NA	NA	NA	NA	NA	NA	NA	NA
6	Summit Digital Infrastructure Limited	Elevar Digital Infrastructure Private Limited	Fellow Subsidiary	Recovery of expense	(200)	(23)	(76)	(14)	NA	NA	NA	NA	NA	NA	NA	NA
7	Summit Digital Infrastructure Limited	Elevar Digital Infrastructure Private Limited	Fellow Subsidiary	DG Hire charges	20	3	-	3	NA	NA	NA	NA	NA	NA	NA	NA
8	Summit Digital Infrastructure Limited	Equinox Business Parks Private Limited*	Members of same group	Rent and other charges	70	-	0	-	NA	NA	NA	NA	NA	NA	NA	NA
9	Summit Digital Infrastructure Limited	Equinox Business Parks Private Limited*	Members of same group	Rent and other charges - Security deposit		-	(24)	-	NA	NA	NA	NA	NA	NA	NA	NA
10	Summit Digital Infrastructure Limited	Schloss Bangalore Private Limited	Members of same group	Passthrough expense	5	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA
11	Summit Digital Infrastructure Limited	Schloss Udaipur Private Limited	Members of same group	Passthrough expense	5	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA
12	Summit Digital Infrastructure Limited	Schloss Chennai Private Limited	Members of same group	Passthrough expense	5	1	(0)	0	NA	NA	NA	NA	NA	NA	NA	NA
13	Summit Digital Infrastructure Limited	Schloss Chanakya Private Limited	Members of same group	Passthrough expense	5	1	0	0	NA	NA	NA	NA	NA	NA	NA	NA
14	Summit Digital Infrastructure Limited	Pipeline Infrastructure Limited	Members of same group	Passthrough expense	20	1	2	2	NA	NA	NA	NA	NA	NA	NA	NA
15	Summit Digital Infrastructure Limited	Kairos Property Managers Private Limited	Members of same group	Passthrough expense	10	5	(4)	(4)	NA	NA	NA	NA	NA	NA	NA	NA
16	Summit Digital Infrastructure Limited	JPFL Films Private Limited	Members of same group	Passthrough expense	5	0	-	0	NA	NA	NA	NA	NA	NA	NA	NA
17	Summit Digital Infrastructure Limited	Aerobode One Private Limited	Members of same group	Passthrough expense	10	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA
18	Summit Digital Infrastructure Limited	Dinesh Jain (CFO)	Key Managerial Personnel	Remuneration	Refer note 4	17	-	-	NA	NA	NA	NA	NA	NA	NA	NA
19	Summit Digital Infrastructure Limited	Shumaila Sernobat, CS (upto 30.04.2025)	Key Managerial Personnel	Remuneration	Refer note 4	-	-	-	NA	NA	NA	NA	NA	NA	NA	NA
20	Summit Digital Infrastructure Limited	Mayank Patwa, CS (wef 24.07.2025)	Key Managerial Personnel	Remuneration	Refer note 4	2	-	-	NA	NA	NA	NA	NA	NA	NA	NA
21	Summit Digital Infrastructure Limited	Jagdish Kini	Independent director	Director sitting fees	Refer note 5	1	-	-	NA	NA	NA	NA	NA	NA	NA	NA
22	Summit Digital Infrastructure Limited	Sunil Srivastava	Independent director	Director sitting fees	Refer note 5	1	-	-	NA	NA	NA	NA	NA	NA	NA	NA

Notes:

*Ceases to be member of Group w.e.f 5th Sep 2025

1 Values in bracket () represents income/ receivables.

2 No additional indebtedness has been incurred by the Company during the year with the related parties, hence additional disclosure is not applicable

3 "0" represents the amount below 1 million

4 As per the terms of employment. Annual cash bonus is included on payment basis

5 Director sitting fees per meeting approved by the Board

For and on behalf of the Board of Directors of

Munish Seth
Managing Director
DIN: 02720293
Date: May 04, 2026
Place: Mumbai



**To,
The Board of Directors,
Summit Digitel Infrastructure Limited
Unit-2, 9th Floor, Tower-4, Equinox Business Park,
LBS Marg, Kurla (W), Mumbai - 400070, Maharashtra**

**STATEMENT CERTIFYING THE SECURITY COVER IN RESPECT OF RATED,
LISTED, SECURED REDEEMABLE NON-CONVERTIBLE DEBENTURES AND
COMPLIANCE OF COVENANTS AS AT MARCH 31, 2026.**

1. This certificate is issued as per the request letter dated April 05, 2026 received from Summit Digitel Infrastructure Limited ("the Company") having its registered office at Unit-2, 9th Floor, Tower-4, Equinox Business Park, LBS Marg, Kurla (W), Mumbai-400070, Maharashtra.
2. The Statement certifying the asset cover on Secured Redeemable Non-Convertible Debentures as at March 31, 2026 duly signed by authorized signatory is annexed as Annexure A, which we have initialed for the identification purpose only. In accordance with para 3.1 (a) of Circular no. SEBI/HO/MIRSD/MIRSD_CRADT/CIR/P/2022/67 dated May 19, 2022, we have only traced the book value of the assets and liabilities from the audited books of account as given in Column "A" to "K" of Appendix I and accordingly the calculated security cover available thereon as provided in this certificate.

Management's Responsibility

3. The preparation of the Statement is solely the responsibility of the Management of the Company, including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The Management is responsible for ensuring that the Company complies with the requirements of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Debenture Trust Deed and provides all relevant information to the debenture trustees. The Management is also responsible for ensuring adherence that the details in the "Annexure A" are correct.

Auditor's Responsibility

5. It is our responsibility to provide reasonable assurance that the details as referred to in "Annexure A" and Column "A" to "K" of Appendix I have been correctly



extracted from the audited books of accounts and other relevant records of the Company for the year ended March 31, 2026.

6. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) (the "Guidance Note") issued by the Institute of Chartered Accountants of India (ICAI) and Standards on Auditing specified under Section 143(10) of the Companies Act 2013. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.
7. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Conclusion

8. We hereby conclude that details as referred to in Annexure A and Column "A" to "K" of Appendix I are as per the information and explanations given to us and as per the audited books of account for the year ended March 31, 2026 of the Company and other records produced before us for verification by the Management of the Company.

Restriction on Use

9. This certificate is provided on specific request to the Company solely for onward submission to the Debenture Trustees / Stock Exchanges and it should not be used for any other purpose without our prior written consent. We neither accept nor assume any liability or duty for any other purpose or to any other party to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For **Chaturvedi & Shah LLP**

Chartered Accountants

(Registration No. 101720W/W100355)

R. P. Shah

Rupesh Shah

Partner

Membership No: 117964

UDIN: 26117964RKGDBY7348



Place: Mumbai

Date: May 04, 2026

Annexure A

STATEMENT CERTIFYING THE SECURITY COVER IN RESPECT OF LISTED SECURED REDEEMABLE NON-CONVERTIBLE DEBENTURES OF SUMMIT DIGITEL INFRASTRUCTURE LIMITED ('THE COMPANY / LISTED ENTITY') AS AT MARCH 31, 2026

Based on the information and explanations provided to us and records of the Company including audited books of account and other relevant documents, we hereby certify that:

a) Security Cover for the listed debt securities of the Company:

- The financial information has been extracted from the audited books of account as on March 31, 2026 and other relevant records of the listed entity;
- The security of the Company provides coverage of more than 100 % of the interest and principal amount, which is in accordance with the terms of issue / Debenture Trust Deed (calculation as per statement of security cover ratio for the Secured debt securities - Appendix-I) as mentioned below:

ISIN wise details:

S.No.	ISIN	Facility	Type of Charge	Sanctioned amount (Rs. in Million)	Outstanding Amount As on 31/03/2026 (Rs. in Million)	Cover Required	Security Required
1	INE507T07062	Non-Convertible Debentures	Pari Passu	15,000	15,000	100%	100%
2	INE507T07070	Non-Convertible Debentures	Pari Passu	6,500	6,500	100%	100%
3	INE507T07088	Non-Convertible Debentures	Pari Passu	10,000	10,000	100%	100%
4	INE507T07096	Non-Convertible Debentures	Pari Passu	10,000	10,000	100%	100%
5	INE507T07104	Non-Convertible Debentures	Pari Passu	12,000	12,000	100%	100%



Summit Digital Infrastructure Limited
(An Altius group Company)



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CIN: U64200MH2013PLC375466

6	INE507T07112	Non-Convertible Debentures	Pari Passu	5,250	5,250	100%	100%
7	INE507T07120	Non-Convertible Debentures	Pari Passu	6,500	6,500	100%	100%
8	INE507T07138	Non-Convertible Debentures	Pari Passu	6,000	6,000	100%	100%
9	INE507T07146	Non-Convertible Debentures	Pari Passu	9,500	9,500	100%	100%
10	INE507T07153	Non-Convertible Debentures	Pari Passu	10,000	10,000	100%	100%
11	INE507T07161	Non-Convertible Debentures	Pari Passu	14,750	14,750	100%	100%
12	INE507T07179	Non-Convertible Debentures	Pari Passu	9,000	9,000	100%	100%
13	INE507T07187	Non-Convertible Debentures	Pari Passu	4,500	4,500	100%	100%
14	INE507T07195	Non-Convertible Debentures	Pari Passu	7,000	7,000	100%	100%

b) Compliance of covenants/terms of the issue in respect of listed debt securities of the listed entity.

We have examined the compliances made by the listed entity in respect of the covenants/terms of the issue of the listed debt securities (NCD's) and certify that such covenants/terms of the issue have been complied by the listed entity.

For **Summit Digital Infrastructure Limited**

[Signature]

Authorized Signatory

Dinesh Jain

Chief Financial Officer

Place: Mumbai

Date: May 4, 2026



Summit Digital Infrastructure Limited

(An Altius group Company)

Registered and Corporate Office: Unit 2, 9th Floor, Tower 4, Equinox Business Park, L. B. S. Marg, Kurla (W), Mumbai - 400 070, Maharashtra



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CIN: U64200MH2013PLC375466

Appendix-I

Summit Digital Infrastructure Limited

Security Cover certificate as at 31st March, 2026 as per SEBI Circular no. SEBI/HO/MIRSD/MIRSD_CRADT/CIR/P/2022/67 dated May 19, 2022

(Rs. in Million)

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P
		Exclusive Charge		Pari Passu Charge				Assets not offered as Security	Eliminate on (amount in negative)		Related to only those items covered by this certificate				
Particulars	Description of asset for which this certificate relate	Debt for which this certificate being issued	Other Secured Debt	Debt for which this certificate being issued	Assets shared by pari passu debt holder (includes debt for which this certificate is issued & other debt with pari passu charge)	Other assets on which there is pari Passu charge (excluding g items covered in column F)	Debt not backed by any assets offered as security		debt amount considered more than once (due to exclusive plus pari passu charge)	(Total C to J, excluding Duplication)	Market Value for Assets charged on Exclusive basis	Carrying /book value for exclusive charge assets where market value is not ascertainable or applicable (For E.g. Bank Balance, DSRA market value is not applicable)	Market Value for Pari passu charge Assets	Carrying value/book value for pari passu charge assets where market value is not ascertainable or applicable (For E.g. Bank Balance, DSRA market value is not applicable)	Total Value(L+M+N+O)
		Book Value	Book Value	Yes/No	Book Value	Book Value	Book Value	Book Value					Relating to Column F		
Assets															
Property, Plant and Equipment		-	-		407,847	-		158	-	408,005	-	-	626,184	-	626,184
Capital Work-in Progress		-	-		-	-		-	-	-	-	-		-	
Right of Use Assets		-	-		-	-		395	-	395	-	-		-	
Goodwill		-	-		-	-		-	-	-	-	-		-	
Intangible Assets		-	-		-	-		25	-	25	-	-		-	
Intangible Assets under Development		-	-		-	-		-	-	-	-	-		-	
Investments		-	-		-	-		-	-	-	-	-		-	
Loans		-	-		-	-		-	-	-	-	-		-	
Inventories		-	-		-	-		-	-	-	-	-		-	
Trade Receivables		-	-		1,566	-		-	-	1,566	-	-		-	
Cash and Cash Equivalents		-	-		6,649	-		-	-	6,649	-	-	6,649	-	6,649
Bank Balances other than Cash and Cash Equivalents		-	-		14	-		65	-	79	-	-	14	-	14
Others		-	-		23,711	-		16,142	-	39,853	-	-	-	-	-
Total		-	-		439,787	-		16,785	-	456,572	-	-	632,847	-	632,847
LIABILITIES															
Debt securities to which this certificate pertains	Secured, Rated, Listed, Redeemable Non-convertible debentures and Interest accrued thereon	-	-	Yes	126,000	-		-	-	126,000	-	-	126,000	-	126,000
Other debt sharing pari-passu charge with above debt (Note 2 and 3)	Secured Borrowings including interest accrued thereon	-	-		180,607	-		-	-	180,607	-	-	180,607	-	180,607
Other Debt		-	-		-	-	-	-	-	-	-	-	-	-	-
Subordinated debt		-	-		-	-	-	-	-	-	-	-	-	-	-
Borrowings	Not to be filled	-	-		-	-	-	-	-	-	-	-	-	-	-



Appendix-I

Summit Digital Infrastructure Limited

Security Cover certificate as at 31st March, 2026 as per SEBI Circular no. SEBI/HO/MIRSD/MIRSD_CRADT/CIR/P/2022/67 dated May 19, 2022

(Rs. in Million)

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P
		Exclusive Charge		Pari Passu Charge				Assets not offered as Security	Eliminate on (amount in negative)		Related to only those items covered by this certificate				
Particulars	Description of asset for which this certificate relate	Debt for which this certificate being issued	Other Secured Debt	Debt for which this certificate being issued	Assets shared by pari passu debt holder (includes debt for which this certificate is issued & other debt with pari passu charge)	Other assets on which there is pari Passu charge (excluding g items covered in column F)	Debt not backed by any assets offered as security		debt amount considered more than once (due to exclusive plus pari passu charge)	(Total C to J, excluding Duplication)	Market Value for Assets charged on Exclusive basis	Carrying /book value for exclusive charge assets where market value is not ascertainable or applicable (For E.g. Bank Balance, DSRA market value is not applicable)	Market Value for Pari passu charge Assets	Carrying value/book value for pari passu charge assets where market value is not ascertainable or applicable (For E.g. Bank Balance, DSRA market value is not applicable)	Total Value(L+M+N+O)
		Book Value	Book Value	Yes/No	Book Value	Book Value	Book Value	Book Value							
Bank	Not to be filled	-	-		-	-	-	-		-	-	-	-	-	-
Debt Securities		-	-		-	-	-	-		-	-	-	-	-	-
Others		-	-		-	-	-	-		-	-	-	-	-	-
Trade payables		-	-		-	-	-	-		-	-	-	-	-	-
Lease Liabilities		-	-		-	-	-	-		-	-	-	-	-	-
Provisions		-	-		-	-	-	-		-	-	-	-	-	-
Others		-	-		-	-	-	-		-	-	-	-	-	-
Total		-	-		306,607	-	-	-	-	306,607	-	-	306,607	-	306,607
Cover on Book Value					1.43										
Cover on Market Value															2.06

Note 1

Enterprise value of SDIL is calculated as at September 30, 2025 at Rs. 6,26,184 Mn. The value is calculated net of trade payables and provisions and excluding investments, cash and cash equivalents and other bank balances.

Note 2

The foreign currency ECB exposure is suitably hedged by entering into interest rate swaps and principal only swaps. The exposure in the books of account is higher by Rs.9,510 Mn on account of USD/INR exchange rate difference as on March 31, 2026.

Note 3

Secured borrowings (other than debentures) Rs. 1,79,366 Mn ;Interest Accrued but not due thereon Rs.1,241 Mn; Aggregating to Rs. 1,80,607 Mn.

* Columns A to K have been certified by statutory auditors of the Company

For Summit Digital Infrastructure Limited

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Dinesh Jain
Chief Financial Officer
Place: Mumbai
Date: May 4, 2026



A. Statement of utilization of issue proceeds:									
Name of the Issuer	ISIN	Mode of Fund Raising (Public issues/ Private placement)	Type of instrument	Date of raising funds	Amount Raised	Funds Utilised	Any Deviation (Yes/ No)	If 8 is Yes, then specify the purpose of for which the funds were utilized	Remarks, if any
1	2	3	4	5	6	7	8	9	10
Summit Digital Infrastructure Limited	INE507T07195	Private Placement	Non-Convertible Debentures	January 30, 2026	700 crores	700 crores	No	NA	-
B. Statement of deviation/ variation in use of Issue proceeds:									
Particulars						Remarks			
Name of listed entity						NA			
Mode of Fund Raising									
Type of instrument									
Date of Raising Funds									
Amount raised									
Report filed for quarter ended									
Is there a Deviation / Variation in use of funds raised ?									
Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer document?									
If yes, details of the approval so required?									
Date of approval									
Explanation for the Deviation / Variation									
Comments of the audit committee after review									
Comments of the auditors, if any									
Objects for which funds have been raised and where there has been a deviation, in the following table									
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the half year according to applicable object (INR Crores and in %)		Remarks, if any		
Not Applicable									
Deviation could mean: (a) Deviation in the objects or purposes for which the funds have been raised (b) Deviation in the amount of funds actually utilized as against what was originally disclosed.									
For Summit Digital Infrastructure Limited MAYANK MANOJ PATWA Digitally signed by MAYANK MANOJ PATWA DN: cn=MAYANK, o=Summit Digital Infrastructure Limited, email=MAYANK@summitdigitalinfrastructure.com, c=IN Mayank Manoj Patwa Company Secretary & Compliance Officer ACS 42480									