



REC LIMITED

Registered Office: Core – 4, SCOPE Complex,7, Lodhi Road, New Delhi – 110003.

Corporate Office: Plot No. I-4, REC World Headquarters,
Sector-29, Gurugram -122001(Haryana)

Tel No. +91 124 444 1300 website: www.recindia.nic.in

CIN: L40101DL1969GOI005095 GST No. 06AAACR4512R1Z3

Date: March 31, 2026

REC Limited

A Maharatna Company

Notice regarding Launch of New Series of REC CGTE Bonds u/s 85 of Income Tax Act, 2025 (w.e.f. April 1, 2026)

REC Limited is going to launch new series of Capital Gain Tax Exemption (CGTE) Bonds Series - XX w.e.f. April 1, 2026. Investors whose application money gets credited in REC's 54EC Collection Account on or after April 1, 2026, the bonds will be allotted under the new Series-XX of Capital Gain Tax Exemption Bonds issued u/s 85 of Income Tax Act, 2025

Section 54EC of Income Tax Act 1961 has been replaced with Section 85 of the Income Tax Act, 2025 (effective from April 1, 2026). Section 85 provides an exemption on Long Term Capital Gains (LTCG) arising from the transfer of land or buildings or both if invested in specified long-term bonds.

M/s KFin Technologies Limited is the Registrar and Transfer Agent for REC CGTE Bonds Series- XX.

For information on Mobilisers, Collection banks and other terms & conditions, investors may refer to the Information Memorandum of the bonds series or visit REC's website www.recindia.com/54ec

For REC Ltd

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GM (Finance)

Disclaimer- The above notice shall not constitute an offer to public for subscription for the said bonds.

Regional Offices: Bengaluru, Bhopal, Bhubaneswar, Chennai, Dehradun, Guwahati, Hyderabad, Jaipur, Jammu, Kolkata, Lucknow, Mumbai, Panchkula, Patna, Raipur, Ranchi, Shimla, Thiruvananthapuram & Vijaywada

State Offices : Vadodara, Varanasi

Training Centre : REC Institute of Power Management & Training (RECIPMT), Hyderabad