



Redefining Business
Services

May 26, 2026

To: BSE Limited (BSE) Corporate Relationship Department Phiroze Jeejeebhoy Towers, 25th Floor, Dalal Street, Mumbai - 400001	To: National Stock Exchange of India Limited (NSE) Listing Department Exchange Plaza, 5th Floor, Plot No. C/1, G Block, Bandra Kurla Complex, Bandra (East), Mumbai – 400051
BSE Scrip Code: 543996	NSE Code: UDS

Dear Sirs / Madam,

Sub: Newspaper publication of Postal Ballot Notice – Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 47 (1) & (3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“the Regulation”), the Company hereby informs that the newspaper publications and the dispatch of the Notice of Postal Ballot (including Remote E-voting) to the members have been completed. Copies of the newspaper extracts are enclosed herewith.

Newspaper	Language	Date
Financial Express	English	May 26, 2026
Makkal Kural	Tamil	May 26, 2026

We request you to take the above on record.

Yours faithfully,

For Updater Services Limited

Sandhya Saravanan
Company Secretary and Compliance Officer
A66942

Updater Services Limited (earlier Updater Services Pvt Ltd)
1st Floor, No.42, Gandhi Mandapam Road, Kotturpuram, Chennai - 600085
+91 44 2446 3234 | 0333 | sales@uds.in | facility@uds.in | www.uds.in |
CIN L74140TN2003PLC051955



CitiustansNet Infrastructure Trust

Registered Office: Plot No.294/3, Edelweiss House, Off CST Road, Kalina, Santacruz East, MUMBAI, MAHARASHTRA, 400098
SEBI Registration Number: IN/InvIT/25-26/0032 Email-ID: compliance_CitiustansNet@eaaa.in Website: www.citiustansnet.in

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

(All amounts in Rupees million unless otherwise stated)

Particulars	Quarter ended	Period ended
	March 31, 2026	July 21, 2025 to March 31, 2026
	(Audited)	(Audited)
I Income		
Revenue from operations	-	-
Total income (I)	-	-
II Expenses		
Investment Management Fees (refer note 10 (A))	-	-
Trustee fees	1.15	1.15
Listing expenses	24.80	24.80
Audit fees	-	-
- Statutory audit fees Other expenses	1.22	1.22
Total expenses (II)	4.36	4.36
III Loss before tax (I-II)	31.53	31.53
IV Tax expense		
Current tax	-	-
Deferred tax	-	-
Total Tax expense (IV)	-	-
V Loss for the period after tax (III-IV)	(31.53)	(31.53)
VI Other Comprehensive Income ("OCI")		
Items that will not be reclassified to profit or loss in subsequent periods (net of tax)	-	-
Total other comprehensive income (VI)	-	-
VII Total Comprehensive Income for the period (V + VI)	(31.53)	(31.53)
VIII Earnings Per Unit (Rs per unit) (refer note 9)		
i) Basic	-	-
ii) Diluted	-	-

Particulars	As at March 31, 2026	
	(Audited)	
ASSETS		
(1) Current assets		
(a) Financial assets		
(i) Cash and cash equivalents		0.01
(b) Other current assets (refer note 8)		257.41
Total current assets		257.42
Total assets		257.42

EQUITY AND LIABILITIES	
EQUITY	
(a) Corpus contribution	0.01
(b) Unit capital	-
(c) Other equity	(31.53)
Total Unitholder's Equity	(31.52)
LIABILITIES	
(1) Current liabilities	
(a) Financial liabilities	
(i) Trade payables	
- Total outstanding dues of micro enterprises and small enterprises	
- Total outstanding dues of creditors other than micro enterprises and small enterprises	288.94
Total current liabilities	288.94
Total equity and liabilities	257.42

A. Unit capital			
Particulars	Number of units	Amount	
Units issued during the period			
Balance as at March 31, 2026	-	-	
B. Other equity			
Particulars	Reserves and Surplus	Total	
	Retained earnings		
Loss for the period	(31.53)	(31.53)	
Other comprehensive income for the period	-	-	
Balance as at March 31, 2026	(31.53)	(31.53)	

Particulars	Period ended	
	July 21, 2025 to March 31, 2026	(Audited)
Cash flow from operating activities		
Loss before tax	(31.53)	
Adjustments to reconcile profit before tax to net cash flows:		
Operating loss before working capital changes	(31.53)	
Working capital adjustment:		
(Increase) / Decrease in other current assets	(257.41)	
Increase / (Decrease) in trade payables	288.94	
Cash flow generated from operations	-	
Income tax paid (net of refund)	-	
Net cash flow used in operating activities [A]	-	
Cash flow from investing activities		
Net cash flow from/(used in) investing activities [B]	-	
Cash flow from financing activities		
Proceeds from Initial Corpus Contribution	0.01	
Net cash flow from/ (used in) financing activities [C]	0.01	
Net increase / (decrease) in cash and cash equivalents [A+B+C]	0.01	
Cash and cash equivalents at the beginning of the period	-	
Cash and cash equivalents at the end of the period	0.01	

Notes:

- EPIC Transnet Infrastructure Private Limited (the "ETIPL" or the "Sponsor") has set up CitiustansNet Investment Trust ("CitiustansNet" or the "Trust") as an irrevocable trust under the Indian Trust Act, 1882 pursuant to Trust Deed dated July 21, 2025. The Trust has been registered as an Infrastructure Investment Trust ("InvIT") with Securities Exchange Board of India ("SEBI") under the Securities Exchange Board of India (Infrastructure Investment Trust) Regulations, 2014, as amended from time to time, vide Certificate of Registration (IN/InvIT/25-26/0032) dated August 01, 2025. The registered office of the Trust is located at Plot 294/3, Edelweiss House, off CST Road, Kalina, Santacruz East, Mumbai - 400098, Maharashtra, India. The Trustee of the Trust is Axis Trustee Services Limited (the "Trustee"), Investment manager of the Trust is EAAA Transinfra Managers Limited (the "Investment Manager") and the Project manager of the Trust is EPIC Transnet Project Management Private Limited (the "Project Manager").
- The audited standalone financial results comprise of the Statement of Profit and Loss, Statement of Assets and Liabilities, Statement of Changes in Unitholders' Equity, Statement of Cash Flows of the Trust and explanatory notes thereon and the additional disclosures as required in Chapter 4 of SEBI Master Circular No. SEBI/HO/DDHS-PoD-2/P/CIR/2025/102 dated July 11, 2025 as amended including any guidelines and circulars issued thereunder ("InvIT Regulations") of the Trust for the quarter and period ended March 31, 2026. These audited financial results of the Trust for the quarter and period ended March 31, 2026 are the first results of the Trust and accordingly, comparatives have not been reported in these financial results.
- The above audited financial results of the CitiustansNet Infrastructure Trust for the quarter ended March 31, 2026 and for the period July 21, 2025 to March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of EAAA Transinfra Managers Limited (Investment Manager of the Trust) at their respective meetings held on May 25, 2026. The financial results of the Trust have been audited by the Statutory Auditors, who have issued an unmodified audit opinion on the aforementioned results.
- The principal activity of the Trust is to own and invest in infrastructure assets primarily in the SPVs operating in the infrastructure development sector in India in accordance with the provisions of the InvIT Regulations and Trust deed. The Board of Directors of the Investment Manager allocates the resources and assesses the performance of the Trust and thus are the Chief Operating Decision Maker (CODM). In accordance with the requirements of Ind AS 108 - 'Segment Reporting', the CODM monitors the operating results of the business as a single segment, hence no separate segment needs to be disclosed. As the Trust operates only in India, no separate geographical segment is disclosed.
- Subsequent to March 31, 2026, the Trust has pursuant to an initial public offer issued 11,05,00,000 ordinary units at an unit price of Rs. 100 per ordinary unit (the "Offer Price"), aggregating to Rs. 11,050 million (the "Offer") for cash. The offer has been fully subscribed and the Trust has been listed on the recognized stock exchanges (BSE & NSE) in India on April 29, 2026.

6 On April 21, 2026, the Trust acquired directly and indirectly 100% equity interest in 2 holding companies (HoldCos) and 10 operational highway SPVs from Infrastructure Yield Plus II (IYP II), Infrastructure Yield Plus IIA (IYP IIA), India Infrastructure Yield Plus II (IYIP II), and Edelweiss Infrastructure Yield Plus (EYIP) pursuant to the Share Purchase Agreement dated April 07, 2026. Out of the 10 operational SPVs, 7 SPVs are toll-based projects and 3 SPVs are fixed annuity projects.

7 As per requirement of the Securities and Exchange Board of India ("SEBI") Master Circular no. SEBI/HO/DDHS-PoD-2/P/CIR/2025/102 dated July 11, 2025, as amended, including any guidelines and circulars issued thereunder, certain financial disclosures are required to be presented by the Trust. However, as the acquisition of the SPVs by the Trust was completed subsequent to March 31, 2026 and the Trust has been listed on the recognized stock exchanges (BSE and NSE) in India on April 29, 2026 following disclosures are not applicable for the quarter and period ended March 31, 2026:

- Statement of Net Assets at Fair Value
- Statement of Total returns at Fair Value
- Statement of Net Distributable Cash Flows

8 During the period ended March 31, 2026, the Trust has incurred expenses amounting to Rs. 257.41 million in connection with the proposed public issue of units. The said expenses shall be recognized in the financial results in accordance with applicable accounting standards.

9 The Trust has issued units subsequent to period ended March 31, 2026. Accordingly, no units were outstanding as at March 31, 2026. Hence, the disclosure of Earnings per Unit (EPU) is not applicable for the given periods.

10 **ADDITIONAL DISCLOSURES AS REQUIRED IN CHAPTER 4 OF THE SEBI MASTER CIRCULAR NO. SEBI/HO/DDHS-PoD-2/P/CIR/2025/102 DATED JULY 11, 2025 ISSUED UNDER THE INVIT REGULATIONS, AS AMENDED ("SEBI CIRCULARS")**

(A) Investment Management Fees:

Pursuant to the Investment management agreement dated July 22, 2025, the Investment Manager is entitled to fees which shall be calculated annually and shall be the higher of -

- Up to 1.5% of the gross revenue of the InvIT Assets; or
- ₹ 150 million subject to an escalation of 7% per annum

For the period ended July 21, 2025 to March 31, 2026, no expense has been recognised in the Statement of Profit and Loss. The Investment Manager shall raise its first invoice only on acquisition of the InvIT Assets.

(B) **Changes in Accounting policies**
There is no change in the Accounting policy of the Trust for the quarter and period ended March 31, 2026.

(C) **Statement of Contingent liabilities**
The Trust has no contingent liabilities as at March 31, 2026.

(D) **Statement of Commitments**
The Trust has no commitments as at March 31, 2026.

(E) Statement of Related Party Transactions:

I. List of related parties as per InvIT regulations

a) Entity with significant influence over the Trust

EAAA Transinfra Managers Limited - Investment Manager

II. List of related parties as per Regulation 2(1)(v) of the InvIT Regulations

a) Parties to the Trust

Role	Name
Sponsor	EPIC Transnet Infrastructure Private Limited (formerly known as Watrak Infrastructure Private Limited)
Investment Manager	EAAA Transinfra Managers Limited
Project Manager	EPIC Transnet Project Management Private Limited (formerly known as Chennai Tada Tollway Limited)
Trustee	Axis Trustee Services Limited

Statement of Related Party Transactions (continued)

b) Promoters, Directors and Partners of the persons mentioned in clause (II) (a) above

Sponsor: EPIC Transnet Infrastructure Private Limited (formerly known as Watrak Infrastructure Private Limited)

Related Party

Related Party	Relation
Infrastructure Yield Plus II (IYP II)	Promoter
Infrastructure Yield Plus IIA (IYP IIA)	Promoter
India Infrastructure Yield Plus II (IYIP)	Promoter
Mr. Manish Chitkara	Director
Mr. Tharuvai Venugopal Rangaswami	Director
Mr. Jimmy Jain	Director
Mr. Shrivani Agarwal (upto November 15, 2025)	Director
Mr. Sree Kumar Chatra (w.e.f November 13, 2025)	Director
Investment Manager: EAAA Transinfra Managers Limited	

Related Party

Related Party	Relation
EAAA India Alternatives Limited	Promoter
Mr. Sree Kumar Chatra	Director
Mr. Suresh Gurumani (w.e.f June 5, 2025)	Independent (Additional) Director
Mrs. Vidya Basarkod (w.e.f June 5, 2025)	Independent (Additional) Director
Mr. Bhavyang Raminikal Oza (w.e.f October 3, 2025)	Whole-time director
Mr. Emandi Sankara Rao (w.e.f October 16, 2025)	Independent (Additional) Director
Mr. Subhoo Chordia (w.e.f October 16, 2025)	Additional Director
Mr. Pravin Karambelkar (w.e.f January 27, 2026)	Compliance Officer / Company Secretary
Mr. Padmanabhan P. (w.e.f November 19, 2025)	Chief Financial Officer
Project Manager: EPIC Transnet Project Management Private Limited (formerly known as Chennai Tada Tollway Limited)	

Related Party

Related Party	Relation
EPIC Transnet Infrastructure Private Limited	Promoter
Mr. Manish Chitkara	Director
Mr. Shrivani Agarwal	Director
Mr. Biren Sudhirbhai Fozdar (w.e.f November 3, 2025)	Director
Trustee: Axis Trustee Services Limited	

Related Party

Related Party	Relation
Axis Bank Limited	Promoter
Mr. Prashant Ramrao Joshi (upto April 16, 2026)	Director
Mr. Arun Mehta	Independent Director
Mr. Parmod Kumar Nagpal	Independent Director
Mr. Rahul Ranjan Choudhary	Managing Director
Mr. Bipin Saraf Kumar	Director
Mr. Sudipto Nag (w.e.f April 16, 2026)	Additional Director

III. Transactions with related parties during the period

Particulars	Quarter ended	Period ended
	March 31, 2026	July 21, 2025 to March 31, 2026
	(Audited)	(Audited)
a) Reimbursement of expenses (including unit issue and listing expenses)		
EPIC TransNet Infrastructure Private Limited EAAA	236.24	236.24
Transinfra Managers Limited	2.11	2.11
b) Trustee fees		
Axis Trustee Services Limited	1.15	1.15

IV. Outstanding balances with related parties

Particulars	As at March 31, 2026	
	(Audited)	
a) Trade Payables		
EPIC TransNet Infrastructure Private Limited EAAA	236.24	
Transinfra Managers Limited	2.11	
Axis Trustee Services Limited	1.15	

Details in respect of related party transactions involving acquisition of InvIT assets as required by Para 4.6.5 of chapter 4 of SEBI Master Circular No. SEBI/HO/DDHS-PoD-2/P/CIR/2025/102 dated July 11, 2025 as amended including any guidelines and circulars issued thereunder ("SEBI Circulars") are as follows:

For the quarter and period ended March 31, 2026:

No acquisition during the quarter and period ended March 31, 2026.

For and on behalf of the Board of Directors of EAAA Transinfra Managers Limited (as Investment Manager of CitiustansNet Investment Trust)

Bhavyang Oza
Whole Time Director and Chief Investment Officer
DIN No. : 11315739

Place: Mumbai
Date: May 25, 2026



UPDATER SERVICES LIMITED

Corp. office & Regd. Office: 1st Floor, No.42, Gandhi Mandapam Road, Kotturpuram, Chennai - 600085, Ph: +91 44 2446 3234 | sales@uds.in | facility@uds.in | www.uds.in | CIN L74140TN2003PLC051955

POSTAL BALLOT NOTICE AND REMOTE E-VOTING INFORMATION

Members are hereby informed that pursuant to Sections 108, 110 and other applicable provisions, if any, of the Companies Act, 2013 read with Rule 20 and 22 of the Companies (Management and Administration) Rules, 2014 (including any statutory modification(s) and/or re-enactment(s) thereof for the time being in force) ("MCA Rules"), guidelines prescribed by the Ministry of Corporate Affairs vide General Circular No. 3/2025 dated September 22, 2025 and other relevant circulars issued by the MCA from time to time (collectively referred to as "MCA Circulars"), Regulation 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and any other applicable laws and regulations ("SEBI Listing Regulations") read with Securities and Exchange Board of India ("SEBI") Master Circular No. HO/49/14/14(7)2025-CFD-POD2/13762/2026 dated January 30, 2026 ("SEBI Master Circular"), Secretarial Standard on General Meetings ("SS-2") issued by the Institute of Company Secretaries of India and other applicable laws, rules and regulations (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the Company has completed dispatch of the Postal Ballot Notice on Monday, May 25, 2026 through electronic mode only, to those members whose e-mail addresses are registered with the Company/Depositories and whose names are recorded in the Register of Members of the Company or Register of Beneficial Owners maintained by the Depositories as on Friday, May 22, 2026 ("Cut-off date"), seeking approval of the shareholders of the Company by Postal Ballot through electronic means, for the following matter:

Item No.	Type of Resolution	Description of the Resolution
1	Special Resolution	To consider and approve the change in designation of Mr. Amitabh Jaipuria (DIN: 01864871) from Non-Executive Director to Senior Executive Director and his appointment as Whole-time Director and Key Managerial Personnel.

The Company has engaged the services of the National Securities Depository Limited ("NSDL"), an agency authorized by the MCA, to provide remote e-voting facility. The detailed procedure for remote e-voting is listed as a part of the Postal Ballot notice.

Remote e-voting schedule

Cut-off date for eligibility of remote e-voting	Friday, May 22, 2026
Commencement of remote e-voting period	9.00 A.M. IST on Wednesday, May 27, 2026
Conclusion of remote e-voting period	5.00 P.M. IST on Thursday, June 25, 2026

Please note that communication of assent or dissent of the members would only take place through the remote e-voting system. The voting rights of the members shall be in proportion to the shares held by them in paid-up equity share capital of the Company as on cut-off date.

A person who is not a member as on the cut-off date should treat this Notice for information purpose only. Once the vote on a resolution is cast, members shall not be allowed to change it subsequently.

The remote e-voting shall not be allowed beyond 5.00 P.M. (IST) on Thursday, June 25, 2026, and the remote e-voting module shall be disabled by NSDL thereafter.

The Board of Directors have appointed Mr. M. Alagar (FCS: 7488/ COP: 8196), Managing Partner of M/s. Alagar & Associates LLP, Practicing Company Secretaries, Chennai, as the scrutinizer for conducting e-voting process for Postal ballot in a fair and transparent manner.

The Postal Ballot Notice is available on the website of the company www.uds.in, on the website of NSDL at www.evoting.nsdl.com and website of the stock exchanges where the equity shares of the company are listed, BSE Limited at www.bseindia.com and National Stock Exchange of India Limited at www.nseindia.com.

Shareholders holding shares held in electronic form and who have not updated their email or KYC details are requested to register/update the details in their demat account, as per the process advised by their respective Depository Participant.

For details relating to remote e-voting, please refer to the Postal Ballot notice. In case of any queries/grievances for remote e-voting, you may contact Ms. Prajakta Pawle, National Securities Depository Limited, Contact details: 022-48867000; email: evoting@nsdl.com

The Scrutinizer will submit their report to the chairman, or any other person authorized by the chairman after completion of the scrutiny of the e-voting, and the results will be announced on or before Friday, June 26, 2026, on the Stock Exchange where the company's shares are listed. The results will also be displayed on the Company's website at www.uds.in and on the website of NSDL at www.evoting.nsdl.com.

FOR UPDATER SERVICES LIMITED
SD/-
Sandhya Saravanan
Company Secretary and Compliance Officer

Place: Chennai
Date: May 25, 2026



INDIQUBE SPACES LIMITED

CIN: L45400KA2015PLC13352

Registered Office: Plot # 53, Careernet Campus, Kariyammanna

Agrahara Road, Devarabisanahalli, Outer Ring Road,

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E-mail: cs.compliance@indiqube.com Website: www.indiqube.com

INDIQUBE
GROW YOUR BUSINESS

NOTICE OF POSTAL BALLOT

NOTICE is hereby given that pursuant to the provisions of Section 108 & 110 and other applicable provisions, if any, of the Companies Act, 2013, (hereinafter referred to as "the Act") read with Rule 20 and 22 of the Companies (Management and Administration) Rules, 2014, ("Rules"), and other applicable provisions of the Act, rules, circulars and notifications thereunder, as amended from time to time (including any statutory modifications or re-enactment thereof for the time being in force), General Circular No. 14/2020 dated April 8, 2020, No. 17/2020 dated April 13, 2020, No. 22/2020 dated June 15, 2020, No. 33/2020 dated September 28, 2020, No. 39/2020 dated December 31, 2020, No. 10/2021 dated June 23, 2021, No. 20/2021 dated December 8, 2021, No. 3/2022 dated May 5, 2022, No. 11/2022 dated December 28, 2022, No. 09/2023 dated September 25, 2023, No. 09/2024 dated September 19, 2024 and 03/2025 dated September 22, 2025 and other relevant Circulars, if any, issued by the Ministry of Corporate Affairs ("MCA") (collectively referred to as the "MCA Circulars"), Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India, Regulation 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended, and any other applicable laws, rules and regulations (including any statutory modifications or re-enactment thereof for the time being in force), the approval of members of IndiQube Spaces Limited (hereinafter referred to as the "Company") is being sought by way of Postal Ballot through remote e-voting ("e-voting") process

