



Date: October 13, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400051
Maharashtra, India,

To,
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G
Bandra Kurla Complex (BKC), Bandra (East)
Mumbai – 400051, Maharashtra, India

BSE Scrip Code – 973128

Dear Sir/Madam,

Subject: Submission of Statements of Impact of auditor's qualification of IIFL Samasta Finance Limited (the "Company") for the quarter and half year ended September 30, 2026

With reference to the announcement of Outcome of the Board of Directors Meeting of the Company held on Tuesday, October 13, 2026, wherein the Board has considered and approved the Unaudited Standalone Financial Results along with the Limited Review Report for the quarter and half year ended on September 30, 2026.

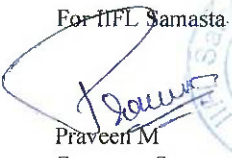
Please find enclosed herewith statement of impact of Auditors qualification for the Quarter and half year ended September 30, 2026 and please be informed that there were **no qualifications from the auditors** for the Quarter and half year ended on September 30, 2026.

Kindly take this intimation on record.

Thanking you,

Yours Sincerely,

For IIFL Samasta Finance Limited


Praveen M
Company Secretary & Compliance Officer
M. No: A48178

Place: Bengaluru

IIFL Samasta Finance Limited

Regd. & Head Office: 110/3, Lalbagh Main Road, Krishnappa Layout, Bengaluru 560027, Karnataka. T: +91 80 4291 3500

Corporate Office: Ground Floor, 5/C/DP-01 Blue Moon Apartment, 5, Arul Murugan Nagar Main Road, Near Old Post office, Zamin Pallavaram, pallavara Kancheepuram, Tamilnadu - 600117

CIN:U65191KA1995PLC057884

www.iiflsamasta.com

Independent Auditor's Limited Review Report on unaudited financial results for the quarter and half year ended 30th Sept 2026 of IIFL Samasta Finance Limited pursuant to the Regulation 52 read with the Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review report to the Board of Directors of IIFL Samasta Finance Limited

1. We have reviewed the accompanying statement of unaudited financial results of IIFL Samasta Finance Limited ("the company") for the quarter and half year ended 30th September 2026 ("the statement"), being submitted by the Company's Management pursuant to the requirements of Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("the SEBI Regulations").
2. The statement, which is the responsibility of the company's management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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 Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would be aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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(Double Road), Bangalore - 560 027
GSTIN - 29AABFS5023Q1ZR

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement or that it has not been prepared in accordance with the relevant prudential norms issued by the Reserve Bank of India in respect of income recognition, asset classification, provisioning and other related matters.

Place: Bengaluru
Date: 13th Oct 2026

For Suri & Co.,
Chartered Accountants
Firm Registration No:004283S

HARIE HARAN
M

Harieharan M
Partner

Membership Number: 240075
UDIN: 26240075YMJRYG7084

Digitally signed by HARIE
HARAN M
Date: 2026.10.13 16:39:33
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IIFL Samasta Finance Limited
CIN: U65191KA1995PLC057884

Registered Office: 110/3, Lal Bagh Main Rd, Krishnappa Layout, Bengaluru, Karnataka- 560 027

Statement of Assets and Liabilities

(Amount in ₹ Cr.)

Particulars	As at Sep 30, 2026 (Unaudited)	As at Mar 31, 2026 (Audited)
Assets		
1 Financial Assets		
(a) Cash and cash equivalents	535.72	712.77
(b) Bank balance other than (a) above	703.62	705.70
(c) Derivative financial instruments	-	-
(d) Receivables		
(i) Trade receivables	12.78	27.06
(e) Loans	7,849.64	7,258.60
(f) Investments	1,198.09	842.81
(g) Other financial assets	399.89	340.09
2 Non-financial Assets		
(a) Current tax assets (net)	59.43	44.12
(b) Deferred tax assets (net)	22.97	64.51
(c) Investment property	-	-
(d) Right to use	6.36	7.36
(e) Property, plant and equipment	17.84	21.36
(f) Other intangible assets	2.41	2.26
(g) Other non-financial assets	47.58	10.01
Total Assets	10,856.33	10,036.65
Liabilities And Equity		
1 Financial Liabilities		
(a) Derivative financial instruments	-	-
(b) Payables		
(i) Trade payables		
(i) total outstanding dues of micro enterprises and small enterprises	0.41	0.33
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	22.53	19.63
(c) Debt securities	2,252.37	2,107.71
(d) Borrowings (other than debt securities)	5,472.03	4,876.73
(e) Subordinated liabilities	763.24	738.77
(f) Lease liability	7.38	8.40
(g) Other financial liabilities	112.61	186.30
2 Non-Financial Liabilities		
(a) Current tax liabilities (net)	-	-
(b) Provisions	34.41	30.97
(c) Other non-financial liabilities	8.33	16.25
3 Equity		
(a) Equity share capital	668.44	668.44
(b) Other equity	1,514.58	1,383.12
Total Liabilities and Equity	10,856.33	10,036.65



For and on behalf of the Board of Directors
of IIFL Samasta Finance Limited

(Signature)

N. Venkatesh
Managing Director
DIN : 01018821

Place: Bengaluru
Date: Oct 13, 2026

IIFL Samasta Finance Limited
CIN: U65191KA1995PLC057884
Registered Office: 110/3, Lal Bagh Main Rd, Krishnappa Layout, Bengaluru, Karnataka- 560 027

Statement of Unaudited Financial Results for the quarter and half year ended September 30, 2026

(Amount in crores except otherwise stated)

Sl. No	Particulars	Quarter Ended		Half Year Ended		Year Ended Mar 31, 2026
		Sep 30, 2026	Jun 30, 2026	Sep 30, 2025	Sep 30, 2026	
		Unaudited	Unaudited	Unaudited	Unaudited	
I	Income					
	Revenue from operations					
(i)	Interest income	560.86	531.66	434.69	1,092.52	1,802.49
(ii)	Fees and commission income	39.89	56.76	64.94	96.65	252.81
(iii)	Net gain on derecognition of financial instruments under amortised cost category	17.88	8.45	64.92	26.33	153.24
(I)	Total Revenue from operations	618.63	596.87	564.55	1,215.50	2,208.54
(II)	Other income	19.36	14.87	14.16	34.23	56.04
(III)	Total Income (I+II)	637.99	611.74	578.71	1,249.73	2,264.58
2	Expenses					
(i)	Finance costs	222.12	208.25	192.74	430.37	767.38
(ii)	Net loss on fair value changes	14.62	-	-	14.62	-
(iii)	Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-
(iv)	Impairment on financial instruments	46.30	60.91	157.75	107.21	565.68
(v)	Employee benefits expense	183.47	181.18	153.18	364.65	634.64
(vi)	Depreciation, amortisation and impairment	4.07	3.91	3.85	7.98	16.45
(vii)	Other expenses	76.76	72.24	66.50	149.00	254.36
(IV)	Total Expenses	547.34	526.49	574.02	1,073.83	2,238.51
(V)	Profit/(Loss) before exceptional items and tax (III-IV)	90.65	85.25	4.69	175.90	26.07
(VI)	Exceptional items	-	-	-	-	-
(VII)	Profit/(Loss) before tax for the period/year (V+VI)	90.65	85.25	4.69	175.90	26.07
3	Tax Expense:					
(i)	Current tax	2.05	1.95	-	4.00	-
(ii)	Deferred tax	19.55	22.10	1.79	41.65	7.68
(iii)	Current tax expense relating to prior years	-	-	-	-	(2.91)
(VIII)	Total Tax Expense	21.60	24.05	1.79	45.65	4.77
(IX)	Net Profit/(Loss) after tax for the period/year (VII-VIII)	69.05	61.20	2.90	130.25	21.30
(X)	Other comprehensive income/(Loss)					
(i)	Items that will not be reclassified to profit or loss					
(a)	Remeasurement of defined benefit liability/(asset)	0.42	(0.89)	0.03	(0.47)	(0.29)
(ii)	Income tax relating to items that will not be reclassified to profit or loss	(0.10)	0.22	(0.01)	0.12	0.07
	Other Comprehensive Income/(loss)	0.32	(0.67)	0.02	(0.35)	(0.22)
(XI)	Total Comprehensive Income/(loss) for the period/year (IX+X) (Comprising Profit/ (Loss) and other Comprehensive Income for the period/year)	69.37	60.53	2.92	129.90	21.08
	Paid up equity share capital (Face value of Rs 10 each)	668.44	668.44	668.44	668.44	668.44
	Other equity					1,383.12
(XII)	Earnings Per Share (Face value of Rs 10 each)					
	Basic (Rs) *	1.03	0.92	0.04	1.95	0.32
	Diluted (Rs) *	1.01	0.90	0.04	1.90	0.31

* Quarter ended numbers are not annualised



IIFL Samasta Finance Limited
CIN: U65191KA1995PLC057884
Statement of Cashflows for the half year ended September 30, 2026

(Amount in ₹ Cr.)			
Sl. No	Particulars	For the half year ended Sep 30, 2026	For the year ended Mar 31, 2026
I	Cash flows from operating activities		
	Net profit before tax	175.90	26.07
	Adjustments for :		
	Employee share based payment expenses	1.57	3.24
	Depreciation and amortization	7.98	16.45
	Net (gain) / loss on derecognition of financial instruments under amortised cost category	(26.33)	(153.24)
	Net fair value (gain) / loss on fair value changes	14.62	-
	Income from government securities & fixed deposits	(31.96)	(18.45)
	Profit on sale of investment	(23.98)	(33.65)
	Dividend income	-	(0.04)
	Loss/(Profit) on sale of property, plant and equipment	(0.06)	0.02
	Impairment on financial instruments	107.21	565.68
	Interest income on loans	(1,092.52)	(1,802.49)
	Finance costs	430.37	767.38
	Interest received on loan	1,047.84	1,712.13
	Finance costs paid	(419.72)	(740.39)
	Operating profit before working capital changes	190.92	342.71
	(Increase) / Decrease in Trade Receivables	14.28	(23.49)
	(Increase) / Decrease in loans	(675.69)	(942.64)
	(Increase) / Decrease in Other Assets	(34.27)	(59.33)
	Increase / (Decrease) in Other liabilities	(81.96)	49.82
	Increase / (Decrease) in trade payables	2.98	(10.29)
	Increase / (Decrease) in provision	2.97	4.67
	Changes in Working Capital	(771.69)	(981.26)
	Operating profit after working capital changes	(580.77)	(638.55)
	Income taxes (paid)/ Refund (net)	(19.31)	15.18
	Net cash generated from/ (used in) Operating activities (A)	(600.08)	(623.37)
2	Cash flows from investing activities		
	Purchase of property, plant and equipment	(2.84)	(8.28)
	Proceeds from sale of property, plant and equipment	0.07	0.14
	Purchase of investments	(32,783.40)	(84,082.37)
	Sale of investments	32,405.41	84,087.47
	Dividend income	-	0.04
	Interest income on government securities	9.84	15.59
	(Increase)/Decrease in fixed deposit - lien marked	2.08	(46.75)
	Investment in PTC security receipts	2.72	-
	Investment in ARC security receipts	-	(148.44)
	Proceeds from ARC security receipts	29.32	51.46
	Interest received on fixed deposit	7.92	47.44
	Net cash generated from / (used in) investing activities (B)	(328.88)	(83.69)
3	Cash flows from financing activities		
	Proceeds from issuance of share capital	-	-
	Proceeds from debt securities, borrowings and subordinated liabilities	3,098.45	6,057.93
	Repayment of debt securities, borrowings and subordinated liabilities	(2,344.42)	(5,284.27)
	Dividend paid	-	(6.68)
	Payment of lease liabilities	(2.12)	(5.80)
	Net cash generated from / (used in) financing activities (C)	751.91	761.18
4	Net increase in cash and cash equivalents (A+B+C)	(177.05)	54.12
5	Cash and cash equivalents at beginning of the year	712.77	658.65
6	Cash and cash equivalents at end of the year	535.72	712.77

For and on behalf of the Board of Directors
of IIFL Samasta Finance Limited



N. Venkatesh
Managing Director
DIN : 01018821
Place: Bengaluru
Date: Oct 13, 2026

HFL Samasta Finance Limited
CIN: U65191KA1995PLC057884
Registered Office: 110/3, Lal Bagh Main Rd, Krishnappa Layout, Bengaluru, Karnataka- 560 027

Notes:

1. The above financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time, prescribed under Section 133 of the Companies Act, 2013 ("the Act"), and other recognized accounting practices generally accepted in India and in compliance with Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. The financial results have been reviewed by the Audit Committee at their meeting held on October 13, 2026 and have been approved and taken on record by the Board of Directors at their meeting held on October 13, 2026. The Statutory Auditors of the Company have carried out the review of the aforesaid results.

3. The Company is regulated by the Reserve Bank of India ("RBI"). The RBI periodically issues/amends directions, regulations and/or guidelines (collectively "Regulatory Framework") covering various aspects of the operation of the Company, including those relating to accounting for certain types of transactions. The Regulatory Framework contains specific instructions that need to be followed by the Company in preparing its financial results.

4. The Company operates in a single business segment i.e. lending, having similar risks and returns for the purpose of Ind AS 108 on 'Operating Segments'. The Company operates in a single geographical segment i.e. domestic.

5. As per Regulation 54(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), debentures are secured by the Company's specified loan installment receivables. The total asset cover as on September 30, 2026 is 1.06 times of the principal amount and accrued interest thereon of the said debentures, which is in line with the terms of offer document.

The following are the details of nature and extent of security provided towards secured listed non convertible debentures.

Sl. No	ISIN Number	Nature of Security	Outstanding Balance as on Sep 30, 2026 (Amount in ₹)	Rate of Interest	Security Cover
1	INE413U07210	Accounts receivable	80,00,00,000	10.00%	100%
2	INE413U07236	Accounts receivable	34,04,85,000	9.57%	105%
3	INE413U07251	Accounts receivable	1,57,71,76,000	10.50%	105%
4	INE413U07269	Accounts receivable	80,38,50,000	10.03%	105%
5	INE413U07277	Accounts receivable	73,44,98,000	10.00%	105%
6	INE413U07293	Accounts receivable	14,72,47,000	10.00%	105%
7	INE413U07301	Accounts receivable	54,32,37,000	10.03%	105%
8	INE413U07319	Accounts receivable	14,87,44,000	10.50%	105%
9	INE413U07327	Accounts receivable	13,14,05,000	9.57%	105%
10	INE413U07368	Accounts receivable	9,37,49,475	9.50%	110%
11	INE413U07376	Accounts receivable	30,00,00,000	9.70%	100%
12	INE413U07384	Accounts receivable	18,75,00,000	9.50%	110%
13	INE413U07392	Accounts receivable	50,00,00,000	9.50%	110%
14	INE413U07400	Accounts receivable	29,99,99,600	9.50%	110%
15	INE413U07418	Accounts receivable	2,00,00,00,000	9.75%	105%
16	INE413U07426	Accounts receivable	3,00,00,00,000	9.50%	110%
17	INE413U07434	Accounts receivable	1,00,00,00,000	9.65%	110%
18	INE413U07442	Accounts receivable	1,75,00,00,000	9.25%	105%
19	INE413U07459	Accounts receivable	1,30,00,00,000	9.20%	105%
20	INE413U07467	Accounts receivable	1,00,00,00,000	9.25%	105%
21	INE413U07475	Accounts receivable	1,50,00,00,000	9.20%	105%
22	INE413U07491	Accounts receivable	50,00,00,000	9.05%	105%
23	INE413U07483	Accounts receivable	1,00,00,00,000	9.15%	105%



IIFL Samasta Finance Limited
CIN: U65191KA1995PLC057884
Registered Office: 110/3, Lal Bagh Main Rd, Krishnappa Layout, Bengaluru, Karnataka- 560 027

6. The Disclosure in compliance with Regulation 54(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is attached as Annexure I.
7. Information as required by Regulations 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, is attached as Annexure II.
8. Information as required by Regulations 52(7) and 52(7A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, is attached as Annexure III.
9. Information as required by RBI Master Direction - Financial Statements: Presentation and Disclosure dated Nov 28, 2025, is attached as Annexure IV.
10. Pursuant to SEBI Circular No. SEBI/HO/DDHS/CIR/P/2021/613 dated 10 August 2021, the Company has listed Debentures on both BSE Limited and NSE Limited.
11. The Company is not required to create debenture redemption reserve in terms of the Companies (Share Capital and Debenture) Rules, 2014 read with the Companies (Share Capital and Debenture) Amendments Rules, 2019.
12. Previous period/year figures have been regrouped/reclassified to make them comparable with those of current period.



**For and on behalf of the Board of Directors
of IIFL Samasta Finance Limited**



N. Venkatesh
Managing Director
DIN : 01018821

Place: Bengaluru
Date: Oct 13, 2026

IIFL Samastha Finance Limited

Annexure I

Disclosure in compliance with Regulation 54(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015:

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		
Particulars	Description of asset for which this certificate relate	Exclusive Charge	Exclusive Charge	Debt for which this certificate being issued	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)	Par Passu Charge	Other assets on which there is pari passu charge (excluding items covered in column F)	Assets not offered as security	Debt not backed by any assets offered as security	Elimination (amount in negative)	(Total C to H)	Market Value for Assets charged on value of not ascertainable or applicable (For Eg. Bank Balance, DSA market value is not applicable)	Carrying value/book value for pari passu charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSA market value is not applicable)	Carrying value/book value for pari passu charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSA market value is not applicable)	Total Value (K+L+M+N)
ASSETS		Book Value	Book Value	Yes/No	Book Value	Book Value	Book Value	Book Value								
Property, Plant and Equipment		-	-	No	17.84	NA	NA	NA				17.84	NA	NA	NA	
Capital Work in Progress		-	-	No	NA	NA	NA	NA				-	NA	NA	NA	
Right of Use Assets		-	-	No	6.36	NA	NA	NA				6.36	NA	NA	NA	
Goodwill		-	-	No	NA	NA	NA	NA				-	NA	NA	NA	
Intangible Assets		-	-	No	2.41	NA	NA	NA				2.41	NA	NA	NA	
Intangible Assets under Development		-	-	No	NA	NA	NA	NA				-	NA	NA	NA	
Investments		-	-	No	1,198.09	NA	NA	NA				1,198.09	NA	NA	NA	
Loans		-	-	No	1,708.60	NA	NA	NA				1,708.60	NA	NA	NA	
Loan Portfolio		2,116.14	4,189.16	No	NA	NA	NA	NA				2,116.14	NA	NA	NA	2,116.14
Less: Impairment loss allowance as per Ind AS *		-	-	No	-	NA	NA	NA				-	NA	NA	NA	
Investment in Subsidiaries		-	-	No	12.78	NA	NA	NA				12.78	NA	NA	NA	
Trade Receivables		-	-	No	555.72	NA	NA	NA				555.72	NA	NA	NA	
Cash and Cash Equivalents		-	-	No	703.62	NA	NA	NA				703.62	NA	NA	NA	
Bank balances other than Cash and Cash Equivalents		-	-	No	NA	NA	NA	NA				NA	NA	NA	NA	
Others		-	-	No	599.25	NA	NA	NA				599.25	NA	NA	NA	
Total		2,116.14	4,892.75	No	4,081.07	NA	NA	NA				10,856.33	2,116.14	NA	NA	2,116.14
LIABILITIES																
Debt securities to which this certificate pertains		1,995.03	-	No	NA	NA	NA	NA				2,237.02	1,995.03	NA	NA	1,995.03
Other debt sharing pari-passu charge with above debt		-	-	No	NA	NA	NA	NA				-	NA	NA	NA	
Unamortized debenture issue expenses and processing fees		-	-	No	123.19	NA	NA	NA				-	NA	NA	NA	
Other Debt		-	-	No	NA	NA	NA	NA				-	NA	NA	NA	
Subordinated debt		-	-	No	NA	NA	NA	NA				-	NA	NA	NA	
Borrowings **		5,505.44	NA	No	NA	NA	NA	NA				808.38	NA	NA	NA	
Bank		-	-	No	NA	NA	NA	NA				-	NA	NA	NA	
Debt Securities		-	-	No	NA	NA	NA	NA				-	NA	NA	NA	
Others		-	-	No	NA	NA	NA	NA				-	NA	NA	NA	
Trade payables		-	-	No	22.93	NA	NA	NA				22.93	NA	NA	NA	
Lease Liabilities		-	-	No	7.38	NA	NA	NA				7.38	NA	NA	NA	
Provisions		-	-	No	34.41	NA	NA	NA				34.41	NA	NA	NA	
Others		-	-	No	NA	NA	NA	NA				NA	NA	NA	NA	
Total		1,995.03	5,505.44	No	1,172.84	NA	NA	NA				8,671.31	1,995.03	NA	NA	2,995.03
Cover on Book Value		1.06	-		-	-	-	-				-	-	-	-	1.06
Cover on Market Value		-	-		-	-	-	-				-	-	-	-	-
		Exclusive Security Cover Ratio														
		Par-Passu Security Cover Ratio														
Indicates Provision carried out under ECL methodology and hence not considered for counter reserve ratio																

*Indicates Provision carried out under ECL methodology and hence not considered for security cover ratio

**Includes Rs. 553.90 Crores of Borrowings drawn down as at the end of Sep'26 on which security creation is under progress as per the terms agreed with the lenders.



IIFL Samasta Finance Limited
CIN: U65191KA1995PLC057884

Annexure II

Disclosure in compliance with Regulation 52 (4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 for the quarter ended Sep 30, 2026:

Sl. No	Ratio	As on Sep 30, 2026
1	Debt-Equity Ratio	4.23
2	Debt Service Coverage Ratio	Not Applicable
3	Interest Service Coverage Ratio	Not Applicable
4	Outstanding redeemable preference shares (quantity and value)	Not Applicable
5	Capital Redemption Reserve/Debenture Redemption Reserve	Not Applicable
6	Net Worth (Rs. in crores)	2,016.61
7	Net Profit/ (Loss) after tax (Rs. in crores)	130.24
8	Earning per share	
	(a). Basic (Rs.)	1.95
	(b). Diluted (Rs.)	1.90
9	Current Ratio	Not Applicable
10	Long term debt to working capital	Not Applicable
11	Bad debts to Account receivable ratio	Not Applicable
12	Current Liability ratio	Not Applicable
13	Total Debts to Total Assets	78.66%
14	Debtors Turnover	Not Applicable
15	Inventory Turnover	Not Applicable
16	Operating Margin (%)	Not Applicable
17	Net Profit Margin (%)	10.42%
18	Sector specific equivalent ratios, as applicable	
	Gross stage III as at 30 September 2026 (%)	2.82%
	Provision Coverage Ratio as at 30 September 2026 (%)	70.17%

The following are the formulae used for the computation of ratios presented above

S.No	Ratio	Formula
1	Debt equity ratio	[Debt securities + Borrowings (Other than debt securities) + Subordinated Liabilities]/[Networth]
2	Networth	Paid up equity share capital + other equity - deferred revenue expenditure - Prepaid Expenses - Unamortized Debenture Issue Expenses
3	Total debt to total assets	[Debt securities + Borrowings (Other than debt securities)+ Subordinate Liabilities]/[Total assets]
4	Net Profit Margin	[Profit after tax(PAT)]/[Total Income]
5	Gross stage III (%)	[Stage III loans (Greater than 90 DPD)]/[Gross loan outstanding]
6	Provision Coverage Ratio	[Total Impairment loss allowance for stage III] / [Gross Stage III Loans EAD]



Annexure III

Disclosure in compliance with Regulation 52 (7) and 52 (7A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015;

Name of the issuer	ISIN	Mode of Fund Raising (Public issues/ Private placement)	Type of instrument	Date of raising funds	Amount Raised (Rs.In Crores)	Funds utilized (Rs.In Crores)	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
IIFL Samastha Finance Limited	INE413U08192	Private Placement	Unsecured	11-05-2026	25.00	25.00	No	-	-
IIFL Samastha Finance Limited	INE413U07475	Private Placement	Secured	30-06-2026	60.00	60.00	No	-	-
IIFL Samastha Finance Limited	INE413U07475, Re-Issuance	Private Placement	Secured	07-07-2026	90.00	90.00	No	-	-
IIFL Samastha Finance Limited	INE413U07491	Private Placement	Secured	27-07-2026	50.00	50.00	No	-	-
IIFL Samastha Finance Limited	INE413U07483	Private Placement	Secured	27-07-2026	100.00	100.00	No	-	-
IIFL Samastha Finance Limited	INE413U08192, Re-Issuance	Private Placement	Unsecured	03-08-2026	32.25	32.25	No	-	-

[illegible]

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.

Name of signatory: Venkatesh N



IIFL Samasta Finance Limited
Annexure IV

Details of loans transferred/ acquired during the quarter ended Sep 30, 2026 as per Master Direction - Reserve Bank of India (Non Banking Financial Companies - Financial Statements: Presentation and Disclosure) Directions, 2025 dated November 28, 2025, as amended are given below.

(i) The details of stressed loans transferred during the quarter ended Sep 30, 2026 to the ARC are given below:

(Amount in ₹ Cr.)			
Particulars	NPA *	SMA	Write Off
No of accounts	-	-	-
Aggregate principal outstanding of loans transferred	-	-	-
Weighted average residual tenor of the loans transferred (in years)	-	-	-
Net book value of loans transferred (at the time of transfer)	-	-	-
Aggregate consideration	-	-	-
Additional consideration realized in respect of accounts transferred in earlier years	-	-	-
Investment in security receipts	-	-	-

The company has not acquired any stressed loan during the quarter ended Sep 30, 2026.

(ii) The Company has transferred certain loans which are not in default through direct assignment, details of which are given as follows:

Particulars	Quarter ended Sep 30, 2026	
	Direct Assignment	Pass Through Certificate
i) Total number of loan assets transferred during the quarter ended	1,07,355	89,214
ii) Book value of loan assets transferred during the quarter ended	636.51	500.66
iii) Sale Consideration received during the quarter ended	572.86	486.46
iv) Weighted average maturity of loan assets transferred (in Years)	2.14	1.54
v) Weighted average holding period of loan assets transferred (in Months)	5.92	4.47
vi) Retention of beneficial economic interest on loan assets acquired (in %)	10.00%	0% *
vii) Coverage of tangible security for secured loan transferred (%)	283.48%	NIL
viii) Rating wise distribution of rated loans	Not Rated	Not Rated
ix) Agreed to replace loans transferred to transferee(s) or pay damages arising out of any representation or warranty	No	No

The Company has not transferred any NPA loans.

* It does not include Minimum Retention Ratio and Overcollateralization

(iii) The Company has acquired the below loans during the quarter ended Sep 30, 2026 through direct assignment

Particulars	Quarter ended Sep 30, 2026	
	Direct Assignment	
i) Total number of loan assets acquired during the quarter ended	394	
ii) Book value of loan assets acquired during the quarter ended	23.49	
iii) Aggregate Consideration paid during the quarter ended	26.10	
iv) Weighted average maturity of loan assets acquired (in Years)	6.38	
v) Weighted average holding period of loan assets acquired (in months)	9.37	
vi) Retention of beneficial economic interest on loan assets acquired (in %)	90.00%	
vii) Coverage of tangible security for secured loan acquired	331.35%	
viii) Rating wise distribution of rated loans	Not Rated	

The Company has not acquired any NPA loans.



Related party transactions for the half year ended September 30, 2026

S. No	Details of the party (listed entity/ subsidiary) entering into the transaction				Details of the counterparty		Type of related party transaction	Value of transaction during the reporting period	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.						
	Name	PAN	Name	PAN	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 or investments			Details of the loans, inter-corporate deposits, advances or investments				
										Nature of indebtedness (loan/ advance/ debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end usage)
1	IIFL Samastha Finance Limited	AAAC04577H	IIFL Finance Limited	AABCI2915C	Holding Company	Arranger Fee/ Service Fees	46.72	7.18									
2	IIFL Samastha Finance Limited	AAAC04577H	IIFL Finance Limited	AABCI2915C	Holding Company	Reimbursement of Expenses	0.24		9.78								
3	IIFL Samastha Finance Limited	AAAC04577H	IIFL Finance Limited	AABCI2915C	Holding Company	Interest Income on Assignment	15.25		308.17	217.95							
4	IIFL Samastha Finance Limited	AAAC04577H	IIFL Finance Limited	AABCI2915C	Holding Company	Accrued Interest Income on Assignment	1.35										
5	IIFL Samastha Finance Limited	AAAC04577H	IIFL Finance Limited	AABCI2915C	Holding Company	Interest Expense on Assignment sold	1.62										
6	IIFL Samastha Finance Limited	AAAC04577H	IIFL Finance Limited	AABCI2915C	Holding Company	Accrued Interest Expense on Assignment sold	0.13		-32.85	-27.23							
7	IIFL Samastha Finance Limited	AAAC04577H	IIFL Finance Limited	AABCI2915C	Holding Company	ICD Given	200.00										
8	IIFL Samastha Finance Limited	AAAC04577H	IIFL Finance Limited	AABCI2915C	Holding Company	ICD Repaid	200.00										
9	IIFL Samastha Finance Limited	AAAC04577H	IIFL Finance Limited	AABCI2915C	Holding Company	Assignment Purchased	117.63										
10	IIFL Samastha Finance Limited	AAAC04577H	Vidhya Anand	AAJNV2475R	Relative of Director	Rent	0.10										
11	IIFL Samastha Finance Limited	AAAC04577H	Vidhya Anand	AAJNV2475R	Relative of Director	Security Deposit on Rent	0.08		0.07								
12	IIFL Samastha Finance Limited	AAAC04577H	Narayanawamy Venkatesh	AAJNV2474Q	Director	Remuneration	2.74										
13	IIFL Samastha Finance Limited	AAAC04577H	Shivaprakash Deviah	AELPS6775B	Director	Remuneration	0.98										
14	IIFL Samastha Finance Limited	AAAC04577H	Uma Sharmukhi Sarda	AKCP56958M	Director	Sitting Fees	0.17										
15	IIFL Samastha Finance Limited	AAAC04577H	Govinda Rajulu Chintala	ABJP76481F	Director	Sitting Fees	0.09										
16	IIFL Samastha Finance Limited	AAAC04577H	Kalengada Mardanna Narasiah	AAHPN9762H	Director	Sitting Fees	0.09										
17	IIFL Samastha Finance Limited	AAAC04577H	Nihar Niranjan Jambusaria	AAABP11209M	Director	Sitting Fees	0.18										
18	IIFL Samastha Finance Limited	AAAC04577H	Aashutosh Kumar T	AVCPA8645G	KMP	Remuneration	0.75										
19	IIFL Samastha Finance Limited	AAAC04577H	Ashimaya V	AKCXA6913B	KMP	Remuneration	0.06										
Total							588.36	198.05	285.17								

For and on behalf of the Board of Directors
of IIFL Samastha Finance Limited

