



Date: October 13, 2026

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

BSE Scrip Code – 973128

Dear Sir/Madam,

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

Subject: Disclosure under Regulations 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "SEBI LODR Regulations")

Pursuant to Regulations 52(4) of the SEBI LODR Regulations, please find enclosed herewith the financial ratios/other equivalent ratios for the quarter and half year ended September 30, 2026, issued by M/s. Suri & Co, Chartered Accountants, Statutory Auditor of the Company. The same was approved by the Board of Directors in their Meeting held on Tuesday, October 13, 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

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]

