



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: Disclosure under Regulation 54(2) and 54(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

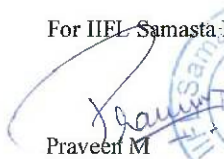
Pursuant to Regulation 54(2) and 54(3) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. SEBI/HO/ MIRSD/ MIRSD_CRADT/ CIR/ P/ 2022/ 67 dated May 19, 2022 ('SEBI Circular'), please find enclosed herewith the extent and nature of security created, maintained and available with respect to the secured listed Non-Convertible Debt Securities of IIFL Samasta Finance Limited for the quarter and half year ended September 30, 2026, as per the prescribed format in SEBI Circular as "Annexure-I".

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
Annexure I
Disclosure in compliance with Regulation 54(3) 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	Pari Passu Charge	Pari Passu Charge	Pari Passu Charge	Assets not offered as Security		Elimination (amount in negative)	(Total C to H)	Related to only those items covered by this certificate				
		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 items covered in columnF)		Debt not backed by any assets offered as security	debt amount considered more than once (due to exclusive plus pari-passu charge)		Market Value for Assets charged on Exclusive basis	Carrying /book value for exclusive charge assets where market value is not ascertainable or applicable (For Eg. 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 Eg. Bank Balance, DSRA market value is not applicable)	Total Value=(K+L+M+N)
		BookValue	BookValue	Yes/No	BookValue	BookValue									
ASSETS															
Property,Plant and Equipment		-	-	No	NA	NA	17.84	-	-	17.84	-	-	NA	NA	-
Capital Work-in Progress		-	-	No	NA	NA	-	-	-	-	-	-	NA	NA	-
Right of Use Assets		-	-	No	NA	NA	6.36	-	-	6.36	-	-	NA	NA	-
Goodwill		-	-	No	NA	NA	-	-	-	-	-	-	NA	NA	-
Intangible Assets		-	-	No	NA	NA	2.41	-	-	2.41	-	-	NA	NA	-
Intangible Assets under Development		-	-	No	NA	NA	-	-	-	-	-	-	NA	NA	-
Investments		-	-	No	NA	NA	1,198.09	-	-	1,198.09	-	-	NA	NA	-
Loans	Loan Portfolio	2,116.14	4,189.16	No	NA	NA	1,708.60	-	-	8,013.90	-	-	2,116.14	NA	2,116.14
Less: Impairment loss allowance as per ind AS *		-	-	-	-	-	-	-	-	-233.66	-	-	-	-	-
Inventories		-	-	No	NA	NA	-	-	-	-	-	-	NA	NA	-
Trade Receivables		-	-	No	NA	NA	12.78	-	-	12.78	-	-	NA	NA	-
Cash and Cash Equivalents		-	-	No	NA	NA	535.72	-	-	535.72	-	-	NA	NA	-
Bank balances other than Cash and Cash Equivalents		-	703.62	No	NA	NA	-	-	-	703.62	-	-	NA	NA	-
Others		-	-	No	NA	NA	599.25	-	-	599.25	-	-	NA	NA	-
Total		2,116.14	4,892.79				4,081.07	-	-	10,856.33	-	-	2,116.14	NA	2,116.14
LIABILITIES															
Debt securities to which this certificate pertains	Listed Non Convertible Debentures	1,995.03	-	No	NA	NA	301.99	301.99	-	2,297.02	-	-	1,995.03	NA	1,995.03
Other debt sharing pari-passu charge with above debt		-	-	No	NA	NA	-	-	-	-	-	-	NA	NA	-
Unamortized debenture issue expenses and processing fees		-	-	No	NA	NA	123.19	-	-	-123.19	-	-	-	NA	-
Other Debt		-	-	No	NA	NA	-	-	-	-	-	-	NA	NA	-
Subordinated debt		-	-	No	NA	NA	-	-	-	-	-	-	NA	NA	-
Borrowings**		-	5,505.44	No	NA	NA	808.38	808.38	-	808.38	-	-	NA	NA	-
Bank		-	-	No	NA	NA	-	-	-	5,505.44	-	-	NA	NA	-
Debt Securities		-	-	No	NA	NA	-	-	-	-	-	-	NA	NA	-
Others		-	-	No	NA	NA	-	-	-	-	-	-	NA	NA	-
Trade payables		-	-	No	NA	NA	-	-	-	-	-	-	NA	NA	-
Lease Liabilities		-	-	No	NA	NA	22.93	-	-	22.93	-	-	NA	NA	-
Provisions		-	-	No	NA	NA	7.38	-	-	7.38	-	-	NA	NA	-
Others		-	-	No	NA	NA	34.41	-	-	34.41	-	-	NA	NA	-
Total		1,995.03	5,505.44				120.94			120.94	-	-	NA	NA	-
Cover on Book Value		1.06					1,172.84	1,110.36	-	8,673.31	-	-	1,995.03	NA	1,995.03
Cover on Market Value												1.06			1.06
		Exclusive Security Cover Ratio			Pari-Passu Security Cover Ratio										
*Indicates Provision carried out under ECL methodology and hence not considered for security cover ratio.															

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**Includes Rs. 553.50 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.

