

Date: October 15, 2026

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

Sub: Submission of Asset Liability Management (“ALM”) Statement – September 30, 2026.

Pursuant to Chapter XVII of the SEBI Operational SEBI-HO-DDHS-P-CIR-2021-613 dated August 10, 2021, as amended from time to time, in relation to the Framework of Listing of Commercial Papers, please find enclosed the ALM Statements - Statement of Structural Liquidity and Statement of Interest Rate Sensitivity for the period ended September 30, 2026, as submitted to the Reserve Bank of India by IIFL Samasta Finance Limited.

Kindly take the same on record.

Thanking you.

Yours faithfully,

For IIFL Samasta Finance Limited

PRAVEEN Digitally signed
by PRAVEEN
MOOLIM MOOLIMANI
ANI Date: 2026.10.15
17:47:37 +05'30'

Praveen M
Company Secretary & Compliance Officer
Membership No: A48178

Place: Bengaluru



Reserve Bank of India

[More Options](#)

General Information

[Filing Information](#)

Statements

[DNBS4BStructuralLiquidity - Statement of Structural Liquidity](#)

[DNBS4BIRS - Statement of Interest Rate Sensitivity \(IRS\)](#)

[AuthorisedSignatory - Authorised Signatory](#)

LEGEND

Numeric Data	
Text Block Data	
Text Data	
Dropdown Data	
No Data	
Blocked Data	
Reporting Date	
Auto Populated Value	
Formula Cell	
Master Driven Data	
Dyanamic Dropdown Data	
Free Text Data	



Filing Information

Filing Information	
	Information
Return Name	DNBS04B-Structural Liquidity & Interest Rate Sensitivity - Monthly
Return Code	R228
Name of reporting institution	IIFL Samasta Finance Limited (Formerly Samasta Microfinance Limited)
Bank / FI code	BAN12030
Institution Type	NBFC
Reporting frequency	Monthly
Reporting start date	01-09-2026
Reporting end date	30-09-2026
Reporting currency	INR
Reporting scale	Lakhs
Taxonomy version	1.1.0
Tool name	RBI iFile
Tool version	1.0.0
Report status	Audited
Date of Audit	14-10-2026
General remarks	

Scoping Question	
	X010
Whether NBFC Profile has been updated on website	Yes
Category Of NBFC	Non-Deposit taking Systemically Important (NDSI) NBFC
Classification of NBFC	(v) NBFC- Micro Finance Institution

Table 2: Statement of Structural Liquidity

[illegible]

(a) Interest to be serviced through regular schedule	Y1450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(b) Interest to be serviced to be in Bulet Payments	Y1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Gross Non-Performing Assets (GNPA)	Y1480	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,134.32	3,489.12	22,623.44	Provisional		0.00	0.00	0.00	0.00
(i) Substandard	Y1500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,134.32	3,489.12	22,623.44	Provisional		0.00	0.00	0.00	0.00
(a) All over dues and instalments of principal falling due during the next three years (in the 3 to 5 year time bucket)	Y1510	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,134.32	3,489.12	22,623.44	Provisional		0.00	0.00	0.00	0.00
(b) Entire principal amount due beyond the next three years	Y1520	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(i) Doubtful and loss	Y1530	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(a) All instalments of principal falling due during the next five years or after all over dues (in the next 5 years time bucket)	Y1540	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(b) Entire principal amount due beyond the next five years	Y1550	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. Inflow from Assets On Lease	Y1600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Assets (Excludes Assets On Lease)	Y1570	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,420.14	Provisional		0.00	0.00	0.00	0.00
9. Other Assets	Y1580	4,570.16	3,897.64	15,763.65	3,057.60	2,084.52	11,618.38	8,374.25	14,900.36	9,102.65	6,000.44	79,369.65	Provisional		5,859.84	4,437.92	11,451.43		
(a) Intangible assets & other non-cash flow items (in the >over 5 year time bucket)	Y1590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	241.49	Provisional			0.00	0.00	0.00	0.00
(b) Other Items (e.g. accrued income, other receivables, staff loans, etc.) (in respective maturity buckets as per the timing of the	Y1600	4,570.16	3,897.64	15,763.65	3,057.60	2,084.52	11,618.38	8,374.25	14,900.36	9,102.65	6,000.44	79,369.65	Provisional		5,859.84	4,437.92	11,451.43		
(i) Others	Y1610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10. Security Finance Transactions (netted)	Y1620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(a) Repo	Y1630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(b) Reverse Repo	Y1640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(c) CRD	Y1650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(d) Others (Prepaid, Netting)	Y1660	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Inflow On Account of Off Balance Sheet (OBS) Exposure (Indefinite)	Y1670	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Risks committed by other institutions and/or collateral)	Y1680	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Risks of credit committed by other institutions)	Y1690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(i) With collateral/indefinite	Y1700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Without collateral/indefinite	Y1710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Derivative Transactions (netted)	Y1720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(a) Forward Rate Contracts	Y1730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(b) Futures Contracts	Y1740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(c) Options Contracts	Y1750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(d) Forward Rate Agreements	Y1760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(e) Swaps - Currency	Y1770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(f) Swaps - Interest Rate	Y1780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(g) Credit Default Swaps	Y1790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(h) Other Derivatives	Y1800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(i) Others	Y1810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. TOTAL INFLUENCES (B)	Y1810	1,65,962.37	20,158.86	27,413.08	15,387.28	36,361.30	1,27,176.66	2,13,943.19	1,87,787.67	85,899.45	21,862.23	11,27,556.99	Provisional		61,136.36	20,952.64	52,267.56		
(Sum of all in 11)	Y1820	1,58,470.82	5,270.08	7,008.45	-7,506.97	35,514.88	20,257.40	22,677.72	2,864.57	46,973.23	-2,28,300.42	0.00	Provisional		75,144.28	-56,822.70	-15,502.57		
C. Cumulative Minimum	Y1830	1,58,470.82	1,61,549.90	1,68,549.35	1,61,042.38	1,65,527.30	1,50,284.90	1,73,460.51	1,65,327.10	2,28,359.42	0.00	0.00	Provisional		75,144.28	58,121.34	42,819.03		
D. Minimum as % of Total Outflow	Y1840	17.8.88%	35.13%	8.10%	-11.98%	45.87%	18.90%	18.68%	2.87%	19.27%	-81.64%	0.00%	Provisional		124.68%	-48.51%	-33.33%		
E. Cumulative Minimum as % of Cumulative Total Outflow	Y1850	17.8.88%	67.66%	37.49%	18.44%	84.67%	57.73%	38.34%	21.57%	26.03%	0.00%	0.00%	Provisional		124.68%	133.35%	47.37%		



A-9. Statement on Interest Rate Swaps Sensitivity (HS) - HS Balance Sheet Items (2018)												
Particulars	0 day to 7 days	8 days to 14 days	15 days to 30/21 days (Show months)	Over one month and upto 3 months	Over two months and upto 3 months	Over 3 months and upto 6 months	Over 6 months and upto 1 year	Over 1 year and upto 3 years	Over 3 years and upto 5 years	Over 5 years	Non sensitive	Total
	X200	X200	X200	X200	X200	X200	X200	X200	X200	X200	X200	X200
A. Expected Outflows on account of OIS items:												
1. Lines of credit committed to other institutions	V1810	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Letter of Credit (LOC)	V1820	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Guarantees (Financial & Others)	V1830	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Sale and repurchase agreement and asset sales with recourse, where the credit risk remains with the applicable NBFC.	V1840	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Issuing of NBFC securities as part of securities or assets under the NBFC-IFC, including instances where these are out of agency transactions	V1850	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Commitment to provide liquidity facility for securitization of standard asset transactions.	V1860	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. Second loss credit enhancements for securitization of standard asset transactions provided as third party	V1870	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B. Outflows from Derivative Positions [(B = i + ii + iii + iv)]												
(i) Futures Contracts (including all)												
(i.a) Currency Futures	V1910	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(i.a.i) Interest Rate Futures	V1910	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Other Futures (Commodities, Securities etc.)	V1910	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Options Contracts (including all)												
(iii) Currency Options Purchased / Sold	V1920	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii.a) Interest Rate Futures	V1920	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Other Options (Commodities, Securities, etc.)	V1920	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Swaps												
(iii.a) Cross Currency Interest Rate Swaps (Not Involving IFR)	V1930	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii.b) IFR - IFR Interest Rate Swaps	V1930	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii.c) Single Currency Interest Rate Swaps	V1930	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii.c.i) Basis Swaps	V1930	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Credit Default Swap(CDS) Purchased	V1930	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Swaps - Others (Commodities, securities etc.)	V1930	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other contingent outflows	V1940	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Outflow on account of OIS items (OIS) : Sum of (I+2+3+4+5+6+7+8+9)	V2000	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. Expected inflows on account of OIS items:												
1. Credit commitments from other institutions pending disbursement	V2010	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Inflow on account of Reverse Repo (Day 2+3+4)	V2020	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Inflow on account of BILs sold/received	V2030	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(i) Futures Contracts (including all)												
(i.a) Currency Futures	V2110	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(i.a.i) Interest Rate Futures	V2110	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Other Futures (Commodities, Securities etc.)	V2110	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Options Contracts (including all)												
(iii) Currency Options Purchased / Sold	V2120	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii.a) Interest Rate Futures	V2120	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Other Options (Commodities, Securities, etc.)	V2120	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Swaps												
(iii.a) Cross Currency Interest Rate Swaps (Not Involving IFR)	V2130	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii.b) IFR - IFR Interest Rate Swaps	V2130	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii.c) Single Currency Interest Rate Swaps	V2130	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii.c.i) Basis Swaps	V2130	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Credit Default Swap(CDS) Purchased	V2130	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Swaps - Others (Commodities, securities etc.)	V2130	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other contingent inflows	V2140	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Inflow on account of OIS items (OIS) : Sum of (I+2+3+4+5)	V2200	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. MONETARISED OIS												
1. Inflow on account of OIS items (OIS) : Sum of (I+2+3+4+5)	V2200	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Authorised Signatory - Authorised Signatory

Table 1: Authorised Signatory

Particulars		Value
		X010

Name of the Person Filing the Return	Y010	Anantha Kumar T
Designation	Y020	Chief Financial Officer
Office No. (with STD Code)	Y030	08042913509
Mobile No.	Y040	9843978845
Email Id	Y050	ananthakumart@iiflsama sta.com
Date	Y060	12-09-2026
Place	Y070	Bengaluru

1. All values must be reported in Rs lakh.
2. Enter all dates in dd-mm-yyyy format.
3. Please ensure that the financial information furnished in the various sheets of this return are correct and reflecting the true picture of the business operations of the NBFC, if found otherwise, the concerned NBFC would be liable for penal action under the provisions of RBI Act.