

Date: April 23, 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: Outcome of the Board Meeting of IIFL Samasta Finance Limited (the “Company”) held on Thursday, April 23, 2026**

Pursuant to the applicable provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (**the “SEBI LODR Regulations”**), as amended from time to time, the Board of Directors of the Company at their meeting held on Thursday, April 23, 2026, interalia, considered and approved the following matters:

- 1) Audited Standalone Financial Results along with Auditors’ Report issued by M/s. Suri & Co, Chartered Accountants, the Statutory Auditor of the Company for the quarter and year ended on March 31, 2026, pursuant to Regulation 52 of SEBI LODR Regulations;
- 2) Disclosures of Audit Report with Unmodified Opinion in accordance with Regulation 52(3) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015. The Company hereby declares that the Statutory Auditors have issued the Audit Report with Unmodified Opinion on Annual Audited Financial Results for the year ended March 31, 2026.
- 3) Disclosures pursuant to Regulation 52(4) of SEBI LODR Regulations;
- 4) Statement pursuant to Regulation 52(7) and 52 (7A) of the SEBI LODR Regulations;
- 5) Disclosure to Regulation 54(2) and 54(3) of SEBI LODR Regulations, 2015
- 6) Disclosure of Related Party Transactions in accordance with Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015.
- 7) Based on recommendation of the Nomination and Remuneration Committee of the Company and subject to the approval of shareholders of the Company, the Board of Directors of the Company have approved the revision of the Managerial Remuneration payable to Mr. Venkatesh N (DIN: 01018821), Managing Director of the Company for the FY 2026-27, with effect from April 1, 2026,
- 8) Intimation regarding appointment of Mr. Vijay Narayan as the Chief Operating Officer, who has been categorized as the Senior Management Personnel of the Company with effect from April 23, 2026. Details as the same as annexed herewith in Annexure A.
- 9) Intimation regarding appointment of Mrs. Nalini Katagihallimath as the Chief Strategy Officer, who has been categorized as the Senior Management Personnel of the Company with effect from April 23, 2026. Details as the same as annexed herewith in Annexure A.
- 10) Intimation regarding re-appointment of Mr. Mohan K Pattabhiraman as the Internal Auditor of the Company. Details as the same as annexed herewith in Annexure A.

Further, the 31<sup>st</sup> Annual General Meeting of the Members of the Company, is scheduled to be held on June 25, 2026, as decided by the Board in the aforesaid Meeting.

**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

It is further informed that the financial results will also be made available on the Company's website at [www.iiflsamasta.com/investor-relations](http://www.iiflsamasta.com/investor-relations).

The meeting of the Board commenced at 2:00 p.m. and concluded at 7:50 p.m.

Kindly take this intimation on record.

Thanking you,  
Yours Sincerely,

**For, IIFL Samasta Finance Limited**

V  
ABHINAY  
A

Digitally signed  
by V ABHINAYA  
Date:  
2026.04.23  
19:56:23 +05'30'

**V Abhinaya**

**Company Secretary & Compliance Officer**

**M. No. A56919**

|                                                                                                                                                                                            |                                                                                                                                                        |                                                                                                                                                                 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>CC:</b><br><b>Catalyst Trusteeship Limited</b><br>Unit No - 901, 9 <sup>th</sup> Floor, Tower – B,<br>Peninsula, Business Park, Senapati Bapat<br>Marg, Lower Parel (W) Mumbai - 400013 | <b>CC:</b><br><b>Beacon Trusteeship Ltd</b><br>5W, 5th Floor, E Block BKC, The<br>Metropolitan, Bandra Kurla Complex,<br>Bandra (East), Mumbai 400051. | <b>CC:</b><br><b>Vardhman Trusteeship Private Limited</b><br>Unit No. 412, The Capital C-70, G-<br>Block, Bandra Kurla Complex,<br>Bandra (East), Mumbai-400051 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|

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pallavara Kancheepuram, Tamilnadu - 600117

# Annexure A

**Information pursuant to Regulation 51 read with Part B of Schedule III of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026:**

| Sr. No. | Details of events that needs to be provided                                             | Appointment of Mr. Vijay Narayan                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Appointment of Mrs. Nalini Katagihallimath                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Re-appointment of Mr. Mohan K Pattabhiraman                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|---------|-----------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | Reason for change viz. appointment, <del>resignation, removal, death or otherwise</del> | The Board of Directors have approved the appointment of Mr. Vijay Narayan as Chief Operating Officer and categorised as the Senior Management Personnel of the Company in their meeting held on April 23, 2026, considering his exemplary performance, extensive experience, and sustained contributions to the Company.                                                                                                                                                                                                                                     | The Board of Directors have approved the appointment of Ms. Nalini Katagihallimath as the Chief Strategy Officer and categorised as the Senior Management Personnel of the Company, in their meeting held on April 23, 2026, considering his exemplary performance, extensive experience, and sustained contributions to the Company.                                                                                                                                                                                                                                                                                                 | The Board of Directors have approved the appointment of Mr. Mohan K Pattabhiraman as the Internal Audit of the Company for the FY 2026-27 at its meeting held on April 23, 2026                                                                                                                                                                                                                                                                                                                    |
| 2       | Date of appointment/ <del>cessation (as applicable) and term of appointment</del>       | April 23, 2026                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | April 23, 2026                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Appointed for FY 2026-27 by the Board of Directors at its meeting held on April 23, 2026                                                                                                                                                                                                                                                                                                                                                                                                           |
| 3       | Brief Profile (in case of appointment)                                                  | <p>Mr. Vijay Narayan is a seasoned financial services and microfinance leader with over 22 years of extensive experience across operations, business leadership, and strategic management in lending businesses.</p> <p>Prior to joining IIFL Samasta Finance Limited, he held key leadership positions with reputed organizations such as BankBazaar, Birla Sun Life Insurance, Franklin Templeton Investments, and Aviva Life Insurance.</p> <p>Mr. Vijay has been elevated to the role of Chief Operating Officer – IGL. In this capacity, he will be</p> | <p>Ms. Nalini Katagihallimath is a seasoned strategy leader with 21 years of extensive cross-functional experience across business strategy, digital lending, technology, operations, and sales &amp; marketing.</p> <p>Prior to joining IIFL Samasta Finance Limited, she held leadership roles across Information Technology, Operations, and Sales &amp; Marketing functions, and has prior industry experience with Tata Motors Ltd, HSBC, and HCL Infinet Ltd.</p> <p>Ms. Nalini has been elevated to the role of Chief Strategy Officer. In this capacity, she will lead strategic projects and transformation initiatives,</p> | <p>Mr. Mohan K Pattabhiraman brings 32 years of rich and industrious experience across Internal Audit, Enterprise Risk Management, Strategic Planning, and Fraud Investigation and Deterrence. His career spans multiple sectors including BFSI, manufacturing, FMCG, logistics, and international trade, with professional exposure across India, Tanzania, and Nigeria.</p> <p>Before joining IIFL Samasta Finance Ltd., Mr. Mohan served as Head of Internal Audit at Kinara Capital. Prior</p> |

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|   |                                                                                      |                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                    |
|---|--------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|   |                                                                                      | <p>responsible for end-to-end ownership of the IGL portfolio, driving business growth, customer experience, asset quality, and profitability, while ensuring operational excellence and compliance with applicable regulatory requirements.</p> <p>He holds a PGDBM in Marketing and Finance and a Bachelor's degree in Business Management.</p> | <p>ensuring disciplined execution, strong governance, cross-functional alignment, and timely delivery of organizational priorities in compliance with applicable regulatory requirements.</p> <p>She holds an MBA in Marketing and a Bachelor's degree in Engineering.</p> | <p>to that, he was the Chief Audit Executive at Vistaar Financial Services. He has led governance, risk strategy, and audit transformation initiatives across multi-state operations, and has gained significant global experience through roles with Insignia Limited and the Sumaria Group in Tanzania, Triton Group in Nigeria, and the Sumaria Group. He is a Commerce graduate from Bangalore University.</p> |
| 4 | Disclosure of relationships between directors (in case of appointment of a director) | NA                                                                                                                                                                                                                                                                                                                                               | NA                                                                                                                                                                                                                                                                         | NA                                                                                                                                                                                                                                                                                                                                                                                                                 |

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**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF THE FINANCIAL RESULTS FOR  
YEAR THE ENDED 31<sup>ST</sup> MARCH, 2026 OF IIFL SAMASTA FINANCE LIMITED  
PURSUANT TO THE REGULATION 52 OF THE SEBI (LISTING OBLIGATIONS AND  
DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED**

**To the Board of Directors  
IIFL Samasta Finance Limited  
Bengaluru**

**Opinion**

We have audited the accompanying financial results of IIFL Samasta Finance Limited ("the company") for the year ended 31<sup>st</sup> March, 2026 ("the statement"), being submitted by the Company's Management pursuant to the requirements of Regulation 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("the SEBI Regulations"). These financial results have been approved by the Board of Directors on 23<sup>rd</sup> April 2026.

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- i. are presented in accordance with the requirements of Regulation 52 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 (the "Act") read with the relevant rules issued thereunder, the circulars, directions and guidelines issued by the Reserve Bank of India from time to time and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the company for year ended 31st March, 2026



**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the audit of the financial results section of our report. We are independent of the company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Management's Responsibilities for the Financial Results**

These financial results have been compiled from the audited Financial Statements and approved by the Board of Directors. The Company's Management and the Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards, prescribed, under Section 133 of the Act read with relevant rules issued there under, the circulars, directions and guidelines issued by the Reserve Bank of India from time to time and other accounting principles generally accepted in India and in compliance with Regulation 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Management and the Board of Directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the Company has in place an adequate internal financial control with reference to financial statements and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Management and the Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) evaluating the effect of any identified misstatements on the financial results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

### **Other Matters**

The financial results includes the results for the quarter ended 31<sup>st</sup> March, 2026, being the balancing figures between the audited figures in respect of the financial year ended 31<sup>st</sup> March, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion on the financial results is not modified in respect of these matters.

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

**NATARAJA** Digitally signed by  
N V NATARAJAN V  
Date: 2026.04.23  
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Natarajan V

Partner

Membership Number: 223118

UDIN: 26223118BHCECB6301

Place: Mumbai  
Date: 23<sup>rd</sup> April 2026

**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 Mar 31, 2026<br>(Audited) | As at Mar 31, 2025<br>(Audited) |
|---------------------------------------------------------------------------------------------|---------------------------------|---------------------------------|
| <b>Assets</b>                                                                               |                                 |                                 |
| <b>1 Financial Assets</b>                                                                   |                                 |                                 |
| (a) Cash and cash equivalents                                                               | 712.77                          | 658.65                          |
| (b) Bank balance other than (a) above                                                       | 705.70                          | 658.96                          |
| (c) Derivative financial instruments                                                        | -                               | -                               |
| (d) Receivables                                                                             |                                 |                                 |
| (i) Trade receivables                                                                       | 27.06                           | 3.57                            |
| (e) Loans                                                                                   | 7,258.60                        | 6,839.96                        |
| (f) Investments                                                                             | 842.81                          | 717.33                          |
| (g) Other financial assets                                                                  | 340.09                          | 167.42                          |
| <b>2 Non-financial Assets</b>                                                               |                                 |                                 |
| (a) Current tax assets (net)                                                                | 44.12                           | 56.39                           |
| (b) Deferred tax assets (net)                                                               | 64.51                           | 72.12                           |
| (c) Investment property                                                                     | -                               | 0.04                            |
| (d) Right to use                                                                            | 7.36                            | 9.53                            |
| (e) Property, plant and equipment                                                           | 21.36                           | 27.16                           |
| (f) Other intangible assets                                                                 | 2.26                            | 0.76                            |
| (g) Other non-financial assets                                                              | 10.01                           | 13.94                           |
| <b>Total Assets</b>                                                                         | <b>10,036.65</b>                | <b>9,225.83</b>                 |
| <b>Liabilities And Equity</b>                                                               |                                 |                                 |
| <b>1 Financial Liabilities</b>                                                              |                                 |                                 |
| (a) Derivative financial instruments                                                        | -                               | -                               |
| (b) Payables                                                                                |                                 |                                 |
| (i) Trade payables                                                                          |                                 |                                 |
| (i) total outstanding dues of micro enterprises and small enterprises                       | 0.33                            | -                               |
| (ii) total outstanding dues of creditors other than micro enterprises and small enterprises | 19.63                           | 30.25                           |
| (c) Debt securities                                                                         | 2,107.71                        | 1,179.52                        |
| (d) Borrowings (other than debt securities)                                                 | 4,876.73                        | 5,258.10                        |
| (e) Subordinated liabilities                                                                | 738.77                          | 531.96                          |
| (f) Lease liability                                                                         | 8.40                            | 11.25                           |
| (g) Other financial liabilities                                                             | 186.30                          | 140.38                          |
| <b>2 Non-Financial Liabilities</b>                                                          |                                 |                                 |
| (a) Current tax liabilities (net)                                                           | -                               | -                               |
| (b) Provisions                                                                              | 30.97                           | 26.00                           |
| (c) Other non-financial liabilities                                                         | 16.25                           | 14.45                           |
| <b>3 Equity</b>                                                                             |                                 |                                 |
| (a) Equity share capital                                                                    | 668.44                          | 668.44                          |
| (b) Other equity                                                                            | 1,383.12                        | 1,365.48                        |
| <b>Total Liabilities and Equity</b>                                                         | <b>10,036.65</b>                | <b>9,225.83</b>                 |



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

N. Venkatesh  
Managing Director  
DIN : 01018821

Place: Bengaluru  
Date: Apr 23, 2026



**Statement of Audited Financial Results for the quarter and year ended March 31, 2026**

(Amount in crores except otherwise stated)

| Sl. No        | Particulars                                                                                                                                        | Quarter Ended |               |               | Year Ended      |                 |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------------|---------------|-----------------|-----------------|
|               |                                                                                                                                                    | Mar 31, 2026  | Dec 31, 2025  | Mar 31, 2025  | Mar 31, 2026    | Mar 31, 2025    |
|               |                                                                                                                                                    | Refer Note 13 | Unaudited     | Refer Note 13 | Audited         | Audited         |
| <b>1</b>      | <b>Income</b>                                                                                                                                      |               |               |               |                 |                 |
|               | <b>Revenue from operations</b>                                                                                                                     |               |               |               |                 |                 |
| (i)           | Interest income                                                                                                                                    | 482.39        | 434.67        | 464.95        | 1,802.49        | 2,223.71        |
| (ii)          | Fees and commission income                                                                                                                         | 67.26         | 64.52         | 55.22         | 252.81          | 275.77          |
| (iii)         | Net gain on derecognition of financial instruments under amortised cost category                                                                   | 41.60         | 28.55         | -             | 153.24          | -               |
| <b>(I)</b>    | <b>Total Revenue from operations</b>                                                                                                               | <b>591.25</b> | <b>527.74</b> | <b>520.17</b> | <b>2,208.54</b> | <b>2,499.48</b> |
| <b>(II)</b>   | <b>Other income</b>                                                                                                                                | <b>16.00</b>  | <b>13.51</b>  | <b>17.01</b>  | <b>56.04</b>    | <b>75.63</b>    |
| <b>(III)</b>  | <b>Total Income (I+II)</b>                                                                                                                         | <b>607.25</b> | <b>541.25</b> | <b>537.18</b> | <b>2,264.58</b> | <b>2,575.11</b> |
| <b>2</b>      | <b>Expenses</b>                                                                                                                                    |               |               |               |                 |                 |
| (i)           | Finance costs                                                                                                                                      | 196.40        | 192.59        | 183.01        | 767.38          | 832.08          |
| (ii)          | Impairment on financial instruments                                                                                                                | 92.15         | 100.70        | 103.72        | 565.68          | 767.17          |
| (iii)         | Net loss on derecognition of financial instruments under amortised cost category                                                                   | -             | -             | 26.48         | -               | 52.25           |
| (iv)          | Employee benefits expense                                                                                                                          | 165.67        | 156.58        | 160.16        | 634.64          | 660.16          |
| (v)           | Depreciation, amortisation and impairment                                                                                                          | 4.43          | 4.05          | 5.47          | 16.45           | 19.96           |
| (vi)          | Other expenses                                                                                                                                     | 71.96         | 61.67         | 56.90         | 254.36          | 227.83          |
| <b>(IV)</b>   | <b>Total Expenses</b>                                                                                                                              | <b>530.61</b> | <b>515.59</b> | <b>535.74</b> | <b>2,238.51</b> | <b>2,559.46</b> |
| <b>(V)</b>    | <b>Profit/(Loss) before exceptional items and tax (III-IV)</b>                                                                                     | <b>76.64</b>  | <b>25.66</b>  | <b>1.44</b>   | <b>26.07</b>    | <b>15.65</b>    |
| <b>(VI)</b>   | <b>Exceptional items</b>                                                                                                                           | <b>-</b>      | <b>-</b>      | <b>-</b>      | <b>-</b>        | <b>-</b>        |
| <b>(VII)</b>  | <b>Profit/(Loss) before tax for the period/year (V+VI)</b>                                                                                         | <b>76.64</b>  | <b>25.66</b>  | <b>1.44</b>   | <b>26.07</b>    | <b>15.65</b>    |
| <b>3</b>      | <b>Tax Expense:</b>                                                                                                                                |               |               |               |                 |                 |
| (i)           | Current tax                                                                                                                                        | -             | -             | (25.30)       | -               | 26.82           |
| (ii)          | Deferred tax                                                                                                                                       | 18.91         | 7.06          | 23.20         | 7.68            | (32.14)         |
| (iii)         | Current tax expense relating to prior years                                                                                                        | (2.91)        | -             | 0.57          | (2.91)          | 0.57            |
| <b>(VIII)</b> | <b>Total Tax Expense</b>                                                                                                                           | <b>16.00</b>  | <b>7.06</b>   | <b>(1.53)</b> | <b>4.77</b>     | <b>(4.75)</b>   |
| <b>(IX)</b>   | <b>Net Profit/(Loss) after tax for the period/year (VII-VIII)</b>                                                                                  | <b>60.64</b>  | <b>18.60</b>  | <b>2.97</b>   | <b>21.30</b>    | <b>20.40</b>    |
| <b>(X)</b>    | <b>Other comprehensive income/(Loss)</b>                                                                                                           |               |               |               |                 |                 |
| (i)           | Items that will not be reclassified to profit or loss                                                                                              |               |               |               |                 |                 |
| (a)           | Remeasurement of defined benefit liability/(asset)                                                                                                 | (0.07)        | (0.69)        | 0.54          | (0.29)          | (0.26)          |
| (ii)          | Income tax relating to items that will not be reclassified to profit or loss                                                                       | 0.02          | 0.17          | (0.14)        | 0.07            | 0.07            |
|               | <b>Other Comprehensive Income/(loss)</b>                                                                                                           | <b>(0.05)</b> | <b>(0.52)</b> | <b>0.40</b>   | <b>(0.22)</b>   | <b>(0.20)</b>   |
| <b>(XI)</b>   | <b>Total Comprehensive Income/(loss) for the period/year (IX+X) (Comprising Profit/ (Loss) and other Comprehensive Income for the period/year)</b> | <b>60.59</b>  | <b>18.08</b>  | <b>3.37</b>   | <b>21.08</b>    | <b>20.20</b>    |
|               | <b>Paid up equity share capital (Face value of Rs 10 each)</b>                                                                                     | <b>668.44</b> | <b>668.44</b> | <b>668.44</b> | <b>668.44</b>   | <b>668.44</b>   |
|               | <b>Other equity</b>                                                                                                                                |               |               |               | <b>1,383.12</b> | <b>1,365.48</b> |
| <b>(XII)</b>  | <b>Earnings Per Share (Face value of Rs 10 each)</b>                                                                                               |               |               |               |                 |                 |
|               | Basic (Rs) *                                                                                                                                       | 0.91          | 0.28          | 0.04          | 0.32            | 0.31            |
|               | Diluted (Rs) *                                                                                                                                     | 0.89          | 0.28          | 0.04          | 0.31            | 0.30            |

\* Quarter ended numbers are not annualised



**IIFL Samasta Finance Limited**  
**CIN: U65191KA1995PLC057884**  
**Statement of Cashflows for the year ended March 31, 2026**

(Amount in ₹ Cr.)

| Sl. No   | Particulars                                                                               | For the year ended<br>Mar 31, 2026 | For the year ended<br>Mar 31, 2025 |
|----------|-------------------------------------------------------------------------------------------|------------------------------------|------------------------------------|
| <b>1</b> | <b>Cash flows from operating activities</b>                                               |                                    |                                    |
|          | Net profit before tax                                                                     | 26.07                              | 15.65                              |
|          | Adjustments for:                                                                          |                                    |                                    |
|          | Employee share based payment expenses                                                     | 3.24                               | 3.99                               |
|          | Depreciation and amortization                                                             | 16.45                              | 19.96                              |
|          | Net (gain) / loss on derecognition of financial instruments under amortised cost category | (153.24)                           | 52.25                              |
|          | Income from government securities                                                         | (18.45)                            | (30.52)                            |
|          | Profit on sale of investment                                                              | (33.65)                            | (41.52)                            |
|          | Dividend income                                                                           | (0.04)                             | (0.13)                             |
|          | Loss/(Profit) on sale of property, plant and equipment                                    | 0.02                               | (0.02)                             |
|          | Impairment on financial instruments                                                       | 565.68                             | 767.17                             |
|          | Interest income on loans                                                                  | (1,802.49)                         | (2,223.71)                         |
|          | Finance costs                                                                             | 767.38                             | 832.08                             |
|          | Interest received on loan                                                                 | 1,712.13                           | 2,173.33                           |
|          | Finance costs paid                                                                        | (740.39)                           | (947.93)                           |
|          | <b>Operating profit before working capital changes</b>                                    | <b>342.71</b>                      | <b>620.61</b>                      |
|          | (Increase) / Decrease in Trade Receivables                                                | (23.49)                            | 37.38                              |
|          | (Increase) / Decrease in loans                                                            | (942.64)                           | 1,820.29                           |
|          | (Increase) / Decrease in Other Assets                                                     | (59.33)                            | (10.66)                            |
|          | Increase / (Decrease) in Other liabilities                                                | 49.82                              | (162.22)                           |
|          | Increase / (Decrease) in trade payables                                                   | (10.29)                            | 4.35                               |
|          | Increase / (Decrease) in provision                                                        | 4.67                               | 4.62                               |
|          | <b>Changes in Working Capital</b>                                                         | <b>(981.26)</b>                    | <b>1,693.76</b>                    |
|          | <b>Operating profit after working capital changes</b>                                     | <b>(638.55)</b>                    | <b>2,314.37</b>                    |
|          | Income taxes (paid)/ Refund (net)                                                         | 15.18                              | (80.77)                            |
|          | <b>Net cash generated from/ (used in) Operating activities (A)</b>                        | <b>(623.37)</b>                    | <b>2,233.60</b>                    |
| <b>2</b> | <b>Cash flows from investing activities</b>                                               |                                    |                                    |
|          | Purchase of property, plant and equipment                                                 | (8.28)                             | (15.24)                            |
|          | Proceeds from sale of property, plant and equipment                                       | 0.14                               | 0.26                               |
|          | Purchase of investments                                                                   | (84,082.37)                        | (1,18,501.52)                      |
|          | Sale of investments                                                                       | 84,087.47                          | 1,18,392.98                        |
|          | Dividend income                                                                           | 0.04                               | 0.13                               |
|          | Interest income on government securities                                                  | 15.59                              | 30.52                              |
|          | (Increase)/Decrease in fixed deposit - lien marked                                        | (46.75)                            | (207.98)                           |
|          | Investment in PTC security receipts                                                       | -                                  | (2.72)                             |
|          | Investment in ARC security receipts                                                       | (148.44)                           | (217.38)                           |
|          | Proceeds from ARC security receipts                                                       | 51.46                              | 23.38                              |
|          | Interest received on fixed deposit                                                        | 47.44                              | 28.41                              |
|          | <b>Net cash generated from / (used in) investing activities (B)</b>                       | <b>(83.69)</b>                     | <b>(469.17)</b>                    |
| <b>3</b> | <b>Cash flows from financing activities</b>                                               |                                    |                                    |
|          | Proceeds from issuance of share capital                                                   | -                                  | -                                  |
|          | Proceeds from debt securities, borrowings and subordinated liabilities                    | 6,057.93                           | 4,166.00                           |
|          | Repayment of debt securities, borrowings and subordinated liabilities                     | (5,284.27)                         | (6,088.46)                         |
|          | Dividend paid                                                                             | (6.68)                             | -                                  |
|          | Payment of lease liabilities                                                              | (5.80)                             | (5.77)                             |
|          | <b>Net cash generated from / (used in) financing activities (C)</b>                       | <b>761.18</b>                      | <b>(1,928.23)</b>                  |
| <b>4</b> | <b>Net increase in cash and cash equivalents (A+B+C)</b>                                  | <b>54.12</b>                       | <b>(163.80)</b>                    |
| <b>5</b> | <b>Cash and cash equivalents at beginning of the year</b>                                 | <b>658.65</b>                      | <b>822.45</b>                      |
| <b>6</b> | <b>Cash and cash equivalents at end of the year</b>                                       | <b>712.77</b>                      | <b>658.65</b>                      |



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

*(Signature)*



**N. Venkatesh**  
Managing Director  
DIN : 01018821  
Place: Bengaluru  
Date: Apr 23, 2026

**IFFL 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 April 23, 2026 and have been approved and taken on record by the Board of Directors at their meeting held on April 23, 2026. The Statutory Auditors of the Company have carried out the audit 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 Mar 31, 2026 is 1.07 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 31/03/2026 (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      | INE413U07277 | Accounts Receivable | 73,44,98,000                                       | 10.00%           | 105%           |
| 4      | INE413U07269 | Accounts Receivable | 80,38,50,000                                       | 10.03%           | 105%           |
| 5      | INE413U07251 | Accounts Receivable | 1,57,71,76,000                                     | 10.50%           | 105%           |
| 6      | INE413U07285 | Accounts Receivable | 6,19,98,000                                        | 9.20%            | 105%           |
| 7      | INE413U07335 | Accounts Receivable | 77,60,38,000                                       | 9.60%            | 105%           |
| 8      | INE413U07327 | Accounts Receivable | 13,14,05,000                                       | 9.57%            | 105%           |
| 9      | INE413U07293 | Accounts Receivable | 14,72,47,000                                       | 10.00%           | 105%           |
| 10     | INE413U07301 | Accounts Receivable | 54,32,37,000                                       | 10.03%           | 105%           |
| 11     | INE413U07319 | Accounts Receivable | 14,87,44,000                                       | 10.50%           | 105%           |
| 12     | INE413U07343 | Accounts Receivable | 66,60,00,000                                       | 7.85%            | 100%           |
| 13     | INE413U07350 | Accounts Receivable | 9,99,99,760                                        | 9.50%            | 110%           |
| 14     | INE413U07368 | Accounts Receivable | 28,12,49,625                                       | 9.50%            | 110%           |
| 15     | INE413U07376 | Accounts Receivable | 30,00,00,000                                       | 9.70%            | 100%           |
| 16     | INE413U07384 | Accounts Receivable | 37,50,00,000                                       | 9.50%            | 110%           |
| 17     | INE413U07418 | Accounts Receivable | 2,00,00,00,000                                     | 9.75%            | 105%           |
| 18     | INE413U07426 | Accounts Receivable | 3,00,00,00,000                                     | 9.50%            | 110%           |
| 19     | INE413U07392 | Accounts Receivable | 50,00,00,000                                       | 9.50%            | 110%           |
| 20     | INE413U07400 | Accounts Receivable | 49,99,99,760                                       | 9.50%            | 110%           |
| 21     | INE413U07434 | Accounts Receivable | 1,00,00,00,000                                     | 9.65%            | 110%           |
| 22     | INE413U07442 | Accounts Receivable | 1,75,00,00,000                                     | 9.25%            | 105%           |
| 23     | INE413U07459 | Accounts Receivable | 1,30,00,00,000                                     | 9.20%            | 105%           |
| 24     | INE413U07467 | Accounts Receivable | 1,00,00,00,000                                     | 9.25%            | 105%           |



HFL 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. On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The company has assessed the impact of these changes to the extent applicable and in the opinion of the management, provision of Rs 0.82 Crores has been created during the year ended March 31, 2026 towards estimated impact of these changes. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
12. 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.
13. The figures of the quarter ended March 31, 2026 and quarter ended March 31, 2025 are the balancing figures between audited figures in respect of the full financial year up to March 31, 2026 and March 31, 2025 and the unaudited year-to-date figures up to Dec 31, 2025 and Dec 31, 2024 being the date of the end of the third quarter of the financial year which were subjected to limited review.
14. 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 HFL Samasta Finance Limited

*N. Venkatesh*

N. Venkatesh  
Managing Director  
DIN : 01018821



Place: Bengaluru  
Date: Apr 23, 2026

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 I                                   | Column D II        | Column E III                                 | Column F IV                                                                                                                      | Column G V                                                                             | Column H VI                    |                                                   | Column J VII                                                                    | 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 column F) |                                | 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) |
|                                                          |                                                        | Book Value                                   | Book Value         | Yes/No                                       | Book Value                                                                                                                       | Book Value                                                                             |                                |                                                   |                                                                                 |                |                                                         |                                                                                                                                                                    |                                           |                                                                                                                                                                          |                       |
| ASSETS                                                   |                                                        |                                              |                    |                                              |                                                                                                                                  |                                                                                        |                                |                                                   |                                                                                 |                |                                                         |                                                                                                                                                                    |                                           |                                                                                                                                                                          |                       |
| Relating to Column F                                     |                                                        |                                              |                    |                                              |                                                                                                                                  |                                                                                        |                                |                                                   |                                                                                 |                |                                                         |                                                                                                                                                                    |                                           |                                                                                                                                                                          |                       |
| Property, Plant and Equipment                            |                                                        | -                                            | -                  | No                                           | NA                                                                                                                               | NA                                                                                     | 21.36                          | -                                                 | -                                                                               | 21.36          | -                                                       | -                                                                                                                                                                  | NA                                        | NA                                                                                                                                                                       | -                     |
| Capital Work-in Progress                                 |                                                        | -                                            | -                  | No                                           | NA                                                                                                                               | NA                                                                                     | -                              | -                                                 | -                                                                               | -              | -                                                       | -                                                                                                                                                                  | NA                                        | NA                                                                                                                                                                       | -                     |
| Right of Use Assets                                      |                                                        | -                                            | -                  | No                                           | NA                                                                                                                               | NA                                                                                     | 7.36                           | -                                                 | -                                                                               | 7.36           | -                                                       | -                                                                                                                                                                  | NA                                        | NA                                                                                                                                                                       | -                     |
| Goodwill                                                 |                                                        | -                                            | -                  | No                                           | NA                                                                                                                               | NA                                                                                     | -                              | -                                                 | -                                                                               | -              | -                                                       | -                                                                                                                                                                  | NA                                        | NA                                                                                                                                                                       | -                     |
| Intangible Assets                                        |                                                        | -                                            | -                  | No                                           | NA                                                                                                                               | NA                                                                                     | 2.26                           | -                                                 | -                                                                               | 2.26           | -                                                       | -                                                                                                                                                                  | NA                                        | NA                                                                                                                                                                       | -                     |
| Intangible Assets under Development                      |                                                        | -                                            | -                  | No                                           | NA                                                                                                                               | NA                                                                                     | -                              | -                                                 | -                                                                               | -              | -                                                       | -                                                                                                                                                                  | NA                                        | NA                                                                                                                                                                       | -                     |
| Investments                                              |                                                        | -                                            | -                  | No                                           | NA                                                                                                                               | NA                                                                                     | 842.81                         | -                                                 | -                                                                               | 842.81         | -                                                       | -                                                                                                                                                                  | NA                                        | NA                                                                                                                                                                       | -                     |
| Loans                                                    | Loan Portfolio                                         | 2,036.81                                     | 8,545.56           | No                                           | NA                                                                                                                               | NA                                                                                     | 1,886.36                       | -                                                 | -                                                                               | 7,468.73       | -                                                       | 2,036.81                                                                                                                                                           | NA                                        | NA                                                                                                                                                                       | 2,036.81              |
| Less: Impairment loss allowance as per Ind AS *          |                                                        | -                                            | -                  | -                                            | -                                                                                                                                | -                                                                                      | -                              | -                                                 | -                                                                               | -256.97        | -                                                       | -                                                                                                                                                                  | -                                         | -                                                                                                                                                                        | -                     |
| Inventories                                              |                                                        | -                                            | -                  | No                                           | NA                                                                                                                               | NA                                                                                     | -                              | -                                                 | -                                                                               | -              | -                                                       | -                                                                                                                                                                  | NA                                        | NA                                                                                                                                                                       | -                     |
| Trade Receivables                                        |                                                        | -                                            | -                  | No                                           | NA                                                                                                                               | NA                                                                                     | 27.06                          | -                                                 | -                                                                               | 27.06          | -                                                       | -                                                                                                                                                                  | NA                                        | NA                                                                                                                                                                       | -                     |
| Cash and Cash Equivalents                                |                                                        | -                                            | -                  | No                                           | NA                                                                                                                               | NA                                                                                     | 712.77                         | -                                                 | -                                                                               | 712.77         | -                                                       | -                                                                                                                                                                  | NA                                        | NA                                                                                                                                                                       | -                     |
| Bank Balances other than Cash and Cash Equivalents       |                                                        | -                                            | 703.70             | No                                           | NA                                                                                                                               | NA                                                                                     | 2.00                           | -                                                 | -                                                                               | 705.70         | -                                                       | -                                                                                                                                                                  | NA                                        | NA                                                                                                                                                                       | -                     |
| Others                                                   |                                                        | -                                            | -                  | No                                           | NA                                                                                                                               | NA                                                                                     | 505.56                         | -                                                 | -                                                                               | 505.56         | -                                                       | -                                                                                                                                                                  | NA                                        | NA                                                                                                                                                                       | -                     |
| Total                                                    |                                                        | 2,036.81                                     | 4,249.26           |                                              |                                                                                                                                  |                                                                                        | 4,007.54                       | -                                                 | -                                                                               | 10,036.55      | -                                                       | 2,036.81                                                                                                                                                           | NA                                        | NA                                                                                                                                                                       | 2,036.81              |
| LIABILITIES                                              |                                                        |                                              |                    |                                              |                                                                                                                                  |                                                                                        |                                |                                                   |                                                                                 |                |                                                         |                                                                                                                                                                    |                                           |                                                                                                                                                                          |                       |
| Debt securities to which this certificate pertains       | Listed Non Convertible Debentures                      | 1,909.99                                     | -                  | No                                           | NA                                                                                                                               | NA                                                                                     | 255.95                         | 255.95                                            | -                                                                               | 2,165.94       | -                                                       | 1,909.99                                                                                                                                                           | NA                                        | NA                                                                                                                                                                       | 1,909.99              |
| Other debt sharing pari-passu charge with above debt     |                                                        | -                                            | -                  | No                                           | NA                                                                                                                               | NA                                                                                     | -                              | -                                                 | -                                                                               | -              | -                                                       | -                                                                                                                                                                  | NA                                        | NA                                                                                                                                                                       | -                     |
| Unamortized debenture issue expenses and processing fees |                                                        | -                                            | -                  | -                                            | -                                                                                                                                | -                                                                                      | -124.63                        | -                                                 | -                                                                               | -124.63        | -                                                       | -                                                                                                                                                                  | -                                         | -                                                                                                                                                                        | -                     |
| Other Debt                                               |                                                        | -                                            | -                  | No                                           | NA                                                                                                                               | NA                                                                                     | -                              | -                                                 | -                                                                               | -              | -                                                       | -                                                                                                                                                                  | NA                                        | NA                                                                                                                                                                       | -                     |
| Subordinated debt                                        |                                                        | -                                            | -                  | No                                           | NA                                                                                                                               | NA                                                                                     | 780.45                         | 780.45                                            | -                                                                               | 780.45         | -                                                       | -                                                                                                                                                                  | NA                                        | NA                                                                                                                                                                       | -                     |
| Borrowings**                                             |                                                        | 4,901.44                                     | No                 | NA                                           | NA                                                                                                                               | NA                                                                                     | -                              | -                                                 | -                                                                               | 4,901.44       | -                                                       | -                                                                                                                                                                  | NA                                        | NA                                                                                                                                                                       | -                     |
| Bank                                                     |                                                        | -                                            | -                  | No                                           | NA                                                                                                                               | NA                                                                                     | -                              | -                                                 | -                                                                               | -              | -                                                       | -                                                                                                                                                                  | NA                                        | NA                                                                                                                                                                       | -                     |
| Debt Securities                                          |                                                        | -                                            | -                  | No                                           | NA                                                                                                                               | NA                                                                                     | -                              | -                                                 | -                                                                               | -              | -                                                       | -                                                                                                                                                                  | NA                                        | NA                                                                                                                                                                       | -                     |
| Others                                                   |                                                        | -                                            | -                  | No                                           | NA                                                                                                                               | NA                                                                                     | -                              | -                                                 | -                                                                               | -              | -                                                       | -                                                                                                                                                                  | NA                                        | NA                                                                                                                                                                       | -                     |
| Trade payables                                           |                                                        | -                                            | -                  | No                                           | NA                                                                                                                               | NA                                                                                     | 19.96                          | -                                                 | -                                                                               | 19.96          | -                                                       | -                                                                                                                                                                  | NA                                        | NA                                                                                                                                                                       | -                     |
| Lease Liabilities                                        |                                                        | -                                            | -                  | No                                           | NA                                                                                                                               | NA                                                                                     | 8.40                           | -                                                 | -                                                                               | 8.40           | -                                                       | -                                                                                                                                                                  | NA                                        | NA                                                                                                                                                                       | -                     |
| Provisions                                               |                                                        | -                                            | -                  | No                                           | NA                                                                                                                               | NA                                                                                     | 30.97                          | -                                                 | -                                                                               | 30.97          | -                                                       | -                                                                                                                                                                  | NA                                        | NA                                                                                                                                                                       | -                     |
| Others                                                   |                                                        | -                                            | -                  | No                                           | NA                                                                                                                               | NA                                                                                     | 202.56                         | -                                                 | -                                                                               | 202.56         | -                                                       | -                                                                                                                                                                  | NA                                        | NA                                                                                                                                                                       | -                     |
| Total                                                    |                                                        | 1,909.99                                     | 4,901.44           |                                              |                                                                                                                                  |                                                                                        | 1,173.67                       | 1,036.41                                          | -                                                                               | 7,385.10       | -                                                       | 1,909.99                                                                                                                                                           | NA                                        | NA                                                                                                                                                                       | 1,909.99              |
| Cover on Book Value                                      |                                                        | 1.07                                         |                    |                                              |                                                                                                                                  |                                                                                        |                                |                                                   |                                                                                 |                |                                                         | 1.07                                                                                                                                                               |                                           |                                                                                                                                                                          | 1.07                  |
| Cover on Market Value                                    |                                                        |                                              |                    |                                              |                                                                                                                                  |                                                                                        |                                |                                                   |                                                                                 |                |                                                         |                                                                                                                                                                    |                                           |                                                                                                                                                                          |                       |
|                                                          |                                                        | Exclusive Security Cover Ratio               |                    |                                              | Pari-Passu Security Cover Ratio                                                                                                  |                                                                                        |                                |                                                   |                                                                                 |                |                                                         |                                                                                                                                                                    |                                           |                                                                                                                                                                          |                       |

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

\*\*Includes Rs. 570 Crores of Borrowings drawn down as at the end of Mar'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 year ended Mar 31, 2026:**

| Sl. No | Ratio                                                         | As on Mar 31, 2026 |
|--------|---------------------------------------------------------------|--------------------|
| 1      | Debt-Equity Ratio                                             | 4.04               |
| 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)                                     | 1,919.76           |
| 7      | Net Profit/ (Loss) after tax (Rs. in crores)                  | 21.30              |
| 8      | Earning per share                                             |                    |
|        | (a). Basic (Rs.)                                              | 0.32               |
|        | (b). Diluted (Rs.)                                            | 0.31               |
| 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                                   | 77.23%             |
| 14     | Debtors Turnover                                              | Not Applicable     |
| 15     | Inventory Turnover                                            | Not Applicable     |
| 16     | Operating Margin (%)                                          | Not Applicable     |
| 17     | Net Profit Margin (%)                                         | 0.94%              |
| 18     | Sector specific equivalent ratios, as applicable              |                    |
|        | Gross stage III as at 31 Mar 2026 (%)                         | 3.78%              |
|        | Provision Coverage Ratio as at 31 Mar 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]                                                        |



### Appendure III

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

**A. Statement of utilization of issue proceeds:**

| 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 Samasta Finance Limited | INE413U08143             | Private Placement                                       | NCD- Unsecured     | 28-03-2025            | 40.00                        | 40.00                         | No                      | -                                                                          | -               |
| IIFL Samasta Finance Limited | INE413U08150             | Private Placement                                       | NCD- Unsecured     | 09-04-2025            | 70.00                        | 70.00                         | No                      | -                                                                          | -               |
| IIFL Samasta Finance Limited | INE413U07392             | Private Placement                                       | NCD- Secured       | 22-04-2025            | 50.00                        | 50.00                         | No                      | -                                                                          | -               |
| IIFL Samasta Finance Limited | INE413U08168             | Private Placement                                       | NCD- Unsecured     | 05-06-2025            | 25.00                        | 25.00                         | No                      | -                                                                          | -               |
| IIFL Samasta Finance Limited | INE413U07400             | Private Placement                                       | NCD- Secured       | 19-06-2025            | 80.00                        | 80.00                         | No                      | -                                                                          | -               |
| IIFL Samasta Finance Limited | INE413U08168_Re-Issue    | Private Placement                                       | NCD- Unsecured     | 08-07-2025            | 25.00                        | 25.00                         | No                      | -                                                                          | -               |
| IIFL Samasta Finance Limited | INE413U07418             | Private Placement                                       | NCD- Secured       | 16-07-2025            | 200.00                       | 200.00                        | No                      | -                                                                          | -               |
| IIFL Samasta Finance Limited | INE413U07426             | Private Placement                                       | NCD- Secured       | 23-07-2025            | 100.00                       | 100.00                        | No                      | -                                                                          | -               |
| IIFL Samasta Finance Limited | INE413U07426_Re-Issue    | Private Placement                                       | NCD- Secured       | 23-07-2025            | 200.00                       | 200.00                        | No                      | -                                                                          | -               |
| IIFL Samasta Finance Limited | INE413U08176             | Private Placement                                       | NCD- Unsecured     | 18-08-2025            | 60.00                        | 60.00                         | No                      | -                                                                          | -               |
| IIFL Samasta Finance Limited | INE413U08176_Re-Issue    | Private Placement                                       | NCD- Unsecured     | 18-08-2025            | 50.00                        | 50.00                         | No                      | -                                                                          | -               |
| IIFL Samasta Finance Limited | INE413U07434             | Private Placement                                       | NCD- Secured       | 12-09-2025            | 100.00                       | 100.00                        | No                      | -                                                                          | -               |
| IIFL Samasta Finance Limited | INE413U08184             | Private Placement                                       | NCD- Unsecured     | 26-09-2025            | 100.00                       | 100.00                        | No                      | -                                                                          | -               |
| IIFL Samasta Finance Limited | INE413U07442             | Private Placement                                       | NCD- Secured       | 24-12-2025            | 100.00                       | 100.00                        | No                      | -                                                                          | -               |
| IIFL Samasta Finance Limited | INE413U07442_Re-issuance | Private Placement                                       | NCD- Secured       | 29-01-2026            | 75.00                        | 75.00                         | No                      | -                                                                          | -               |
| IIFL Samasta Finance Limited | INE413U07459             | Private Placement                                       | NCD- Secured       | 12-02-2026            | 130.00                       | 130.00                        | No                      | -                                                                          | -               |
| IIFL Samasta Finance Limited | INE413U07467             | Private Placement                                       | NCD- Secured       | 12-02-2026            | 100.00                       | 100.00                        | No                      | -                                                                          | -               |

**B. Statement of deviation/ variation in use of Issue proceeds:**

| Particulars                                                                                           |                 |                         |                     |                             |                |                                                                                                       | Remarks                               |
|-------------------------------------------------------------------------------------------------------|-----------------|-------------------------|---------------------|-----------------------------|----------------|-------------------------------------------------------------------------------------------------------|---------------------------------------|
| Name of listed entity                                                                                 |                 |                         |                     |                             |                |                                                                                                       | IIFL Samasta Finance Limited          |
| Mode of fund raising                                                                                  |                 |                         |                     |                             |                |                                                                                                       | Private Placement and Public Issuance |
| Type of instrument                                                                                    |                 |                         |                     |                             |                |                                                                                                       | Non-convertible Debentures            |
| Date of raising funds                                                                                 |                 |                         |                     |                             |                |                                                                                                       | From 01/04/2023 to 31/03/2026         |
| Amount raised                                                                                         |                 |                         |                     |                             |                |                                                                                                       | Rs.1465 Crores                        |
| Report filed for nine months ended                                                                    |                 |                         |                     |                             |                |                                                                                                       | March 31st 2026                       |
| Is there a deviation/ variation in use of funds raised?                                               |                 |                         |                     |                             |                |                                                                                                       | No                                    |
| Whether any approval is required to vary the objects of the issued in the prospectus/ offer document? |                 |                         |                     |                             |                |                                                                                                       | NA                                    |
| If yes, details of the approval so required?                                                          |                 |                         |                     |                             |                |                                                                                                       | NA                                    |
| Date of approval                                                                                      |                 |                         |                     |                             |                |                                                                                                       | NA                                    |
| Explanation for the deviation/ variation                                                              |                 |                         |                     |                             |                |                                                                                                       | NA                                    |
| Comments of the audit committee after review                                                          |                 |                         |                     |                             |                |                                                                                                       | NA                                    |
| Comments of the auditors, if any                                                                      |                 |                         |                     |                             |                |                                                                                                       | NA                                    |
| Objects for which funds have been raised and where there has been a deviation/ variation, in the      |                 |                         |                     |                             |                |                                                                                                       | NA                                    |
|                                                                                                       | Original Object | Modified object, if any | Original allocation | Modified allocation, if any | Funds utilised | Amount of deviation/ variation for the quarter according to applicable object (in Rs. crore and in %) | Remarks, if any                       |
|                                                                                                       | NA              | NA                      | NA                  | NA                          | NA             | NA                                                                                                    | NA                                    |

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: Anantha Kumar T



**IIFL Samasta Finance Limited**  
Annexure IV

Details of loans transferred/ acquired during the year ended Mar 31, 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 year ended Mar 31, 2026 to the ARC are given below:

| Particulars                                                                           | (Amount in ₹ Cr.) |     |           |
|---------------------------------------------------------------------------------------|-------------------|-----|-----------|
|                                                                                       | NPA*              | SMA | Write Off |
| No of accounts                                                                        | 2,90,722          | -   | 10,789    |
| Aggregate principal outstanding of loans transferred                                  | 710.56            | -   | 25.28     |
| Weighted average residual tenor of the loans transferred (in years)                   | 0.62              | -   | 0.26      |
| Net book value of loans transferred (at the time of transfer)                         | 207.19            | -   | -         |
| Aggregate consideration                                                               | 176.00            |     |           |
| Additional consideration realized in respect of accounts transferred in earlier years | -                 | -   | -         |
| Investment in security receipts                                                       | 148.44            |     |           |

The company has not acquired any stressed loan during the year ended Mar 31, 2026.

\* The classification is based on the status of the accounts as on the date of identification by the ARC.

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

| Particulars                                                                                                           | (Amount in ₹ Cr.)       |                          |
|-----------------------------------------------------------------------------------------------------------------------|-------------------------|--------------------------|
|                                                                                                                       | Year ended Mar 31, 2026 |                          |
|                                                                                                                       | Direct Assignment       | Pass Through Certificate |
| i) Total number of loan assets transferred during the year ended                                                      | 6,94,495                | 3,70,692                 |
| ii) Book value of loan assets transferred during the year ended                                                       | 2,604.01                | 1,691.59                 |
| iii) Sale Consideration received during the year ended                                                                | 2,326.23                | 1,526.69                 |
| iv) Weighted average maturity of loan assets transferred (in Years)                                                   | 1.71                    | 1.67                     |
| v) Weighted average holding period of loan assets transferred (in Months)                                             | 8.40                    | 6.68                     |
| vi) Retention of beneficial economic interest on loan assets acquired (in %)                                          | 10.67%                  | 0% *                     |
| vii) Coverage of tangible security coverage                                                                           | NIL                     | 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 not acquired any loans during the year ended Mar 31, 2025 through direct assignment

| Particulars                                                                  | (Amount in ₹ Cr.)       |
|------------------------------------------------------------------------------|-------------------------|
|                                                                              | Year ended Mar 31, 2026 |
|                                                                              | Direct Assignment       |
| i) Total number of loan assets acquired during the year ended                | 2,30,503                |
| ii) Book value of loan assets acquired during the year ended                 | 829.68                  |
| iii) Aggregate Consideration paid during the year ended                      | 829.68                  |
| iv) Weighted average maturity of loan assets acquired (in Years)             | 1.37                    |
| v) Weighted average holding period of loan assets acquired (in Years)        | 1.09                    |
| vi) Retention of beneficial economic interest on loan assets acquired (in %) | 100.00%                 |
| vii) Coverage of tangible security coverage                                  | NIL                     |
| 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 March 31, 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 investment                                                                                                                                                                                                                         |       |          | Details of the loans, inter-corporate deposits, advances or investments |                   |          |                    |                                                                                             |
|       |                                                                                |            |                                                   |            |                                                                           |                                             |                                                  |                                                                       |                 | Nature of indebtedness (loan/ issuance of debt/ any other etc.)                                                                                                                                                                                                                                                                                | Cost  | Tenure   | Nature (loan/ advance/ inter corporate deposit/ investment              | Interest Rate (%) | Tenure   | Secured/ unsecured | Purpose for which the funds will be utilised by the ultimate recipient of funds (end usage) |
| 1     | IIFL Samasta Finance Limited                                                   | AAACC4577H | IIFL Finance Limited                              | AABCI2915C | Holding Company                                                           | Arranger Fee/ Service Fees                  | 66.69                                            | 15.87                                                                 | 9.78            |                                                                                                                                                                                                                                                                                                                                                |       |          |                                                                         |                   |          |                    |                                                                                             |
| 2     | IIFL Samasta Finance Limited                                                   | AAACC4577H | IIFL Finance Limited                              | AABCI2915C | Holding Company                                                           | Reimbursement of Expenses                   | 0.65                                             |                                                                       |                 |                                                                                                                                                                                                                                                                                                                                                |       |          |                                                                         |                   |          |                    |                                                                                             |
| 3     | IIFL Samasta Finance Limited                                                   | AAACC4577H | IIFL Finance Limited                              | AABCI2915C | Holding Company                                                           | Inter Corporate Deposit Given               | 800.00                                           | -                                                                     | -               | Loan                                                                                                                                                                                                                                                                                                                                           | 12.2% | Multiple | Loan                                                                    | 12.2%             | Multiple | Unsecured          | To meet immediate working capital requirement                                               |
| 4     | IIFL Samasta Finance Limited                                                   | AAACC4577H | IIFL Finance Limited                              | AABCI2915C | Holding Company                                                           | Inter Corporate Deposit Repaid              | 800.00                                           | -                                                                     | -               |                                                                                                                                                                                                                                                                                                                                                |       |          |                                                                         |                   |          |                    |                                                                                             |
| 5     | IIFL Samasta Finance Limited                                                   | AAACC4577H | IIFL Finance Limited                              | AABCI2915C | Holding Company                                                           | Interest Income on ICD                      | 7.74                                             | -                                                                     | -               |                                                                                                                                                                                                                                                                                                                                                |       |          |                                                                         |                   |          |                    |                                                                                             |
| 6     | IIFL Samasta Finance Limited                                                   | AAACC4577H | IIFL Finance Limited                              | AABCI2915C | Holding Company                                                           | Interest Income on Assignment               | 26.05                                            | 605.92                                                                | 308.17          |                                                                                                                                                                                                                                                                                                                                                |       |          |                                                                         |                   |          |                    |                                                                                             |
| 7     | IIFL Samasta Finance Limited                                                   | AAACC4577H | IIFL Finance Limited                              | AABCI2915C | Holding Company                                                           | Accrued Interest Income on Assignment       | 1.77                                             |                                                                       |                 |                                                                                                                                                                                                                                                                                                                                                |       |          |                                                                         |                   |          |                    |                                                                                             |
| 8     | IIFL Samasta Finance Limited                                                   | AAACC4577H | IIFL Finance Limited                              | AABCI2915C | Holding Company                                                           | Interest Expense on Assignment sold         | 2.04                                             | -40.64                                                                | -32.85          |                                                                                                                                                                                                                                                                                                                                                |       |          |                                                                         |                   |          |                    |                                                                                             |
| 9     | IIFL Samasta Finance Limited                                                   | AAACC4577H | IIFL Finance Limited                              | AABCI2915C | Holding Company                                                           | Accrued Interest Expense on Assignment sold | 0.17                                             |                                                                       |                 |                                                                                                                                                                                                                                                                                                                                                |       |          |                                                                         |                   |          |                    |                                                                                             |
| 10    | IIFL Samasta Finance Limited                                                   | AAACC4577H | IIFL Finance Limited                              | AABCI2915C | Holding Company                                                           | Dividend Paid                               | 6.66                                             | -                                                                     | -               |                                                                                                                                                                                                                                                                                                                                                |       |          |                                                                         |                   |          |                    |                                                                                             |
| 11    | IIFL Samasta Finance Limited                                                   | AAACC4577H | Narayanaswamy Venkatesh                           | AAJPV2474Q | Director                                                                  | Dividend Paid                               | 0.02                                             | -                                                                     | -               |                                                                                                                                                                                                                                                                                                                                                |       |          |                                                                         |                   |          |                    |                                                                                             |
| 12    | IIFL Samasta Finance Limited                                                   | AAACC4577H | Shivaprakash Deviah                               | AELPS6775B | Director                                                                  | Dividend Paid                               | 0.00                                             | -                                                                     | -               |                                                                                                                                                                                                                                                                                                                                                |       |          |                                                                         |                   |          |                    |                                                                                             |
| 13    | IIFL Samasta Finance Limited                                                   | AAACC4577H | Anitha Shivanna                                   | ADKPA4594L | Relative of Director                                                      | Dividend Paid                               | 0.00                                             | -                                                                     | -               |                                                                                                                                                                                                                                                                                                                                                |       |          |                                                                         |                   |          |                    |                                                                                             |
| 14    | IIFL Samasta Finance Limited                                                   | AAACC4577H | Prema Narayanaswamy                               | AAIPN1978Q | Relative of Director                                                      | Dividend Paid                               | 0.00                                             | -                                                                     | -               |                                                                                                                                                                                                                                                                                                                                                |       |          |                                                                         |                   |          |                    |                                                                                             |
| 15    | IIFL Samasta Finance Limited                                                   | AAACC4577H | Terun Anand                                       | AXOPT7838E | Relative of Director                                                      | Dividend Paid                               | 0.00                                             | -                                                                     | -               |                                                                                                                                                                                                                                                                                                                                                |       |          |                                                                         |                   |          |                    |                                                                                             |
| 16    | IIFL Samasta Finance Limited                                                   | AAACC4577H | Vidhya Anand                                      | AAJPV2475R | Relative of Director                                                      | Dividend Paid                               | 0.00                                             | -                                                                     | -               |                                                                                                                                                                                                                                                                                                                                                |       |          |                                                                         |                   |          |                    |                                                                                             |
| 17    | IIFL Samasta Finance Limited                                                   | AAACC4577H | Vidhya Anand                                      | AAJPV2475R | Relative of Director                                                      | Rent                                        | 0.09                                             | -                                                                     | -               |                                                                                                                                                                                                                                                                                                                                                |       |          |                                                                         |                   |          |                    |                                                                                             |
| 18    | IIFL Samasta Finance Limited                                                   | AAACC4577H | Vidhya Anand                                      | AAJPV2475R | Relative of Director                                                      | Security Deposit on Rent                    | 0.07                                             | -                                                                     | -               |                                                                                                                                                                                                                                                                                                                                                |       |          |                                                                         |                   |          |                    |                                                                                             |
| 19    | IIFL Samasta Finance Limited                                                   | AAACC4577H | Livlong Protection And Wellness Solutions Limited | AADCI7251H | Group Company                                                             | Marketing Support Income                    | 0.00                                             | -                                                                     | -               |                                                                                                                                                                                                                                                                                                                                                |       |          |                                                                         |                   |          |                    |                                                                                             |
| 20    | IIFL Samasta Finance Limited                                                   | AAACC4577H | Narayanaswamy Venkatesh                           | AAJPV2474Q | Director                                                                  | Remuneration                                | 2.19                                             | -                                                                     | -               |                                                                                                                                                                                                                                                                                                                                                |       |          |                                                                         |                   |          |                    |                                                                                             |
| 21    | IIFL Samasta Finance Limited                                                   | AAACC4577H | Shivaprakash Deviah                               | AELPS6775B | Director                                                                  | Remuneration                                | 1.62                                             | -                                                                     | -               |                                                                                                                                                                                                                                                                                                                                                |       |          |                                                                         |                   |          |                    |                                                                                             |
| 22    | IIFL Samasta Finance Limited                                                   | AAACC4577H | Uma Shanmukhi Sista                               | AKCPS6950M | Director                                                                  | Sitting Fees & Commission                   | 0.05                                             | -                                                                     | -               |                                                                                                                                                                                                                                                                                                                                                |       |          |                                                                         |                   |          |                    |                                                                                             |
| 23    | IIFL Samasta Finance Limited                                                   | AAACC4577H | Govinda Rajulu Chintala                           | ABJPC6481F | Director                                                                  | Sitting Fees & Commission                   | 0.18                                             | -                                                                     | -               |                                                                                                                                                                                                                                                                                                                                                |       |          |                                                                         |                   |          |                    |                                                                                             |



|       |                              |            |                               |            |          |                           |          |        |        |  |  |  |  |  |  |  |  |
|-------|------------------------------|------------|-------------------------------|------------|----------|---------------------------|----------|--------|--------|--|--|--|--|--|--|--|--|
| 24    | IIFL Samasta Finance Limited | AAACC4577H | Kalengada Mandanna<br>Nanajah | AAHPN9762H | Director | Sitting Fees & Commission | 0.13     | -      | -      |  |  |  |  |  |  |  |  |
| 25    | IIFL Samasta Finance Limited | AAACC4577H | Nihar Niranjana<br>Jambusaria | AABPJ1209M | Director | Sitting Fees & Commission | 0.07     | -      | -      |  |  |  |  |  |  |  |  |
| 26    | IIFL Samasta Finance Limited | AAACC4577H | Anantha Kumar T               | AVCPA8645G | KMP      | Remuneration              | 0.53     | -      | -      |  |  |  |  |  |  |  |  |
| 27    | IIFL Samasta Finance Limited | AAACC4577H | Abhinaya V                    | AKXPA6913B | KMP      | Remuneration              | 0.07     | -      | -      |  |  |  |  |  |  |  |  |
| Total |                              |            |                               |            |          |                           | 1,716.79 | 581.15 | 285.10 |  |  |  |  |  |  |  |  |

Place: Bengaluru  
Date: Apr 23, 2026

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

N. Venkatesh  
Managing Director  
DIN : 01018821

