

October 21, 2024

To,

**Department of Corporate Relationship
BSE Ltd.**

Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai – 400 001.
Scrip Code: 539177

National Stock Exchange of India Limited

Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400051
NSE Symbol – AAIL

The Calcutta Stock Exchange Limited

7, Lyons Range, Murgighata, Dalhousie,
Kolkata, West Bengal - 700 001.
Scrip Code: 011262

Dear Sir / Madam,

Sub: Outcome of the Board Meeting held on October 21, 2024

In terms of Regulation 30 and Regulation 33 read with Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at its meeting held today i.e. October 21, 2024 have inter alia considered and approved the following matters:

1) Unaudited Financial Results:

Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended on September 30, 2024 and Limited Review Report in respect of said Financial Results have been approved and enclosed herewith as Annexure I.

2) To consider appointment of following Key Managerial Personnel and Senior Managerial Personnel:

- a) Change in Designation of Mr Deepak Dhingra from Chief Financial Officer to Chief Risk Officer of the Company w.e.f. November 1, 2024. Further, Mr. Dhingra shall continue as the Chief Financial Officer of the Company till the close of business hours of October 31, 2024.
- b) Appointment of Mr. Amit Kumar Jha as the Chief Financial Officer of the Company w.e.f. November 1, 2024.
- c) Appointment of Mr. Rohit Bhanja as the Chief Executive Officer – Retail of the Company w.e.f. November 1, 2024.
- d) Appointment of Mr. Varun Suthar as the Interim Head of Internal Audit of the Company w.e.f. November 1, 2024.
- e) Appointment of Mr. Pradeep Srivastava as the Internal Ombudsman of the Company w.e.f. November 1, 2024.

Registered Office : 707, Raheja Centre, Free Press Journal Road, Nariman Point, Mumbai - 400 021.

Ph.: (022) 6747 2117 ♦ **E-mail:** info@authum.com ♦ **Website :** www.authum.com

Corporate Office: The Ruby, 11th Floor, North- West Wing, Plot No. 29, Senapati Bapat Marg, Dadar (West), Mumbai – 400 028.

T +91 22 6838 8100 ♦ Customer Service: T +91 22 4741 5800 ♦ E-mail: customercare@reliancecommercialfinance.com



AUTHUM INVESTMENT & INFRASTRUCTURE LTD.

CIN : L51109MH1982PLC319008

The details required under Regulation 30 of SEBI (LODR) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 is enclosed herewith as Annexure II.

The Board Meeting commenced at 7:00 p.m. and concluded at 9:00 p.m.

Kindly take the same on record and acknowledge the receipt of the same.

Thanking you,
For **Authum Investment & Infrastructure Limited**

Amit Dangi
Whole Time Director
DIN: 06527044

Encl: As above.

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MAHARAJ N R SURESH & CO LLP
CHARTERED ACCOUNTANTS
No.9 , II Lane
II Main Road, Trustpuram
Chennai- 600024

APAS & CO LLP
CHARTERED ACCOUNTANTS
606, 6th Floor, PP City Centre
Road No. 44, Pitampura
Delhi - 110034

Independent Auditor's Review Report on Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

The Board of Directors
Authum Investment & Infrastructure Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Authum Investment & Infrastructure Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group'), for the quarter and half year ended 30 September 2024 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Sr. No.	Name of Entity	Relationship
1.	Reliance Commercial Finance Limited	Wholly owned Subsidiary Company
2.	Authum Asset Management Company Private Limited	Wholly owned Subsidiary Company

Opinion



Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph

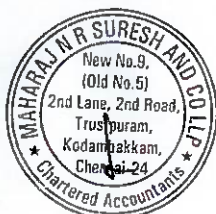
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6 & 8 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Notes specific to subsidiary (Reliance Commercial Finance Limited):

- i) Scheme of arrangement between Authum Investment and Infrastructure Limited, (the Holding Company) and the Company and their respective shareholders and creditors was allowed by Honourable National Company Law Tribunal (NCLT), Mumbai Bench vide Order dated 10th May 2024. The certified copy of the said Order was filed with Registrar of Companies and the effective date of the Scheme of arrangement was 21st May 2024 and the Appointed Date of the Scheme of arrangement was 1st October 2023. Pursuant to Scheme the entire Lending Business (Demerged Undertaking) of the Company (comprising all assets, liabilities, licences, rights, employees etc.) was transferred to the Holding Company with effect from the Appointed Date as going concern in the manner and terms and conditions as contemplated in the Scheme. Post NCLT order, the Company has applied for the surrender of Certificate of Registration on 28th June 2024 and is awaiting RBI's approval on the same. Pending necessary approval, the financial statements for the half year ended 30th September 2024 have been prepared on status quo basis of the Company.
- ii) In respect of the matters reported in ADT-4 under Section 143(12) of the Companies Act in June 2019 by the then auditors, the matter is still pending with the Ministry of Corporate Affairs (MCA) and we are unable to comment upon the outcome of the matter and its impact.
- iii) During the half year ended September 30, 2024, the Company has profit amounting to Rs. 2.95 crore (Previous year profit Rs. 1,323.31 crore) and it has accumulated losses of Rs.3710.59 crore as on September 30, 2024 (Previous year Rs.3713.53 crore). These financial conditions cast significant doubt on the company's ability to continue as a going concern. However, in view of the comfort provided by the Holding company to meet all future obligations of the company and value of its immovable properties, these unaudited standalone financial results of the Company for the half year ended September 30, 2024 have been prepared on a going concern basis.
- iv) SEBI has passed an order dated August 22, 2024 in the matter of Reliance Home Finance Limited where one of the noticee is Reliance Commercial Finance Limited, a wholly owned subsidiary of Authum Investment and Infrastructure Limited (Authum). In its Order, SEBI has imposed a penalty of Rs. 25 Crores on RCFL and further restrained RCFL from accessing the securities market and prohibited RCFL from buying, selling or otherwise dealing in securities, directly or indirectly, for a period of 5 years, from the date of coming into force of the Order. The Company has filed an appeal in Hon'ble Securities Appellate Tribunal (SAT) against the aforesaid order.



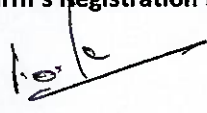
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7. We draw attention to Note no 6 of the statement;
Pursuant to the acquisition of the loan business of RCFL, in terms of the order of National Company Law Tribunal (NCLT), the company is entitled to carry over losses of that undertaking resulting in deferred tax assets to be recognized. Pending quantification of the assessed losses as well as the estimate of the losses that may get allowed in the appeals, deferred tax asset on account of losses is not recognized. Consequently, deferred tax liabilities are also not recognized as the net effect is deferred tax asset presently estimated at Rs 439 Cr.
8. We did not review the interim financial results of two wholly owned subsidiaries included in the consolidated unaudited financial results, whose financial results reflect total Assets 265.91 cr of as at 30 September 2024, total revenues of 8.04 crs and total net profit after tax of 2.94 crs and total comprehensive income Nil for the half year ended 30 September 2024 ,as considered in the consolidated unaudited financial results. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement in so far as it relates to the amounts included in respect of subsidiary is based solely on the reports of the other auditors and procedures performed by us as stated in paragraph 3 above.
9. The financial results of the company for the quarter ended June 30, 2024, year ended March 31, 2024 and comparative financial results for the quarter and half year ended September 30, 2023 included in these consolidated financial results were reviewed/audited by predecessor auditors who expressed an unmodified conclusion/opinion on those financial results vide their report dated August 7, 2024, May 30, 2024 and October 20, 2023 respectively. Accordingly, we do not express any conclusion/opinion, as the case may be, on the figures reported in the financial results for the quarter ended June 30, 2024, year ended March 31, 2024 and comparative financial results for the quarter and half year ended September 30, 2023.

Our report is not modified in respect of the matters mentioned in paragraphs 6,7,8 and 9 above .

For Maharaj N R Suresh & Co LLP
Chartered Accountants
Firm's Registration No. 0019315/S000020


K V Srinivasan
Partner
Membership No: 204368
UDIN:24204368BKGUKL1268
Mumbai
Date : October 21, 2024



For APAS & CO LLP
Chartered Accountants
Firm's Registration No: 000340C/C400308

Rajeev Ranjan
Partner
Membership No : 535395
UDIN : 24535395BKCBBE7619
Delhi
Date: October 21, 2024

Authum Investment & Infrastructure Limited

CIN No.: L51109MH1982PLC319008, Website: www.authum.com, Email: info@authum.com, Ph: 022-67472117

Registered Office : 707, Raheja Centre, Free Press Journal Marg, Nariman Point, Mumbai - 400021.

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended September 30, 2024

(Rs. In Crores)

Sr. No.	Particulars	Quarter Ended			Half Year		Year Ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1	Income :						
	Revenue from operations	1,092.65	1,416.94	2,151.75	2,509.59	2,346.51	4,376.46
	Other Income	24.18	1.72	0.84	25.90	3.86	24.43
	Total Income	1,116.83	1,418.66	2,152.59	2,535.49	2,350.37	4,400.89
2	Expenses :						
	(i) Finance Costs	14.56	9.76	69.74	24.32	90.82	65.22
	(ii) Fees and commission expense	0.95	0.52	3.21	1.47	5.43	7.60
	(iii) Impairment on financial instruments	104.31	103.38	-	207.69	-	-
	(iv) Employee Benefits Expenses	1.07	15.28	8.08	16.35	15.12	42.27
	(v) Depreciation, Amortization and Impairment	1.57	1.31	2.02	2.88	4.08	8.16
	(vi) Others Expenses	34.79	42.77	24.74	77.56	59.93	109.66
	Total Expenses	157.24	173.02	107.79	330.26	175.37	232.91
3	Profit / (Loss) before exceptional items and tax (1-2)	959.59	1,245.64	2,044.80	2,205.23	2,175.00	4,167.98
4	Exceptional items	-	-	-	-	57.59	57.59
5	Profit/(Loss) before tax (3-4)	959.59	1,245.64	2,044.80	2,205.23	2,232.59	4,225.57
6	Tax Expense	116.82	149.00	104.99	265.82	86.24	(59.27)
7	Profit / (Loss) for the period before share of profit of Associates and Non Controlling Interest (5-6)	842.77	1,096.64	1,939.81	1,939.41	2,146.35	4,284.84
8	Non Controlling Interest	-	-	-	-	-	-
9	Share of loss of Associates	-	-	-	-	-	-
10	Profit/(Loss) for the period (7+8+9)	842.77	1,096.64	1,939.81	1,939.41	2,146.35	4,284.84
11	Other Comprehensive Income						
	(i) Items that will be reclassified subsequently to P&L	-	-	-	-	-	-
	(ii) Items that will not be reclassified subsequently to P&L						
	- Gain / (Loss) on fair value of Equity Instruments	1,154.46	(564.85)	217.60	589.61	882.83	1,909.96
	- Remeasurement gain/(loss) on defined benefit plan	(0.06)	(0.20)	-	(0.26)	(0.01)	0.20
	- Income tax relating to items that will not be reclassified to profit or loss	(84.76)	84.76	7.93	-	2.70	(60.14)
12	Total Comprehensive Income for the period (10+11) (Comprising Profit (Loss) and other Comprehensive Income for the period)	1,912.42	616.35	2,165.35	2,528.77	3,031.88	6,134.84
13	Paid up Equity Share Capital (face value of share Rs.1/-each)	16.98	16.98	16.98	16.98	16.98	16.98
14	Earnings per equity share (for continuing operations)						
	Basic (Rs.) #	49.63	64.57	114.21	114.22	126.37	252.28
	Diluted (Rs.) #	49.63	64.57	114.21	114.22	126.37	252.28

Basic and diluted EPS for all period except year ended 31st March, 2024 is not annualised.

Notes :-

- The above unaudited consolidated financial results for the quarter and half year ended on 30.09.2024 were approved and taken on record in the Board meeting held on 21st October, 2024 after being reviewed and recommended by the Audit Committee on the same date, and subjected to limited review by the statutory auditor.
- The unaudited Consolidated Financial Results of Authum Investment & Infrastructure Limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), for the quarter and half year ended September 30, 2024 have been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 - interim Financial Reporting as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and the other accounting principles generally accepted in India and in compliance with Regulation 33 of Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").





3 The Statement includes the results of the following Entities:

Name of the Entity	Relationship
Authum Investment and Infrastructure Ltd.	Parent Company
Reliance Commercial Finance Ltd. ("RCFL")	Subsidiary
Authum Asset Management Company Pvt. Ltd.	Subsidiary

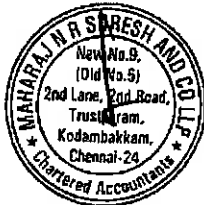
- 4 As per Ind AS 109, Gains and losses arising on the revaluation of equity financial instruments measured at fair value through other comprehensive income and financial instruments held for trading measured at fair value through profit & loss account.
- 5 Scheme of arrangement between Company and Reliance Commercial Finance Limited ("RCFL") and their respective shareholders and creditors has been approved by Honourable National Company Law Tribunal (NCLT), Mumbai Bench vide Order dated 10th May 2024. The certified copy of the said Order was filed with Registrar of Companies and the effective date of the Scheme of arrangement is 21st May 2024 and the Appointed Date of the Scheme of arrangement is 1st October 2023. Pursuant to Scheme the entire Lending Business (Demerged Undertaking) of the RCFL (comprising all assets, liabilities, licences, rights, employees etc.) has been transferred to the Company with effect from the Appointed Date as going concern in the manner and terms and conditions as contemplated in the Scheme.
- 6 Pursuant to the acquisition of the loan business of Reliance Commercial Finance Limited, in terms of the order of NCLT, the company is entitled for losses of that undertaking resulting in deferred tax assets to be recognised. The company has not recognised deferred tax assets on account of losses and consequently deferred tax liability has also not been recognised as the net effect is deferred tax assets presently estimated at Rs. 439 crores.
- 7 Note specific to the subsidiary Reliance Commercial Finance Limited:
SEBI has passed an order dated August 22, 2024 in the matter of Reliance Home Finance Limited where one of the noticee is Reliance Commercial Finance Limited, a wholly owned subsidiary of Authum Investment and Infrastructure Limited (Authum). In its Order, SEBI has imposed a penalty of Rs. 25 Crores on RCFL and further restrained RCFL from accessing the securities market and prohibited RCFL from buying, selling or otherwise dealing in securities, directly or indirectly, for a period of 5 years, from the date of coming into force of the Order. The Company has filed an appeal in Hon'ble Securities Appellate Tribunal (SAT) against the aforesaid order.
- 8 The Ministry of Corporate Affairs (MCA), vide its notification dated October 11, 2018 added Division III of Schedule III, which provides the format for financial statements of Non-Banking Financial Companies, as defined in the Companies (Indian Accounting Standards) (Amendments) Rules 2016. These Financial Results have been prepared in accordance with the same.
- 9 Previous period figures have been regrouped/reclassified wherever necessary to conform to current period classification.

Date: 21st October, 2024
Place: Mumbai

By Order of the Board
For Authum Investment & Infrastructure Limited

Amit Dangi
Whole Time Director
DIN: 06527044



AUTHUM INVESTMENT & INFRASTRUCTURE LIMITED

UNAUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

SEGMENT WISE REVENUE, RESULTS, TOTAL ASSETS AND TOTAL LIABILITIES.

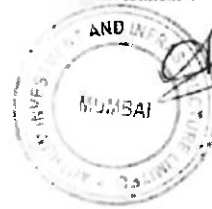
Sr. No.	Particulars	(Rs. in Crores)			
		Quarter ended		Half Year ended	Year ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2024 (Unaudited)	31.03.2024 (Audited)
A	Segment Revenue				
	(a) Investment activity	967.61	1,290.89	2,258.50	1,755.55
	(b) Lending activity	146.65	122.29	268.95	1,329.45
	(c) Rental Business	2.56	5.48	8.04	1,315.89
	Total	1,116.83	1,418.66	2,535.49	4,400.89
B	Segment Result				
	(a) Investment activity	865.48	1,237.10	2,102.58	1,678.98
	(b) Lending activity	94.23	4.66	98.89	1,282.13
	(c) Rental Business	-0.12	3.88	3.76	1,206.87
	Profit/(Loss) before tax	959.59	1,245.64	2,205.23	4,167.98
C	Segment Assets				
	(a) Investment activity	11,067.08	9,540.02	11,067.08	9,030.86
	(b) Lending activity	2,653.73	2,050.81	2,653.73	2,324.54
	(c) Rental Business	265.82	263.45	265.82	265.79
	Total	13,986.63	11,854.29	13,986.63	11,621.19
D	Segment Liabilities				
	(a) Investment activity	500.08	134.25	500.08	80.08
	(b) Lending activity	418.66	582.19	418.66	992.51
	(c) Rental Business	206.34	206.56	206.34	203.50
	Total	1,125.08	923.00	1,125.08	1,276.08

Notes :-

- Scheme of arrangement between the Company and Reliance Commercial Finance Limited ("RCFL or Demerged company") and their respective shareholders and creditors has been approved by Honourable National Company Law Tribunal (NCLT), Mumbai Bench vide Order dated 10th May 2024. The certified copy of the said Order was filed with Registrar of Companies and the effective date of the Scheme of arrangement is 21st May 2024 and the Appointed Date of the Scheme of arrangement is 1st October 2023. Pursuant to Scheme the entire Lending Business (Demerged Undertaking) of the RCFL (comprising all assets, liabilities, licences, rights, employees etc.) has been transferred to the Company with effect from the Appointed Date as going concern in the manner and terms and conditions as contemplated in the Scheme.

As a result segment reporting is applicable from 01st October 2023 and quarter/half year ended 30th September, 2023 is not furnished.

By Order of the Board
For Authum Investment & Infrastructure Limited



Amit Dangl
Whole Time Director
DIN: 06527044

Date: 21st October, 2024
Place: Mumbai



AUTHUM INVESTMENT AND INFRASTRUCTURE LIMITED
STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024

Particulars	As at 30/09/2024 Unaudited	As at 31/03/2024 Audited
ASSETS		
1 Financial Assets		
(a) Cash and Cash Equivalents	269.40	199.78
(b) Bank Balance other than (a) above	223.65	255.38
(c) Receivables		
(I) Trade Receivables	147.88	60.19
(II) Other Receivables	-	-
(d) Loans	2,203.64	1,518.53
(e) Investments	10,466.36	8,940.39
(f) Other Financial Assets	120.53	115.32
2 Non-Financial Assets		
(a) Current tax assets (Net)	-	68.42
(b) Investment Property	320.83	348.43
(c) Property, Plant and Equipment	91.46	6.81
(d) Capital work-in-progress	4.11	-
(e) Intangible assets under development	6.14	1.58
(f) Other intangible assets	0.12	0.22
(g) Other Non-Financial Assets	132.51	106.15
Total Assets	13,986.63	11,621.19
LIABILITIES AND EQUITY		
LIABILITIES		
1 Financial Liabilities		
(a) Payables		
(I) Trade Payables		
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0.75	10.65
(II) Other Payables		
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(b) Debt Securities	63.80	63.80
(c) Borrowings (Other than Debt Securities)	427.93	465.72
(d) Subordinated Liabilities	29.74	107.57
(e) Other Financial Liabilities	37.11	52.43
(f) Contractual debt obligation	375.49	491.25
2 Non-Financial Liabilities		
(a) Current tax liabilities (Net)	147.44	-
(b) Provisions	9.11	-
(c) Other Non-Financial Liabilities	33.72	84.67
3 EQUITY		
(a) Equity Share Capital	16.98	16.98
(b) Other Equity	12,844.57	10,328.13
Total Liabilities and Equity	13,986.63	11,621.19

By Order of the Board
for Authum Investment & Infrastructure Limited



Amit Dangi
Whole Time Director
DIN: 06527044

Date: 21st October, 2024
Place: Mumbai



AUTHUM INVESTMENT AND INFRASTRUCTURE LIMITED
STATEMENT OF CONSOLIDATED CASH FLOW FOR PERIOD ENDED 30TH SEPTEMBER 2024

(Rs. in Crores)

Particulars	For the period ended 30.09.2024 (Unaudited)	For the period ended 30.09.2023 (Unaudited)	For the year ended 31.03.2024 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES			
Profit before tax	2,205.23	2,232.59	4,225.56
Adjustment for:			
Interest Expenses	24.32	90.82	65.22
Impairment on Financial instruments	207.69	(1,130.62)	(1,789.70)
Depreciation	2.88	4.08	8.16
Rent received	(3.53)	1.62	(3.99)
Liability no longer payable written back	-	(57.59)	(57.59)
Net (Gain)/ Loss on Sale of Investments	(1,761.49)	(885.07)	(1,363.18)
Net (Gain)/ Loss on Investments Property Sold Discarded	0.13	0.05	0.09
Operating Profit	675.23	255.88	1,084.57
Adjustment for working capital changes			
Decrease/(Increase) in Receivables	(87.70)	(2.10)	(59.98)
Decrease/(Increase) in Loans	(893.49)	1,371.71	2,523.49
Decrease/(Increase) in Other Financial Assets	(5.21)	12.08	(19.19)
Decrease/(Increase) in Other Non-Financial Assets	(25.63)	(10.25)	(68.61)
Increase / (decrease) in Trade Payables	(9.90)	(68.78)	(65.79)
Increase / (decrease) in Other Financial Liabilities	(17.34)	(111.37)	(96.64)
Adjustment in Borrowings	-	(1,187.65)	-
Increase / (decrease) in Provision	0.07	-	-
Increase / (decrease) in Other Non-Financial Liabilities	(50.95)	(9.79)	26.91
Cash generated / (used) from operations	(414.92)	249.73	3,324.75
Tax Paid (net of refunds)	(49.95)	(3.78)	(45.60)
Net cash generated / (used) from operating activities (A)	(464.87)	245.95	3,279.15
B. CASH FLOW FROM INVESTING ACTIVITIES			
(Purchase) / Sale of Investments	835.59	(45.19)	(2,246.54)
(Purchase) / Sale of Property, Plant and Equipment	(62.57)	(0.66)	(48.38)
(Purchase)/Sale of Intangible assets under development	(4.56)	(41.24)	(1.58)
(Purchase)/Sale of Other Intangible Assets	-	-	1.72
Rent received	3.53	(1.62)	3.99
Movement in Other Bank Balances	31.74	76.43	25.24
Net cash generated / (used) from investing activities (B)	803.71	(12.28)	(2,265.55)
C. CASH FLOW FROM FINANCING ACTIVITIES			
Proceed/(Repayment) of Redeemable Preference Shares	(90.55)	(0.14)	(138.07)
Proceeds/(Repayment) of Borrowings	(154.75)	(535.21)	(1,020.82)
Proceeds/(Repayment) of Debt Securities	-	(4.50)	(5.03)
Interest Expenses	(23.93)	-	-
Net cash generated / (used) from financing activities (C)	(269.22)	(539.85)	(1,163.92)
Net Increase/(decreased) in cash and cash equivalents during the year (A+B+C)	69.62	(306.17)	(150.31)
Cash and cash equivalents at the beginning of the year	199.78	350.09	350.09
Cash and cash equivalents at the end of the period	269.40	43.92	199.78

**By Order of the Board
for Authum Investment & Infrastructure Limited**



**Amit Dangi
Whole Time Director
DIN: 06527044**

**Date: 21st October, 2024
Place: Mumbai**



MAHARAJ N R SURESH & CO LLP
CHARTERED ACCOUNTANTS
No.9 , II Lane
II Main Road, Trustpuram
Chennai- 600024

APAS & CO LLP
CHARTERED ACCOUNTANTS
606, 6th Floor, PP City Centre
Road No. 44, Pitampura
Delhi - 110034

Limited Review Report on the unaudited standalone financial results for the quarter and half year ended September 30, 2024 of Authum Investment & Infrastructure Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**To the Board of Directors of
Authum Investment & Infrastructure Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Authum Investment & Infrastructure Limited** ("the Company") for the quarter and half year ended September 30, 2024 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. These unaudited standalone financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the Company's management and has been approved by the Board of Directors. These unaudited standalone financial results has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the unaudited standalone financial results in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of the Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying unaudited standalone financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



MAHARAJ N R SURESH & CO LLP
CHARTERED ACCOUNTANTS
No.9 , II Lane
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CHARTERED ACCOUNTANTS
606, 6th Floor, PP City Centre
Road No. 44, Pitampura
Delhi - 110034

5. We draw attention to the following:

i) We draw attention to Note no 7 of the statement

Pursuant to the acquisition of the loan business of RCFL, in terms of the order of National Company Law Tribunal (NCLT), the company is entitled to carry over losses of that undertaking resulting in deferred tax assets to be recognized. Pending quantification of the assessed losses as well as the estimate of the losses that may get allowed in the appeals, deferred tax asset on account of losses is not recognized. Consequently, deferred tax liabilities are also not recognized as the net effect is deferred tax asset presently estimated at Rs 439 Cr.

6. The financial results of the company for the quarter ended June 30, 2024, year ended March 31, 2024 and comparative financial results for the quarter and half year ended September 30, 2023 included in these standalone financial results were reviewed/audited by predecessor auditors who expressed an unmodified conclusion/opinion on those financial results vide their report dated August 7, 2024, May 30, 2024 and October 20, 2023 respectively. Accordingly, we do not express any conclusion/opinion, as the case may be, on the figures reported in the financial results for the quarter ended June 30, 2024, year ended March 31, 2024 and comparative financial results for the quarter and half year ended September 30, 2023.

Our conclusion is not modified in respect matters mentioned in Paragraph 5&6 above .

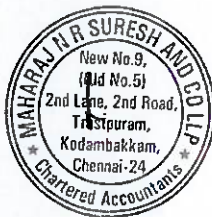
For Maharaj N R Suresh & Co LLP
Chartered Accountants
Firm's Registration No. 001931S/S000020



K V Srinivasan
Partner
Membership No: 204368
UDIN:24204368BKGUKK4679
Mumbai
Date : October 21, 2024

For APAS & CO LLP
Chartered Accountants
Firm's Registration No: 000340C/C400308

Rajeev Ranjan
Partner
Membership No : 535395
UDIN : 24535395BKCBBD4294
Delhi
Date: October 21, 2024



Authum Investment & Infrastructure Limited

CIN No.: L51109MH1982PLC319008, Website: www.authum.com, Email: info@authum.com, Ph: 022-67472117

Registered Office : 707, Raheja Centre, Free Press Journal Marg, Nariman Point, Mumbai - 400021.

Corporate Office : The Ruby, 11th Floor, North-West Wing, Plot 29, Senapati Bapat Marg, Dadar (W), Mumbai - 400028.

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year Ended September 30, 2024

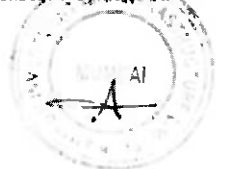
(Rs. in Crores)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1	Income :						
	Revenue from operations	1,091.10	1,412.36	973.40	2,503.46	1,034.46	2,412.01
	Other Income	23.19	0.97	1.00	24.16	2.40	21.08
	Total Income	1,114.29	1,413.33	974.40	2,527.62	1,036.86	2,433.09
2	Expenses :						
	(i) Finance Costs	13.06	8.29	36.57	21.35	55.72	65.02
	(ii) Fees and commission expenses	0.95	0.52	-	1.47	-	2.17
	(iii) Impairment on financial Instruments	104.31	103.38	-	207.69	-	(652.57)
	(iv) Employee Benefits Expenses	1.07	14.53	0.55	15.60	1.15	26.03
	(v) Depreciation, Amortization and Impairment	0.74	3.41	0.39	4.15	0.78	1.92
	(vi) Others Expenses	34.45	41.45	10.87	75.90	13.79	67.25
	Total Expenses	154.57	171.58	48.38	326.15	71.45	(490.18)
3	Profit / (Loss) before exceptional items and tax (1-2)	959.72	1,241.75	926.02	2,201.47	965.41	2,923.27
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before tax (3-4)	959.72	1,241.75	926.02	2,201.47	965.41	2,923.27
6	Tax Expense	116.00	149.00	138.30	265.00	145.10	(0.41)
7	Profit / (Loss) for the period from continuing operations(5-6)	843.72	1,092.75	787.72	1,936.47	820.31	2,923.68
8	Profit/(Loss) from discontinued operations	-	-	-	-	-	-
9	Tax Expense of discontinued operations	-	-	-	-	-	-
10	Profit / (Loss) from discontinued operations (After tax) (8-9)	-	-	-	-	-	-
11	Profit/(Loss) for the period (7-10)	843.72	1,092.75	787.72	1,936.47	820.31	2,923.68
12	Other Comprehensive Income						
	(i) Items that will be reclassified subsequently to P&L	-	-	-	-	-	-
	(ii) Items that will not be reclassified subsequently to P&L						
	- Remeasurements of post-employment benefit obligation (net)	(0.06)	(0.20)	-	(0.26)	-	0.20
	- Gain / (Loss) on fair value of Equity Instruments	1,154.46	(564.85)	296.05	589.61	915.43	1,910.04
	Income tax relating to items that will not be reclassified to profit or loss	(84.75)	84.76	-	-	-	(60.14)
13	Total Comprehensive Income for the period (11+12) (Comprising Profit (Loss) and other Comprehensive Income for the period)	1,913.36	612.46	1,083.77	2,525.83	1,735.74	4,773.76
14	Paid up Equity Share Capital (face value of share Rs.1/-each)	16.98	16.98	16.98	16.98	16.98	16.98
15	Earnings per equity share (for continuing operations)						
	Basic (Rs.) #	49.68	64.34	46.38	114.01	48.30	172.14
	Diluted (Rs.) #	49.68	64.34	46.38	114.01	48.30	172.14

Basic and diluted EPS for all period except year ended 31st March, 2024 is not annualised.

Notes :-

- The above Unaudited standalone financial results for the quarter and half year ended on 30.09.2024 were approved and taken on record in the Board meeting held on 21st October, 2024 after being reviewed and recommended by the Audit Committee on the same date, and subjected to limited review by the statutory auditor.
- The unaudited financial results of the Company have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under Section 133 of the Companies Act 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and other accounting principles generally accepted in India.
- As per Ind AS 109, Gains and losses arising on the revaluation of equity financial instruments measured at fair value through other comprehensive income and financial instruments held for trading measured at fair value through profit & loss account.
- The Ministry of Corporate Affairs (MCA), vide its notification dated October 11, 2018 added Division III of Schedule III, which provides the format for financial statements of Non-Banking Financial Companies, as defined in the Companies (Indian Accounting Standards) (Amendments) Rules 2016. These Financial Results have been prepared in accordance with the same.
- Scheme of arrangement between the Company and Reliance Commercial Finance Limited ("RCFL or Demerged company") and their respective shareholders and creditors has been approved by Honourable National Company Law Tribunal (NCLT), Mumbai Bench vide Order dated 10th May 2024. The certified copy of the said Order was filed with Registrar of Companies and the effective date of the Scheme of arrangement is 21st May 2024 and the Appointed Date of the Scheme of arrangement is 1st October 2023. Pursuant to Scheme the entire Lending Business (Demerged Undertaking) of the RCFL (comprising all assets, liabilities, licences, rights, employees etc.) has been transferred to the Company with effect from the Appointed Date as going concern in the manner and terms and conditions as contemplated in the Scheme.
- The figures for the quarter and half year ended 30th September, 2023 are not comparable with the current quarter and period ended 30th September, 2024 as those were prior to scheme of arrangement for demerger as aforesaid above.
- Pursuant to the arrangement of the Lending business of Reliance Commercial Finance Limited, in terms of the order of NCLT, the company is entitled for losses of that undertaking resulting in deferred tax assets to be recognised. The company has not recognised deferred tax assets on account of losses and consequently deferred tax liability has also not been recognised as the net effect is deferred tax assets presently estimated at Rs. 439 crores.



- 8 Disclosures on Resolution Framework 1 and Resolution Framework 2, for Covid-19 related stress in terms of RBI Circulars, RBI/2020-21/16 DOR No. BP.BC/3/21.04.048/2020-21 dated August 6, 2020 and RBI/2021-22/31/DOR.STR.REC.11/21.04.048/2021-22 dated May 05, 2021.

(Rupees in crore)

Type of Borrower	Exposure to accounts classified as Standard consequent to implementation of resolution plan – Position as at the end of the previous half-year (A)	Of (A) aggregate debt that slipped into NPA during the half-year	Of (A) amount written off during the half-year	Of (A) amount paid by the borrowers during the half - year	Exposure to accounts classified as Standard consequent to implementation of resolution plan – Position as at the end of this half-year
Personal loans	-	-	-	-	-
Corporate persons*	-	-	-	-	-
Of which MSMEs	25.26	-	-	1.12	24.13
Others	-	-	-	-	-
Total	25.26	-	-	1.12	24.13

*As defined in Section 3(7) of the Insolvency and Bankruptcy Code, 2016

- 9 Disclosure pursuant to RBI Notification-RBI/DOR/2021-22/86/DOR.STR.REC.51/21.04.048/2021-22 dated 24 September 2021 'Master Direction – Reserve Bank of India (Transfer of Loan Exposures) Directions, 2021

Particulars	Details of stressed loans (NPA) acquired during the half year ended 30th Sept, 2024 (Rs. In Crores)	
	From Lenders listed in clause 3	From ARCs
Aggregate principal outstanding of loans acquired	175.83	139.05
Aggregate consideration paid at the time of acquisition	175.83	224.10
Weighted average residual tenor of loans acquired (in months)	165	115

- 10 Previous period figures have been regrouped/reclassified wherever necessary to conform to current period classification.

By Order of the Board
For Authum Investment & Infrastructure Limited



Amit Dangi
Whole Time Director
DIN: 06527044

Date: 21st October, 2024

Place: Mumbai



AUTHUM INVESTMENT AND INFRASTRUCTURE LIMITED
STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024

(Rs. in Crores)

		As at 30/09/2024	As at 31/03/2024
		Unaudited	Audited
ASSETS			
1	Financial Assets		
(a)	Cash and Cash Equivalents	266.48	195.78
(b)	Bank Balance other than (a) above	99.22	133.67
(c)	Receivables	-	
	(I) Trade Receivables	146.89	59.06
	(II) Other Receivables	-	-
(d)	Loans	2,203.64	1,518.53
(e)	Investments	10,467.62	8,940.59
(f)	Other Financial Assets	121.13	116.08
2	Non-Financial Assets		
(a)	Current tax assets (Net)	-	54.60
(b)	Investment Property	197.16	223.10
(c)	Property, Plant and Equipment	91.46	6.81
(d)	Capital work-in-progress	4.11	-
(e)	Intangible assets under development	6.14	1.58
(f)	Other Intangible Assets	0.12	0.22
(g)	Other Non-Financial Assets	131.73	106.15
Total Assets		13,735.70	11,356.17
LIABILITIES AND EQUITY			
LIABILITIES			
1	Financial Liabilities		
(a)	Payables		
	(I) Trade Payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0.75	10.65
(b)	Borrowings (Other than Debt Securities)	313.89	351.68
(c)	Subordinated Liabilities	29.74	107.57
(d)	Other Financial Liabilities	10.88	16.55
(e)	Contractual debt obligations	375.49	491.25
2	Non-Financial Liabilities		
(a)	Current tax liabilities (Net)	161.15	-
(b)	Provisions	9.04	11.02
(c)	Other Non-Financial Liabilities	33.37	84.63
3	EQUITY		
(a)	Equity Share Capital	16.98	16.98
(b)	Other Equity	12,784.42	10,265.85
Total Liabilities and Equity		13,735.70	11,356.17

By Order of the Board
for Authum Investment & Infrastructure Limited

Date: 21st October, 2024
Place: Mumbai



Amit Dangi
Whole Time Director
DIN: 06527044

AUTHUM INVESTMENT AND INFRASTRUCTURE LIMITED
STATEMENT OF STANDALONE CASH FLOWS FOR THE PERIOD ENDED 30TH SEPTEMBER 2024

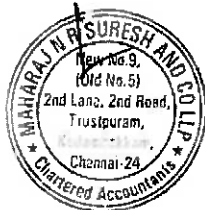
		(Rs. in Crores)		
	Particulars	For the half year ended 30.09.2024 (Unaudited)	For the half year ended 30.09.2023 (Unaudited)	For the year ended 31.03.2024 (Audited)
A.	CASH FLOW FROM OPERATING ACTIVITIES			
	Profit before tax	2201.47	965.41	1537.05
	Adjustment for:			
	Interest Expenses	21.35	55.72	63.46
	Depreciation, Amortization and Impairment	211.84	1.03	1.70
	Rent Income	(1.79)	(1.92)	-
	Net (Gain)/ Loss on Sale of Investments	(1,761.49)	(876.12)	(1,363.18)
	Net (Gain)/ Loss on Investments Property Sold / Discarded	0.13	0.10	0.09
	Operating Profit	671.50	144.23	239.12
	Adjustment for working capital changes			
	Decrease/(Increase) in Receivables	(87.83)	(2.10)	-58.79
	Decrease/(Increase) in Loans	(893.49)	(63.59)	(146.57)
	Decrease/(Increase) in Other Financial Assets	(5.05)	(3.26)	-28.67
	Decrease/(Increase) in Other Non-Financial Assets	(25.57)	(6.72)	(62.39)
	Increase / (decrease) in Trade Payables	(9.90)	(41.27)	-35.62
	Increase / (decrease) in Other Financial Liabilities	(14.69)	1.60	-9.47
	Increase / (decrease) in Provisions	(1.98)	-	-
	Increase / (decrease) in Other Non-Financial Liabilities	(51.26)	(2.22)	-0.76
	Cash generated / (used) from operations	(418.27)	26.67	(103.15)
	Income Tax Paid (net of refunds)	49.24	(0.77)	(2.03)
	Net cash generated / (used) from operating activities (A)	(467.52)	25.90	(105.18)
B.	CASH FLOW FROM INVESTING ACTIVITIES			
	(Purchase)/Sale of Investments	835.59	490.34	440.42
	(Purchase)/Sale of Property, Plant and Equipment	(5.41)	(0.01)	(1.75)
	(Purchase)/Sale of Intangible assets under development	(8.68)	-	(0.40)
	(Purchase)/Sale of Investments Property	(53.05)	(41.24)	(43.26)
	Rent Income	1.79	1.92	-
	Movement in Other Bank Balances	34.45	(1.04)	51.87
	Net cash generated / (used) from investing activities (B)	804.70	449.97	446.88
C.	CASH FLOW FROM FINANCING ACTIVITIES			
	Proceed/(Repayment) of Redeemable Preference Shares	(90.55)	-	(138.07)
	Proceeds/(Repayment) of Borrowings	(154.97)	(501.35)	(212.99)
	Interest Expenses	(20.96)	(33.86)	(51.68)
	Net cash generated / (used) from financing activities (C)	(266.48)	(535.21)	(402.74)
	Net Increase/(decreased) in cash and cash equivalents during the year	70.70	(59.34)	(61.03)
	Cash and cash equivalents at the beginning of the year	195.78	67.93	256.81
	Cash and cash equivalents at the end of the period	266.48	8.59	195.78

By Order of the Board
for Authum Investment & Infrastructure Limited



Amit Dangli
Whole Time Director
DIN: 06527044

Date: 21st October, 2024
Place: Mumbai



AUTHUM INVESTMENT AND INFRASTRUCTURE LIMITED

STATEMENT OF STANDALONE CASH FLOWS FOR THE PERIOD ENDED 30TH SEPTEMBER 2024

(Rs. in Crores)

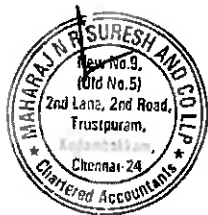
	Particulars	For the half year ended 30.09.2024 (Unaudited)	For the half year ended 30.09.2023 (Unaudited)	For the year ended 31.03.2024 (Audited)
A.	CASH FLOW FROM OPERATING ACTIVITIES			
	Profit before tax	2201.47	965.41	1537.05
	Adjustment for:			
	Interest Expenses	21.35	55.72	63.46
	Depreciation, Amortization and Impairment	211.84	1.03	1.70
	Rent Income	(1.79)	(1.92)	-
	Net (Gain)/ Loss on Sale of Investments	(1,761.49)	(876.12)	(1,363.18)
	Net (Gain)/ Loss on Investments Property Sold / Discarded	0.13	0.10	0.09
	Operating Profit	671.50	144.23	239.12
	Adjustment for working capital changes			
	Decrease/(Increase) in Receivables	(87.83)	(2.10)	-58.79
	Decrease/(Increase) in Loans	(893.49)	(63.59)	(146.57)
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	Decrease/(Increase) in Other Non-Financial Assets	(25.57)	(6.72)	(62.39)
	Increase / (decrease) in Trade Payables	(9.90)	(41.27)	-35.62
	Increase / (decrease) in Other Financial Liabilities	(14.69)	1.60	-9.47
	Increase / (decrease) in Provisions	(1.98)	-	-
	Increase / (decrease) in Other Non-Financial Liabilities	(51.26)	(2.22)	-0.76
	Cash generated / (used) from operations	(418.27)	26.67	(103.15)
	Income Tax Paid (net of refunds)	49.24	(0.77)	(2.03)
	Net cash generated / (used) from operating activities (A)	(467.52)	25.90	(105.18)
B.	CASH FLOW FROM INVESTING ACTIVITIES			
	(Purchase)/Sale of Investments	835.59	490.34	440.42
	(Purchase)/Sale of Property, Plant and Equipment	(5.41)	(0.01)	(1.75)
	(Purchase)/Sale of Intangible assets under development	(8.68)	-	(0.40)
	(Purchase)/Sale of Investments Property	(53.05)	(41.24)	(43.26)
	Rent Income	1.79	1.92	-
	Movement in Other Bank Balances	34.45	(1.04)	51.87
	Net cash generated / (used) from investing activities (B)	804.70	449.97	446.88
C.	CASH FLOW FROM FINANCING ACTIVITIES			
	Proceed/(Repayment) of Redeemable Preference Shares	(90.55)	-	(138.07)
	Proceeds/(Repayment) of Borrowings	(154.97)	(501.35)	(212.99)
	Interest Expenses	(20.96)	(33.86)	(51.68)
	Net cash generated / (used) from financing activities (C)	(266.48)	(535.21)	(402.74)
	Net Increase/(decrease) in cash and cash equivalents during the year	70.70	(59.34)	(61.03)
	Cash and cash equivalents at the beginning of the year	195.78	67.93	256.81
	Cash and cash equivalents at the end of the period	266.48	8.59	195.78

By Order of the Board
for Authum Investment & Infrastructure Limited



Amit Dangri
Whole Time Director
DIN: 06527044

Date: 21st October, 2024
Place: Mumbai



Annexure II

The details required under Regulation 30 of SEBI (LODR) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

Particulars	Mr. Deepak Dhingra	Mr. Amit Kumar Jha	Mr. Rohit Bhanja	Mr. Varun Suthar	Mr. Pradeep Srivastava
Reason for Change viz. appointment	Change in Designation	Appointment	Appointment	Appointment	Appointment
Date of appointment / re-appointment & term of appointment / re-appointment;	Change in Designation of Mr Deepak Dhingra from Chief Financial Officer to Chief Risk Officer of the Company w.e.f. November 1, 2024. Further, Mr. Dhingra shall continue as the Chief Financial Officer of the Company till the close of business hours of October 31, 2024.	Appointment of Mr. Amit Kumar Jha as the Chief Financial Officer of the Company w.e.f. November 1, 2024.	Appointment of Mr. Rohit Bhanja as the Chief Executive Officer – Retail of the Company w.e.f. November 1, 2024.	Appointment of Mr. Varun Suthar as the Interim Head of Internal Audit of the Company w.e.f. November 1, 2024.	Appointment of Mr. Pradeep Srivastava as the Internal Ombudsman of the Company w.e.f. November 1, 2024.
Brief Profile	Mr. Deepak Dhingra is qualified Chartered Accountant with experience of over 2 decades. Further he holds a Post Graduate Diploma in Treasury and Forex Management. He has a rich experience in financial planning & risk management & managing various audits like Statutory, Internal, Tax, SOX, & CAG Audits,	Mr. Amit Kumar Jha is Chartered Accountant with more than 17 years of experience in financial services industry. His expertise are Financial controllership, Tax planning, System improvements, Process management, Business planning and analysis function, Audit compliance, MIS, Budgeting, Internal	Mr. Rohit Bhanja is a seasoned professional having rich and diversified experience of 2 decades. His expertise lies in Business Revenue, Strategies and Decisions, Key Accounts Management, Marketing Solutions, Capacity Planning, Relationship Building, Team Management and Market Development.	Mr. Varun Suthar is a Chartered Accountant with close to a decade of experience in the financial sector, during which he has developed a diverse skill set across various domains. His expertise includes working as an equity research analyst, where he conducted in-depth analysis of market trends and company performance. He has substantial	Mr. Pradeep Srivastava is a Former General Manager of Bank of Baroda. He joined Bank as a Probationary Officer and superannuated as General Manager after a stint of almost 34 years. He has a vast experience of Banking Operations, Customer Service, Credit, Forex, NPA Management, Audit, Inspection, Compliance, Conflict Resolution & Negotiation. Mr. Srivastava served in

	<p>Finance & Accounts, Working Capital Management, Strategic Planning and Process Automation.</p> <p>He has held leadership roles at InCred Capital Financial Services Private Limited, Tata Group, Reliance Group, etc.</p>	<p>financial controls, Due diligence and legal.</p> <p>Mr. Jha has been associated Reliance Group, Edelweiss, Small Business FinCredit (SBFC), Karvy Financial Services Limited, HSBC Bank, Deloitte Haskins & Sales and ICICI Bank Limited.</p>	<p>Mr. Bhanja is a MBA - Finance & Marketing from ICAI Business School. Before joining Autum Investment & Infrastructure Limited, he was associated with Reliance Group and Tata Steel Group.</p>	<p>experience in the credit and lending business, managing internal audits, focusing on evaluating creditworthiness and managing lending portfolios. He has served as Chief Manager- Internal Audit in his previous associations.</p> <p>This comprehensive background allows him to bring valuable insights with regards to processes and its compliances for the Company.</p>	<p>various locations across the country like Mumbai, Surat, Baroda, Lucknow, Allahabad, Varanasi etc and abroad at Bank's Off-Shore Banking Unit at Nassau, Bahamas.</p> <p>He is a Post-Graduate in Economics from Agra University and CAIIB from Indian Institute of Banking & Finance. He has also done PGDM (Executive) from IMT, Ghaziabad.</p> <p>Mr. Srivastava also served as Director on Board of Baroda Gujarat Gramin Bank and Baroda U P Gram in Bank for period of more than three years.</p> <p>Post- Superannuation, he has been consultants to NABARD, Management Auditor for Bank of Maharashtra, Senior Corporate Advisor to a Company engaged in LIE, Valuation, TEV & ASM etc, Outsourced Credit Auditor to PNB, Panel Heads to IBPS Interviews. He is registered as Independent Director with IICA.</p>
Disclosure of relationships between directors (in	N.A.	N.A.	N.A.	N.A.	N.A.

**case of
appointment
of a
director).**