August 25, 2026

The Manager, **Listing Department,** **BSE Limited,** **Phiroze Jeejeebhoy Towers,** **Dalal Street,** **Mumbai 400 001** **BSE Scrip Code: 532636**	**The Manager,** **Listing Department,** **The National Stock Exchange of India Limited,** **Exchange Plaza, 5th Floor, Plot C/1, G Block,** **Bandra - Kurla Complex, Bandra (E),** **Mumbai 400 051** **NSE Symbol: IIFL**

Subject: Intimation under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

Pursuant to Regulation 30 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), as amended from time to time, read with the SEBI Master Circular dated January 30, 2026, and in continuation of our earlier intimation dated May 12, 2026, and as considered and noted by the Board of Directors at its meeting held on Monday, August 24, 2026, we hereby submit the disclosure as required under the said regulations, enclosed herewith as Annexure.

Kindly take the same on record and oblige.

Thanking you.

For **IIFL Finance Limited**

SAMRAT SANYAL Digitally signed by SAMRAT SANYAL Date: 2026.08.25 00:42:44 +05'30'

Samrat Sanyal
Company Secretary & Compliance Officer
ACS-13863
Email Id: csteam@iifl.com
Place: Mumbai

CC:

India International Exchange (IFSC) Limited
1st Floor, Unit No. 101, The Signature, Building No. 13B, Road 1C, Zone 1, GIFT SEZ, GIFT City, Gandhinagar, Gujarat – 382050

NSE IFSC Limited
Unit-1201, 12th Floor, Brigade International Financial Centre, Block-14, Road 1C, Zone-1, GIFT SEZ, GIFT City, Gandhinagar, Gujarat - 382355

IIFL FINANCE

Annexure

Details as per SEBI Master Circular dated January 30, 2026

Name of the Company	IIFL Finance Limited (the "Company") IIFL Home Finance Limited (Material Subsidiary of IIFL Finance Limited)
Name of authority	Assistant Commissioner of Income Tax, Central Circle – 4(4), Mumbai **("IT Authority")**
Assessment Years	Block Period – April 1, 2018 to February 3, 2025
Date of receipt of the Orders	August 24, 2026
Brief details	**IIFL Home Finance Limited** The IT Authority vide assessment order received dated August 24, 2026, raised a tax demand u/s 158BC(1)(c) of the Income Tax Act, 1961 ("the Act") on IIFL Home Finance Limited, pursuant to Block assessment proceedings arising from search and seizure action. **IIFL Finance Limited** Grant of stay of outstanding demand, subject to payment of 5% of the demand in five instalments vide stay order dated August 05, 2026 and intimation for payment of first installment.
Expected financial implications, if any, due to compensation, penalty etc.	**IIFL Home Finance Limited** The principal additions/ disallowances in the assessment order relate, inter alia, to overriding commission ("ORC") income (approximately ₹490 crore), deduction claimed under section 36(1)(viii) of the Income-tax Act, 1961 (approximately ₹305 crore), interest strip assets (approximately ₹392 crore), and ESOP expenses (approximately ₹53 crore). IIFL Home Finance Limited believes that it has substantial factual and legal grounds to contest these additions/disallowances, including, inter alia, that: (i) the income relating to ORC and interest strip assets has already been offered to tax, and appropriate credit for taxes/income so offered has not been fully considered; (ii) the issue under section 36(1)(viii) concerns the interpretation of "general reserves" for determining the applicable statutory limit; and (iii) the treatment of ESOP expenses is contrary to the legal position relied upon by IIFL Home Finance Limited. Several of these matters have also been examined in earlier scrutiny assessments. IIFL Home Finance Limited is pursuing the appellate, rectification and other remedies available under applicable law. Based on its assessment of the merits and advice received, IIFL Home Finance Limited does not presently expect the matter to have any material impact on its financial position or operations.

IIFL Finance Limited
CIN No.: L67100MH1995PLC093797
Corporate Office – 802, 8th Floor, Hub Town Solaris, N.S. Phadke Marg, Vijay Nagar, Andheri East, Mumbai 400069
Tel: (91-22) 6788 1000. Fax: (91-22) 6788 1010
Regd. Office – IIFL House, Sun Infotech Park, Road No. 16V, Plot No. B-23, Thane Industrial Area, Wagle Estate, Thane – 400604
Tel: (91-22) 41035000. Fax: (91-22) 25806654 E-mail: csteam@iifl.com Website: www.iifl.com

	IIFL Finance Limited In continuation of our earlier disclosure regarding the block assessment order dated May 12, 2026, raising a tax demand of ₹475.56 crore, we wish to update that the IT Authority has granted stay of recovery of the outstanding demand until December 31, 2026, or disposal of the Company's appeal before the Commissioner of Income Tax (Appeals), whichever is earlier, subject to payment of ₹23.78 crore equivalent to 5% of the disputed demand in installments up to December 15, 2026 and compliance with the other conditions specified in the order. In compliance with the same, the Company recently made payment of the first installment of ₹5 crore on August 13, 2026. The Company is taking the necessary steps to comply with the conditions stipulated in the stay order. There is no material impact on the Company's business operations arising from this order. Nonetheless, the Company has challenged the assessment order before the appellate authority and the matter remains pending adjudication and the Company continues to believe that it has a strong case on merits.
Quantum of demand	**IIFL Home Finance Limited** ₹963.39 crore (including surcharge and cess) **IIFL Finance Limited** ₹23.78 crore payable (instead of ₹95.12 crore)