



October 22, 2021

The Manager, Listing Department, BSE Limited, Phiroze Jeejeebhoy Tower, Dalal Street, Mumbai 400 001.	The Manager, Listing Department, The National Stock Exchange of India Ltd., Exchange Plaza, 5 Floor, Plot C/1, G Block, Bandra - Kurla Complex, Bandra (E), Mumbai 400 051.
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Dear Sir/Madam,

Sub: Outcome of the Board Meeting for the submission of Un-audited financial results of the Company for the half year ended 30.09.2021

Ref: Regulation 52 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 & Regulation 23(9):

Pursuant to Regulation 51(2) and 52 read with Part B of Schedule III of SEBI (Listing Obligation & Disclosure Requirements), Regulations, 2015, we wish to inform you that that Board of Directors of the Company at its meeting held on October 22, 2021, have *inter-alia*, considered and approved the:

1. Unaudited Standalone Financial Results of the Company for the Quarter/Half Year ended on September 30, 2021 along with the requisite information pursuant to Regulation 52 (4) of the Listing Regulations and limited review report dated October 22, 2021, issued by the Statutory Auditors of the company.

Further, pursuant to Regulation 23(9) of SEBI (Listing Obligation & Disclosure Requirements), Regulations, 2015, please find enclosed the disclosure of related party transactions for the half year ended September 30 2021.

IIFL SAMASTA FINANCE LIMITED

(Erstwhile Samasta Microfinance Limited)

CIN: U65191KA1995PLC057884

Regd. & Head Office: No. 110/3, Lalbagh Main Road, Krishnappa Layout, Bangalore- 560027, India T +91 80 4291 3500

Corporate office: No. 37A, Sannathi Street, Theradi, Thiruvottriyur, Chennai – 600 019 (Tamil Nadu)

www.samasta.co.in



Request you to kindly take the same on your records.

Thanking you,

Yours' Faithfully,

For IIFL Samasta Finance Limited,

Mr. Venkatesh. N
Managing Director
DIN: 01018821

Date: October 22 ,2021

Place: Bangalore

Encl: as above

CC: Vistra ITCL (India) Limited
The IL&FS Financial Centre,
Plot C- 22, G Block, 7th Floor
Bandra Kurla Complex, Bandra (East),
Mumbai 400051

CC: Catalyst Trusteeship Ltd.
(Formerly GDA Trusteeship Ltd.).
Office No.604, 6th Floor, Windsor, C.S.T. Road,
Kalina, Santacruz (East), Mumbai - 400098

CC: Beacon Trusteeship Ltd
4C & D, Siddhivinayak Chambers,
Gandhi Nagar, Opp. M.I.G. Cricket Club,
Bandra (East), Mumbai - 400 051.

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INDEPENDENT AUDITOR'S REVIEW REPORT

TO THE BOARD OF DIRECTORS OF IIFL SAMASTA MICROFINANCE LIMITED

(Formerly known as SAMASATA MICROFINANCE LIMITED)

1. We have reviewed the accompanying statement of unaudited financial results of IIFL Samasta Microfinance Limited ('the Company') for the quarter and half year ended September 30, 2021. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors pursuant to the requirements of SEBI circular no. SEBI/HO/DDHS/CIR/2021/0000000637 dated October 05, 2021 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to issue a report on these financial statements based on our review.
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared 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, 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 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free from material misstatement. A review is limited primarily to enquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 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 or that it has not been prepared in accordance with the

relevant prudential norms issued by the Reserve Bank of India in respect of income recognition, asset classification, provisioning and other related matters.

5. Other Matter:

The review of unaudited quarterly financial information for the quarter ended June 30, 2021, financial information for the quarter and half year ended September 30, 2020 and audit of financial information for the year ended March 31, 2021 included in the Statement was carried out and reported by the predecessor auditor i.e., V Sankar Aiyar & Co., who have expressed unmodified conclusion vide their review report dated July 21, 2020 and October 16, 2020 and unmodified opinion vide their audit report dated April 24, 2021 respectively, whose reports have been furnished to us and which have been relied upon by us, for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.

For Brahmayya & Co.,
Chartered Accountants
ICAI Firm Registration No: 000515S

Srinivas
Gogineni Digitally signed by
Srinivas Gogineni
Date: 2021.10.22
21:41:57 +05'30'

G. Srinivas
Partner
Membership No.: 086761
UDIN: 21086761AAAAEJ7675

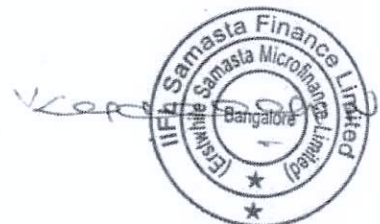
Place: Bengaluru
Date: October 22, 2021

IIFL Samasta Finance Limited (Erstwhile Samasta Microfinance limited)
CIN: U65191KA1995PLC057884
Registered Office: 110/3, Lal Bagh Main Rd, Krishnappa Layout, Bengaluru, Karnataka- 560 027
Statement of Unaudited Financial Results For the Quarter and Half Year Ended Sep 30, 2021

(Amount in ₹)

Sr. No.	Particulars	Quarter Ended			Half year ended		Year Ended
		Sep 30, 2021 Unaudited	Jun 30, 2021 Unaudited	Sep 30, 2020 Unaudited	Sep 30, 2021 Unaudited	Sep 30, 2020 Unaudited	March 31, 2021 Audited
1	Income						
(I)	Revenue from operations						
(i)	Interest Income	2,27,37,07,325	2,25,90,61,050	1,47,09,79,260	4,53,27,68,375	2,93,43,79,832	6,88,59,23,563
(ii)	Fees and commission Income	1,68,28,982	3,27,84,512	1,32,58,231	4,96,13,494	1,92,73,064	10,28,64,271
(iii)	Net gain on derecognition of financial instruments under amortised cost category	23,05,682	26,25,112	-	49,30,794	7,06,963	7,23,314
(I)	Total Revenue from operations	2,29,28,41,989	2,29,44,70,674	1,48,42,37,491	4,58,73,12,663	2,95,43,59,859.39	6,98,95,11,148.02
(II)	Other Income	4,02,64,544	60,45,309	1,84,47,829	4,63,09,853	2,32,82,761	3,25,10,402
(III)	Total Income (I+II)	2,33,31,06,533	2,30,05,15,983	1,50,26,85,320	4,63,36,22,516	2,97,76,42,620	7,02,20,21,550
2	Expenses						
(i)	Finance Cost	90,14,78,225	89,28,87,669	59,06,52,813	1,79,43,65,894	1,12,67,19,848	2,54,56,40,521
(ii)	Net loss on derecognition of financial instruments under amortised cost category	8,07,29,629	10,41,55,168	10,35,88,806	18,48,84,797	16,86,70,729	55,29,51,309
(iii)	Impairment on financial instruments	49,03,40,140	53,41,79,097	18,76,07,596	1,02,45,19,237	32,20,42,672	85,29,14,313
(iv)	Employee Benefits Expenses	54,64,82,499	47,88,54,154	36,55,52,420	1,02,53,36,653	68,52,99,290	1,57,53,54,867
(v)	Depreciation, amortisation and impairment	2,18,13,903	1,72,45,391	1,35,22,954	3,90,59,294	2,66,09,055	6,32,23,192
(vi)	Other expenses	20,52,92,316	13,72,33,922	15,36,39,637	34,25,26,238	24,30,27,413	61,04,01,794
(IV)	Total Expenses	2,24,61,36,712	2,16,45,55,401	1,41,45,64,226	4,41,06,92,113	2,57,23,69,007	6,20,04,85,996
(V)	Profit before exceptional items and tax (III-IV)	8,69,69,821	13,59,60,582	8,81,21,094	22,29,30,403	40,52,73,613	82,15,35,554
(VI)	Exceptional Items	-	-	-	-	-	-
(VII)	Profit before tax (V+VI)	8,69,69,821	13,59,60,582	8,81,21,094	22,29,30,403	40,52,73,613	82,15,35,554
3	Tax Expense:						
(i)	Current Tax	14,78,96,476	16,97,58,376	9,16,17,286	31,76,54,852	19,62,73,325	43,49,98,350
(ii)	Deferred Tax	(13,63,26,086)	(14,54,71,419)	(8,08,33,060)	(28,17,97,505)	(11,56,50,632)	(28,05,63,971)
(iii)	Current tax expense relating to prior years	(19,47,155)	-	-	(19,47,155)	8,53,973	8,69,253
(VIII)	Total Tax Expense	96,23,235	2,42,86,957	1,07,84,226	3,39,10,192	8,14,76,666	15,53,03,632
(IX)	Net profit before impact of rate change on impact of change in the rate of opening deferred tax	7,73,46,586	11,16,73,624	7,73,36,868	18,90,20,211	32,37,96,947	66,62,31,922
(X)							
(XI)	Net profit/(loss) after tax (IX-X)	7,73,46,586	11,16,73,624	7,73,36,868	18,90,20,211	32,37,96,947	66,62,31,922
(XII)	Other Comprehensive Income						
(i)	Items that will not be reclassified to profit or loss						
(a)	Remeasurement of defined benefit liability/(asset)	(77,34,421)	(41,98,735)	43,76,264	(1,19,33,156)	55,22,589	(30,86,716)
(ii)	Income tax relating to items that will not be reclassified to profit or loss	19,46,599	10,56,738	(1,01,418)	30,03,337	(13,89,925)	7,76,865
	Other Comprehensive Income/(loss)	(57,87,822)	(31,41,997)	32,74,846	(89,29,819)	41,32,664	(23,09,851)
(XIII)	Total Comprehensive Income/(loss) for the period/year (XI+XII)	7,15,58,765	10,85,31,627	8,06,11,714	18,00,90,392	32,79,29,611	66,39,22,071
	Paid up Equity Share Capital (Face value of Rs 10 each)	4,42,91,34,570	4,42,91,34,570	2,64,24,51,400	4,42,91,34,570	2,64,24,51,400	3,20,81,33,360
	Other Equity	4,24,60,25,101	4,17,44,66,333	2,77,70,32,103	4,24,60,25,101	2,77,70,32,103	3,28,69,35,934
(XIV)	Earnings Per Share (Face value of Rs 10 each)						
	Basic (Rs) *	0.17	0.35	0.29	0.54	1.23	2.38
	Diluted (Rs) *	0.17	0.35	0.29	0.54	1.23	2.38

* Quarter ended and half year ended numbers are not annualised



HFL Samasta Finance Limited (Erstwhile Samasta Microfinance 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 by the Companies (Indian Accounting Standards) Rules, 2016 and accordingly, these financial results together with the results for the comparative reporting period have 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 ("the Act"), and other recognized accounting practices generally accepted in India and in compliance with Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"). Any application guidance/ clarifications/ directions issued by the Reserve Bank of India or other regulators are implemented as and when they are issued/ applicable.
2. The financial results have been reviewed by the Audit Committee and have been approved and taken on record by the Board of Directors at their respective meetings held on Oct 21, 2022. The Statutory Auditors of the Company have carried out limited review 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 statements.
4. The Company has assessed the potential impact of COVID-19 on the carrying value of its Loan assets based on relevant internal and external factors / information available, upto the date of approval of these financial results. In order to cover the impact of COVID-19 on the future expected credit losses, the Company is carrying a provision of Rs. 260,11,89,802/- as on Sep 30, 2021. (as at March 31, 2021 Rs 1,55,44,39,437).
5. Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker (CODM) of the company. The CODM is responsible for allocating resources and assessing performance of the operating segments of the company. Revenue, expenses, assets and liabilities which relate to the company as a whole and are not allocable to segments on reasonable basis have been included under 'unallocated revenue / expenses / assets / liabilities'. The Company has only one reportable business segment which is Micro Finance.
6. The Company has issued 12,21,00,121 Equity Shares of Rs.10 each at a premium of Rs.6.38 per share amounting to Rs.200 Crore as on June 28, 2021.
7. During the Half year, the Company has done restructuring of loans amounting to Rs. 375.50 Cr. in line with RBI circular DOR.STR.REC.11/21-04/048/2021-22 dated May 05, 2021.
8. 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

D. Shivaprakash

D. Shivaprakash
Whole-Time Director
DIN : 02216802

Anantha Kumar T

Anantha Kumar T
Chief Financial Officer
Place: Bengaluru
Date: 22-10-2021

Munoranjan Biswal

Munoranjan Biswal
Company Secretary

IIFL Samasta Finance Limited (Erstwhile Samasta Microfinance limited)
CIN: U65191KA1995PLC057884
Registered Office: No. 110/3, Lalbagh Main Road, Krishnappa Layout, Bangalore- 560027

Statement of Assets and Liabilities

(Amount in ₹)

Particulars	As at Sep 30, 2021 (Unaudited)	As at March 31, 2021 (Audited)
Assets		
1 Financial Assets		
(a) Cash and cash equivalents	6,98,49,03,174	1,78,70,10,465
(b) Bank Balance other than (a) above	1,78,66,10,624	1,54,44,11,947
(c) Derivative financial instruments	10,31,96,814	8,69,85,006
(d) Receivables		
Trade Receivables	1,57,69,761	3,05,99,607
(e) Loans	40,37,39,42,329	39,63,02,60,945
(f) Investments	5,00,000	5,00,000
(g) Other Financial assets	39,37,12,740	50,77,89,958
2 Non-financial Assets		
(a) Other non-financial assets	4,44,01,638	1,18,40,015
(b) Current tax assets (Net)	1,63,74,021	1,61,26,238
(c) Deferred tax Assets (Net)	63,09,19,247	34,61,18,402
(d) Investment Property	4,99,536	5,31,516
(e) Right to Use	5,51,02,577	5,62,88,979
(f) Property, Plant and Equipment	8,34,63,324	6,26,47,736
(g) Other Intangible assets	3,48,352	10,37,287
Total Assets	50,48,97,44,137	44,08,21,48,101
LIABILITIES AND EQUITY		
LIABILITIES		
1 Financial Liabilities		
(a) Derivative financial instruments	10,31,96,814	8,69,85,006
(b) 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	5,44,75,910	8,60,14,864
(c) Debt Securities	9,73,81,10,506	8,82,92,74,954
(d) Borrowings (Other than Debt Securities)	29,35,15,64,075	25,54,11,18,371
(e) Subordinated Liabilities	1,34,15,54,652	1,27,85,62,709
(f) Lease Liability	6,06,56,739	6,17,65,249
(g) Other financial liabilities	1,02,95,11,184	1,59,95,59,728
2 Non-Financial Liabilities		
(a) Current tax liabilities (Net)	4,36,17,980	1,15,81,955
(b) Provisions	7,57,50,940	5,43,36,393
(c) Other non-financial liabilities	1,61,45,666	3,78,79,579
3 Equity		
(a) Equity Share capital	4,42,91,34,570	3,20,81,33,360
(b) Other Equity	4,24,60,25,101	3,28,69,35,933
Total Liabilities and Equity	50,48,97,44,137	44,08,21,48,101



Place: Bengaluru
Date: 22-10-2021

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

N. Vankatesh
N. Vankatesh
Managing Director
DIN : 01018821

D. Shivaprakash
D. Shivaprakash
Whole-Time Director
DIN : 02216802

T. Anantha Kumar
Anantha Kumar T
Chief Financial Officer

Manoranjan Biswal
Manoranjan Biswal
Company Secretary



IIFL Samasta Finance Limited (Erstwhile Samasta Microfinance limited)
CIN: U65191KA1995PLC057884
Statement of Cashflows for the Half year ended Sep 30, 2021

SR.No.	Particulars	(Amount in ₹)	
		For the Half Year Ended Sep 30, 2021 (Unaudited)	For the Half Year Ended Sep 30, 2020 (Unaudited)
1	Cash flows from operating activities		
	Net profit before taxation, and extraordinary item	22,29,30,405	40,52,73,613
	Adjustments for		
	Depreciation	3,90,59,294	2,66,09,055
	Net (gain) / loss on derecognition of financial instruments under amortised cost category	18,44,19,170	16,85,64,181
	Interest income on fixed deposit	15,07,32,600	(3,93,80,319)
	Short Term Capital Gain	(4,58,57,581)	(2,18,60,555)
	Gratuity and Leave Salary	94,81,391	90,96,699
	Provisions for Standard and Non Performing Assets	1,02,45,19,237	32,20,42,672
	Bad Debts Written Off	4,65,627	1,06,548
	Operating profit before working capital changes	1,38,42,84,943	87,04,51,894
	Increase in Trade Receivables	1,48,29,846	56,58,327
	(Increase) / Decrease in loans	(1,76,86,66,250)	(2,88,97,66,909)
	(Increase) / Decrease in Other Current Assets	(5,42,95,412)	4,41,23,013
	(Increase) / Decrease in Loans & Advances	(3,54,12,252)	30,37,192
	Increase / (Decrease) in Long term Liabilities	(29,35,78,835)	33,94,24,523
	Increase / (Decrease) in Other current liabilities	(56,18,827)	(3,56,689)
	Increase / (Decrease) in trade payables	(3,15,38,954)	1,76,80,540
	Changes in Working Capital	(2,17,42,80,684)	(2,48,02,00,003)
	Cash generated from operations	(78,99,95,741)	(1,60,97,48,109)
	Income taxes paid	(27,80,52,845)	(15,08,53,973)
	Net cash from operating activities	(1,06,80,48,586)	(1,76,06,02,082)
2	Cash flows from investing activities		
	Purchase of fixed assets	(5,33,91,083)	(64,14,676)
	Proceeds from sale of equipment	2,16,994	1,08,184
	Purchase of Investments	(28,28,95,85,521)	(15,18,41,79,250)
	Sale of Investments	28,33,54,43,102	15,20,60,39,805
	(Increase)/Decrease in fixed deposit (lien marked)	(24,21,98,678)	(46,46,96,045)
	(Increase)/Decrease in Other Deposit	(78,28,54,689)	78,57,58,545
	Interest received on fixed deposit	1,57,62,479	1,12,75,449
	Net cash from investing activities	(1,01,66,07,396)	34,78,92,012
3	Cash flows from financing activities		
	Proceeds from issuance of share capital	1,99,99,99,982	-
	Proceeds from long-term borrowings		
	Term Loan From Banks	10,34,50,00,000	2,50,00,00,000
	Term Loan From Financial Institutions	1,20,00,00,000	3,30,00,00,000
	Inter Corporate Deposit	2,00,00,00,000	1,00,00,00,000
	Debt Securities	75,90,30,756	3,00,00,00,000
	Commercial paper	24,96,63,309	2,20,86,11,250
	Repayment of long-term borrowings		
	Term Loan From Banks	(5,75,76,80,861)	(2,74,20,29,880)
	Term Loan From Financial Institutions	(1,59,69,42,979)	(76,14,72,003)
	Inter Corporate Deposit	(2,00,00,00,000)	(1,00,00,00,000)
	Securitisation	-	(9,74,74,879)
	Debt Securities	(36,04,30,756)	(1,53,33,33,332)
	Net cash used in financing activities	6,83,86,39,451	5,87,43,01,156
4	Net increase in cash and cash equivalents	4,75,39,83,469	4,46,15,91,086
5	Cash and cash equivalents at beginning of period	1,13,23,84,566	24,14,51,290
6	Cash and cash equivalents at end of period	5,88,63,68,035	4,70,30,42,376



Place: Bengaluru
Date: 22-10-2021

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

N. Venkatesh *D. Shivaprakash*

N. Venkatesh
Managing Director
DIN : 01018821

D. Shivaprakash
Whole-Time Director
DIN : 02216802

T. S. Kumar
Anantha Kumar T
Chief Financial Officer

Manoranjan Biswal
Manoranjan Biswal
Company Secretary



IIFL Samasta Finance Limited (Erstwhile Samasta Microfinance limited)
Annexure 1

Disclosures in compliance with regulations 52(4) of the Securities and Exchange Board of India (Listing Obligations and disclosure requirements) regulation 2015 for the half year ended Sep 30, 2021

a)	Omitted	
b)	Omitted	
c)	Debt-Equity ratio*	4.96
d)	Omitted	
e)	Omitted	
f)	Debt service coverage ratio	Not applicable
g)	Interest service coverage ratio	Not applicable
h)	Outstanding redeemable preference shares (quantity and value)	Not applicable
i)	Capital redemption reserve/debenture redemption reserve	Not applicable
j)	Net worth**	7,85,62,60,748
k)	Net profit after tax	18,90,20,211
l)	Earnings per share	0.54
m)	Current ratio	1.49
n)	Long term debt to working capital	1.49
o)	Bad debts to Account receivable ratio	2.34%
p)	Current liability ratio	57.10%
q)	Total Debts to Total Assets	
r)	Debtors turnover	Not applicable
s)	Inventory turnover	Not applicable
t)	Operating margin (%)	26.92%
u)	Net profit margin (%)	4.08%
v)	sector specific equivalent ratios, as applicable	
	Stage 3 Ratio as at 30 Sep 2021 is	2.34%
	Provision Coverage Ratio as at 30 Sep 2021 is	258.88%
	Liquidity Coverage Ratio as at 30 Sep 2021 is	133%

* Debt equity ratio is (Debt securities + Borrowings + Subordinated Liabilities) / Networth

** Networth is equal to paid up equity share capital plus other equity less deferred tax less deferred revenue expenditure



HFL Samastia Finance Limited (Erstwhile Samastia Microfinance limited)
Annexure 3

Disclosures in compliance with regulations 23(9) of the Securities and Exchange Board of India (Listing Obligations and disclosure requirements) regulation 2015 for the half year ended Sep 30, 2021

Related party transactions for the quarter ended Sep 30, 2021

Particulars	Relation	Income		Expense		Sundry Receivable as on 30.09.2021 (Net of TDS)
		Arranger Fee	Market Linked Debentures	Interest Expense on Market Linked Debentures	Market Linked Debentures	
HFL Finance Limited	Holding Company	13,04,615	-	-	-	14,08,984
HFL Management Services Limited	Fellow Subsidiary	-	44,30,00,000	1,26,23,158	44,30,00,000	-
HFL Facilities Services Limited	Fellow Subsidiary	-	4,02,955	-	4,02,955	-
Total		13,04,615	44,34,02,955	1,26,23,158	44,34,02,955	14,08,984

Related party transactions for the half year ended Sep 30, 2021

Particulars	Relation	Income		Expense			Market Linked Debentures	Equity Infusion	Sundry Receivable as on 30.09.2021 (Net of TDS)
		Arranger Fee	Inter Corporate Deposit Repaid	Inter Corporate Deposit	Interest Expense on Market Linked Debentures	Arranger Fee			
HFL Finance Limited	Holding Company	13,04,615	2,00,00,00,000	2,83,35,616	-	-	1,49,99,99,991	14,08,984	
HFL Wealth Management Limited	Fellow Subsidiary	-	-	-	-	33,38,328	-	-	
HFL Management Services Limited	Fellow Subsidiary	-	-	-	-	-	-	-	
HFL Facilities Services Limited	Fellow Subsidiary	-	-	-	1,26,23,158	-	-	-	
HFL Home Finance Limited	Fellow Subsidiary	-	-	-	-	-	-	-	
TOTAL		13,04,615	2,00,00,00,000	2,83,35,616	1,26,23,158	33,38,328	1,99,99,99,982	14,08,984	



IIFL Samasta Finance Limited (Erstwhile Samasta Microfinance limited)

Annexure 2

Information as required by Reserve Bank of India Circular on resolution framework 2 0: Resolution of Covid - 19 related stress of individuals and small businesses dated 5 May 2021

S.No.	Description	Microfinance Loans	Dairy Cattle Loans	Individual Loans
(A)	Number of requests received for invoking resolution process	1,64,223	4,955	445
(B)	Number of accounts where resolution plan has been implemented under this window	1,64,223	4,955	445
(C)	Exposure to accounts mentioned at (B) before implementation of the plan	3,22,27,41,314	14,65,40,017	6,28,67,011
(D)	Of (C) aggregate amount of debt that was converted into other securities	-	-	-
(E)	Additional funding sanctioned, if any, including between invocation of the plan and implementation			
(F)	Increase in provisions on account of the implementation of the resolution plan	35,30,10,295	1,83,84,121	65,94,555

