

STATEMENT OF UNAUDITED SPECIAL PURPOSE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023

Amount in crores except otherwise stated

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Income</b>						
(I)	Total revenue from operations	8.37	6.50	6.41	20.90	11.97	22.75
(II)	Other income (Refer note 5)	1.51	5.84	2.80	18.08	12.30	24.53
<b>(III)</b>	<b>Total Income (I+II)</b>	<b>9.88</b>	<b>12.34</b>	<b>9.21</b>	<b>38.98</b>	<b>24.27</b>	<b>47.28</b>
<b>2</b>	<b>Expenses</b>						
(i)	Finance costs	0.67	0.70	0.51	1.99	0.96	1.56
(ii)	Employee benefits expenses	8.91	7.33	6.55	23.03	15.65	22.82
(iii)	Depreciation and amortisation	3.14	3.02	1.69	8.74	3.17	5.22
(iv)	Other expenses (Refer note 5)	(0.59)	1.32	0.96	1.78	2.18	2.82
<b>(IV)</b>	<b>Total Expenses (i+ii+iii+iv)</b>	<b>12.13</b>	<b>12.37</b>	<b>9.71</b>	<b>35.54</b>	<b>21.96</b>	<b>32.42</b>
<b>(V)</b>	<b>Profit/(loss) before tax (III-IV)</b>	<b>(2.25)</b>	<b>(0.03)</b>	<b>(0.50)</b>	<b>3.44</b>	<b>2.31</b>	<b>14.86</b>
<b>3</b>	<b>Tax Expense:</b>						
	(1) Current tax	0.07	-	(0.10)	1.59	0.62	3.72
	(2) Deferred tax	(0.67)	(0.04)	(0.04)	(0.82)	(0.04)	(0.11)
	(3) Current tax expense relating to prior years	-	-	(0.01)	-	(0.01)	(0.01)
<b>(VI)</b>	<b>Total Tax Expense</b>	<b>(0.60)</b>	<b>(0.04)</b>	<b>(0.15)</b>	<b>0.77</b>	<b>0.57</b>	<b>3.60</b>
<b>(VII)</b>	<b>Profit / (loss) for the period/year (V-VI)</b>	<b>(1.65)</b>	<b>0.01</b>	<b>(0.35)</b>	<b>2.67</b>	<b>1.74</b>	<b>11.26</b>
<b>(VIII)</b>	<b>Other Comprehensive Income</b>						
	A (i) Items that will not be reclassified to profit or loss	-	0.01	-	0.02	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss*	(0.00)	(0.00)	-	(0.01)	-	-
	<b>Subtotal (A)</b>	<b>(0.00)</b>	<b>0.01</b>	<b>-</b>	<b>0.01</b>	<b>-</b>	<b>-</b>
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Subtotal (B)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Other Comprehensive Income (A+B)</b>	<b>(0.00)</b>	<b>0.01</b>	<b>-</b>	<b>0.01</b>	<b>-</b>	<b>-</b>
<b>(IX)</b>	<b>Total Comprehensive Income for the period/year</b>	<b>(1.65)</b>	<b>0.02</b>	<b>(0.35)</b>	<b>2.68</b>	<b>1.74</b>	<b>11.26</b>
<b>(X)</b>	<b>Earnings per equity share#</b>						
	Basic (Rs.)	(329.30)	2.15	(67.16)	536.23	348.88	2,251.41
	Diluted (Rs.)	(329.30)	2.15	(67.16)	536.23	348.88	2,251.41

\*Rs. 9,138 and 29,954 for the quarters ended 31 December 2023 and 30 September 2023, respectively.  
#Earnings per equity share not annualised for the quarters/Nine Months.

By order of the board  
For IIHFL Sales Limited



**Amit Kumar Gupta**  
Director  
DIN: 09338024

Date: January 15, 2024

Place: Mumbai

**IIHFL Sales Limited**

Corporate Identity Number: **U74999MH2021PLC368361**

**Corporate Office Address:** Plot No. 98, Udyog Vihar, Phase IV, Gurgaon - 122015 (Haryana) Tel : (91-124) 475 4900

**Registered Office Address:** IIHFL House, Sun Infotech Park, Road No. 16V, Plot No. B-23, MIDC, Thane, Maharashtra, India, 400604

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- Notes:**
- 1 The above un-audited financial results for the quarter and nine months ended December 31, 2023, have been approved by the Board of Directors of the Company at its Meeting held on January 15, 2024. The Statutory Auditors have carried out the Limited review of the aforesaid results and have issued an unmodified report.  
The amount of quarter ended December 31, 2023 are the balancing figures between unaudited amounts in respect of nine months ended December 31, 2023 and for the half year ended September 30, 2023.
  - 2 The comparative financial results of the Company for the quarter and nine months ended 31 December 2022 and year ended 31 March 2023 included in this Statement was audited by predecessor auditor whose reports dated 23 January 2023 and 24 April 2023, respectively expressed an unmodified conclusion/ opinion on those financial results.
  - 3 These unaudited financial results have been prepared in accordance with the recognition and measurement principals laid down in Indian Accounting Standards 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.
  - 4 The Indian Parliament has approved the Code on Social Security, 2020, which would impact the contributions by the Company towards Provident Fund and Gratuity. The effective date from which the changes are applicable is yet to be notified and the final rules are yet to be framed. The Company will carry out an evaluation of the impact and record the same in the financial results in the period in which the code becomes effective and related rules are published.
  - 5 Other expenses i.e. Rent expenses for the quarter ended 31 December 2023 is adjusted with an amount aggregating to Rs. 1.18 crores with corresponding impact in other income being excess cross charge were showed of Rs. 0.46 crores and Rs. 0.72 crores in the quarter ended 30 June 2023 and 30 September 2023, respectively ("Previous quarters"). Since these financial results are special purpose financial results prepared solely for the purpose of facilitating the preparation of consolidated financial results of IIFL Home Finance Limited (Holding Company) and the amount is not material to the group, the results for the previous quarters has not been restated.
  - 6 The Company is engaged in the business of originating of Loans and, also provides marketing support services. As such, there are no separate reportable segments, as per the Indian Accounting Standard (Ind AS) 108 on 'Operating Segment'.
  - 7 Previous year's/periods figures have been regrouped / reclassified wherever necessary to conform to current period's presentation.

By order of the board  
For IIHFL Sales Limited



  
**Amit Kumar Gupta**  
Director  
DIN: 09338024

Date: January 15, 2024

Place: Mumbai

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