

January 30, 2019

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.

Dear Sir/Madam,

Sub: Outcome of the Board Meeting held on January 30, 2019.

Pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to submit the following:

- 1. The Finance Committee of the Board of Directors at its Meeting held on January 11, 2019, approved the Shelf and Tranche 1 Prospectus for the issue of Secured Redeemable Non-Convertible Debentures / Unsecured Redeemable Non-Convertible Debentures upto Rs 200,000 Lacs ("tranche I issue") to public, within the shelf limit of Rs 500,000 Lacs, which is open for subscription from January 22, 2019. The financial results for the period ended December 31, 2018 are being submitted by the Company to BSE Limited and National Stock Exchange of India Limited, pursuant to the provision of Regulation 51 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2. The Board has approved the re-appointment of Mr. Vijay Kumar Chopra as an Independent Director subject to the approval of the Shareholders of the Company.

Kindly take above on record and oblige.

Thanking You, Yours faithfully,

For India Infoline Finance Limited

Gajendra Thakur Company Secretary Place: Mumbai



# **Deloitte Haskins & Sells LLP**

Chartered Accountants Indiabulls Finance Centre Tower 3, 27th-32th Floor Senapati Bapat Marg Elphinstone Road (West) Mumbai - 400 013 Maharashtra, India

Tel: +91 22 6185 4000 Fax: +91 22 6185 4001

## INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

#### TO THE BOARD OF DIRECTORS OF INDIA INFOLINE FINANCE LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of India Infoline Finance Limited ("the Company"), for nine months ended December 31, 2018 ("the Statement"), being submitted by the Company to BSE Limited and National Stock Exchange of India Limited, pursuant to the requirements of Regulation 51 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, in relation to the Public issue of Secured Redeemable Non-Convertible Debentures and Unsecured Redeemable Non-Convertible Debentures.

This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, 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.

- 2. 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 Statement is free of material misstatement. A review is limited primarily to inquiries of 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.
- 3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared, in accordance with the Ind AS 34, prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder, other accounting principles generally accepted in India.

For **DELOITTE HASKINS & SELLS LLP** 

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Chartered Accountants (Firm's Registration No. 117366W/W-100018)

Pallavi A. Gorakshakar Partner (Membership No. 105035)

MUMBAI, January 30, 2019

## INDIA INFOLINE FINANCE LIMITED CIN: U67120MH2004PLC147365

Regd. Office - 12A-10, 13th Floor, Parinee Crescenzo, C-38 & 39, G-Block, Bandra Kurla Complex, Bandra (East), Mumbai - 400 051 Tel: (91-22) 6788 1000 Fax: (91-22) 6788 1010 Website: www.iifl.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE NINE MONTHS ENDED DECEMBER 31, 2018

(Amount in ₹ Lacs)

0 01	Do allaula	Nine Month E	Dec'17		
S. No.	Particulars	Dec'18	Unaudited		
	Sper-manifesture, annual conservation	Unaudited 213,802.66	191,811.07		
1	Revenue from Operations	616.23	51.85		
3	Other Income Total Revenue (1+2)	214,418.89	191,862.9		
4	Expenses	214,410.03	131,002.3		
4	(i) Employee benefits expenses	29,105.41	19,703.2		
	(ii) Finance cost	104,468.78	95,480.1		
	(iii) Depreciation and amortisation expenses	1,569.37	997.6		
	(iv) Other expenses	24,215.81	14,231.8		
	(v) Provisions & Write off	19,314.86	38,512.2		
	Total Expenses	178,674.23	168,925.1		
5	Profit before tax (3-4)	35,744.66	22,937.7		
6	Tax Expenses				
	(i) Current tax expense for current year	14,354.02	13,813.1		
	(ii) Deferred tax	(2,036.54)	(5,842.1		
	(iii) Current tax expense relating to prior years	-	-		
	Total Tax Expenses	12,317.48	7,971.0		
7	Net Profit after Tax (5-6)	23,427.18	14,966.7		
8	Other comprehensive income				
	(i) Items that will not be reclassified to profit or loss (net of tax)	83.47	(118.7		
	(ii) Items that will be reclassified to profit or loss (net of tax)	-	-		
	Other comprehensive income, net of tax	83.47	(118.7		
9	Total comprehensive income (7+8)	23,510.65	14,847.9		
	Accounting Standards) Rules, 2015 from April 1, 2018 and the effective date of such tran Accounting Standards notified under the Act, read with relevant rules issued thereunde		ed out nom the erstmine		
3	The Company's main business is Financing and Investing activities. All other activities revolve around the main business. Further all activities are carried out within India. As such there are no separate reportable segments as per the Indian Accounting Standard 108 (Ind AS) on Operating Segment.				
4	The Board of Directors of the Company at its meeting held on January 31, 2018, has approved the Composite draft Scheme of Arrangement amongst IIFL Holdings Limited ("IIFL Holdings"), India Infoline Media and Research Services Limited ("IIFL M&R"), IIFL Securities Limited ("IIFL Securities"), IIFL Wealth Management Limited ("IIFL Wealth"), IIFL Distribution Services Limited ("IIFL Distribution"), and the Company and their respective shareholders, under Sections 230 - 232 and other applicable provisions of the Companies Act, 2013 ("Scheme") which inter-alia, envisages the merger of the Company with IIFL Holdings. The Appointed Date for the merger is opening hours of April 01, 2018. The Scheme will be given effect to upon receipt of requisite approvals of NCLT and other authorities.				
	("IIFL Wealth"), IIFL Distribution Services Limited ("IIFL Distribution"), and the Company applicable provisions of the Companies Act, 2013 ("Scheme") which inter-alia, envisages	and their respective shareholders, under Sections 2 the merger of the Company with IIFL Holdings. The	Ith Management Limited 30 - 232 and other Appointed Date for the		
5	("IIFL Wealth"), IIFL Distribution Services Limited ("IIFL Distribution"), and the Company applicable provisions of the Companies Act, 2013 ("Scheme") which inter-alia, envisages	and their respective shareholders, under Sections 2 s the merger of the Company with IIFL Holdings. The ipt of requisite approvals of NCLT and other authorit	th Management Limited 30 - 232 and other Appointed Date for the ies.		
5	("IIFL Wealth"), IIFL Distribution Services Limited ("IIFL Distribution"), and the Company applicable provisions of the Companies Act, 2013 ("Scheme") which inter-alia, envisages merger is opening hours of April 01, 2018. The Scheme will be given effect to upon rece	and their respective shareholders, under Sections 2 is the merger of the Company with IIFL Holdings. The ipt of requisite approvals of NCLT and other authority quity shares of ₹ 10/- each on exercise of stock options.  9, approved the Shelf and Tranche 1 Prospectus for ebentures upto ₹ 200,000 Lacs ("tranche I issue") to essults for the period ended December 31, 2018 are between the state of the period ended December 31, 2018 are between the state of the period ended December 31, 2018 are between the state of the period ended December 31, 2018 are between the state of the period ended December 31, 2018 are between the state of the period ended December 31, 2018 are between the state of the period ended December 31, 2018 are between the state of the period ended December 31, 2018 are between the state of the stat	Ith Management Limited 30 - 232 and other Appointed Date for the ies.  Insunder the Employee the issue of Secured public, within the shelf liniteing submitted by the		
	("IIFL Wealth"), IIFL Distribution Services Limited ("IIFL Distribution"), and the Company applicable provisions of the Companies Act, 2013 ("Scheme") which inter-alia, envisages merger is opening hours of April 01, 2018. The Scheme will be given effect to upon receive During the nine months ended December 31, 2018, the Company has allotted 78,570 ed Stock Option Plan.  The Finance Committee of the Board of Directors at its Meeting held on January 11, 2018 Redeemable Non-Convertible Debentures / Unsecured Redeemable Non-Convertible Defectors at its Meeting held on January 11, 2018 Redeemable Non-Convertible Debentures / Unsecured Redeemable Non-Convertible Defectors at its Meeting held on January 11, 2018 Redeemable Non-Convertible Debentures / Unsecured Redeemable Non-Convertible Defectors at its Meeting held on January 11, 2018 Redeemable Non-Convertible Defectors at its Meeting held on January 11, 2018 Redeemable Non-Convertible Defectors at its Meeting held on January 11, 2018 Redeemable Non-Convertible Defectors at its Meeting held on January 11, 2018 Redeemable Non-Convertible Defectors at its Meeting held on January 11, 2018 Redeemable Non-Convertible Defectors at its Meeting held on January 11, 2018 Redeemable Non-Convertible Defectors at its Meeting held on January 11, 2018 Redeemable Non-Convertible Defectors at its Meeting held on January 11, 2018 Redeemable Non-Convertible Defectors at its Meeting held on January 11, 2018 Redeemable Non-Convertible Defectors at its Meeting held on January 11, 2018 Redeemable Non-Convertible Defectors at its Meeting held on January 11, 2018 Redeemable Non-Convertible Defectors at its Meeting held on January 11, 2018 Redeemable Non-Convertible Defectors at its Meeting held on January 11, 2018 Redeemable Non-Convertible Defectors at its Meeting held on January 11, 2018 Redeemable Non-Convertible Defectors at its Meeting held on January 11, 2018 Redeemable Non-Convertible Defectors at its Meeting held on January 11, 2018 Redeemable Non-Convertible Defectors at its Meet	and their respective shareholders, under Sections 2 is the merger of the Company with IIFL Holdings. The ipt of requisite approvals of NCLT and other authority and shares of ₹ 10/- each on exercise of stock options. 9, approved the Shelf and Tranche 1 Prospectus for ebentures upto ₹ 200,000 Lacs ("tranche I issue") to esults for the period ended December 31, 2018 are be provision of Regulation 51 of the Securities and Exch	Ith Management Limited 30 - 232 and other Appointed Date for the ies.  Insumer the Employee the issue of Secured public, within the shelf liming submitted by the lange Board of India (Listing Submitted (Listing Submitted)		





	(Amount		
	Particulars	Nine months ended	
S. No.		Dec 31, 2017	
		Unaudited	
	Net Profit after tax as per previous GAAP	25,562.22	
	Add/(Less) : Adjustments as per Ind AS		
1	Provision for expected credit loss	(16,836.49)	
2	Effective Interest Rate for financial assets recognised at amortised cost	1,520.26	
3	Effective Interest Rate for financial liabilities recognised at amortised cost	5.49	
4	Fair valuation of investments	272.45	
5	Interest Facilities Allumn	(254.82)	
9 6	Net Gain on derecognition of loans sold under assignment transaction	(91.96)	
7	Actuarial loss on employee defined benefit plan recognised in 'Other comprehensive income' as per Ind AS 19	182.55	
8	Others	(533.25)	
9	Deferred tax impact on above adjustments	5,140.30	
10	Profit after tax as per Ind AS	14,966.75	
11	Other Comprehensive Income (net of tax)	(118.76)	
12	Profit after tax as per Ind AS	14,847.99	

Date: January 30, 2019 Place: Mumbai CHARTER OF THE ACCOUNT WITE CO.

For India Infeline Finance Limited

Sumit Bali Fixecutive Director & CEO

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Chartered Accountants Indiabulls Finance Centre Tower 3, 27th-32nd Floor Senapati Bapat Marg Elphinstone Road (West) Mumbai - 400 013 Maharashtra, India

Tel: +91 22 6185 4000 Fax: +91 22 6185 4001

## INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

#### TO THE BOARD OF DIRECTORS OF INDIA INFOLINE FINANCE LIMITED

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results
of India Infoline Finance Limited ("the Company"), for nine months ended December 31,
2018 ("the Statement"), being submitted by the Company to BSE Limited and National
Stock Exchange of India Limited, pursuant to the requirements of Regulation 51 of the SEBI
(Listing Obligations and Disclosure Requirements) Regulations, 2015, in relation to the
Public issue of Secured Redeemable Non-Convertible Debentures and Unsecured
Redeemable Non-Convertible Debentures.

This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, 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.

- 2. 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 Statement is free of material misstatement. A review is limited primarily to inquiries of 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.
- The Statement includes the results of the following entities: IIFL Home Finance Limited (Formerly known as "India Infoline Housing Finance Limited"), Samasta Microfinance Limited and Clara Developers Private Limited
- 4. Based on our review conducted as stated above and based on the consideration of the review report of the other auditor referred to in paragraph 5 below, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared, in accordance with the Ind AS 34, prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder, other accounting principles generally accepted in India.
- 5. We did not review the interim financial results of one subsidiary included in the consolidated unaudited financial results, whose interim financial results reflect total revenues of Rs. 23,374.11 lakhs for the Nine months ended 31 December 2018, and total profit after tax of Rs. 3,865.48 lakhs and Total comprehensive income of Rs. 3,842.48 lakhs for the Nine months ended 31 December 2018, as considered in the consolidated unaudited financial results. These interim financial results have been reviewed by other auditor whose report has been furnished to us by the Management and our report on the Statement, in so far as

Regil Office: Indiabulis Finance Centre, Tower 3, 27th - 32nd Floor, Senapati Bapat Marg. Elphinstone Road (W), Mumbai - 400 013, India. (CLP Identification No. AAB-8737)

### Deloitte Haskins & Sells LLP

it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the report of the other auditor.

Our report on the Statement is not modified in respect of this matter.

6. The consolidated unaudited financial results includes the interim financial results of one subsidiary which has not been reviewed by their auditor, whose interim financial results reflect total revenue of Rs. Nil for the Nine months ended 31 December 2018 and total loss after tax of Rs. 0.09 lakhs and Total comprehensive loss of Rs. 0.09 lakhs for the Nine months ended 31 December 2018, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our report on the Statement is not modified in respect of our reliance on the interim financial results certified by the Management.

For **DELOITTE HASKINS & SELLS LLP** 

Chartered Accountants (Firm's Registration No. 117366W/W-100018)

Pallavi A. Gorakshakar Partner (Membership No. 105035)

MUMBAI, January 30, 2019

#### INDIA INFOLINE FINANCE LIMITED CIN: U67120MH2004PLC147365

Regd. Office - 12A-10, 13th Floor, Parinee Crescenzo, C-38 & 39, G-Block, Bandra Kurla Complex, Bandra (East), Mumbai - 400 051 Tel: (91-22) 6788 1000 Fax: (91-22) 6788 1010 Website: www.iifl.com
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE NINE MONTHS ENDED DECEMBER 31, 2018

(Amount in ₹ Lacs)

0.0000000000000000000000000000000000000		Dec'18	Nine Month Ended  Dec'18  Dec'17	
. No.	Particulars	Unaudited	Unaudited	
		364,800.32	293,249.50	
1	Revenue from Operations	6,331.77	2,399.48	
2	Other Income	371,132.09	295,648.98	
3	Total Revenue (1+2)	372,232.00		
4	Expenses	48,374.53	31,799.38	
	(i) Employee benefits expenses	195,614.37	154,399.45	
	(ii) Finance cost	1,965.07	1,172.00	
	(iii) Depreciation and amortisation expenses		18,764.24	
	(iv) Other expenses	32,250.99		
	(v) Provisions & Write off	22,508.64	42,805.29	
	Total Expenses		248,940.36	
5	Profit before tax (3-4)	70,418.51	46,708.62	
6	Tax Expenses			
	(i) Current tax expense for current year	24,910.70	20,874.73	
	(ii) Deferred tax	(1,426.22)	(5,627.63	
	(iii) Current tax expense relating to prior years	-	(*)	
	Total Tax Expenses	23,484.48	15,247.12	
7	Net Profit after Tax (5-6)	46,934.03	31,461.50	
	Net Profit attributable to:			
	Owners of the company	46,854.29	31,498.11	
	Non-controlling interest	79.72	(36.62	
8	Other comprehensive income	(359.45)	(168.20	
	(i) Items that will not be reclassified to profit or loss (net of tax)	(333.43)	(100.20	
	(ii) Items that will be reclassified to profit or loss (net of tax)	(250.45)	/169.3/	
	Other comprehensive income, net of tax	(359.45)	(168.20	
9	Total comprehensive income (7+8)	46,574.58	31,293.30	
	Total comprehensive income (OCI) attributable to:			
	Owners of the company	46,495.37	31,330.0	
	Non-controlling interest	79.19	(36.7)	
1	The above unaudited consolidated financial results have been reviewed by the Audit Committee and on January 30, 2019. The Statutory Auditors of the Company have carried out the limited review of the Company have carried out the Company have ca	the aforesaid results and have issued	an unmodified report.	
1 2	on January 30, 2019. The Statutory Auditors of the Company have carried out the limited review of the Company has adopted Indian Accounting Standards ("Ind AS") notified under section 133 of the	the aforesaid results and have issued Companies Act, 2013 (the "Act") read	an unmodified report.  d with Companies (Indian	
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2	on January 30, 2019. The Statutory Auditors of the Company have carried out the limited review of the Company has adopted Indian Accounting Standards ("Ind AS") notified under section 133 of the Accounting Standards) Rules, 2015 from April 1, 2018 and the effective date of such transition is April Accounting Standards notified under the Act, read with relevant rules issued thereunder.  The Company's main business is Financing and Investing activities. All other activities revolve around As such there are no separate reportable segments as per the Indian Accounting Standard 108 (Indian Accounting Standard 108). The Board of Directors of the Company at its meeting held on January 31, 2018, has approved the Company at its meeting held on January 31, 2018, has approved the Company at its meeting held on January 31, 2018, has approved the Company at its meeting held on January 31, 2018, has approved the Company at its meeting held on January 31, 2018, has approved the Company at its meeting held on January 31, 2018, has approved the Company at its meeting held on January 31, 2018, has approved the Company at its meeting held on January 31, 2018, has approved the Company at its meeting held on January 31, 2018, has approved the Company at its meeting held on January 31, 2018, has approved the Company at its meeting held on January 31, 2018, has approved the Company at its meeting held on January 31, 2018, has approved the Company at its meeting held on January 31, 2018, has approved the Company at its meeting held on January 31, 2018, has approved the Company at its meeting held on January 31, 2018, has approved the Company at its meeting held on January 31, 2018, has approved the Company at its meeting held on January 31, 2018, has approved the Company at its meeting held on January 31, 2018, has approved the Company at its meeting held on January 31, 2018, has approved the Company at its meeting held on January 31, 2018, has approved the Company at its meeting held on January 31, 2018, has approved the Company at i	the aforesaid results and have issued to Companies Act, 2013 (the "Act") react if 1, 2017. Such transition has been called the main business. Further all activity AS) on Operating Segment.  The composite draft Scheme of Arrangememited ("IIFL Securities"), IIFL Wealth Medical Processing Segments.	an unmodified report.  d with Companies (Indian arried out from the erstwhile ties are carried out within India amongst IIFL Holdings Limite Management Limited ("IIFL	
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10	Net profit reconciliation between the figures reported under Previous GAAP and Ind AS is as under:  (Amount in ₹ La		
	Particulars	Nine months ended	
S. No.		Dec 31, 2017	
		Unaudited	
	Net Profit after tax as per previous GAAP	39,409.78	
	Add/(Less) : Adjustments as per Ind AS		
1	Provision for expected credit loss	(17,424.73)	
2	Effective Interest Rate for financial assets recognised at amortised cost	818.11	
3	Effective Interest Rate for financial liabilities recognised at amortised cost	41.97	
4	Fair valuation of Investments	272.45	
, 5	Interest ic cognition on H2A. Allumont	(363.55)	
6	Net Gain on derecognition of loans sold under assignment transaction	3,773.87	
7	Actuarial loss on employee defined benefit plan recognised in 'Other comprehensive income' as per Ind AS 19	257.91	
8	Others	414.69	
9	Deferred tax impact on above adjustments	4,261.00	
10	Profit after tax as per Ind AS	31,461.50	
11	Other Comprehensive Income (net of tax)	(168.20)	
12	Profit after tax as per Ind AS	31,293.30	

Date: January 30, 2019 Place: Mumbai CHARTERED OF LACCOUNTANTS CO

For India Infoline Finance Limited

Sumit Bali Executive Director & CEO