



No.CTL/DEB/19-20/Noting Certificate/3380

May 15, 2019

To Whomsoever It May Concern,

CERTIFICATE FOR RECEIPT AND NOTING OF INFORMATION

[Pursuant to Regulation 52(5) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

We, Catalyst Trusteeship Limited ("**Debenture Trustee**") hereby confirm that we have received and noted the information, as specified under regulation 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 ("**Regulations**"), provided to us by **India Infoline Finance Limited** ("**the Company**") for the Half year ended March 31, 2019.

This Certificate is being issued pursuant to the requirements of regulation 52(5) of the aforesaid Regulations, for onward submission to Stock Exchange(s) by the Company.

For Catalyst Trusteeship Limited

Authorised Signatory





May 14, 2019

To,
The Manager
Listing Department
Capital Market Segment
The National Stock Exchange of India Ltd
Exchange Plaza, Sth Floor, Plot C/1, G Block,
Bandra-Kurla Complex, Bandra (East)
Mumbal- 400051.

The Manager
Listing Department
Debt Market
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
IVumbai-400001.

Dear Sir/ Madam,

Subject: Submission of Statement under Regulation 52(7) of the SEBI (Listing Obligations, and Disclosure Requirements) Regulations, 2015

We wish to inform that the proceeds raised from the issue of Non Convertible Debentures (NCDs) during the half year ended March 31, 3019 have been utilized for the aurperes as mentioned in the Offer Document / Disciosure Document and there is no material deviation in the utilization of such proceeds.

Kindly take the above information on your records and roake the same available to purple at large.

Hianking you,

Yours faithfully,

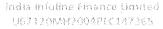
For India Infoline Finance Limited

Sumit Bali

Executive Director and CEO

DIN: 02896088 Place: Mumbal







We request you to take the above on record and cance be treated as compliance under the applicable provisions of the Securities and Exchange Sound of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Thanking you, Yours faithfully,

For India Infoline Finance Limited

Gajendra Thakur Company Secretary

Membership No: A19285

Place: Mumbai

Eucl: a/a

India Infoline Fluance Limited U67120MH2004PLC147365

Chartered Accountants Indiabulls Finance Centre Tower 3, 27°-32°-4 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 REPORT TO THE BOARD OF DIRECTORS OF INDIA INFOLINE FINANCE LIMITED

- We have audited the accompanying Statement of Standalone Financial Results of INDIA INFOLINE FINANCE LIMITED ("the Company"), for the year ended 31 March 2019 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/IMD/DF1/69/2016 dated August 10, 2016 in continuation to Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related standalone Ind AS financial statements which has been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder ('Ind AS') and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such standalone financial statements.
- 3. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

4. In our opinion and to the best of our information and according to the explanations given to us the Statement:



- (i) is presented in accordance with the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/IMD/DF1/69/2016 dated August 10, 2016 in continuation to Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016; and
- (ii) gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the year ended 31 March 2019.
- 5. We draw attention Note No. 11 to the Statement which describes the reasons for implementation of the Composite Scheme of Arrangement amongst the Company, India Infoline Media and Research Services Limited, IIFL Securities Limited, IIFL Wealth Management Limited, India Infoline Finance Limited, IIFL Distribution Services Limited and their respective shareholders, under Sections 230 232 and other applicable provisions of the Companies Act, 2013 (the "Scheme"),int Parts, based on the legal opinion obtained by the Company. The Scheme has been approved by the National Company Law Tribunal vide its order dated 7 March 2019 and filed with the Registrar of Companies on 11 April 2019.

Our report is not modified in respect of this matter.

- 6. The Statement includes the results for the half years ended 31 March 2019 and 31 March 2018 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the half year of the respective financial years which were subject to limited review by us.
- 7. The previously issued comparative financial information of the Company for the half year and year ended 31 March 2018 included in this Statement has been prepared after adjusting the previously issued financial information prepared in accordance with the Companies (Accounting Standards) Rules, 2006 to comply with Ind AS. Adjustments made to the previously issued said comparative financial information to comply with Ind AS have been audited by us.

Our report is not modified in respect of these matters.

For **DELOITTE HASKINS & SELLS LLP**Chartered Accountants
(Firm's Registration No. 117366W/W-100018)

Pallavi A. Gorakshakar Partner

(Membership No.105035)

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MUMBAI, May 14, 2019

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INDEPENDENT AUDITORS' REPORT TO THE BOARD OF DIRECTORS OF ENDIA INFOLINE FINANCE LIMITED

- 1. We have addited the accompanying Statement of Remonidated Function Results of tNDIA INFOLINE FINANCE LIMITED ("the Perent") and its subsidiaries (the Perent and its subsidiaries together referred to as "the Group") for the year ended 3t March 2019 ("the Statement") being submitted by the Perent pursuant to the organisment of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/IMD/DF1/69/2016 dated by 5, 2016.
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Board of Directors, has been complied from the related consolidated financial statements which has been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Art. 2011 1986 with relevant rules assent therepister ("Ind ASI") and other accounting processes generally accepted in India. Our responsibility is to express an opinion on the Standards on our audit of such consolidated financial statements.
- 3. We conducted our audit in accordance with the Standards on Adding issued by the institute in Chargerof Accountants of India. Those standards region this we comply with eliminar requirements, and plan and perform the audit to obtain recommunic assurance and in substitute the Statement is here and increased researched.

An avoid involves performing procedures to obtain an interplence about the internity and the descinences in the Statement. The procedures selected depend on the auditors programmed to the statement of the tasks of make element (at the Statement, whether due to trains or after the making those cash are considered in the statement, whether due to trains or after the making those cash are considered in the Statement in order to design audit procedures that are appropriate in the terminal contents in order to design audit procedures that are appropriate in the terminal internal content. An audit also addide a valuating the appropriationess of the accounting policies used and the reasonableness of the accounting policies used and the reasonableness of the accounting estimates made by the Management by well as evaluating the accounting as the accounting of the accounting policies used and the reasonableness of the accounting estimates made by the Management by well as evaluating the accounting policies used and the reasonableness of the accounting estimates made by the Management by well as evaluating the accounting policies used.

We believe that the audit evidence obtained to us, is sofficient and appropriate to provide a basis for our audit opinion.



In our opener and to the best of our information and according to the explanations given to us, and based on the consideration of the remarks of the other auditors on reparety huanced statements and the other hughest incompatible or published information or published information or published information or published information.

- a. includes the results of the believer, errors (SER, flame tingens been as April to Microfilmace conditional Class Levisions is brought united;
- b. Is presented in accordance with the regardements of Regulation 5, as the SER (Enting Orange) has and Disclosion Dequirements) Regulations, 2015, as anodified by Circular No. (IS/NotD)DF1/69/2016 detail August 10, 2016 in separa admin to Circular No. (IS/NotD)DF1/69/2016 detail but 5, 2016 and
- C. gives a true and fair view in conferently with the aforesaid finite. Accounting Standards and other accounting remontes generally accepted in India of the referential, telak comprehensive income and other financial information of the Croup for the vivar ended it March 2019.
- 5. We draw aftention Note No. 12 to the Statement which pescribes the reasons on implementation of the Composite Scheme of Arrangement amongst the Company, India Infolme Media and Research Services Limited, IFL Securities Limited, IFL Wealth Management Limited, India Infolme Finance Limited, IFL Controlling Services Limited and their respective shareholders, under Sections 23H 232 and other applicable provisers of the Companies Act, 2013. (the "Scheme") a Paris, based on the legal opinion obtained by the Company. The Scheme has been approved by the National Company Law Indianal vide its order dated 7 March 2019 and filed with the Register of Companies on 11 April 2019.

Our report of the condition in the ment of the treateer

6. We did not adde the financial incomistion of two subsidiaries included in the consolidated financial results, whose financial information reflect total lossets of Rs. 193,091.05 takes so of 31 March 2012, total revenues of Rs. 33,975.36 takes sotal net profit after tax of Rs. 5,320 50 takes and total comprehensive income of Rs. 5,276.82 takes for the year ended on that date, as considered in the consolidated imaginar results. The a total comprehensive been audited by other auditors whose reports have look furnished to us by the Management and our opinion to the consolidated formatical results, in so on or it inhales to the amount and disclosures included or respect of these subsidiators are basen solely in the reports of the other substances.

Our opinion on the Statement is see construct a respect of the also assess south Respect to the sense on the work some and the opening of the other hidden.

- The Statement incomes the neutral to the neit years ended it March 2019 the 31 March 2019 the 31 March 2019 the state of the March 2019 the half year of the maspective francial years which were subject to instead receiving he
- The comparative connects information by the built year and year ended 2) charing 2018 in respect of two subsidiariles or council in an ordance with the individual indications whose reports have been audited by other auditors whose reports have been furnished to us by the Management and in so far as it relates to the comparative amounts and disclosures included in respect of these subsidiaries is based solely on the reports of the other auditors.
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financial information prepared in accordance with the Companies (Accounting Standards) Rules, 2006 to comply with Ind AS. Adjustments made to the previously issued consolidated financial information to comply with Ind AS have been audited by us.

Our report is not modified in respect of these matters.

For DELOITTE HASKINS & SELLS LLP

Chartered Accountants

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

Mamushala Pallavi A. Gorakshakar

Partner (Membership No.105035)

MUMBAI, May 14, 2019

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May 14th, 2016

To,
The Manager
Usting Department
Capital Market Segment
The National Stock Exchange of India Ltd
Exchange Plaza, 5" Floor, Plot C/1, 6 Block,
Bandra-Kurla Complex, Bandra (East)
Mumbai- 400051.

Te,
The Manager
Listing Department, Dein Macker
BSE Limited
Phiroze Jeejnebhoy Tower.
Datal Street,
Mumbai-400001

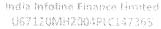
Dear Sir/ Madam,

Subject: Half yearly compliance pursuant to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

with reference to the above subject, kindly find below the following details for the butt year and year ended March 31, 2019:

1. Credit Rating.; CRISIL has assigned the rating of CRISIL AA Stable to the all Non-convertible Dehentures (Public Issue) of Rs. 5000 Crores, by Non-convertible Dehentures of Rs. 5000 Crores.

(c) Submittinated Debt Programme of Rs. 1000 Crores (d) Long-term Processed Protected Market Uniked Debentures of Rs. 5000 Crores, e) CRISIL has assigned rating of Little A1. The Commercial Paper of Rs. 8000 Crores and f) CRISIL A1* for Commercial Paper (1911) (mancing) of Rs. 6000 Crores (ICRA) has assigned the rating of RCRA) AA initiable; for the 15-the Deal Convertible Debentures (Public Issue) of a) Rs. 5000 Crores, b) Secured Non-Conventible Dehentures Congramme of Rs. 2500 Crores (d) long form debt programme of Rs. 2510 crores, e) Unsecored Non-Conventible Dehentures Programme of Rs. 5000 crores Souther, ICRA has also assigned the cating of PP MIC ICRA(Axid, addit) for f) Long Term Principal Protected Equity Linked Programme of Rs. 1,000 crores, g) Long Term bank for littles of Rs. 5775 crores. In addition to the phase ICRA has assigned the rating of IcRA A1 for him Commercial Paper Programme of Rs. 8000 crs. Princkwork Ratings has assigned the rating of Rwa AA4 (Stable) to the a) Non-convertible Dehentures. Programme of Rs. 500 Crores and c) BWR AA4 (Stable) to the



Regd. Office - 802, 8th Floor, Hubtown Solaris, N. S. Phadke Marg. Vijay Nagar, Andheri East, Mumbai - 2000da Ter (21-32) 6788-1005 Fus: (21-32) 6788-1010. Firmal reach@ift.com www.iift.com - 1



Subordinated Non-convertible Dependines of Rs. 35 crores. CARE has assumed the liaring of CARE AA. Stable (Double A. Ootlook Stable) to the at Non-convertible Depending Depending of Rs. 1,630 crores, b) Subordinate Debt of Rs. 200 co., Further, CARE has also assigned the rating of CARE AA (RPS). Stable (Double A Redeemable Preference Share, Ootlook, Stable) to the c) Redeemable Preference Shares tssue of Rs. 50 crores and d) Long Ferm Rand Lacilities at Random Crores have been rated CARE AA Stable.

- 2. Asset Cover available. All seconed Non-convertible Debentures issued by the Company are secured by First part passu charge on Luture Receivables of the company, as also against specified Immovable Property of the Company to the extent of at least 100% of outstanding secured Non-Convertible Debentures.
- 3. Debt Equity Ratio- 3.74 times (Standalone) and 6.23 times (Consolidated):
- 4. Previous due date for the payment of Interest / Principal for the half year ended March 31, 2019 All the amounts were duly paid as per Annexure
- Next due date for the payment of Interest / Principal for the half year ended March 31, 2019
 As per Annexure
- 6. Debt service coverage ratio N A
- 7. Interest service coverage ratio N.A.
- 8 Outstanding Redeemable Preference Shares (8)
- Capital Redensation Reserve Rs. 7 (548-00 talks distinctions & Consolidation)
- Debanture Redemption Reserve. Rs. 970.00 lakhs (standalone) and Rc. 0.117.50 lakhs (Consolidated).
- 11. Net worth. The Net worth as one stance of duty is not sabbut you taken parameter by and its 426,805 56 faths (Consolidated).





... Wet Profit after Tax The Won Broth after tax for the year ended March 11, 2019.

Particulars	Antount in Lakhs
Standalone	Rs 48,495.16
Consolidated with Minorny Interest	Bs 71 845.63
Consolidated without Minoray Interest	Fs. 71.738.73

🔛 Earnings per Share-

	Particulars	Standalone	Consolidated :	
discount Marketine	Basic (In Rs.)	16.18	30.20	
	Diluted (in Rs.)	16.12	36.08	

Kinaly take the same on your records and oblige.

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Thanking you.
Yours faithfully.

For India Infoline Finance Limited

Gajendra Thakur Company Secretary

Membership No: A19285

Place: Mumbai

Burn Willy



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£		753,00	175.00	*	1,000,00	₹	2,750.03	25,020,020,00	3,89,149,00	154,225.00	62,63,234.00	12,64,677.00	3.10,154.00	1,54,479,00	8.25	50 66	53.05	
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