Nangia & Co LLP
Chartered Accountants
4th Floor, Iconic Tower, Urmi Estate,
Ganpatrao Kadam Marg, Lower Parel (West),
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M Verma & Associates
Chartered Accountants
1209, Hemkunt Chambers,
89, Nehru Place,
New Delhi - 110019

Independent Auditor's Review Report on unaudited consolidated financial results of Sammaan Capital Limited for the quarter ended June 30, 2026 pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors
Sammaan Capital Limited

1. We have jointly reviewed the accompanying statement of unaudited consolidated financial results of Sammaan Capital Limited ("**the Holding Company**"), its subsidiaries and trust (the Holding Company, its subsidiaries and trust are together referred to as "the Group") for the quarter ended June 30, 2026 together with the notes thereon (the "**Statement**") attached herewith pursuant to the requirements of Regulation 33 and 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Regulations").

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 ("Ind AS 34") "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. **Scope of review**

   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 consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 19, 2019 issued by Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the subsidiaries and trust as per **Annexure A**.

5. **Conclusion**

   Based on our review conducted as above and based on the consideration of the review report of other auditors referred to in para 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 "Interim Financial Reporting" prescribed under section 133 of Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed or that it contains material misstatement.

6. **Other Matters**

The accompanying Statement includes unaudited interim financial results/information and other financial information in respect of:

- 9 subsidiaries and a trust, whose unaudited interim financial results/information include total revenues of Rs. 178.86 crores, total net profit after tax of Rs. 17.70 crores and total comprehensive income of Rs. 16.38 crores, for the quarter ended June 30, 2026, as considered in the Statement which have been reviewed by their respective independent auditors.

  The independent auditor's review reports on interim financial results /information of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries and trust is based solely on the report of such auditors and procedures performed by us as stated in para 3 above.

  Our conclusion on the Statement in respect of matters stated in above is not modified with respect to our reliance on the work done and the reports of the other auditors.

For **Nangia & Co LLP**
Chartered Accountants
FRN: - 002391C/N500069

Jaspreet Singh Bedi
Partner
Membership No.: 601788
UDIN: 26601788KTZCWT2280

Place: Mumbai
Date: August 13, 2026

For **M Verma & Associates**
Chartered Accountants
FRN: - 501433C

Mohender Gandhi
Partner
Membership No.: 088396
UDIN: 26088396QTOCBC8914

Place: New Delhi
Date: August 13, 2026

Annexure A

Sr. No	Subsidiaries and trust
1	Sammaan Collection Agency Limited (formerly known as Indiabulls Collection Agency Limited)
2	Sammaan Sales Limited (formerly known as Ibulls Sales Limited)
3	Sammaan Insurance Advisors Limited (formerly known as Indiabulls Insurance Advisors Limited)
4	Sammaan Investmart Services Limited (formerly known as Nilgiri Investmart Services Limited) (Subsidiary of Sammaan Insurance Advisors Limited)
5	Indiabulls Capital Services Limited
6	Sammaan Finserve Limited (formerly known as Indiabulls Commercial Credit Limited)
7	Sammaan Advisory Services Limited (formerly known as Indiabulls Advisory Services Limited)
8	Honos Asset Holding Company Limited (formerly known as Indiabulls Asset Holding Company Limited
9	Sammaan Asset Management Limited (formerly known as Indiabulls Investment Management Limited)
10	Pragati Employee Welfare Trust (formerly known as Indiabulls Housing Finance Limited - Employee Welfare Trust)

Sammaan Capital Limited
(CIN: L65922DL2005PLC136029)
Statement of Consolidated Financial Results
for the quarter ended June 30, 2026

(Rupees in Crores)

S. No.	Particulars	Quarter ended			Year ended
		30 June 2026	31 March 2026	30 June 2025	31 March 2026
		(Reviewed)	(Reviewed) (Refer Note 18)	(Reviewed)	(Audited)
1	**Revenue from operations**				
	(i) Interest income (Refer Note 10)	1,078.17	1,104.87	1,563.64	5,586.91
	(ii) Fees and commission income	58.77	30.47	62.24	193.26
	(iii) Net gain on fair value changes	490.98	116.94	42.05	969.33
	(iv) Net gain on derecognition of financial instruments under amortised cost category (Refer Note 11)	24.01	105.38	732.40	1,416.66
	Total revenue from operations	**1,651.93**	**1,357.66**	**2,400.33**	**8,166.16**
2	Other income	30.88	3.66	9.10	24.07
3	**Total income (1+2)**	**1,682.81**	**1,361.32**	**2,409.43**	**8,190.23**
4	**Expenses**				
	Finance costs	1,335.26	1,678.56	1,196.12	5,618.36
	Impairment on financial instruments (net of recoveries / written back) (Refer Note 9)	(240.47)	2,958.08	465.98	3,627.94
	Employee benefits expenses	176.61	183.78	184.08	673.05
	Depreciation and amortization	20.11	25.04	21.03	88.43
	Other expenses	65.29	113.31	74.11	467.70
	Total expenses	**1,356.80**	**4,958.77**	**1,941.32**	**10,475.48**
5	**Profit / (Loss) before Exceptional Items and tax (3-4)**	**326.01**	**(3,597.45)**	**468.11**	**(2,285.25)**
6	Exceptional Items (Refer Note 8)	-	(6,499.17)	-	(6,499.17)
7	**Profit / (Loss) before tax (5+6)**	**326.01**	**(10,096.62)**	**468.11**	**(8,784.42)**

Sammaan Capital Limited (CIN: L65922DL2005PLC136029)
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Sammaan Capital Limited
(CIN: L65922DL2005PLC136029)
Statement of Consolidated Financial Results
for the quarter ended June 30, 2026

Statement of Consolidated Financial Results for the quarter ended June 30, 2026

(Rupees in Crores)

S. No.	Particulars	Quarter ended			Year ended
		30 June 2026	31 March 2026	30 June 2025	31 March 2026
		(Reviewed)	(Reviewed) (Refer Note 18)	(Reviewed)	(Audited)
8	**Tax expense**				
	Current tax	4.18	(3.57)	5.39	5.36
	Deferred tax	78.53	(1,991.64)	128.42	(1,645.22)
	Total tax expense	**82.71**	**(1,995.21)**	**133.81**	**(1,639.86)**
9	**Profit / (Loss) for the period / year attributable to the shareholders of the Company (7-8)**	**243.30**	**(8,101.41)**	**334.30**	**(7,144.56)**
10	Other comprehensive income				
	A (i) Items that will not be reclassified to statement of profit or loss				
	(a) Remeasurement gain / (loss) on defined benefit plan	(1.52)	4.97	(0.02)	4.26
	(b) (Loss) / Gain on equity instrument designated at FVOCI (Refer Note 8)	9.11	(1,088.72)	(115.75)	(1,505.14)
	(ii) Income tax impact on (A) above	1.60	70.32	23.16	152.34
	(B) (i) Items that will be reclassified to statement of profit or loss				
	(a) Effective portion of cash flow hedges	(147.76)	94.60	(12.08)	(37.79)
	(ii) Income tax impact on (B) above	37.19	(23.81)	3.04	9.51
	Total other comprehensive (loss) / income (net of tax)	(101.38)	(942.64)	(101.65)	(1,376.82)
11	Total comprehensive (loss) / income (after tax) (9+10)	141.92	(9,044.05)	232.65	(8,521.38)
12	Paid-up equity share capital (Fully paid-up and Partly paid-up) (Face value of Rs. 2 each)	229.34	228.76	162.70	228.76

Sammaan Capital Limited
(CIN: L65922DL2005PLC136029)
Statement of Consolidated Financial Results
for the quarter ended June 30, 2026

Statement of Consolidated Financial Results for the quarter ended June 30, 2026

(Rupees in Crores)

S. No.	Particulars	Quarter ended			Year ended
		30 June 2026	31 March 2026	30 June 2025	31 March 2026
		(Reviewed)	(Reviewed) (Refer Note 18)	(Reviewed)	(Audited)
13	Other equity				18,762.71
14	Earnings per share (EPS) (not annualised)				
	-Basic (Amount in Rs.)	2.13	(99.10)	4.10	(87.72)
	-Diluted (Amount in Rs.)	2.05	(99.10)	4.10	(87.72)
	-Face Value (Amount in Rs.)	2.00	2.00	2.00	2.00

Notes to the Consolidated Financial Results:

1 The consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 – Interim Financial Reporting, notified under Section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules 2015, as amended from time to time, and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 as amended from time to time.

2 The consolidated financial results of Sammaan Capital Limited ('SCL', 'the Company') and its subsidiaries and its trust (collectively referred to as 'the Group') for the quarter ended June 30, 2026 have been reviewed by the Audit Committee on August 13, 2026 and subsequently approved at the meeting of the Board of Directors held on August 13, 2026. The consolidated financial results have been subjected to a limited review by the Joint Statutory Auditors of the Company.

3 During the quarter ended March 31, 2026, Sammaan Capital formally became part of the IHC group, following completion of the strategic investment by Avenir Investment RSC Ltd, owned and controlled by International Holding Company PJSC (IHC), Abu Dhabi. The subsequent open offer was concluded in May 2026. The transaction marks one of the largest FDI investments in the Indian NBFC sector, with a total committed investment of Rs. 8,850 crore and IHC emerging as the promoter and controlling shareholder.

Sammaan Capital Limited
(CIN: L65922DL2005PLC136029)
Statement of Consolidated Financial Results
for the quarter ended June 30, 2026

4 During the quarter ended March 31, 2026, In terms of Regulations 30, 51 and other applicable provisions of the Listing Regulations, the Securities Issuance and Investment Committee of the Company, at their meeting held on March 31, 2026, has pursuant to receipt of approval of the Reserve Bank of India (vide its letter dated March 24, 2026) and receipt of other applicable regulatory/ statutory approvals, inter alia considered and approved the allotment of the following securities to Avenir Investment RSC Ltd, a restricted scope company incorporated under the laws of the United Arab Emirates, by way of a preferential issue on a private placement basis, in accordance with the provisions of the Companies Act, 2013, and the rules made thereunder, Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 (“ICDR Regulations”) and other applicable laws, and on the terms and conditions as set out in the share subscription agreement dated October 2, 2025 executed between the Company and the Investor (“SSA”) (“Preferential Issue”):

(i) 33,00,00,111 (thirty three crore one hundred and eleven) Equity Shares at a price of Rs. 139/- (Indian Rupees one hundred and thirty nine only) per fully paid-up Equity Share aggregating to Rs. 45,87,00,15,429/- (Indian Rupees four thousand five hundred and eighty seven crore fifteen thousand four hundred and twenty nine only) (“Subscription Shares”);

(ii) 8,68,92,966 (eight crore sixty eight lakh ninety two thousand nine hundred and sixty six) warrants, each carrying a right to subscribe to 1 (one) fully paid-up Equity Share, at a price of Rs. 139/- (Indian Rupees one hundred and thirty nine only) per warrant aggregating to Rs. 12,07,81,22,274/- (Indian Rupees one thousand two hundred and seven crore eighty one lakh twenty two thousand two hundred and seventy four only), which may be exercised within 26 (twenty six) weeks of the expiry of the period of the open offer, undertaken in compliance with the Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeover) Regulations, 2011 (“Tranche I Warrants”); The Company has received Rs. 3,019,530,569/- being 25% of the total amount payable towards subscription money.

(iii) 21,97,97,569 (twenty one crore ninety seven lakh ninety seven thousand five hundred and sixty nine) warrants, each carrying a right to subscribe to 1 (one) fully paid-up Equity Share, at a price of Rs. 139/- (Indian Rupees one hundred and thirty nine only) per warrant aggregating to Rs. 30,55,18,62,091/- (Indian Rupees three thousand fifty five crore eighteen lakh sixty two thousand and ninety one only), which may be exercised at any time, in one or more tranches, until expiry of 18 months from the date of allotment of such warrants (“Tranche II Warrants”). The Company has received Rs. 7,637,965,523/- being 25% of the total amount payable towards subscription money.

5 During the current quarter, Avenir Investment RSC Ltd. has been classified as promoter of the Company. The Board, based on the recommendation of the Nomination and Remuneration Committee of the Company, pursuant to the approval of the Reserve Bank of India vide its letter dated March 24, 2026, and subject to approval of the shareholders, approved the appointment of Mr. Alwyn Crasta as an Additional Non-Executive Non-Independent Director on the Board.

Further, the shareholders of the Company have also approved the same, on August 10, 2026.

6 Avenir Investment RSC Ltd ("Avenir"), which is owned and controlled by International Holding Company PJSC ("IHC"), Abu Dhabi, is the promoter of the Company. Following the nomination of Her Excellency Dalia Khorshid by Avenir, and based on the recommendation of the Nomination and Remuneration Committee of the Company, the Board has approved her appointment as an Additional Non-Executive Non-Independent Director of the Company, liable to retire by rotation, with effect from August 13, 2026, subject to the approval of the shareholders of the Company.

7 During the current quarter, the international credit rating agency S&P Global Ratings has upgraded Company's long-term [International] credit rating to 'BB-' with Stable Outlook. With CRISIL having upgraded the Company's long-term rating to 'CRISIL AA+/Stable', CARE Ratings having upgraded the Company's long-term rating to 'CARE AA+; Stable'. Further, the rating assigned to the Commercial Paper and Short-Term Non-Convertible Debentures of the Company has been reaffirmed at 'CARE A1+'. Also CARE has upgraded the rating assigned to the Company's perpetual debt instruments to 'CARE AA/Stable' from 'CARE A+'. ICRA having upgraded the Company's long-term rating to '[ICRA]AA+/Stable' on, all the major rating agencies covering the Company have now upgraded their ratings following IHC's investment in the Company on March 31, 2026. The Company believes that these upgrades reflect improving market confidence, strengthened capitalisation and the Company's continued progress towards the long-term transformational strategy.

8 During the quarter and year ended March 31, 2026, the Board of Directors of the Company, at its meeting held on March 30, 2026, approved a change in the business model for an identified pool of non-core exposures, including loan assets and investments, aggregating to Rs.14,953 crore ("Identified Exposures"), pursuant to a comprehensive portfolio assessment and in line with the Company's strategic transformation towards increasing the proportion of retail assets in its overall loan book.

The Identified Exposures primarily comprise certain exposures, comprising of loan assets and certain investments, with expected slower resolution timelines, long-tenured assets carrying elevated asset-liability management ("ALM") risks including inter alia security realisation due to litigation exposures, and exposures which are no longer aligned with the Company's forward business strategy. Accordingly, such exposures are no longer intended to be held solely for collection of contractual cash flows until maturity, but are proposed to be actively resolved through sale to an Asset Reconstruction Company ("ARCs"), structured settlements, negotiated exits, and other recovery mechanisms.

Consequent to the above strategic decision and in accordance with the requirements of Ind AS 109 – Financial Instruments, the Company has changed the business model classification of the "Identified Exposures" from "Hold to Collect to "Hold to Sell", resulting in reclassification of such exposures comprising of loan assets to Fair Value Through Profit and Loss ("FVTPL"). Pursuant to the reclassification, fair valuation exercise, Sale to an Asset reconstruction company and proposed / expected resolution transactions, the Company had recognised a net loss of Rs.7,151.95 crores, out of which Rs. 6,499.17 crores (including Rs 3941.80 crores on the sale to ARC on March 30, 2026) has been reported as an Exceptional Item in the Consolidated Statement of Profit and Loss for the quarter and year ended March 31, 2026 and Rs. 652.78 crores has been reported as net fair value loss in Other Comprehensive Income on account of the aforesaid investments classified as fair value through Other comprehensive Income on initial classification. The aforesaid valuation impact and recognition of losses were approved by the Board of Directors at its meeting held on May 15, 2026.

Sammaan Capital Limited
(CIN: L65922DL2005PLC136029)
Statement of Consolidated Financial Results
for the quarter ended June 30, 2026

9 During the quarter and year ended March 31, 2026, Management performed a comprehensive assessment of the adequacy of the Management Overlay provision under the Ind AS 109 impairment framework, pursuant to the approval granted by the Board of Directors in its meeting held on March 30, 2026.

Based on the assessment carried out using an independent macro-economic assessment, the Company had recognised an ECL Management Overlay of Rs.1,850 crores over and above the model-driven ECL provisions as approved by the board of directors in its meeting held on May 15, 2026. The Company believes the overlay represents a prudent and appropriate application of Ind AS 109 principles in the prevailing uncertain macro-economic environment.

10 The interest income for the year ended March 31, 2026 includes significant overdue interest recovered from customers.

11 During the year ended March 31, 2026, the Company reassessed the methodology used for estimating the tenure of assignment and co-lending transactions and changed the estimation basis from a market/trend-based approach to an actual transaction-based approach, coupled with the impact of a reduction in the applicable bank rate. Consequently, it was duly approved and a gain of ₹1,154.93 crore was recognised under "Net Gain on Derecognition of Financial Instruments under Amortised Cost Category.

12 Sammaan Capital Limited (SCL) and its six wholly owned subsidiaries (collectively, the "Transferor Companies") have proposed a scheme of amalgamation with SCL. The first motion application approved by the NCLT, New Delhi, dispensed with shareholders' and creditors' meetings of the Transferor Companies and directed SCL to convene meetings of its equity shareholders and secured and unsecured creditors. These meetings were held on June 10, 2025 and the Scheme was approved with the requisite majority. Subsequently, SCL filed the second motion application with the NCLT on June 21, 2025, which is currently pending approval.

13 The Scheme of Arrangement between the Company and Sammaan Finserve Limited (SFL) for the demerger of SFL's NBFC business into the Company was approved by the Boards of both entities in December 2025. Post receipt of No-objection from BSE, NSE and RBI, the Scheme was filed with the NCLT, Delhi on May 29, 2026. Pursuant to NCLT orders dated June 12, 2026 and July 10, 2026, a meeting of the Company's equity shareholders has been convened for September 10, 2026. The appointed date of the Scheme is the effective date (i.e. the date on which all the conditions provided in the Scheme are fulfilled or waived), or such date that may be approved by the Boards of the companies involved in the Scheme, or such date as the NCLT, Delhi may allow. The Scheme is subject to various regulatory approvals. Accordingly, accounting for the Scheme will be done on receipt of all the applicable approvals.

14 The Group is mainly engaged in the finance and mortgage-backed lending business, and all other activities revolve around this main business of the Group. Further, all activities are conducted within India and as such there is no separate reportable segment, as per the Ind AS 108 - "Operating Segments" specified under Section 133 of the Act.

15 During the year ended March 31, 2026, Pursuant to the RBI's observation, the Company has approved a change in business model whereby certain exposures in AIF which were earlier treated as loan assets are now treated as investments.

16 During the current quarter, the Company, has bought back aggregate principal amount of U.S.$45,000,000 of the outstanding U.S.$450,000,000 7.5% Senior Secured Social Bonds due 2030 issued by the Company, upon the terms and subject to the conditions set out in the Tender Offer Memorandum.

17 Subsequent to the current quarter, the Company has bought back aggregate principal amount of U.S.$18,000,000 of the outstanding U.S.$350,000,000 9.70% Senior Secured Social Bonds due 2027 issued by the Company. upon the terms and subject to the conditions set out in the Tender Offer Memorandum.

18 The figures for the last quarter of the previous financial year are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of third quarter of the previous financial year.

19 Figures for the prior year / period have been regrouped and / or reclassified wherever considered necessary and / or in accordance with the amendment in Schedule III of the Act.

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M Verma & Associates
Chartered Accountants
1209, Hemkunt Chambers,
89, Nehru Place,
New Delhi - 110019

Independent Auditor's Review Report on unaudited standalone financial results of Sammaan Capital Limited for the quarter ended June 30, 2026 pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors
Sammaan Capital Limited

1. We have jointly reviewed the accompanying statement of unaudited standalone financial results of Sammaan Capital Limited ("**the Company**") for the quarter ended June 30, 2026 together with the notes thereon (the "**Statement**") being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulations").

2. 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 Indian Accounting Standard 34 ("Ind AS 34") "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. **Scope of review**

   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 consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. **Conclusion**

   Based on our review conducted as above, nothing has come to our attention that cause us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed or that it contains material misstatement.

For **Nangia & Co LLP**
Chartered Accountants
FRN: - 002391C/N500069

Jaspreet Singh Bedi
Partner
Membership No.: 601788
UDIN:26601788OGQKNW8028

Place: Mumbai
Date: August 13, 2026

For **M Verma & Associates**
Chartered Accountants
FRN: - 501433C

Mohender Gandhi
Partner
Membership No.: 088396
UDIN: 26088396SKTQOA9677

Place: New Delhi
Date: August 13, 2026

Sammaan Capital Limited
(CIN: L65922DL2005PLC136029)
Statement of Standalone Financial Results
for the quarter ended June 30, 2026

(Rupees in Crores)

S. No.	Particulars	Quarter ended			Year ended
		30 June 2026	31 March 2026	30 June 2025	31 March 2026
		(Reviewed)	(Reviewed) (Refer Note 22)	(Reviewed)	(Audited)
1	**Revenue from operations**				
	(i) Interest Income (Refer Note 11)	1,039.36	1,039.41	1,495.90	5,333.79
	(ii) Fees and commission Income	43.34	21.35	53.26	142.76
	(iii) Net gain on fair value changes	397.16	76.81	13.86	916.04
	(iv) Net gain on derecognition of financial instruments under amortised cost category (Refer Note 12)	14.56	77.81	628.85	1,123.35
	Total Revenue from operations	**1,494.42**	**1,215.38**	**2,191.87**	**7,515.94**
2	Other Income	24.70	7.89	8.33	30.12
3	**Total Income (1+2)**	**1,519.12**	**1,223.27**	**2,200.20**	**7,546.06**
4	**Expenses**				
	Finance costs	1,237.18	1,575.69	1,132.09	5,315.88
	Impairment on financial instruments (net of recoveries / written back) (Refer Note 9 and 10)	(232.05)	3,726.28	415.28	4,372.11
	Employee benefits expenses	147.11	148.31	157.48	550.24
	Depreciation and amortization	17.33	22.18	18.69	77.82
	Other expenses	54.32	98.69	65.04	419.69
	Total Expenses	**1,223.89**	**5,571.15**	**1,788.58**	**10,735.74**
5	**Profit / (Loss) before Exceptional Items and tax (3-4)**	**295.23**	**(4,347.88)**	**411.62**	**(3,189.68)**
6	Exceptional Items (Refer Note 8)	-	(6,499.17)	-	(6,499.17)
7	**Profit / (Loss) before tax (5+6)**	**295.23**	**(10,847.05)**	**411.62**	**(9,688.85)**

Sammaan Capital Limited
(CIN: L65922DL2005PLC136029)
Statement of Standalone Financial Results
for the quarter ended June 30, 2026

Statement of Standalone Financial Results for the quarter ended June 30, 2026

(Rupees in Crores)

S. No.	Particulars	Quarter ended			Year ended
		30 June 2026	31 March 2026	30 June 2025	31 March 2026
		(Reviewed)	(Reviewed) (Refer Note 22)	(Reviewed)	(Audited)
8	**Tax Expense**				
	Current tax	-	-	-	-
	Deferred tax	69.63	(2,391.94)	114.18	(2,091.38)
	Total tax expense	**69.63**	**(2,391.94)**	**114.18**	**(2,091.38)**
9	**Profit / (Loss) for the period / year (7-8)**	**225.60**	**(8,455.11)**	**297.44**	**(7,597.47)**
10	Other comprehensive income				
	A (i) Items that will not be reclassified to statement of profit or loss				
	(a) Remeasurement (loss) / gain on defined benefit plan	(1.37)	3.13	(0.04)	5.50
	(b) (Loss) / Gain on equity instrument designated at FVOCI (Refer Note 8)	10.51	(745.22)	(77.01)	(1,005.00)
	(ii) Income tax impact on A above	1.36	(21.90)	17.63	36.94
	B (i) Items that will be reclassified to statement of profit or loss				
	(a) Effective portion of cash flow hedges	(147.76)	94.60	(12.08)	(37.79)
	(ii) Income tax impact on B above	37.19	(23.81)	3.04	9.51
	Total Other comprehensive (loss) / income (net of tax)	(100.07)	(693.20)	(68.46)	(990.84)
11	Total comprehensive income / (loss) (after tax) (9+10)	125.53	(9,148.31)	228.98	(8,588.31)

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for the quarter ended June 30, 2026

Statement of Standalone Financial Results for the quarter ended June 30, 2026

(Rupees in Crores)

S. No.	Particulars	Quarter ended			Year ended
		30 June 2026	31 March 2026	30 June 2025	31 March 2026
		(Reviewed)	(Reviewed) (Refer Note 22)	(Reviewed)	(Audited)
12	Paid-up equity share capital (Fully paid-up and Partly paid-up) (Face value of Rs. 2 each)	232.51	231.94	165.88	231.94
13	Other equity				19,683.79
14	Earnings per Share (EPS) (not annualised)				
	-Basic (Amount in Rs.)	1.94	(101.46)	3.59	(91.50)
	-Diluted (Amount in Rs.)	1.88	(101.46)	3.59	(91.50)
	-Face Value (Amount in Rs.)	2.00	2.00	2.00	2.00

Notes to the Standalone Financial Results:

1 The standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 – Interim Financial Reporting, notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules 2015, as amended from time to time, and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time.

2 The standalone financial results of Sammaan Capital Limited ('SCL', 'the Company') for the quarter ended June 30, 2026 have been reviewed by the Audit Committee on August 13, 2026 and subsequently approved at the meeting of the Board of Directors held on August 13, 2026. The standalone financial results have been subjected to a limited review by the Joint Statutory Auditors of the Company.

3 During the quarter ended March 31, 2026, Sammaan Capital formally became part of the IHC group, following completion of the strategic investment by Avenir Investment RSC Ltd, owned and controlled by International Holding Company PJSC (IHC), Abu Dhabi. The subsequent open offer was concluded in May 2026. The transaction marks one of the largest FDI investments in the Indian NBFC sector, with a total committed investment of Rs. 8,850 crore and IHC emerging as the promoter and controlling shareholder.

4 During the quarter ended March 31, 2026, In terms of Regulations 30, 51 and other applicable provisions of the Listing Regulations, the Securities Issuance and Investment Committee of the Company, at their meeting held on March 31, 2026, has pursuant to receipt of approval of the Reserve Bank of India (vide its letter dated March 24, 2026) and receipt of other applicable regulatory/ statutory approvals, inter alia considered and approved the allotment of the following securities to Avenir Investment RSC Ltd, a restricted scope company incorporated under the laws of the United Arab Emirates, by way of a preferential issue on a private placement basis, in accordance with the provisions of the Companies Act, 2013, and the rules made thereunder, Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 (“ICDR Regulations”) and other applicable laws, and on the terms and conditions as set out in the share subscription agreement dated October 2, 2025 executed between the Company and the Investor (“SSA”) (“Preferential Issue”):

(i) 33,00,00,111 (thirty three crore one hundred and eleven) Equity Shares at a price of Rs. 139/- (Indian Rupees one hundred and thirty nine only) per fully paid-up Equity Share aggregating to Rs. 45,87,00,15,429/- (Indian Rupees four thousand five hundred and eighty seven crore fifteen thousand four hundred and twenty nine only) (“Subscription Shares”);

(ii) 8,68,92,966 (eight crore sixty eight lakh ninety two thousand nine hundred and sixty six) warrants, each carrying a right to subscribe to 1 (one) fully paid-up Equity Share, at a price of Rs. 139/- (Indian Rupees one hundred and thirty nine only) per warrant aggregating to Rs. 12,07,81,22,274/- (Indian Rupees one thousand two hundred and seven crore eighty one lakh twenty two thousand two hundred and seventy four only), which may be exercised within 26 (twenty six) weeks of the expiry of the period of the open offer, undertaken in compliance with the Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeover) Regulations, 2011 (“Tranche I Warrants”); The Company has received Rs. 3,019,530,569/- being 25% of the total amount payable towards subscription money.

(iii) 21,97,97,569 (twenty one crore ninety seven lakh ninety seven thousand five hundred and sixty nine) warrants, each carrying a right to subscribe to 1 (one) fully paid-up Equity Share, at a price of Rs. 139/- (Indian Rupees one hundred and thirty nine only) per warrant aggregating to Rs. 30,55,18,62,091/- (Indian Rupees three thousand fifty five crore eighteen lakh sixty two thousand and ninety one only), which may be exercised at any time, in one or more tranches, until expiry of 18 months from the date of allotment of such warrants (“Tranche II Warrants”). The Company has received Rs. 7,637,965,523/- being 25% of the total amount payable towards subscription money.

5 During the current quarter, Avenir Investment RSC Ltd. has been classified as promoter of the Company. The Board, based on the recommendation of the Nomination and Remuneration Committee of the Company, pursuant to the approval of the Reserve Bank of India vide its letter dated March 24, 2026, and subject to approval of the shareholders, approved the appointment of Mr. Alwyn Crasta as an Additional Non-Executive Non-Independent Director on the Board.

Further, the shareholders of the Company have also approved the same, on August 10, 2026.

6 Avenir Investment RSC Ltd ("Avenir"), which is owned and controlled by International Holding Company PJSC ("IHC"), Abu Dhabi, is the promoter of the Company. Following the nomination of Her Excellency Dalia Khorshid by Avenir, and based on the recommendation of the Nomination and Remuneration Committee of the Company, the Board has approved her appointment as an Additional Non-Executive Non-Independent Director of the Company, liable to retire by rotation, with effect from August 13, 2026, subject to the approval of the shareholders of the Company.

7 During the current quarter, the international credit rating agency S&P Global Ratings has upgraded Company’s long-term [International] credit rating to ‘BB-’ with Stable Outlook. With CRISIL having upgraded the Company’s long-term rating to ‘CRISIL AA+/Stable’, CARE Ratings having upgraded the Company’s long-term rating to ‘CARE AA+; Stable’. Further, the rating assigned to the Commercial Paper and Short-Term Non-Convertible Debentures of the Company has been reaffirmed at ‘CARE A1+’. Also CARE has upgraded the rating assigned to the Company’s perpetual debt instruments to ‘CARE AA/Stable’ from ‘CARE A+’. ICRA having upgraded the Company’s long-term rating to ‘[ICRA]AA+/Stable’, all the major rating agencies covering the Company have now upgraded their ratings following IHC’s investment in the Company on March 31, 2026. The Company believes that these upgrades reflect improving market confidence, strengthened capitalisation and the Company's continued progress towards the long-term transformational strategy.

8 During the quarter and year ended March 31, 2026, the Board of Directors of the Company, at its meeting held on March 30, 2026, approved a change in the business model for an identified pool of non-core exposures, including loan assets and investments, aggregating to Rs.14,953 crore (“Identified Exposures”), pursuant to a comprehensive portfolio assessment and in line with the Company’s strategic transformation towards increasing the proportion of retail assets in its overall loan book.

The Identified Exposures primarily comprise certain exposures, comprising of loan assets and certain investments, with expected slower resolution timelines, long-tenured assets carrying elevated asset-liability management (“ALM”) risks including inter alia security realisation due to litigation exposures, and exposures which are no longer aligned with the Company’s forward business strategy. Accordingly, such exposures are no longer intended to be held solely for collection of contractual cash flows until maturity, but are proposed to be actively resolved through sale to an Asset Reconstruction Company (“ARCs”), structured settlements, negotiated exits, and other recovery mechanisms.

Consequent to the above strategic decision and in accordance with the requirements of Ind AS 109 – Financial Instruments, the Company has changed the business model classification of the "Identified Exposures" from "Hold to Collect to "Hold to Sell", resulting in reclassification of such exposures comprising of loan assets to Fair Value Through Profit and Loss ("FVTPL"). Pursuant to the reclassification, fair valuation exercise, Sale to an Asset reconstruction company and proposed / expected resolution transactions, the Company had recognised a net loss of Rs.7,151.95 crores, out of which Rs. 6,499.17 crores (including Rs 3941.80 crores on the sale to ARC on March 30, 2026) has been reported as an Exceptional Item in the Standalone Statement of Profit and Loss for the quarter and year ended March 31, 2026 and Rs. 652.78 crores has been reported as net fair value loss in Other Comprehensive Income on account of the aforesaid investments classified as fair value through Other comprehensive Income on initial classification. The aforesaid valuation impact and recognition of losses were approved by the Board of Directors at its meeting held on May 15, 2026.

9 During the quarter and year ended March 31, 2026, Management performed a comprehensive assessment of the adequacy of the Management Overlay provision under the Ind AS 109 impairment framework, pursuant to the approval granted by the Board of Directors in its meeting held on March 30, 2026.

Based on the assessment carried out using an independent macro-economic assessment, the Company had recognised an ECL Management Overlay of Rs.1,850 crores over and above the model-driven ECL provisions as approved by the board of directors in its meeting held on May 15, 2026. The Company believes the overlay represents a prudent and appropriate application of Ind AS 109 principles in the prevailing uncertain macro-economic environment.

10 During the year ended March 31, 2026, Management has, on a prudent basis, recorded a provision for impairment of Rs. 815 crores, in the value of its investment in Sammaan Finserve Limited, a wholly owned subsidiary, based on the fair value of the investment as determined by an independent valuation expert. There has been no change in respect of the said provision during the quarter ended June 30, 2026.

11 The interest income for the year ended March 31, 2026 includes significant overdue interest recovered from customers.

12 During the year ended March 31, 2026, the Company reassessed the methodology used for estimating the tenure of assignment and co-lending transactions and changed the estimation basis from a market/trend-based approach to an actual transaction-based approach, coupled with the impact of a reduction in the applicable bank rate. Consequently, it was duly approved and a gain of ₹996.25 crore was recognised under "Net Gain on Derecognition of Financial Instruments under Amortised Cost Category.

13 During the current quarter, the Company, has bought back aggregate principal amount of U.S.$45,000,000 of the outstanding U.S.$450,000,000 7.5% Senior Secured Social Bonds due 2030 issued by the Company, upon the terms and subject to the conditions set out in the Tender Offer Memorandum.

14 Subsequent to the current quarter, the Company has bought back aggregate principal amount of U.S.$18,000,000 of the outstanding U.S.$350,000,000 9.70% Senior Secured Social Bonds due 2027 issued by the Company. upon the terms and subject to the conditions set out in the Tender Offer Memorandum.

15 Subsequent to the current quarter, the Securities Issuance and Investment Committee of the Board of Directors of the Company vide resolution dated July 3, 2026 approved and allotted 14,000 Secured, Rated, Listed, Redeemable, Non-Convertible Debentures of face value Rs. 10 lakh each, aggregating to Rs. 1,400 Crores, on private placement basis.

16 Sammaan Capital Limited (SCL) and its six wholly owned subsidiaries (collectively, the "Transferor Companies") have proposed a scheme of amalgamation with SCL. The first motion application approved by the NCLT, New Delhi, dispensed with shareholders' and creditors' meetings of the Transferor Companies and directed SCL to convene meetings of its equity shareholders and secured and unsecured creditors. These meetings were held on June 10, 2025 and the Scheme was approved with the requisite majority. Subsequently, SCL filed the second motion application with the NCLT on June 21, 2025, which is currently pending approval.

17 The Scheme of Arrangement between the Company and Sammaan Finserve Limited (SFL) for the demerger of SFL's NBFC business into the Company was approved by the Boards of both entities in December 2025. Post receipt of No-objection from BSE, NSE and RBI, the Scheme was filed with the NCLT, Delhi on May 29, 2026. Pursuant to NCLT orders dated June 12, 2026 and July 10, 2026, a meeting of the Company's equity shareholders has been convened for September 10, 2026. The appointed date of the Scheme is the effective date (i.e. the date on which all the conditions provided in the Scheme are fulfilled or waived), or such date that may be approved by the Boards of the companies involved in the Scheme, or such date as the NCLT, Delhi may allow. The Scheme is subject to various regulatory approvals. Accordingly, accounting for the Scheme will be done on receipt of all the applicable approvals.

18 The Company is mainly engaged in the finance and mortgage-backed lending business, and all other activities revolve around this main business of the Company. Further, all activities are conducted within India and as such there is no separate reportable segment, as per the Ind AS 108 - "Operating Segments" specified under Section 133 of the Act.

19 During the year ended March 31, 2026, Pursuant to the RBI's observation, the Company has approved a change in business model whereby certain exposures in AIF which were earlier treated as loan assets are now treated as investments.

20 During the current quarter, upon exercise of Stock options by the eligible employees, the Company had issued an aggregate of 2,872,973 (Twenty Eight Lacs Seventy Two Thousand Nine Hundred and Seventy Three) Equity shares of face value Rs. 2/- each. Consequent to the said allotment, the fully paid-up Equity share capital of the Company stands increased from Rs. 2,317,341,316/- divided into 1,158,670,658 Equity shares of face value Rs. 2/- each to Rs. 2,323,087,262/- divided into 1,161,543,631 Equity shares of face value Rs. 2/- each.

21 Disclosures pertaining to RBI Direction - RBI/DOR/2025-26/359 DOR.ACC.REC.No.278/21.04.018/2025-26 - Reserve Bank of India (Non-Banking Financial Companies - Financial Statements: Presentation and Disclosures) Directions, 2025 dated 28 November 2025, as amended:

(i) Read with RBI/DOR/2025-26/352 DOR.STR.REC.271/21.04.048/2025- 26, 'Master Direction - Reserve Bank of India (Non-Banking Financial Companies - Transfer and Distribution of Credit Risk) Directions, 2025' dated 28 November 2025:

(a) Details of transfer through assignment in respect of loans not in default during the quarter ended June 30, 2026

	Quarter ended June 30, 2026	
Entity	**Assignment**	**Acquisition**
Count of Loan accounts Assigned*	929	8331
Amount of Loan accounts Assigned (Rs. in crore)	410.44	218.30
Retention of beneficial economic interest (MRR) (Rs. in crore)	42.95	30.84
Weighted Average Maturity (Residual Maturity in months)	188	72
Weighted Average Holding Period (in months)	3.35	8.58
Coverage of tangible security coverage	1	0.48
Rating-wise distribution of rated loans	Unrated	-

**Count of loans excludes 181 loan accounts which part of previous assignment transactions and subsequent tranche of the loans has been disbursed during the current quarter.*

Assignment includes loans transferred under co-lending arrangement

(b) Details of stressed loans transferred during the quarter ended June 30, 2026

Particulars	**Quarter ended June 30, 2026**
Number of accounts	6
Aggregate principal outstanding of loans transferred (Rs. in crore)	99.67
Weighted average residual tenor of the loans transferred (in months)	133.46
Net book value of loans transferred (at the time of transfer) (Rs. in crore)	71.27
Aggregate consideration (Rs. in crore)	96.01
Additional consideration realised in respect of accounts transferred in earlier years	-

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Particulars	**Quarter ended June 30, 2026**
Excess provisions reversed to the Profit and Loss Account on account of sale	-

**Apart from above, the Company has assigned write-off loans to eligible buyers for purchase consideration of Rs. 278.16 Crore during the Q1FY27.*

(c) The Company has not acquired any stressed loan during the quarter ended June 30, 2026.

(d) Disclosure relating to Co-Lending arrangements (CLAs) as at June 30, 2026 on an aggregate basis as per Reserve Bank of India (Non-Banking Financial Companies - Transfer and Distribution of Credit Risk) Directions 2025, is given below:

Particulars	**As at June 30, 2026**
Number of Co- Lending Arrangement	3
Number of Outstanding Loans	913
Amount of Gross outstanding (₹ in crore)	404.11
Weighted average rate of interest (%)	10.40%
Fees Paid during the year	-
Sector of Co- Lending Arrangement	Mortgage Backed Loans
Performance of loans under Co- Lending Arrangement	
-Standard Loans (₹ in crore)	404.11
- Non- Performing loans (₹ in crore)	-
Default loss guarantee(if any)	Not Applicable

Numbers pertain only to loans disbursed under the new co-lending arrangement effective from January 1, 2026.

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(ii) Disclosure related to Project Finance for the quarter ended June 30, 2026 as per RBI Direction - RBI/DOR/2025-26/357 DOR.STR.REC.276/21.04.048/2025-26 Reserve Bank of India (Non-Banking Financial Companies - Resolution of Stressed Assets) Directions, 2025 and RBI/DOR/2025-26/347DOR.CRE.REC.No.266/07-01-008/2025-26 - Reserve Bank of India (Non Banking Financial Companies-Credit Facilities) Directions, 2025 dated 28 November 2025 as amended, is given below:

Item Description	**For the Quarter ended June 30, 2026**	
	Number of accounts	**Total outstanding (in Rs. crore)**
(1) Projects under implementation accounts at the beginning of the quarter	9	4,271.85
(2) Projects under implementation accounts sanctioned during the quarter	-	-
(3) Projects under implementation accounts where DCCO has been achieved during the quarter*	1	67.76
(3) (a) Movement in Balances balance of the accounts appearing in beginning of the quarter	-	30.70
(4) Projects under implementation accounts at the end of the quarter. (1+2+3+(3)(a))	8	4,234.79
(5) Out of '4' – accounts in respect of which resolution process involving extension in original / extended DCCO, as the case may be, has been invoked	-	-
(5.1) Out of '5' – accounts in respect of which Resolution plan has been implemented	-	-

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Item Description	For the Quarter ended June 30, 2026	
	Number of accounts	Total outstanding (in Rs. crore)
(5.2) Out of ‘5’ – accounts in respect of which Resolution plan is under implementation	-	-
(5.3) Out of ‘5’ – accounts in respect of which Resolution plan has failed	-	-
(6) Out of ‘5’, accounts in respect of which resolution process involving extension in original / extended DCCO, as the case may be, has been invoked due to change in scope and size of the project	-	-
(7) Out of ‘5’, account in respect of which cost overrun associated with extension in original / extended DCCO, as the case may be, was funded	-	-
(7.1) Out of ‘7’, accounts where SBCF was sanctioned during financial closure and renewed continuously	-	-
(7.2) Out of ‘7’, accounts where SBCF was not pre–sanctioned or renewed continuously	-	-
(8) Out of ‘4’ – accounts in respect of which resolution process not involving extension in original / extended DCCO, as the case may be, has been invoked	-	-
(8.1) Out of ‘8’ – accounts in respect of which Resolution plan has been implemented	-	-

Item Description	For the Quarter ended June 30, 2026	
	Number of accounts	Total outstanding (in Rs. crore)
(8.2) Out of '8' – accounts in respect of which Resolution plan is under implementation	-	-
(8.3) Out of '8' – accounts in respect of which Resolution plan has failed	-	-

** Includes Loan fully closed or recovered during the period.*

In the absence of DCCO, the 'RERA' date has been considered as the DCCO date.

22 The figures for the last quarter of the previous financial year are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of third quarter of the previous financial year.

23 Figures for the prior year / period have been regrouped and / or reclassified wherever considered necessary and / or in accordance with the amendment in Schedule III of the Act.

Registered Office: A - 34, 2nd & 3rd Floor, Lajpat Nagar-II, New Delhi-110024

For and on behalf of the Board of Directors

Place : Mumbai
Date : August 13, 2026

Gagan Banga
Managing Director & CEO

Sammaan Capital Limited (as standalone entity)
(CIN: L65922DL2005PLC136029)

A. Statement on deviation or variation for proceeds of Public issue, Rights issue, Preferential issue, Qualified Institutions Placement etc. – Copy attached

B. Format for disclosing outstanding default on loans and debt securities

S. No.	Particulars	in ₹ crore
1	**Loans / revolving facilities like cash credit from banks / financial institutions**	
A	Total amount outstanding as on date	16,588.30
B	Of the total amount outstanding, amount of default as on date	-
2	**Unlisted debt securities i.e. NCDs and NCRPS**	
A	Total amount outstanding as on date	-
B	Of the total amount outstanding, amount of default as on date	-
3	**Total financial indebtedness of the listed entity including short-term and long-term debt**	44,719.64

C. Format for disclosure of Related Party transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – Not applicable

D. Statement on impact of audit qualifications (for Audit Report with modified opinion) submitted along-with Annual Audited financial results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th Quarter) – Not applicable

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Standalone Financial Results for the quarter ended June 30, 2026		
Additional Information in Compliance with the provisions of Regulation 52(4) of the SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015		
	Particulars	**As on June 30, 2026**
1	Debt Equity Ratio ((Debt Securities + Borrowings (Other than Debt Securities) + Subordinated liabilities) / Own Funds)	2.23
2	Debt Service Coverage Ratio	Not Applicable, being an NBFC
3	Interest Service Coverage Ratio	Not Applicable, being an NBFC
4	Outstanding Redeemable Preference Shares (quantity and value)	N.A.
5	Capital Redemption Reserve (Rs. in Crores)	0.36
6	Debenture Redemption Reserve (Rs. in Crores)	146.39
7	Equity (Equity share capital + Other equity) (Rs. in Crores)	20,049.41
8	Net Profit after Tax (Rs. in Crores)	225.60
9	Earnings per Share (EPS) - Basic (Amount in Rs.) - not annualised	1.94
	- Diluted (Amount in Rs.) - not annualised	1.88
10	Current Ratio	Not Applicable, being an NBFC
11	Long term debt to working capital	Not Applicable, being an NBFC
12	Bad debts to Account receivable ratio	Not Applicable, being an NBFC
13	Current liability ratio	Not Applicable, being an NBFC
14	Total debts to total assets (Debt Securities + Borrowings (Other than Debt Securities) + Subordinated liabilities) / Total Assets	0.65
15	Debtors turnover	Not Applicable, being an NBFC
16	Inventory turnover	Not Applicable, being an NBFC
17	Operating Margin	Not Applicable, being an NBFC
18	Net profit Margin (Profit after tax / Total Income)	
	As on Quarter ended 30 June 2026	14.85%
19	**Other Ratios (not subjected to review)**	
(A)	% of Gross Non Performing Assets (Gross NPA / Loan Book)	0.22%
(B)	% of Net Non Performing Assets (Net NPA / Loan Book)	0.17%
(C)	Liquidity Coverage Ratio (%) for Q1 FY 27	127%
(D)	Capital to risk-weighted assets ratio (Calculated as per RBI guidelines)	20.06%