

# IIFL WEALTH PRIME LIMITED

(A WHOLLY OWNED SUBSIDIARY OF IIFL WEALTH MANAGEMENT LIMITED)

May 03, 2022

To,  
Listing Compliance Department,  
BSE Limited,  
P.J. Towers, Dalal Street,  
Mumbai – 400 001.

Dear Sir/Madam,

**Subject: Outcome of Meeting of Board of Directors of IIFL WEALTH PRIME LIMITED (A wholly owned subsidiary of "IIFL Wealth Management Limited") held on May 03, 2022**

With reference to the above and pursuant to the requirements of Regulation 51(2) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 ("Listing Regulations, 2015"), as amended, read with Part B of Schedule III thereto, we wish to inform you, that the Board of Directors of IIFL Wealth Prime Limited ("the Company") at its Meeting held on May 03, 2022, has, inter-alia approved:

- Audited Financial Results (Consolidated and Standalone) of the Company for the quarter and financial year ended March 31, 2022
- Audit Report on the Audited Financial Results of the Company for the quarter and year ended March 31, 2022;

Further, we have enclosed the following:

- Audit Report on the Audited Consolidated Financial Results along with Audited Consolidated Financial Results, for the quarter and financial ended March 31, 2022, as 'Annexure I'
- Audit Report on the Audited Standalone Financial Results along with Audited Standalone Financial Results, for the quarter and financial year ended March 31, 2022, as 'Annexure II'
- Disclosure in accordance with Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 forms part of the Unaudited Financial Results of the Company.
- Statement pursuant to Regulation 52(7) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as 'Annexure III'

**IIFL WEALTH PRIME LIMITED**  
(FORMERLY KNOWN AS IIFL WEALTH FINANCE LIMITED)

Corporate & Registered Office:  
6<sup>th</sup> Floor, IIFL Centre, Kamala City, Senapati Bapat Marg,  
Lower Parel (W), Mumbai – 400 013  
Tel: (91-22) 4876 5600 | Fax: (91-22) 4646 4706

(IIFL Wealth Group)  
[www.iiflwealthprime.com](http://www.iiflwealthprime.com)



CIN: U65990MH1994PLC080646

# IIFL WEALTH PRIME LIMITED

(A WHOLLY OWNED SUBSIDIARY OF IIFL WEALTH MANAGEMENT LIMITED)

- Annual disclosures as prescribed in SEBI Operational Circular SEBI/HO/DDHS/P/CIR/2021/613 dated August 10, 2021, as amended, pertaining to funds raising by Large Corporate by way of issuance of debt securities, as 'Annexure IV'

The meeting of Board commenced at 3:00 P.M. (IST) and concluded at 5.35 P.M. (IST).

Further, in accordance with Regulation 52 of the Listing Regulations, 2015, the above-mentioned disclosures shall also be uploaded on the website of the Company at <http://www.iiflwealthprime.com>.

Kindly note that, The Secured Listed Non-Convertible Debentures of the Company are Secured by pari passu mortgage and charge over the Company's Identified Immovable Property, charge on present and future receivables to the extent equal to the principal and interest amount of the secured non-convertible debentures outstanding at any point of time and first exclusive charge by way of pledge on specific identified liquid or debt fund/ identified bonds/ perpetual bonds issued by bank/ marketable debt securities (being non-capital market investments of the Company) for each tranche in accordance with the respective tranche private placement offer document/ information memorandum. Accordingly, the Company is maintaining the asset cover of 1x or such higher asset cover required as per the terms of offer document/ information memorandum.

Kindly take the aforesaid submission on record.

For **IIFL Wealth Prime Limited**

(Formerly Known as IIFL Wealth Finance Limited)

**Amit Bhandari**

**Company Secretary & Compliance Officer**



## **IIFL WEALTH PRIME LIMITED**

(FORMERLY KNOWN AS IIFL WEALTH FINANCE LIMITED)

### **Corporate & Registered Office:**

6<sup>th</sup> Floor, IIFL Centre, Kamala City, Senapati Bapat Marg,

Lower Parel (W), Mumbai – 400 013

**Tel:** (91-22) 4876 5600 | **Fax:** (91-22) 4646 4706

(IIFL Wealth Group)

[www.iiflwealthprime.com](http://www.iiflwealthprime.com)

CIN: U65990MH1994PLC080646

IIFL WEALTH PRIME LIMITED  
(FORMERLY IIFL WEALTH FINANCE LIMITED)

CIN: U65990MH1994PLC080646

IIFL Centre, Kamala City, Senapati Bapat Marg, Lower Parel (West), Mumbai-  
400013, Maharashtra, India. Telephone +91 22 4876 5600, Fax +91 22 4875 5606

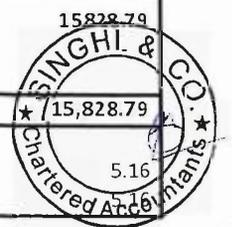
Email id: nbfc-compliance@iiflw.com

Website: www.iiflwealthprime.com

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE YEAR ENDED MARCH 31, 2022

(Amount in ₹ lakhs)

SR. No.	Particulars	Year ended	Year ended
		31st March 2022	31st March 2021
		(Audited)	(Refer Note 8)
	<b>Revenue from operations</b>		
(a)	Interest income	51,080.00	64,374.90
(b)	Dividend & Distribution income on investments	666.73	623.10
(c)	Fees and commission income	43,136.55	21,340.68
(d)	Net gain on fair value changes	24,195.34	13,523.48
<b>1</b>	<b>Total revenue from operations</b>	<b>1,19,078.62</b>	<b>99,862.16</b>
<b>2</b>	<b>Other income</b>	<b>22.77</b>	<b>15.70</b>
<b>3</b>	<b>Total income (1+2)</b>	<b>1,19,101.39</b>	<b>99,877.86</b>
	<b>Expenses</b>		
(a)	Finance costs	35,725.00	41,487.00
(b)	Fees and commission expenses	9,635.66	2,527.21
(c)	Net loss on derecognition of financial instruments under amortised cost category	362.22	-
(d)	Impairment on financial instruments	(1,437.64)	1,725.90
(e)	Employee benefits expenses	32,334.60	24,346.10
(f)	Depreciation, amortization and impairment	2,327.03	2,498.17
(g)	Other expenses	10,843.73	7,845.32
<b>4</b>	<b>Total expenses</b>	<b>89,790.60</b>	<b>80,429.70</b>
<b>5</b>	<b>Profit before tax (3-4)</b>	<b>29,310.79</b>	<b>19,448.16</b>
<b>6</b>	<b>Tax expense:</b>		
(a)	Current tax	3,526.00	5,184.62
(b)	Deferred tax	2,706.87	(1,508.15)
<b>7</b>	<b>Profit for the year (5-6)</b>	<b>23,077.92</b>	<b>15,771.69</b>
<b>8</b>	<b>Profit for the year attributable to:</b>		
	Owners of the company	23,077.92	15,771.69
	Non-controlling interest	-	-
		23,077.92	15,771.69
<b>9</b>	<b>Other comprehensive income</b>		
(a)	(i) Items that will not be reclassified to profit or loss		
	- Remeasurements of Employee Benefits	109.11	76.31
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(27.46)	(19.21)
	Subtotal (a)	81.65	57.10
(b)	(i) Items that will be reclassified to profit or loss	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-
	Subtotal (b)	-	-
	Other comprehensive loss (a+b)	81.65	57.10
	Other comprehensive income attributable to:		
	Owners of the company	81.65	57.10
	Non-controlling interest	-	-
		81.65	57.10
<b>9</b>	<b>Total comprehensive income for the year (7+8)</b>	<b>23,159.57</b>	<b>15,828.79</b>
	<b>(Comprising profit and other comprehensive income for the year)</b>		
<b>10</b>	<b>Total comprehensive income for the year attributable to:</b>	<b>23,159.57</b>	<b>15,828.79</b>
	Owners of the company	-	-
	Non-controlling interest	-	-
		23,159.57	15,828.79
<b>11</b>	<b>Earnings per equity share</b>		
	Basic (Rs.)	7.55	5.16
	Diluted (Rs.)	7.55	5.16



IIFL WEALTH PRIME LIMITED  
(FORMERLY IIFL WEALTH FINANCE LIMITED)

CIN: U65990MH1994PLC080646

IIFL Centre, Kamala City, Senapati Bapat Marg, Lower Parel (West), Mumbai-  
400013, Maharashtra, India. Telephone +91 22 4876 5600, Fax +91 22 4875 5600

Email id: nbfc-compliance@iiflw.com

Website: www.iiflwealthprime.com

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2022

(Amount in ₹ lakhs)

Sr. No.	Particulars	As at	As at
		March 31, 2022 (Audited)	March 31, 2021 (Refer Note 8)
	<b>ASSETS</b>		
1	<b>Financial Assets</b>		
(a)	Cash and cash equivalents	35,637.00	19,201.90
(b)	Bank balance other than (a) above	-	4,502.60
(c)	Derivative financial instruments	12.90	15,189.70
(d)	Receivables		
	(I) Trade receivables	9,158.10	6,724.50
	(II) Other receivables	1,305.30	3,702.60
(e)	Loans	3,91,648.30	3,66,943.10
(f)	Investments	2,54,163.80	2,20,265.70
(g)	Other financial assets	5,156.50	9,191.90
2	<b>Non-Financial Assets</b>		
(a)	Current tax assets (net)	7,845.20	3,382.40
(b)	Property, plant and equipment	897.10	1,172.70
(c)	Capital work-in-progress	-	101.50
(d)	Goodwill	37,018.20	37,018.20
(e)	Other intangible assets	11,743.20	12,669.60
(f)	Right to use asset	1,289.50	2,064.20
(g)	Other non-financial assets	728.90	5,663.80
	<b>Total Assets</b>	<b>7,56,604.00</b>	<b>7,07,794.40</b>
	<b>LIABILITIES AND EQUITY</b>		
	<b>LIABILITIES</b>		
1	<b>Financial Liabilities</b>		
(a)	Derivative financial instruments	14,057.00	22,070.00
(b)	Payables		
	(I) Trade payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	10,438.20	3,654.20
	(II) Other payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(c)	Finance Lease Obligation	1,527.60	2,305.60
(d)	Debt securities	4,80,080.90	4,49,168.90
(e)	Borrowings (other than debt securities)	10,005.40	10,438.90
(f)	Subordinated liabilities	39,565.40	39,718.70
(g)	Other financial liabilities	2,250.40	3,595.40
2	<b>Non-Financial Liabilities</b>		
(a)	Current tax liabilities (net)	786.80	2,531.70
(b)	Provisions	486.90	496.00
(c)	Deferred tax liabilities (net)	5,701.20	2,966.90
(d)	Other non-financial liabilities	1,886.40	1,287.70
3	<b>EQUITY</b>		
(a)	Equity share capital	30,549.40	30,549.40
(b)	Other equity	1,59,268.40	1,39,011.00
4	<b>Non-controlling Interest</b>		
	<b>Total Liabilities and Equity</b>	<b>7,56,604.00</b>	<b>7,07,794.40</b>



**IIFL WEALTH PRIME LIMITED**  
(FORMERLY IIFL WEALTH FINANCE LIMITED)

CIN: U65990MH1994PLC080646

IIFL Centre, Kamala City, Senapati Bapat Marg, Lower Parel (West), Mumbai-  
400013, Maharashtra, India. Telephone +91 22 4876 5600, Fax +91 22 4875 5606

Email id: nbfc-compliance@iiflw.com

Website: www.iiflwealthprime.com

Note 2

**CONSOLIDATED STATEMENT OF CASHFLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2022**

(Amount in ₹ lakhs)

Sr. No.	Particulars	For the year ended	For the year ended
		March 31, 2022 (Audited)	March 31, 2021 (Refer Note 8)
<b>A</b>	<b>Cash flows from operating activities</b>		
	Net profit before taxation	29,310.79	19,448.16
	Adjustments for:		
	Depreciation & amortisation	2,327.03	2,498.17
	Provisions for employee benefits	163.57	205.40
	Provisions for leave encashment	14.72	-
	Net gain/(loss) on fair value changes in Financial Instrument: Investments	(31,790.93)	(35,850.74)
	Impairment on Financial Instrument	(1,440.93)	1,724.27
	Mark to Market on Derivative Financial Instrument	5,004.14	(2,955.94)
	Mark to Market on Borrowings	7,240.46	11,423.95
	Interest income	(51,080.00)	(64,391.11)
	Interest expenses	35,724.16	41,502.06
	Loss on sale of fixed assets	-	13.77
	Dividend/distribution Income from investments	(666.73)	(623.01)
	Gain on Termination of Lease	(14.68)	-
	Interest on lease liabilities	-	-
	Interest received	53,083.86	72,606.87
	Interest paid	(32,804.99)	(34,371.52)
	Dividend received	666.73	623.01
	<b>Operating profit before working capital changes</b>	<b>15,737.20</b>	<b>11,853.34</b>
	Changes in working Capital :		
	(Increase)/ Decrease in Financial/Non-financial Assets	23,483.35	7,074.40
	Increase/ (Decrease) in Financial/Non-financial Liabilities	(2,847.88)	(6,918.48)
	<b>Cash (used in )/generated from operations</b>	<b>36,372.67</b>	<b>12,009.26</b>
	Decrease/(Increase) in Loans	(24,177.75)	9,983.54
	<b>Cash generated from/ (used in) operating activities</b>	<b>12,194.92</b>	<b>21,992.80</b>
	Net income tax (paid)/ refunds	(9,733.69)	(3,665.67)
	<b>Net cash generated from /(used in) operating activities (A)</b>	<b>2,461.23</b>	<b>18,327.13</b>
<b>B</b>	<b>Cash flows from investing activities</b>		
	Purchase of Investments	(12,31,882.05)	(12,47,710.61)
	Proceeds on Sale of investments	12,28,683.89	16,54,665.25
	(Purchase)/sale of Property, plant and equipment (includes intangible assets)- Net	(90.36)	(571.13)
	<b>Net cash generated from/(used in) investing activities (B)</b>	<b>(3,288.52)</b>	<b>4,06,383.51</b>
<b>C</b>	<b>Cash flows from financing activities</b>		
	Dividend Paid	(2,902.19)	(32,076.85)
	Debt Securities and Subordinated Liabilities - proceeds	2,10,155.18	1,50,633.40
	Debt Securities and Subordinated Liabilities - repayment	(1,89,557.00)	(3,08,741.23)
	Borrowings- proceeds	-	5,000.00
	Borrowings - repayment	(433.60)	(2,79,582.36)
	<b>Net cash (used in)/generated from financing activities (C)</b>	<b>17,262.39</b>	<b>(4,64,767.04)</b>
	<b>Net (decrease)/increase in cash and cash equivalents (A+B+C)</b>	<b>16,435.10</b>	<b>(40,056.40)</b>
	Opening Cash & cash equivalents	19,201.90	59,258.30
	Closing Cash & cash equivalents	35,637.00	19,201.90



IIFL WEALTH PRIME LIMITED  
(FORMERLY IIFL WEALTH FINANCE LIMITED)

CIN: U65990MH1994PLC080646

IIFL Centre, Kamala City, Senapati Bapat Marg, Lower Parel (West), Mumbai-  
400013, Maharashtra, India. Telephone +91 22 4876 5600, Fax +91 22 4875 5606

Email id: nbfc-compliance@iiflw.com

Website: www.iiflwealthprime.com

3. These consolidated financial results for the year ended March 31, 2022, have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on May 03, 2022. The Statutory Auditors have conducted audit and have issued an unmodified opinion on the financial results for the year ended March 31, 2022. These consolidated financial results have been extracted from Consolidated Financial Statement.

4. The above consolidated financial results have been prepared in the format specified in Division III of Schedule III of Companies Act, 2013 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and in accordance with Indian Accounting Standards ("IND AS") notified under Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) rules, 2016, prescribed under Section 133 of the Companies Act, 2013 (the "Act") read with relevant Rules issued thereunder and other accounting principles generally accepted in India. Any application guidance/clarification/directions issued by the Reserve Bank of India or other regulators are implemented as and when they issued/applicable.

5. Products offered by IIFL Wealth Finance Limited (the Company), i.e. lending, credit solutions etc. forms part of the Wealth Management segment. The distribution business acquired by the Company by way of slump sale also forms key part of the same Cash Generating Unit (CGU). The credit solutions and other products of IIFL Wealth Finance Limited are principally offered to the clients, who form part of the Wealth Management CGU.

In view of the above, in the opinion of the entity's chief operating decision maker (CoDM), there is only one reportable business segment as envisaged by Ind AS 108 'Operating Segments', as prescribed under section 133 of the Act. Accordingly, no separate disclosure for segment reporting is required to be made in the financial statements of the Company. Secondary segment information based on geography has not been presented as the Company operates primarily in India and the Company perceives that there is no significant difference in its risk and returns in operating from different geographic areas within India.

6. The Company had entered into Share Purchase Agreement with L&T Finance Holdings Limited. on August 28, 2019 to acquire 100% holding in L&T Capital Markets limited as on March 31, 2020 the transaction was yet to be consummated pending, inter-alia, regulatory approvals. Hence no impact has been given for such acquisition as at March 31, 2020. Pursuant to the provisions of the said Agreement, the Company placed certain investments amounting to `Rs. 4,600 lakhs (Market Value Rs 4,737.81 lakhs as on March 31, 2020) and funds of Rs 3,000 lakhs in an escrow account with a Bank acting as an escrow agent. The Company has completed the acquisition of 100% equity shares of L&T Capital Markets Limited (LTCM), for a total consideration of INR 23,000 lakhs plus available cash/ cash equivalents etc. The transaction was consummated on April 24, 2020, after receiving requisite regulatory approvals.

7. With a view to consolidate the distribution businesses of IIFL Wealth Management Limited under a single wholly owned subsidiary, it is proposed to demerge the distribution business from IIFL Wealth Prime Limited ("IWPL") to IIFL Wealth Distribution Services Limited ("IWDSL"). In this regard, the Boards of Directors of IIFL Wealth Capital Market Limited (IWCML) and IWPL and IWDSL have approved the the Composite Scheme of Arrangement under Sections 230 to 232 of the Companies Act, 2013 ("Scheme"). In this Scheme, it is proposed to amalgamate IWCML with IWPL and transfer the distribution business from IWPL and IWCML to IWDSL. The appointed date for the Scheme is April 1, 2021 and the necessary accounting adjustments basis the scheme will be given effect to, upon receipt of necessary statutory and regulatory approvals.

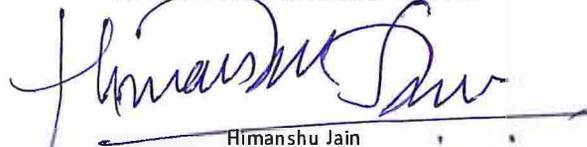
8. The consolidated financial results for the year ended March 31, 2021 were extracted from the special purpose audit of the consolidated financial statement and have not been reviewed / audited by the erstwhile auditor of the Company.

9. The Board of Directors in their meeting held on May 03, 2022 have recommended a final dividend of Rs. 3.60 per equity share for the financial year 2021-22 amounting to Rs. 10,997.78 lakhs, subject to approval of the shareholders in the forthcoming Annual General Meeting of the Company.

10. The information as required by Regulation 52(4) of SEBI (Listing obligations and Disclosure requirements) Regulations, 2015 as amended is attached as annex I.

11. The previous year figures have been reclassified/regrouped to conform to the figures of the current year.

For and on behalf of Board of Directors



Himanshu Jain  
Whole Time Director  
and Chief Executive Officer  
(DIN: 02052409)



Place : Mumbai  
Date: May 03, 2022

**IIFL WEALTH PRIME LIMITED**  
(FORMERLY IIFL WEALTH FINANCE LIMITED)

CIN: U65990MH1994PLC080646

IIFL Centre, Kamala City, Senapati Bapat Marg, Lower Parel (West), Mumbai-400013, Maharashtra, India. Telephone +91 22 4876 5600, Fax +91 22 4875 5606

Email id: nbfc-compliance@iiflw.com

Website: www.iiflwealthprime.com

**Annex I:**

Disclosure in compliance with the Regulation 52(4) of Listing Regulations, 2015 for the year ended March 31, 2022

Sr. No.	Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021
1	Debt- Equity Ratio <sup>1</sup>	2.79	2.94
2	Debt Service Coverage ratio <sup>2</sup>	Not Applicable	Not Applicable
3	Interest Service Coverage ratio <sup>2</sup>	Not Applicable	Not Applicable
4	Outstanding redeemable preference shares	Not Applicable	Not Applicable
5	Capital redemption reserve (Rs. In lakhs)	23.00	23.00
6	Debenture redemption reserve (Rs. In lakhs)	NIL	NIL
7	Net worth (Rs. In lakhs) <sup>3</sup>	1,89,817.80	1,69,560.40
8	Net profit after tax (Rs. In lakhs)	23,077.92	15,771.69
9	Earnings per equity share		
	Basic (Rs.)	7.55	5.16
	Diluted (Rs.)	7.55	5.16
10	Current Ratio <sup>4</sup>	Not Applicable	Not Applicable
11	Long term debt to Working Capital <sup>4</sup>	Not Applicable	Not Applicable
12	Bad debts to Account receivable <sup>4</sup>	Not Applicable	Not Applicable
13	Current Liabilities ratio <sup>4</sup>	Not Applicable	Not Applicable
14	Total Debt to Total Assets Ratio <sup>5</sup>	0.70	0.71
15	Debtors turnover <sup>4</sup>	Not Applicable	Not Applicable
16	Inventory turnover <sup>4</sup>	Not Applicable	Not Applicable
17	Operating Margin <sup>4</sup>	Not Applicable	Not Applicable
18	Net profit Margin <sup>6</sup>	19.38%	15.79%
19	Sector specific equivalent ratio:		
(a)	Capital to risk-weighted assets ratio <sup>7</sup>	Not Applicable	Not Applicable
(b)	Liquidity coverage ratio <sup>7</sup>	Not Applicable	Not Applicable
(c)	Gross stage 3 <sup>7</sup>	Not Applicable	Not Applicable
(d)	Net stage 3 <sup>7</sup>	Not Applicable	Not Applicable

**Note:**

- 1 Debt-equity ratio= (Debt securities+ Borrowings (other than debt securities)+ Subordinated liabilities)/ Networth.
- 2 Debt service coverage ratio and interest service coverage ratio shall not be applicable for Banks or Non Banking Financial Companies/Housing Finance Companies registered with the Reserve Bank of India as per Regulation 52(4) of of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3 Net worth is calculated as defined in section 2(57) of Companies Act 2013.
- 4 The Company is a Non-Banking Financial Company registered under the Reserve Bank of India Act, 1934, hence these ratios are generally not applicable.
- 5 Total debts to total assets= (Debt securities+ Borrowings (other than debt securities)+ Subordinated liabilities)/ total assets.
- 6 Net profit margin = Net profit after tax/ total income.
- 7 These ratios are not applicable to Consolidated financial results.



### Independent Auditor's Report on the Audit of Consolidated Financial Results of the Company

To  
The Board of Directors of  
IIFL Wealth Prime Limited

#### Opinion

We have audited the accompanying Consolidated Financial Results for the year ended March 31, 2022 of **IIFL Wealth Prime Limited** ( "the Holding Company"), and its subsidiaries (the Holding Company and its Subsidiaries together referred to as "the Group") for the year ended March 31, 2022 (the "Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the report of other auditor on separate audited financial statements of the subsidiaries referred to in Other Matters section below, the Statement:

- (i) Includes the results of the following entities:
  - a. IIFL Wealth Prime Limited Limited (Holding Company)
  - b. IIFL Wealth Capital Market Limited (Subsidiary)
- (ii) is presented in accordance with the requirements of Regulation 52 and Regulation 54 of the Listing Regulations; and
- (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, of the consolidated net profit and total comprehensive profit for the year ended March 31, 2022 and other financial information of the Group.

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of the Auditor's Responsibilities section below. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Statement under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

#### Emphasis of Matter

We draw attention to –

- a. Note 7 to the accompanying statement regarding the Composite Scheme of Arrangement to demerge the distribution business from the Company w.e.f. April 1, 2021, for which the



Holding Company is currently in the process of obtaining necessary statutory and regulatory approvals. Post receipt of regulatory approvals and on completion of the related procedural aspects towards the scheme, effect of such scheme will be given in the books of accounts.

Our opinion on the Statement is not modified in respect of the above matter.

### **Board of Directors' responsibility for the Financial Results**

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive loss of the Group and other financial information of the Group in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the Companies included in the group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Management and the respective Board of Directors of the Companies included in Group and of its joint ventures are responsible for assessing the ability of the Group and of its joint ventures to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Group and its joint ventures or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of Companies included in Group are also responsible for overseeing the financial reporting process of Group

### **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Group has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results / Information of the entities within the Group and its joint ventures to express an opinion on the Annual Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of the Holding Company included in the Consolidated Financial Results of which we are the independent auditor. The financial information of other entities, included in the Consolidated Financial Results has not been audited and these unaudited financial results/ statements have been approved and furnished by the management. We remain solely responsible for our audit opinion.

Materiality is the magnitude of the misstatement in the statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the statement may be influenced. We consider quantitative materiality and qualitative factors in; (i) planning the scope of our audit work and evaluating the results of our work; and (ii) to evaluate the effects of any identified misstatements in the statement.

We communicate with those charged with governance of Holding Company and regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, as amended, to the extent applicable.

#### **Other Matters**

- a) The comparative Financial Results of the Company as stated in the Statement for the year ended March 31, 2021 have neither been reviewed nor audited by the predecessor auditor.
- b) The consolidated annual financial results dealt with by this report have been prepared for the express purpose of filing with stock exchanges. These results are based on the audited



consolidated financial statements of the company for the year ended March 31, 2022 on which we issued an unmodified opinion vide our report dated May 3, 2022.

- c) We did not audit the financial statements of 1 subsidiary whose financial statements reflect total assets (before consolidation adjustments) of Rs. 7,551.53 lakh as at March 31, 2022, total revenues (before consolidation adjustments) of Rs. 3,232.71 lakh, total net loss after tax of Rs. 15.62 lakh for the year, total comprehensive loss of Rs. 1.85 lakh for the year and net cash outflow (before consolidation adjustments) amounting to Rs. 4847.18 lakh for the year ended on that date, as considered in the consolidated financial statements. These financial statements have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, and our report in terms of sub-section (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries is based solely on the audit reports of the other auditors.

Our opinion on the financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

**For Singhi & Co.**  
Chartered Accountants  
Firm Registration Number: 302049E



A handwritten signature in blue ink, appearing to read "Shweta Singhal".

Place: Mumbai  
Date: May 3, 2022  
UDIN: 22414420AIITDF7675

**Shweta Singhal**  
Partner  
Membership No: 414420

**IIFL WEALTH PRIME LIMITED**  
**(FORMERLY KNOWN AS IIFL WEALTH FINANCE LIMITED)**  
**CIN: U65990MH1994PLC080646**

6th Floor, IIFL Centre, Kamala City, Senapati Bapat Marg, Lower Parel (West), Mumbai-400013, Maharashtra, India. Telephone +91 22 4876 5600, Fax +91 22 4875 5606

Email id: nbfc-compliance@iiflw.com

Website: www.iiflwealthprime.com

**STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2022**

(₹ in lakhs)

SR. No.	Particulars	Quarter ended			Year ended	
		March 31, 2022 (Refer Note 8)	December 31, 2021 (Unaudited)	March 31, 2021 (Refer Note 8)	March 31, 2022 (Audited)	March 31, 2021 (Audited)
<b>1</b>	<b>Revenue from operations</b>					
(a)	Interest income	12,208.23	14,178.18	13,361.22	50,944.15	64,205.97
(b)	Dividend & Distribution income on investments	340.62	(109.29)	426.47	666.73	623.01
(c)	Fees and commission income	7,868.68	13,572.41	5,604.29	40,188.97	18,805.99
(d)	Net gain on fair value changes	6,232.84	8,226.17	3,876.76	24,046.17	13,430.08
	<b>Total revenue from operations</b>	<b>26,650.37</b>	<b>35,867.47</b>	<b>23,268.74</b>	<b>1,15,846.02</b>	<b>97,065.05</b>
<b>2</b>	<b>Other income</b>	6.58	1.05	11.99	22.69	15.71
<b>3</b>	<b>Total income (1+2)</b>	<b>26,656.95</b>	<b>35,868.52</b>	<b>23,280.73</b>	<b>1,15,868.71</b>	<b>97,080.76</b>
	<b>Expenses</b>					
(a)	Finance costs	8,882.31	9,114.88	9,257.27	35,717.97	41,500.10
(b)	Fees and commission expenses	2,677.21	2,864.20	938.82	9,615.70	2,495.94
(c)	Net loss on derecognition of financial instruments under amortised cost category	-	-	-	362.22	-
(d)	Impairment on financial instruments	(1,864.22)	522.33	968.23	(1,440.93)	1,724.35
(e)	Employee benefits expenses	8,851.81	8,112.58	6,386.62	29,330.98	22,170.76
(f)	Depreciation, amortization and impairment	499.94	505.59	548.51	2,023.58	2,210.20
(g)	Others expenses	3,600.54	3,176.60	2,048.83	10,634.08	7,743.03
<b>4</b>	<b>Total expenses</b>	<b>22,647.59</b>	<b>24,296.18</b>	<b>20,148.28</b>	<b>86,243.60</b>	<b>77,844.38</b>
<b>5</b>	<b>Profit before tax (3-4)</b>	<b>4,009.36</b>	<b>11,572.34</b>	<b>3,132.45</b>	<b>29,625.11</b>	<b>19,236.38</b>
<b>6</b>	<b>Tax expense:</b>					
(a)	Current tax	(800.78)	2,295.06	1,357.53	3,526.00	5,090.90
(b)	Deferred tax	865.61	642.96	(868.73)	2,785.21	(1,473.33)
<b>7</b>	<b>Profit for the period/year (5-6)</b>	<b>3,944.53</b>	<b>8,634.32</b>	<b>2,643.65</b>	<b>23,313.90</b>	<b>15,618.81</b>
<b>8</b>	<b>Other comprehensive income</b>					
(a)	(i) Items that will not be reclassified to profit or loss					
	- Remeasurements of Employee Benefits	101.29	37.42	38.12	90.70	66.14
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(25.50)	(9.41)	(9.60)	(22.83)	(16.65)
	Subtotal (a)	75.79	28.01	28.52	67.87	49.49
(b)	(i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Subtotal (b)	-	-	-	-	-
	Other comprehensive income (A+B)	75.79	28.01	28.52	67.87	49.49
<b>9</b>	<b>Total comprehensive income for the period/year (7+8)</b> <b>(Comprising profit and other comprehensive income for the period/year)</b>	<b>4,020.32</b>	<b>8,662.33</b>	<b>2,672.17</b>	<b>23,381.77</b>	<b>15,668.30</b>
<b>10</b>	<b>Earnings per equity share *</b>					
	Basic (Rs.)	1.29	2.83	0.86	7.63	5.11
	Diluted (Rs.)	1.29	2.83	0.86	7.63	5.11
<b>11</b>	<b>Paid-up equity share capital (Face value of Rs. 10/- each)</b>	30,549.38	30,549.38	30,549.38	30,549.38	30,549.38
<b>12</b>	<b>Other equity</b>				1,59,330.13	1,38,850.56

\* EPS for Period Ended is not annualised



**IIFL WEALTH PRIME LIMITED**  
**(FORMERLY KNOWN AS IIFL WEALTH FINANCE LIMITED)**  
**CIN: U65990MH1994PLC080646**

6th Floor, IIFL Centre, Kamala City, Senapati Bapat Marg, Lower Parel (West), Mumbai-400013, Maharashtra, India. Telephone +91 22 4876 5600, Fax +91 22 4875 5606

Email id: nbfc-compliance@iiflw.com

Website: www.iiflwealthprime.com

**Notes:**

**1. STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2022**

(₹ in lakhs)

Sr. No.	Particulars	As at March 31, 2022 (Audited)	As at March 31, 2021 (Audited)
	<b>ASSETS</b>		
<b>1</b>	<b>Financial Assets</b>		
(a)	Cash and cash equivalents	34,296.10	13,012.89
(b)	Bank balance other than (a) above	-	4,502.57
(c)	Derivative financial instruments	12.87	15,189.67
(d)	Receivables		
	(I) Trade receivables	8,925.14	6,105.13
	(II) Other receivables	1,305.35	3,702.60
(e)	Loans	3,91,648.35	3,66,943.10
(f)	Investments	2,78,238.89	2,49,843.29
(g)	Other financial assets	4,960.64	9,200.88
<b>2</b>	<b>Non-Financial Assets</b>		
(a)	Current tax assets (net)	7,638.81	3,233.37
(b)	Property, plant and equipment	895.47	1,165.10
(c)	Capital work-in-progress	-	101.55
(d)	Goodwill	18,463.97	18,463.97
(e)	Other intangible assets	6,423.68	7,053.62
(f)	Right to use assets	1,282.85	2,064.09
(g)	Other non-financial assets	715.48	5,103.03
	<b>Total Assets</b>	<b>7,54,807.60</b>	<b>7,05,684.86</b>
	<b>LIABILITIES AND EQUITY</b>		
	<b>LIABILITIES</b>		
<b>1</b>	<b>Financial Liabilities</b>		
(a)	Derivative financial instruments	14,057.00	22,070.00
(b)	Payables		
	(I) Trade payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	10,183.11	3,552.57
	(II) Other payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(c)	Finance Lease Obligation	1,520.93	2,305.50
(d)	Debt securities	4,80,080.85	4,49,168.95
(e)	Borrowings (other than debt securities)	10,005.40	10,439.00
(f)	Subordinated liabilities	39,565.44	39,718.68
(g)	Other financial liabilities	2,245.89	3,578.60
<b>2</b>	<b>Non-Financial Liabilities</b>		
(a)	Current tax liabilities (net)	770.12	2,381.31
(b)	Provisions	317.04	321.08
(c)	Deferred tax liabilities (net)	4,413.76	1,605.72
(d)	Other non-financial liabilities	1,768.55	1,143.51
<b>3</b>	<b>EQUITY</b>		
(a)	Equity share capital	30,549.38	30,549.38
(b)	Other equity	1,59,330.13	1,38,850.56
	<b>Total Liabilities and Equity</b>	<b>7,54,807.60</b>	<b>7,05,684.86</b>



**IIFL WEALTH PRIME LIMITED**  
(FORMERLY KNOWN AS IIFL WEALTH FINANCE LIMITED)  
CIN: U65990MH1994PLC080646

6th Floor, IIFL Centre, Kamala City, Senapati Bapat Marg, Lower Parel (West), Mumbai-400013, Maharashtra, India. Telephone +91 22 4876 5600, Fax +91 22 4875 5606

Email id: nbfc-compliance@iiflw.com

Website: www.iiflwealthprime.com

**2. Statement of Cash Flow for the year ended March 31, 2022**

(₹ in lakhs)

Particulars	for the year ended March 31, 2022 (Audited)	for the year ended March 31, 2021 (Audited)
<b>A. Cash flows from operating activities</b>		
Net profit before taxation	29,625.11	19,236.38
Adjustments for:		
Depreciation & amortisation	2,023.58	2,210.20
Provisions for employee benefits	169.33	193.37
Provisions for leave encashment	13.67	-
Net gain on fair value changes in Financial Instrument : Investments	(31,641.76)	(35,757.36)
Impairment on Financial Instruments	(1,440.93)	1,724.27
Mark to Market on Derivative Financial Instrument	5,004.14	(2,955.94)
Mark to Market on Borrowings	7,240.46	11,423.95
Interest Income	(50,944.15)	(64,205.97)
Finance Cost	35,717.97	41,261.54
Profit/(Loss) on sale of fixed assets	-	13.77
Dividend/distribution Income from investments	(666.73)	(623.01)
Gain on Termination of Lease	(14.68)	-
Interest received	52,950.60	72,421.73
Interest paid	(32,797.94)	(34,368.47)
Dividend/distribution Income from investments received	666.73	623.01
<b>Operating profit before working capital changes</b>	<b>15,905.40</b>	<b>11,197.47</b>
<b>Changes in working Capital :</b>		
(Increase)/ Decrease in Financial/Non-financial Assets	22,727.31	8,035.53
Increase/ (Decrease) in Financial/Non-financial Liabilities	(2,956.36)	(6,645.72)
<b>Cash generated from operations</b>	<b>35,676.35</b>	<b>12,587.28</b>
Decrease/(Increase) in Loans	(24,177.75)	9,983.54
<b>Cash generated from operating activities</b>	<b>11,498.60</b>	<b>22,570.82</b>
Net income tax (paid) / refunds	(9,542.64)	(3,578.31)
<b>Net cash generated from operating activities (A)</b>	<b>1,955.96</b>	<b>18,992.51</b>
<b>B. Cash flows from investing activities</b>		
Purchase of Investments	(11,17,295.10)	(12,47,710.61)
Proceeds on Sale of investments	11,19,450.32	16,54,571.87
(Purchase)/ Sale of Property, plant and equipment (includes intangible assets)-Net	(90.36)	(571.13)
<b>Net cash generated from investing activities (B)</b>	<b>2,064.86</b>	<b>4,06,290.13</b>
<b>C. Cash flows from financing activities</b>		
Dividend Paid	(2,902.19)	(32,076.85)
Debt Securities and Subordinated Liabilities - proceeds	2,10,155.18	1,50,633.40
Debt Securities and Subordinated Liabilities - repayment	(1,89,557.00)	(3,08,741.23)
Borrowings - proceeds	-	5,000.00
Borrowings - repayment	(433.60)	(2,79,582.36)
<b>Net cash (used in)/generated from financing activities (C)</b>	<b>17,262.39</b>	<b>(4,64,767.04)</b>
<b>Net (decrease)/increase in cash and cash equivalents (A+B+C)</b>	<b>21,283.21</b>	<b>(39,484.40)</b>
Opening Cash & cash equivalents	13,012.89	52,258.73
<b>Closing Cash &amp; cash equivalents</b>	<b>34,296.10</b>	<b>12,774.33</b>
<b>Reconciliation of Cash &amp; cash equivalents with the Balance Sheet:</b>		
Cash and Cash Equivalents as per Ind AS 7	34,296.10	13,012.89
Add: In Fixed deposits with maturity more than 3 months	-	-
Cash & cash equivalents	34,296.10	13,012.89



**IIFL WEALTH PRIME LIMITED**  
(FORMERLY KNOWN AS IIFL WEALTH FINANCE LIMITED)  
CIN: U65990MH1994PLC080646

6th Floor, IIFL Centre, Kamala City, Senapati Bapat Marg, Lower Parel (West), Mumbai-400013, Maharashtra, India. Telephone +91 22 4876 5600, Fax +91 22 4875 5606  
Email id: nbfc-compliance@iiflw.com  
Website: www.iiflwealthprime.com

3. These standalone financial results for the quarter and year ended March 31, 2022, have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on May 03, 2022. The Statutory Auditors have conducted audit and have issued an unmodified opinion on the financial results for the quarter and year ended March 31, 2022. These standalone financial results have been extracted from Standalone Financial Statement.

4. The above financial results have been prepared in the format specified in Division III of Schedule III of Companies Act, 2013 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and in accordance with Indian Accounting Standards ("IND AS") notified under Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) rules, 2016, prescribed under Section 133 of the Companies Act, 2013 (the "Act") read with relevant Rules issued thereunder and other accounting principles generally accepted in India. Any application guidance/clarification/directions issued by the Reserve Bank of India or other regulators are implemented as and when they issued/applicable.

5. The Board of Directors in their meeting held on May 03, 2022 have recommended a final dividend of Rs. 3.60 per equity share for the financial year 2021-22 amounting to Rs. 10,997.78 lakhs, subject to approval of the shareholders in the forthcoming Annual General Meeting of the Company.

6. Products offered by IIFL Wealth Prime Limited (formerly known as IIFL Wealth Finance Limited) (the Company), i.e. lending, credit solutions etc. forms part of the Wealth Management segment. The distribution business acquired by the Company by way of slump sale also forms key part of the same Cash Generating Unit (CGU). The credit solutions and other products of IIFL Wealth Prime Limited (formerly IIFL Wealth Finance Limited) are principally offered to the clients, who form part of the Wealth Management CGU.

In view of the above, in the opinion of the entity's chief operating decision maker (CoDM), there is only one reportable business segment as envisaged by Ind AS 108 'Operating Segments', as prescribed under section 133 of the Act. Accordingly, no separate disclosure for segment reporting is required to be made in the financial statements of the Company. Secondary segment information based on geography has not been presented as the Company operates primarily in India and the Company perceives that there is no significant difference in its risk and returns in operating from different geographic areas within India.

7. With a view to consolidate the distribution businesses of IIFL Wealth Management Limited under a single wholly owned subsidiary, it is proposed to demerge the distribution business from IIFL Wealth Prime Limited ("IWPL") to IIFL Wealth Distribution Services Limited ("IWDSL"). In this regard, the Boards of Directors of IIFL Wealth Capital Market Limited (IWCML) and IWPL and IWDSL have approved the the Composite Scheme of Arrangement under Sections 230 to 232 of the Companies Act, 2013 ("Scheme"). In this Scheme, it is proposed to amalgamate IWCML with IWPL and transfer the distribution business from IWPL and IWCML to IWDSL. The appointed date for the Scheme is April 1, 2021 and the necessary accounting adjustments basis the scheme will be given effect to, upon receipt of necessary statutory and regulatory approvals.

8. The figures of the quarter in each of the financial year are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures upto the end of the third quarter of the respective financial year. The financial results for the year ended March 31, 2021 were audited by the erstwhile statutory auditors.

9. Information as required by Regulation 54 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015: Security Coverage available as on March 31, 2022 in case of Secured non-convertible debentures issued by the Company is 1.26 times. The secured non-convertible debentures issued by the Company are fully secured by creation and maintenance of exclusive charge on specific receivables and investments of the Company, to the extent as stated in the respective Information Memorandum.

**10. Disclosures pursuant to Master Direction - Reserve Bank of India (Transfer of Loan Exposures) Directions, 2021 in terms of RBI circular RBI/DOR/2021-22/86 DOR.STR.REC.51/21.04.048/2021-22 dated September 24, 2021:**

i) Details of assets transferred during the year ended March 31, 2022:

Sr. No.	Particulars	(Rs in lakhs)		
		To ARCs	To permitted	To other transferees No. transferees
1	No. of accounts sold (No.s)	1	-	-
2	Aggregate principal outstanding of loan transferred	2,406.76	-	-
3	Weighted average residual tenor of the loans transferred (months)	-	-	-
4	Net book value of loans transferred (at the time of transfer)	2,166.09	-	-
5	Aggregate consideration	2,300.00	-	-
6	Additional consideration realized in respect of accounts transferred in earlier	-	-	-

ii The Company has not purchased any stressed loans and loans in default during the year ended March 31, 2022.

10. Pursuant to Regulation 52(7) of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, Proceeds of Non-Convertible Debentures (NCDs) issued by the Company and outstanding as on March 31, 2022 are being utilized as per the objects stated in the offer document.

11. Information as required pursuant to Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, is attached as annexure I.

12. Previous period/year figures have been regrouped/reclassified to make them comparable with those of current period/year.



For IIFL Wealth Prime Limited  
(FORMERLY KNOWN AS IIFL WEALTH FINANCE LIMITED)  
  
Himanshu Jain  
Whole Time Director and CEO  
(DIN: 02052409)

**IIFL WEALTH PRIME LIMITED**  
(FORMERLY KNOWN AS IIFL WEALTH FINANCE LIMITED)

CIN: U65990MH1994PLC080646

6th Floor, IIFL Centre, Kamala City, Senapati Bapat Marg, Lower Parel (West), Mumbai-400013, Maharashtra, India. Telephone +91 22 4876 5600, Fax +91 22 4875 5606

Email id: nbfc-compliance@iiflw.com

Website: www.iiflwealthprime.com

**Annexure 1 : Disclosure in compliance with Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, for the year ended March 31, 2022**

SR. No.	Particulars	2021-22	2020-21
1	Debt - equity ratio <sup>1</sup>	2.79	2.95
2	Debt service coverage ratio <sup>2</sup>	Not applicable	Not applicable
3	Interest service coverage ratio <sup>2</sup>	Not applicable	Not applicable
4	Outstanding redeemable preference shares (quantity and value)	Not applicable	Not applicable
5	Capital redemption reserve (Rs. In lakhs)	23.00	23.00
6	Debenture redemption reserve (Rs. In lakhs)	NIL	NIL
7	Net worth (Rs. In lakhs) <sup>3</sup>	1,89,879.51	1,69,399.94
8	Net profit after tax (Rs. In lakhs)	23,313.90	15,618.81
9	Earnings per equity share :		
(a)	Basic (Rs.)	7.63	5.11
(b)	Diluted (Rs.)	7.63	5.11
10	Current ratio <sup>4</sup>	Not applicable	Not applicable
11	Long term debt to working capital <sup>4</sup>	Not applicable	Not applicable
12	Bad debts to accounts receivable <sup>4</sup>	Not applicable	Not applicable
13	Current liability ratio <sup>4</sup>	Not applicable	Not applicable
14	Total debts to total assets ratio <sup>5</sup>	0.70	0.71
15	Debtors turnover <sup>4</sup>	Not applicable	Not applicable
16	Inventory turnover <sup>4</sup>	Not applicable	Not applicable
17	Operating margin <sup>4</sup>	Not applicable	Not applicable
18	Net profit margin <sup>6</sup>	20.12%	16.09%
19	Sector specific equivalent ratio:		
(a)	Capital to risk-weighted assets ratio <sup>7</sup>	23.61%	23.11%
(b)	Liquidity coverage ratio <sup>7</sup>	5153.00%	2198.00%
(c)	Gross stage 3	0.00%	0.00%
(d)	Net stage 3	0.00%	0.00%

**Note:**

- Debt-equity ratio = (Debt securities + Borrowings (other than debt securities) + Subordinated liabilities) / Networth.
- Debt service coverage ratio and interest service coverage ratio shall not be applicable for Banks or Non Banking Financial Companies/Housing Finance Companies registered with the Reserve Bank of India as per Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- Net worth is calculated as defined in section 2(57) of Companies Act 2013.
- The Company is a Non-Banking Financial Company registered under the Reserve Bank of India Act, 1934, hence these ratios are generally not applicable.
- Total debts to total assets = (Debt securities + Borrowings (other than debt securities) + Subordinated liabilities) / total assets.
- Net profit margin = Net profit after tax / total income.
- Capital to risk-weighted assets ratio and Liquidity coverage ratio, are calculated as per the RBI guidelines.



**Independent Auditor's Report on Audited Quarter and Year ended March 31, 2022, financial results of IIFL Wealth Prime Limited pursuant to Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015**

To  
The Board of Directors of  
IIFL Wealth Prime Limited,

**Report on the Audit of the Standalone Financial Results**

**Opinion**

1. We have audited the accompanying Statement of Standalone Financial Results of IIFL Wealth Prime Limited ("the Company" / "NBFC") for the quarter and year ended March 31, 2022 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), which has been initialled by us for identification purpose only.

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- i) are presented in accordance with the requirements of Regulation 52 of the Listing Regulations in this regard; and
- ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards, RBI guidelines and other accounting principles generally accepted in India of the net profit including other comprehensive income and other financial information for the quarter and year ended March 31, 2022.

**Basis of Opinion**

2. We conducted our audit of the financial results in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 ("the Act)". Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the financial results section of our report. We are Independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 ("the Act") and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



### **Emphasis of Matter**

3. We draw attention to Note 7 of the financial results, regarding the Composite Scheme of Arrangement to demerge the distribution business from the Company w.e.f. April 1, 2021, for which the Company is currently in the process of obtaining necessary statutory and regulatory approvals. Post receipt of regulatory approvals and on completion of the related procedural aspects towards the scheme, effect of such scheme will be given in the books of accounts

Our Opinion is not modified in respect of this matter.

### **Board of Directors' responsibility for the Financial Results**

4. These financial results have been prepared on the basis of the audited annual financial statements. The Company's Board of Directors is responsible for the preparation of these financial results that give a true and fair view of the net profit including other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with the rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Results**

5. Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with Standards on auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



i) Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

ii) Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

iv) Conclude on the appropriateness of the Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

v) Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of the misstatement in the statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the statement may be influenced. We consider quantitative materiality and qualitative factors in; (i) planning the scope of our audit work and evaluating the results of our work; and (ii) to evaluate the effects of any identified misstatements in the statement.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

## Other Matters

6. The comparative financial results of the Company as stated in statement for the quarter/year ended March 31, 2021, were audited by the predecessor auditor who expressed an unmodified opinion on those financial results on June 18, 2021. Accordingly, we, do not express any opinion, as the case may be, on the figures reported in the financial results for the quarter/year ended March 31, 2021.
7. As described in Note 8 of financial results, the figures of the quarter ended March 31, 2021, of each of the financial year are the balancing figures between the audited figures in respect



of the full financial year and the published reviewed year to date figures up to the third quarter of the respective financial year.

8. The consolidated annual financial results dealt with by this report have been prepared for the express purpose of filing with stock exchanges. These results are based on the audited consolidated financial statements of the company for the year ended March 31, 2022 on which we issued an unmodified opinion vide our report dated May 3, 2022.

Our opinion is not modified in respect of these matters.

**For Singhi & Co.**  
Chartered Accountants  
Firm Registration Number: 302049E



Place: Mumbai  
Date: May 3, 2022  
UDIN: 22414420AIISVO6515



**Shweta Singhal**  
Partner  
Membership No: 414420

# IIFL WEALTH PRIME LIMITED

(A WHOLLY OWNED SUBSIDIARY OF IIFL WEALTH MANAGEMENT LIMITED)

Annexure III

March 03, 2022

To,  
Listing Compliance Department,  
BSE Limited,  
P.J. Towers, Dalal Street,  
Mumbai – 400 001.

Dear Sir/Madam,

RE: "IIFL WEALTH PRIME LIMITED" (A wholly owned subsidiary of "IIFL Wealth Management Limited")

Subject: Submission of Statement of Material Deviations as per the Regulation 52(7) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

With reference to the Regulation 52(7) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby state that there are no deviations in use of proceeds of issue of Non-Convertible Debt securities from the objects stated in the offer document, for the quarter ended March 31, 2022.

Kindly take the same on record and acknowledge.

For IIFL Wealth Prime Limited  
(Formerly Known as IIFL Wealth Finance Limited)

  
  
**Amit Bhandari**  
Company Secretary & Compliance Officer

**IIFL WEALTH PRIME LIMITED**  
(FORMERLY KNOWN AS IIFL WEALTH FINANCE LIMITED)

Corporate & Registered Office:  
6<sup>th</sup> Floor, IIFL Centre, Kamala City, Senapati Bapat Marg,  
Lower Parel (W), Mumbai – 400 013  
Tel: (91-22) 4876 5600 | Fax: (91-22) 4646 4706

(IIFL Wealth Group)  
[www.iiflwealthprime.com](http://www.iiflwealthprime.com)

CIN: U65990MH1994PLC080646

**Annual Disclosure by the entity Identify as a Large Corporate  
Annexure XII-B2**

1. Name of Company: IIFL Wealth Prime Limited
2. CIN: U65990MH1994PLC080646
3. Report filed for F.Y.: 2021- 2022
4. Details of the Current block (all figures in Rs crore):

Sr. No.	Particulars		Rs. In Crores
i.	2-year block period (Specify financial years)		2021-2022 2022-2023
ii.	Incremental borrowing done in FY (T)	(a)	Rs. 1138.32 crores
iii.	Mandatory borrowing to be done through debt securities in FY (T)	(b) = (25% of a)	Rs. 284.58 crores
iv.	Actual borrowing done through debt securities in FY (T)	(c)	Rs. 1138.32 crores
v.	Shortfall in the borrowing through debt securities, if any, for FY (T-1) carried forward to FY (T).	(d)	NIL
vi.	Quantum of (d), which has been met from (c)	(e)	NIL
vii.	Shortfall, if any, in the mandatory borrowing through debt securities for FY (T) {after adjusting for any shortfall in borrowing for FY (T-1) which was carried forward to FY (T)} {If the calculated value is zero or negative, write "nil"}	(f)= (b)-[(c)-(e)]	NIL



*Amel*

**IIFL WEALTH PRIME LIMITED**  
(FORMERLY KNOWN AS IIFL WEALTH FINANCE LIMITED)

Corporate & Registered Office:  
6<sup>th</sup> Floor, IIFL Centre, Kamala City, Senapati Bapat Marg,  
Lower Parel (W), Mumbai - 400 013  
TEL: (91-22) 4876 5600 | FAX: (91-22) 4875 5606

(IIFL Wealth Group)  
[www.iiflwealthprime.com](http://www.iiflwealthprime.com)

CIN: U65990MH1994PLC080646



# IIFL WEALTH

5. Details of penalty to be paid, if any, in respect to previous block (all figures in Rs crore):

Sr. No.	Particulars		Details
i.	2-year Block period (Specify financial years)		2020-2021 and 2021-2022
ii.	Amount of fine to be paid for the block, if applicable	Fine = 0.2% of {{d)-(e}}	NA

Yours faithfully,  
For IIFL Wealth Prime Limited  
(Formerly known as IIFL Wealth Finance Limited)

**Amit Bhandari**  
Company Secretary  
E-mail: [amit.bhandari@iiflw.com](mailto:amit.bhandari@iiflw.com)  
Telephone No.: +91-22-48765600



**Sanjay Wadhwa**  
Chief Financial Officer  
E-mail: [sanjay.wadhwa@iiflw.com](mailto:sanjay.wadhwa@iiflw.com)  
Telephone No.: +91-22-48765600

**IIFL WEALTH PRIME LIMITED**  
(FORMERLY KNOWN AS IIFL WEALTH FINANCE LIMITED)

Corporate & Registered Office:  
6<sup>th</sup> Floor, IIFL Centre, Karmala City, Senapati Bapat Marg,  
Lower Parel (W), Mumbai - 400 013  
TEL: (91-22) 4876 5600 | FAX: (91-22) 4875 5606

(IIFL Wealth Group)  
[www.iiflwealthprime.com](http://www.iiflwealthprime.com)

CIN: U65990MH1994PLC080646

IIFL WEALTH PRIME LIMITED  
(FORMERLY IIFL WEALTH FINANCE LIMITED)  
CIN: U65990MH1994PLC080646  
IIFL Centre, Kamala City, Senapati Bapat Marg, Lower Parel (West), Mumbai-  
400013, Maharashtra, India. Telephone +91 22 4876 5600, Fax +91 22 4875 5606  
Email id: nbfc-compliance@iiflw.com  
Website: www.iiflwealthprime.com  
Statement of Consol for Related Party Transaction

Nature of Transaction	Director/Key Managerial Person	Holding Company	Subsidiary Company	Fellow Subsidiaries	Other Related Parties	(Rs. In lakhs)
						Total
<b>Amount paid/payable on account of reimbursement of Expenses for transition period and creditors paid</b>						
IIFL Wealth Management Limited	-	(51.62)	-	-	-	(51.62)
<b>Amount received/ receivable on account of Transfer of Revenue for transition period &amp; realisation of debtors</b>						
IIFL Wealth Management Limited	-	1,616.09	-	-	-	1,616.09
	-	(3,358.27)	-	-	-	(3,358.27)
<b>Dividend Paid</b>						
IIFL Wealth Management Limited	-	2,902.19	-	-	-	2,902.19
	-	(32,076.85)	-	-	-	(32,076.85)
<b>Loans Given</b>						
Mr. Yatin Shah	330.00	-	-	-	-	330.00
	(4,999.50)	-	-	-	-	(4,999.50)
Mr. Nirmal Jain	-	-	-	-	58,949.49	58,949.49
	-	-	-	-	(14,999.93)	(14,999.93)
Mrs. Madhu Jain	-	-	-	-	9,999.87	9,999.87
	-	-	-	-	(38,968.32)	(38,968.32)
Yatin Investments	-	-	-	-	13,499.76	13,499.76
	-	-	-	-	-	-
Kyrush Investments	-	-	-	-	1,840.00	1,840.00
	-	-	-	-	(3,272.18)	(3,272.18)
<b>Loan Received Back</b>						
Mr. Yatin Shah	156.00	-	-	-	-	156.00
	(4,999.50)	-	-	-	-	(4,999.50)
Mr. Nirmal Jain	-	-	-	-	58,949.49	58,949.49
	-	-	-	-	(14,999.93)	(14,999.93)
Mrs. Madhu Jain	-	-	-	-	9,999.87	9,999.87
	-	-	-	-	(38,968.32)	(38,968.32)
Yatin Investments	-	-	-	-	13,499.76	13,499.76
	-	-	-	-	-	-
Kyrush Investments	-	-	-	-	2,263.66	2,263.66
	-	-	-	-	(2,848.52)	(2,848.52)
<b>ICD Given</b>						
IIFL Investment Adviser & Trustee Services Limited	-	-	-	20,000.00	-	20,000.00
	-	-	-	(12,100.00)	-	(12,100.00)
IIFL Wealth Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	-	50,300.00	-	50,300.00
IIFL Wealth Portfolio Managers Limited ( Formerly known as IIFL Portfolio Managers Limited)	-	-	-	(14,200.00)	-	(14,200.00)
IIFL Asset Management Limited	-	-	-	1,78,000.00	-	1,78,000.00
	-	-	-	(3,91,780.00)	-	(3,91,780.00)
IIFL Wealth Management Limited	-	3,40,700.00	-	13,400.00	-	3,40,700.00
	-	(3,52,361.00)	-	(18,200.00)	-	(3,52,361.00)
<b>ICD Received Back</b>						
IIFL Investment Adviser & Trustee Services Limited	-	-	-	20,000.00	-	20,000.00
	-	-	-	(12,100.00)	-	(12,100.00)
IIFL Wealth Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	-	50,300.00	-	50,300.00
IIFL Wealth Portfolio Managers Limited ( Formerly known as IIFL Portfolio Managers Limited)	-	-	-	(14,200.00)	-	(14,200.00)
IIFL Asset Management Limited	-	-	-	1,78,000.00	-	1,78,000.00
	-	-	-	(3,91,780.00)	-	(3,91,780.00)
IIFL Wealth Management Limited	-	3,40,700.00	-	13,400.00	-	3,40,700.00
	-	(3,70,670.00)	-	(18,200.00)	-	(3,70,670.00)
<b>ICD Taken</b>						
IIFL Investment Adviser & Trustee Services Limited	-	-	-	-	-	-
	-	-	-	(2,900.00)	-	(2,900.00)
IIFL Wealth Portfolio Managers Limited ( Formerly known as IIFL Portfolio Managers Limited)	-	-	-	100.00	-	100.00
	-	-	-	(15,200.00)	-	(15,200.00)
IIFL Asset Management Limited	-	-	-	600.00	-	600.00
	-	-	-	(27,900.00)	-	(27,900.00)
IIFL Wealth Management Limited	-	10,06,300.00	-	-	-	10,06,300.00
	-	(4,73,150.00)	-	-	-	(4,73,150.00)
IIFL Wealth Capital Markets Limited (Formerly known as L & T Capital Markets Limited)	-	-	(10,600.00)	-	-	(10,600.00)
IIFL Wealth Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	-	(6,800.00)	-	(6,800.00)



**IIFL WEALTH PRIME LIMITED**  
**(FORMERLY IIFL WEALTH FINANCE LIMITED)**  
CIN: U65990MH1994PLC080646  
IIFL Centre, Kamala City, Senapati Bapat Marg, Lower Parel (West), Mumbai-  
400013, Maharashtra, India. Telephone +91 22 4876 5600, Fax +91 22 4875 5606  
Email id: nbfc-compliance@iiflw.com  
Website: www.iiflwealthprime.com  
**Statement of Consol for Related Party Transaction**

(Rs. in lakhs)						
Nature of Transaction	Director/Key Managerial Person	Holding Company	Subsidiary Company	Fellow Subsidiaries	Other Related Parties	Total
<b>ICD Repaid</b>						
IIFL Investment Adviser & Trustee Services Limited	-	-	-	(2,900.00)	-	(2,900.00)
IIFL Wealth Portfolio Managers Limited ( Formerly known as IIFL Portfolio Managers Limited)	-	-	-	100.00	-	100.00
IIFL Asset Management Limited	-	-	-	(15,200.00)	-	(15,200.00)
	-	-	-	600.00	-	600.00
	-	-	-	(27,900.00)	-	(27,900.00)
IIFL Wealth Management Limited	-	10,06,300.00	-	-	-	10,06,300.00
	-	(4,73,150.00)	-	-	-	(4,73,150.00)
IIFL Wealth Capital Markets Limited (Formerly known as L & T Capital Markets Limited)	-	-	(10,600.00)	-	-	(10,600.00)
IIFL Wealth Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	-	(6,800.00)	-	(6,800.00)
	-	-	-	-	-	-
<b>Interest Income on Loans</b>						
Kyrush Investments	-	-	-	-	11.18	11.18
	-	-	-	-	(20.14)	(20.14)
Yatin Investments	-	-	-	-	27.77	27.77
	-	-	-	-	-	-
Mr. Yatin Shah	25.51	-	-	-	-	25.51
	(13.41)	-	-	-	-	(13.41)
Mr. Nirmal Jain	-	-	-	-	96.09	96.09
	-	-	-	-	(21.90)	(21.90)
Mrs. Madhu Jain	-	-	-	-	20.37	20.37
	-	-	-	-	(54.56)	(54.56)
<b>Interest Income on ICD</b>						
IIFL Investment Adviser & Trustee Services Limited	-	-	-	33.75	-	33.75
	-	-	-	(20.86)	-	(20.86)
IIFL Wealth Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	-	86.85	-	86.85
	-	-	-	(22.93)	-	(22.93)
IIFL Wealth Portfolio Managers Limited ( Formerly known as IIFL Portfolio Managers Limited)	-	-	-	358.14	-	358.14
	-	-	-	(391.17)	-	(391.17)
IIFL Asset Management Limited	-	-	-	41.71	-	41.71
	-	-	-	(3.51)	-	(3.51)
IIFL Wealth Management Limited	-	300.86	-	-	-	300.86
	-	(610.74)	-	-	-	(610.74)
<b>Interest Expense on ICD</b>						
IIFL Investment Adviser & Trustee Services Limited	-	-	-	-	-	-
	-	-	-	(1.39)	-	(1.39)
IIFL Wealth Portfolio Managers Limited ( Formerly known as IIFL Portfolio Managers Limited)	-	-	-	0.02	-	0.02
	-	-	-	(1.11)	-	(1.11)
IIFL Asset Management Limited	-	-	-	-	-	-
	-	-	-	(19.00)	-	(19.00)
IIFL Wealth Management Limited	-	1,250.41	-	-	-	1,250.41
	-	(771.53)	-	-	-	(771.53)
IIFL Wealth Capital Markets Limited (Formerly known as L & T Capital Markets Limited)	-	-	(16.11)	-	-	(16.11)
IIFL Wealth Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	-	(1.86)	-	(1.86)
	-	-	-	-	-	-
<b>Purchase of Investment</b>						
IIFL Finance Limited (Formerly known as IIFL Holdings Limited)	-	-	-	-	(20,110.95)	(20,110.95)
	-	-	-	-	4,391.49	4,391.49
IIFL Management Services Limited	-	-	-	-	(790.80)	(790.80)
	-	-	-	-	-	-
IIFL Wealth Management Limited	-	5,421.52	-	-	-	5,421.52
	-	(1,686.86)	-	-	-	(1,686.86)
IIFL Asset Management Limited	-	-	-	(2,242.42)	-	(2,242.42)
	-	-	-	456.85	-	456.85
KYRUSH INVESTMENTS	-	-	-	-	-	-
	-	-	-	2,491.02	-	2,491.02
IIFL Wealth Portfolio Managers Limited ( Formerly known as IIFL Portfolio Managers Limited)	-	-	-	(12,488.81)	-	(12,488.81)
	-	-	-	-	-	-
<b>Redemption/Buy Back of NCD</b>						
IIFL Wealth Portfolio Managers Limited ( Formerly known as IIFL Portfolio Managers Limited)	-	-	-	2,08,748.52	-	2,08,748.52
	-	-	-	(2,99,886.00)	-	(2,99,886.00)
IIFL Wealth Management Limited	-	3,766.28	-	-	-	3,766.28
	-	-	-	-	-	-
<b>Issue of NCD</b>						
IIFL Wealth Portfolio Managers Limited ( Formerly known as IIFL Portfolio Managers Limited)	-	-	-	8,767.71	-	8,767.71
	-	-	-	(24,922.57)	-	(24,922.57)



**IIFL WEALTH PRIME LIMITED**  
**(FORMERLY IIFL WEALTH FINANCE LIMITED)**  
**CIN: U65990MH1994PLC080646**  
**IIFL Centre, Kamala City, Senapati Bapat Marg, Lower Parel (West), Mumbai-**  
**400013, Maharashtra, India. Telephone +91 22 4876 5600, Fax +91 22 4875 5606**  
**Email id: nbfc-compliance@iiflw.com**  
**Website: www.iiflwealthprime.com**  
**Statement of Consol for Related Party Transaction**

(Rs. in lakhs)						
Nature of Transaction	Director/Key Managerial Person	Holding Company	Subsidiary Company	Fellow Subsidiaries	Other Related Parties	Total
<b>Sale of Investment</b>						
IIFL Finance Limited (Formerly known as IIFL Holdings Limited)	-	-	-	-	-	-
IIFL Home Finance Limited	-	-	-	-	(8,134.61)	(8,134.61)
IIFL Facilities Services Limited	-	-	-	-	(2,249.67)	(2,249.67)
IIFL Wealth Portfolio Managers Limited (Formerly known as IIFL Portfolio Managers Limited)	-	-	-	4,375.58	-	4,375.58
IIFL Wealth Management Limited	-	(12,472.70)	-	(13,563.41)	-	(13,563.41)
						(12,472.70)
<b>Remuneration to Director/KMP/Other related parties</b>						
Mr. Himanshu Jain	297.97	-	-	-	-	297.97
	(213.84)	-	-	-	-	(213.84)
Mr. Yatin Shah	648.18	-	-	-	-	648.18
	(288.02)	-	-	-	-	(288.02)
Mr. Varun Bhagat	-	-	-	-	48.65	48.65
	-	-	-	-	(45.31)	(45.31)
<b>Gratuity Expenses</b>						
Mr. Himanshu Jain	0.01	-	-	-	-	0.01
	(2.35)	-	-	-	-	(2.35)
Mr. Varun Bhagat	-	-	-	-	0.87	0.87
	-	-	-	-	(0.36)	(0.36)
<b>Sitting Fees/Commission To Directors</b>						
Rekha Warrior	23.04	-	-	-	-	23.04
	(15.35)	-	-	-	-	(15.35)
S Narayan	17.34	-	-	-	-	17.34
	(16.60)	-	-	-	-	(16.60)
<b>Fees Earned For Services rendered</b>						
IIFL Asset Management Limited	-	-	-	1,302.86	-	1,302.86
	-	-	-	(670.70)	-	(670.70)
IIFL Wealth Portfolio Managers Limited (Formerly known as IIFL Portfolio Managers Limited)	-	-	-	1,657.40	-	1,657.40
	-	-	-	(1,182.36)	-	(1,182.36)
<b>Fees/Expenses Incurred/Reimbursed For Services Procured</b>						
IIFL Wealth Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	-	1,512.59	-	1,512.59
	-	-	-	(1,323.11)	-	(1,323.11)
IIFL Investment Adviser & Trustee Services Limited	-	-	-	347.04	-	347.04
	-	-	-	(153.41)	-	(153.41)
IIFL Wealth Management Limited	-	689.19	-	-	-	689.19
	-	(637.60)	-	-	-	(637.60)
IIFL Wealth Altiore Limited (Formerly known as IIFL Altiore Advisors Limited)	-	-	-	(1.24)	-	(1.24)
IIFL INC	-	-	-	-	-	-
	-	-	-	(475.60)	-	(475.60)
<b>Corporate Social Responsibility (CSR)</b>						
IIFLW CSR Foundation	-	-	-	301.45	-	301.45
	-	-	-	(447.78)	-	(447.78)
<b>Allocation / Reimbursement of expenses Received</b>						
IIFLW CSR Foundation	-	-	-	-	-	-
	-	-	-	(4.25)	-	(4.25)
<b>Allocation / Reimbursement of expenses Paid</b>						
IIFL Management Services Limited	-	-	-	-	1.55	1.55
	-	-	-	-	(0.50)	(0.50)
IIFL Wealth Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	-	13.07	-	13.07
IIFL Wealth Management Limited	-	1,055.83	-	(7.46)	-	(7.46)
	-	(1,132.80)	-	-	-	(1,132.80)





**IIFL WEALTH PRIME LIMITED**  
**(FORMERLY IIFL WEALTH FINANCE LIMITED)**  
CIN: U65990MH1994PLC080646  
IIFL Centre, Kamala City, Senapati Bapat Marg, Lower Parel (West), Mumbai-  
400013, Maharashtra, India. Telephone +91 22 4876 5600, Fax +91 22 4875 5606  
Email id: nbfc-compliance@iiflw.com  
Website: www.iiflwealthprime.com  
**Statement of Consol for Related Party Transaction**

						(Rs. in lakhs)
Nature of Transaction	Director/Key Managerial Person	Holding Company	Subsidiary Company	Fellow Subsidiaries	Other Related Parties	Total
<b>(h) Amount due to / from related parties (Closing Balances):</b>						
<b>Nature of Transaction</b>	<b>Key Managerial Person</b>	<b>Holding Company</b>	<b>Subsidiary Company</b>	<b>Fellow Subsidiaries</b>	<b>Other Related Parties</b>	<b>Total</b>
<b>Sundry payables</b>						
IIFL Wealth Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	-	526.30	-	526.30
IIFL Wealth Management Limited	-	612.17	-	(288.20)	-	(288.20)
IIFL Investment Adviser & Trustee Services Limited	-	-	-	-	-	612.17
IIFL Management Services Limited	-	-	-	175.55	-	175.55
	-	-	-	(169.52)	-	(169.52)
	-	-	-	-	(0.25)	(0.25)
<b>Sundry receivables</b>						
IIFL Wealth Management Limited	-	-	-	-	-	-
IIFL Asset Management Limited	-	(1,213.84)	-	401.61	-	(1,213.84)
IIFL Investment Adviser & Trustee Services Limited	-	-	-	(232.13)	-	(232.13)
IIFL Wealth Securities IFSC Limited	-	-	-	2.00	-	2.00
	-	-	-	(2.00)	-	(2.00)
IIFL Wealth Capital Markets Limited (Formerly known as L & T Capital Markets Limited)	-	-	3.06	2.39	-	2.39
IIFL Wealth Portfolio Managers Limited (Formerly known as IIFL Portfolio Managers Limited)	-	-	(3.33)	(2.39)	-	(2.39)
IIFLW CSR Foundation	-	-	-	-	-	3.06
IIFL Securities Limited	-	-	-	576.43	-	576.43
Mr. Yatin Shah	6.52	-	-	(397.78)	-	(397.78)
Kyrush Investments	-	-	-	-	-	-
	-	-	-	-	0.86	0.86
	-	-	-	-	(3.14)	(3.14)
<b>Gratuity Liability</b>						
Mr. Himanshu Jain	12.52	-	-	-	-	12.52
Mr. Yatin Shah	(12.20)	-	-	-	-	(12.20)
Mr. Varun Bhagat	12.44	-	-	-	-	12.44
	(12.78)	-	-	-	-	(12.78)
	-	-	-	-	6.02	6.02
	-	-	-	-	(5.02)	(5.02)
<b>Receivables from Broker</b>						
IIFL Wealth Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	-	180.09	-	180.09
	-	-	-	(1,630.79)	-	(1,630.79)
<b>Investment in NCD</b>						
IIFL Home Finance Limited	-	-	-	-	-	-
Samasta Microfinance Limited	-	-	-	-	(2,650.74)	(2,650.74)
	-	-	-	-	(89.41)	(89.41)
<b>Loans Given</b>						
Mr. Yatin Shah	174.00	-	-	-	-	174.00
Kyrush Investments	-	-	-	-	-	-
	-	-	-	-	(423.66)	(423.66)



**IIFL WEALTH PRIME LIMITED**  
**(FORMERLY IIFL WEALTH FINANCE LIMITED)**  
CIN: U65990MH1994PLC080646  
IIFL Centre, Kamala City, Senapati Bapat Marg, Lower Parel (West), Mumbai-  
400013, Maharashtra, India. Telephone +91 22 4876 5600, Fax +91 22 4875 5606  
Email id: nbfc-compliance@iiflw.com  
Website: www.iiflwealthprime.com  
**Statement of Standalone for Related Party Transaction**

Nature of Transaction	Director/Key Managerial Person	Holding Company	Subsidiary Company	Fellow Subsidiaries	Other Related Parties	(Rs. in lakhs)
						Total
<b>Amount paid/payable on account of reimbursement of Expenses for transition period and creditors paid</b>						
IIFL Wealth Management Limited	-	-	-	-	-	-
	-	(51.62)	-	-	-	(51.62)
<b>Amount received/ receivable on account of Transfer of Revenue for transition period &amp; realisation of debtors</b>						
IIFL Wealth Management Limited	-	1,616.09	-	-	-	1,616.09
	-	(3,358.27)	-	-	-	(3,358.27)
<b>Dividend Paid</b>						
IIFL Wealth Management Limited	-	2,902.19	-	-	-	2,902.19
	-	(32,076.85)	-	-	-	(32,076.85)
<b>Loans Given</b>						
Mr. Yatin Shah	330.00	-	-	-	-	330.00
	(4,999.50)	-	-	-	-	(4,999.50)
Mr. Nirmal Jain	-	-	-	-	58,949.49	58,949.49
	-	-	-	-	(14,999.93)	(14,999.93)
Mrs. Madhu Jain	-	-	-	-	9,999.87	9,999.87
	-	-	-	-	(38,968.32)	(38,968.32)
Yatin Investments	-	-	-	-	13,499.76	13,499.76
	-	-	-	-	-	-
Kyrush Investments	-	-	-	-	1,840.00	1,840.00
	-	-	-	-	(3,272.18)	(3,272.18)
<b>Loan Received Back</b>						
Mr. Yatin Shah	156.00	-	-	-	-	156.00
	(4,999.50)	-	-	-	-	(4,999.50)
Mr. Nirmal Jain	-	-	-	-	58,949.49	58,949.49
	-	-	-	-	(14,999.93)	(14,999.93)
Mrs. Madhu Jain	-	-	-	-	9,999.87	9,999.87
	-	-	-	-	(38,968.32)	(38,968.32)
Yatin Investments	-	-	-	-	13,499.76	13,499.76
	-	-	-	-	-	-
Kyrush Investments	-	-	-	-	2,263.66	2,263.66
	-	-	-	-	(2,848.52)	(2,848.52)
<b>ICD Given</b>						
IIFL Investment Adviser & Trustee Services Limited	-	-	-	20,000.00	-	20,000.00
	-	-	-	(12,100.00)	-	(12,100.00)
IIFL Wealth Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	-	45,300.00	-	45,300.00
	-	-	-	(14,200.00)	-	(14,200.00)
IIFL Wealth Portfolio Managers Limited ( Formerly known as IIFL Portfolio Managers Limited)	-	-	-	1,67,800.00	-	1,67,800.00
	-	-	-	(3,91,780.00)	-	(3,91,780.00)
IIFL Asset Management Limited	-	-	-	13,400.00	-	13,400.00
	-	-	-	(18,200.00)	-	(18,200.00)
IIFL Wealth Capital Markets Limited (Formerly known as L & T Capital Markets Limited)	-	-	1,200.00	-	-	1,200.00
	-	-	-	-	-	-
IIFL Wealth Management Limited	-	2,77,900.00	-	-	-	2,77,900.00
	-	(3,52,361.00)	-	-	-	(3,52,361.00)
<b>ICD Received Back</b>						
IIFL Investment Adviser & Trustee Services Limited	-	-	-	20,000.00	-	20,000.00
	-	-	-	(12,100.00)	-	(12,100.00)
IIFL Wealth Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	-	45,300.00	-	45,300.00
	-	-	-	(14,200.00)	-	(14,200.00)
IIFL Wealth Portfolio Managers Limited ( Formerly known as IIFL Portfolio Managers Limited)	-	-	-	1,67,800.00	-	1,67,800.00
	-	-	-	(3,91,780.00)	-	(3,91,780.00)
IIFL Asset Management Limited	-	-	-	13,400.00	-	13,400.00
	-	-	-	(18,200.00)	-	(18,200.00)
IIFL Wealth Capital Markets Limited (Formerly known as L & T Capital Markets Limited)	-	-	1,200.00	-	-	1,200.00
	-	-	-	-	-	-
IIFL Wealth Management Limited	-	2,77,900.00	-	-	-	2,77,900.00
	-	(3,70,670.00)	-	-	-	(3,70,670.00)



**IIFL WEALTH PRIME LIMITED**  
(FORMERLY IIFL WEALTH FINANCE LIMITED)

CIN: U65990MH1994PLC080646

IIFL Centre, Kamala City, Senapati Bapat Marg, Lower Parel (West), Mumbai-400013, Maharashtra, India. Telephone +91 22 4876 5600, Fax +91 22 4875 5606

Email Id: nbfc-compliance@iiflw.com

Website: www.iiflwealthprime.com

**Statement of Standalone for Related Party Transaction**

Nature of Transaction	Director/Key Managerial Person	Holding Company	Subsidiary Company	Fellow Subsidiaries	Other Related Parties	(Rs. in lakhs)
						Total
<b>ICD Taken</b>						
IIFL Investment Adviser & Trustee Services Limited	-	-	-	-	-	-
				(2,900.00)	-	(2,900.00)
IIFL Wealth Portfolio Managers Limited ( Formerly known as IIFL Portfolio Managers Limited)	-	-	-	100.00	-	100.00
				(15,200.00)	-	(15,200.00)
IIFL Asset Management Limited	-	-	-	600.00	-	600.00
				(27,900.00)	-	(27,900.00)
IIFL Wealth Management Limited	-	9,97,800.00	-	-	-	9,97,800.00
		(4,73,150.00)	-	-	-	(4,73,150.00)
IIFL Wealth Capital Markets Limited (Formerly known as L & T Capital Markets Limited)	-	-	11,000.00	-	-	11,000.00
			(10,600.00)	-	-	(10,600.00)
IIFL Wealth Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	-	-	-	-
				(6,800.00)	-	(6,800.00)
<b>ICD Repaid</b>						
IIFL Investment Adviser & Trustee Services Limited	-	-	-	-	-	-
				(2,900.00)	-	(2,900.00)
IIFL Wealth Portfolio Managers Limited ( Formerly known as IIFL Portfolio Managers Limited)	-	-	-	100.00	-	100.00
				(15,200.00)	-	(15,200.00)
IIFL Asset Management Limited	-	-	-	600.00	-	600.00
				(27,900.00)	-	(27,900.00)
IIFL Wealth Management Limited	-	9,97,800.00	-	-	-	9,97,800.00
		(4,73,150.00)	-	-	-	(4,73,150.00)
IIFL Wealth Capital Markets Limited (Formerly known as L & T Capital Markets Limited)	-	-	11,000.00	-	-	11,000.00
			(10,600.00)	-	-	(10,600.00)
IIFL Wealth Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	-	-	-	-
				(6,800.00)	-	(6,800.00)
<b>Interest Income on Loans</b>						
Kyrush Investments	-	-	-	-	11.18	11.18
					(20.14)	(20.14)
Yatin Investments	-	-	-	-	27.77	27.77
Mr. Yatin Shah	25.51	-	-	-	-	25.51
	(13.41)	-	-	-	-	(13.41)
Mr. Nirmal Jain	-	-	-	-	96.09	96.09
					(21.90)	(21.90)
Mrs. Madhu Jain	-	-	-	-	20.37	20.37
					(54.56)	(54.56)
<b>Interest Income on ICD</b>						
IIFL Investment Adviser & Trustee Services Limited	-	-	-	33.75	-	33.75
				(20.86)	-	(20.86)
IIFL Wealth Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	-	76.55	-	76.55
				(22.93)	-	(22.93)
IIFL Wealth Portfolio Managers Limited ( Formerly known as IIFL Portfolio Managers Limited)	-	-	-	339.40	-	339.40
				(391.17)	-	(391.17)
IIFL Asset Management Limited	-	-	-	41.71	-	41.71
				(3.51)	-	(3.51)
IIFL Wealth Capital Markets Limited (Formerly known as L & T Capital Markets Limited)	-	-	0.77	-	-	0.77
				-	-	-
IIFL Wealth Management Limited	-	216.69	-	-	-	216.69
		(610.74)	-	-	-	(610.74)
<b>Interest Expense on ICD</b>						
IIFL Investment Adviser & Trustee Services Limited	-	-	-	-	-	-
				(1.39)	-	(1.39)
IIFL Wealth Portfolio Managers Limited ( Formerly known as IIFL Portfolio Managers Limited)	-	-	-	0.02	-	0.02
				(1.11)	-	(1.11)
IIFL Asset Management Limited	-	-	-	-	-	-
				(19.00)	-	(19.00)
IIFL Wealth Management Limited	-	1,244.45	-	-	-	1,244.45
		(771.53)	-	-	-	(771.53)
IIFL Wealth Capital Markets Limited (Formerly known as L & T Capital Markets Limited)	-	-	1.39	-	-	1.39
			(16.11)	-	-	(16.11)
IIFL Wealth Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	-	-	-	-
				(1.86)	-	(1.86)



**IIFL WEALTH PRIME LIMITED**  
**(FORMERLY IIFL WEALTH FINANCE LIMITED)**  
CIN: U65990MH1994PLC080G46

IIFL Centre, Kamala City, Senapati Bapat Marg, Lower Parel (West), Mumbai-  
400013, Maharashtra, India. Telephone +91 22 4876 5600, Fax +91 22 4875 5606  
Email id: nbfc-compliance@iiflw.com  
Website: www.iiflwealthprime.com

**Statement of Standalone for Related Party Transaction**

Nature of Transaction	Director/Key Managerial Person	Holding Company	Subsidiary Company	Fellow Subsidiaries	Other Related Parties	(Rs. in lakhs)
						Total
<b>Purchase of Investment</b>						
IIFL Finance Limited (Formerly known as IIFL Holdings Limited)	-	-	-	-	(20,110.95)	(20,110.95)
IIFL Management Services Limited	-	-	-	-	4,391.49	4,391.49
IIFL Wealth Management Limited	-	5,421.52	-	-	(790.80)	5,421.52
IIFL Asset Management Limited	-	(1,686.86)	-	-	-	(1,686.86)
Kyrush Investments	-	-	-	(2,242.42)	-	(2,242.42)
IIFL Wealth Portfolio Managers Limited (Formerly known as IIFL Portfolio Managers Limited)	-	-	-	456.85	-	456.85
	-	-	-	-	-	-
	-	-	-	2,491.02	-	2,491.02
	-	-	-	(12,488.81)	-	(12,488.81)
<b>Redemption/Buy Back of NCD</b>						
IIFL Wealth Portfolio Managers Limited (Formerly known as IIFL Portfolio Managers Limited)	-	-	-	2,08,748.52	-	2,08,748.52
IIFL Wealth Management Limited	-	3,766.28	-	(2,99,886.00)	-	(2,99,886.00)
	-	-	-	-	-	-
<b>Issue of NCD</b>						
IIFL Wealth Portfolio Managers Limited (Formerly known as IIFL Portfolio Managers Limited)	-	-	-	8,767.71	-	8,767.71
	-	-	-	(24,922.57)	-	(24,922.57)
<b>Sale of Investment</b>						
IIFL Finance Limited (Formerly known as IIFL Holdings Limited)	-	-	-	-	(8,134.61)	(8,134.61)
IIFL Home Finance Limited	-	-	-	-	-	-
IIFL Facilities Services Limited	-	-	-	-	(2,249.67)	(2,249.67)
IIFL Wealth Portfolio Managers Limited (Formerly known as IIFL Portfolio Managers Limited)	-	-	-	-	(500.11)	(500.11)
IIFL Wealth Management Limited	-	-	-	4,375.58	-	4,375.58
	-	-	-	(13,563.41)	-	(13,563.41)
	-	(12,472.70)	-	-	-	(12,472.70)
<b>Remuneration to Director/RMP/Other related parties</b>						
Mr. Himanshu Jain	297.97	-	-	-	-	297.97
	(213.84)	-	-	-	-	(213.84)
Mr. Yatin Shah	648.18	-	-	-	-	648.18
	(288.02)	-	-	-	-	(288.02)
Mr. Varun Bhagat	-	-	-	-	48.65	48.65
	-	-	-	-	(45.31)	(45.31)
<b>Gratuity Expenses</b>						
Mr. Himanshu Jain	0.01	-	-	-	-	0.01
	(2.35)	-	-	-	-	(2.35)
Mr. Varun Bhagat	-	-	-	-	0.87	0.87
	-	-	-	-	(0.36)	(0.36)
<b>Sitting Fees/Commission To Directors</b>						
Rekha Warrior	23.04	-	-	-	-	23.04
	(15.35)	-	-	-	-	(15.35)
S Narayan	17.34	-	-	-	-	17.34
	(16.60)	-	-	-	-	(16.60)
<b>Fees Earned For Services rendered</b>						
IIFL Asset Management Limited	-	-	-	1,293.56	-	1,293.56
	-	-	-	(670.70)	-	(670.70)
IIFL Wealth Portfolio Managers Limited (Formerly known as IIFL Portfolio Managers Limited)	-	-	-	1,657.40	-	1,657.40
	-	-	-	(1,182.36)	-	(1,182.36)
<b>Fees/Expenses Incurred/Reimbursed For Services Procured</b>						
IIFL Wealth Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	-	1,512.59	-	1,512.59
	-	-	-	(1,323.11)	-	(1,323.11)
IIFL Investment Adviser & Trustee Services Limited	-	-	-	347.04	-	347.04
	-	-	-	(153.41)	-	(153.41)
IIFL Wealth Management Limited	-	637.60	-	-	-	637.60
	-	(637.60)	-	-	-	(637.60)
IIFL Wealth Altiore Limited (Formerly known as IIFL Altiore Advisors Limited)	-	-	-	-	-	-
	-	-	-	(1.24)	-	(1.24)
IIFL INC	-	-	-	-	-	-
	-	-	-	(475.60)	-	(475.60)



**IIFL WEALTH PRIME LIMITED**  
**(FORMERLY IIFL WEALTH FINANCE LIMITED)**  
 CIN: U65990MH1994PLC080646

IIFL Centre, Kamala City, Senapati Bapat Marg, Lower Parel (West), Mumbai-  
 400013, Maharashtra, India. Telephone +91 22 4876 5600, Fax +91 22 4875 5606  
 Email id: nbfc-compliance@iiflw.com  
 Website: www.iiflwealthprime.com

**Statement of Standalone for Related Party Transaction**

Nature of Transaction	Director/Key Managerial Person	Holding Company	Subsidiary Company	Fellow Subsidiaries	Other Related Parties	(Rs. in lakhs)
						Total
<b>Corporate Social Responsibility (CSR)</b>						
IIFLW CSR Foundation	-	-	-	301.45	-	301.45
	-	-	-	(447.78)	-	(447.78)
<b>Allocation / Reimbursement of expenses Received</b>						
IIFLW CSR Foundation	-	-	-	-	-	-
	-	-	-	(4.25)	-	(4.25)
<b>Allocation / Reimbursement of expenses Paid</b>						
IIFL Management Services Limited	-	-	-	-	1.55	1.55
	-	-	-	-	(0.50)	(0.50)
IIFL Wealth Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	-	13.07	-	13.07
	-	-	-	(7.46)	-	(7.46)
IIFL Wealth Management Limited	-	1,055.83	-	-	-	1,055.83
	-	(1,132.80)	-	-	-	(1,132.80)
<b>Other funds paid</b>						
IIFL Wealth Management Limited	-	1,364.63	-	-	-	1,364.63
	-	(1,437.29)	-	-	-	(1,437.29)
IIFL Asset Management Limited	-	-	-	0.74	-	0.74
	-	-	-	(0.05)	-	(0.05)
IIFL Wealth Portfolio Managers Limited ( Formerly known as IIFL Portfolio Managers Limited)	-	-	-	14.29	-	14.29
	-	-	-	(29.67)	-	(29.67)
IIFL Wealth Capital Markets Limited (Formerly known as L & T Capital Markets Limited)	-	-	-	-	-	-
	-	-	(0.37)	-	-	(0.37)
<b>Other funds received</b>						
IIFL Wealth Management Limited	-	530.86	-	-	-	530.86
	-	(14.98)	-	-	-	(14.98)
IIFL Asset Management Limited	-	-	-	28.01	-	28.01
	-	-	-	(7.42)	-	(7.42)
IIFL Wealth Portfolio Managers Limited ( Formerly known as IIFL Portfolio Managers Limited)	-	-	-	2.46	-	2.46
	-	-	-	(17.35)	-	(17.35)
IIFL Investment Adviser & Trustee Services Limited	-	-	-	0.43	-	0.43
	-	-	-	-	-	-
IIFL Wealth Capital Markets Limited (Formerly known as L & T Capital Markets Limited)	-	-	-	-	-	-
	-	-	(1,403.34)	-	-	(1,403.34)
IIFL Securities Limited	-	-	-	-	-	-
	-	-	-	-	(0.67)	(0.67)



**IIFL WEALTH PRIME LIMITED**  
**(FORMERLY IIFL WEALTH FINANCE LIMITED)**  
 CIN: U65990MH1994PLC080646

IIFL Centre, Kamala City, Senapati Bapat Marg, Lower Parel (West), Mumbai-  
 400013, Maharashtra, India. Telephone +91 22 4876 5600, Fax +91 22 4875 5606  
 Email id: nbfc-compliance@iiflw.com  
 Website: www.iiflwealthprime.com

**Statement of Standalone for Related Party Transaction**

Nature of Transaction	Director/Key Managerial Person	Holding Company	Subsidiary Company	Fellow Subsidiaries	Other Related Parties	(Rs. in lakhs)
						Total
<b>(h) Amount due to / from related parties (Closing Balances):</b>						
<b>Sundry payables</b>						
IIFL Wealth Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	-	526.30	-	526.30
IIFL Wealth Management Limited	-	592.18	-	(288.20)	-	(288.20)
IIFL Investment Adviser & Trustee Services Limited	-	-	-	175.55	-	175.55
IIFL Management Services Limited	-	-	-	(169.52)	-	(169.52)
	-	-	-	-	(0.25)	(0.25)
<b>Sundry receivables</b>						
IIFL Wealth Management Limited	-	-	-	-	-	-
IIFL Asset Management Limited	-	(1,213.84)	-	-	-	(1,213.84)
IIFL Investment Adviser & Trustee Services Limited	-	-	-	399.02	-	399.02
IIFL Wealth Securities IFSC Limited	-	-	-	(232.13)	-	(232.13)
IIFL Wealth Capital Markets Limited (Formerly known as L & T Capital Markets Limited)	-	-	-	2.00	-	2.00
IIFL Wealth Portfolio Managers Limited (Formerly known as IIFL Portfolio Managers Limited)	-	-	-	(2.00)	-	(2.00)
IIFLW CSR Foundation	-	-	-	2.39	-	2.39
IIFL Securities Limited	-	-	-	(2.39)	-	(2.39)
Mr. Yatin Shah	6.52	-	-	-	-	6.52
Kyrush Investments	-	-	-	-	0.86	0.86
	-	-	-	-	(3.14)	(3.14)
<b>Gratuity Liability</b>						
Mr. Himanshu Jain	12.52	-	-	-	-	12.52
Mr. Yatin Shah	(12.20)	-	-	-	-	(12.20)
Mr. Varun Bhagat	12.44	-	-	-	-	12.44
	(12.78)	-	-	-	-	(12.78)
	-	-	-	-	6.02	6.02
	-	-	-	-	(5.02)	(5.02)
<b>Receivables from Broker</b>						
IIFL Wealth Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	-	180.09	-	180.09
	-	-	-	(1,630.79)	-	(1,630.79)
<b>Investment in NCD</b>						
IIFL Home Finance Limited	-	-	-	-	(2,650.74)	(2,650.74)
Samasta Microfinance Limited	-	-	-	-	(89.41)	(89.41)
<b>Loans Given</b>						
Mr. Yatin Shah	174.00	-	-	-	-	174.00
Kyrush Investments	-	-	-	-	-	-
	-	-	-	-	(423.66)	(423.66)

