Annexure H1

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The financial details of the Transferee company for the previous 3 years as per the audited statement of Accounts:

Name of the Company: ECL Finance Limited

Rs. In Crores

	As per last Audited Financial Year	**1 year prior to the last Audited Financial Year**	**2 years prior to the last Audited Financial Year**
	2023-24	**2022-23**	**2021-22**
Equity Paid up Capital	213.83	213.83	213.83
Reserves and surplus	2555.28	2457.77	2345.63
Carry forward losses		-	-
Net Worth	2759.08	2612.16	2472.10
Miscellaneous Expenditure	5.44	5.09	7.55
Secured Loans (including debt securities and subordinated liabilities)	5471.54	7637.94	8098.70
Unsecured Loans (including debt securities and subordinated liabilities)	1559.12	2430.27	2856.45
Fixed Assets (includes PPE, Intangible assets under development and other intangible assets)	76.22	97.90	93.35
Income from Operations	1238.07	1505.22	1643.37

Total Income	1273.75	1602.20	1660.77
Total Expenditure	1089.33	1467.87	1608.19
Profit before Tax	184.42	134.33	52.58
Profit after Tax	135.19	110.84	79.35
Cash profit/(loss)	(367.32)	(196.77)	(374.86)
Basic EPS	.63	0.52	0.37
Book value	12.95	12.49	11.97

Notes:

1. Reserves and surplus includes Securities Premium, Statutory Reserves, Debenture Redemption Reserve, Retained Earnings, Deemed Capital Contribution, Other comprehensive income and Revaluation Reserves;

2. Following definition of "net worth" as defined in section 2(57) of the Companies Act, 2013, as amended, has been considered:
   "net worth" means the aggregate value of the paid-up share capital and all reserves created out of the profits, securities premium account and debit or credit balance of profit and loss account, after deducting the aggregate value of the accumulated losses, deferred expenditure and miscellaneous expenditure not written off, as per the audited balance sheet, but does not include reserves created out of revaluation of assets, write-back of depreciation and amalgamation;

3. Cash profit/(loss) is Profit after Tax plus Depreciation, amortization and impairment, Deferred Tax, unrealized fair value and ECL provision.
4. Book Value is Equity Share Capital & Reserves divided by number of equity shares.

For ECL Finance Limited

Sandeep Agarwal
Chief Financial Officer