



Indus Finance Ltd

CIN : L65191TN1992PLC022317

E-mail : contact@indusfinance.com

February 11, 2025

BSE LIMITED
The General Manager,
The Corporate Relation Department,
Phiroze Jeejoybhoy Tower,
44+ Floor, Dalal Street,
Mumbai — 400 001

Scrip Code: 531841

Dear Sir/Madam,

Sub: Integrated Filing (Financial) for the Quarter and Nine months ended December 31, 2024

In terms of Regulation 33 read with Regulation 30, Schedule III, Part A, Para A (4) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the Quarter and Nine months ended December 31, 2024 along with the Limited Review reports issued by the Statutory Auditors of the Company.

Pursuant to Regulation 47 of the LODR and relevant SEBI Circular(s), the extract of the Financial Results would be published in English and Tamil Newspapers in the prescribed format, within the prescribed time. The same shall be made available on the website of the Company (<https://indusfinance.in>) as well as on the website of the stock exchange (www.bseindia.com).

The meeting commenced at 3:53 P.M. and concluded by 4:05 P.M.

Kindly take this information for your records.

Thanking you.

For Indus Finance Limited

K K Dinakar
Company Secretary & Compliance Officer



Indus Finance Limited

CIN No: L65191TN1992PLC022317

Registered Office : Kothari Buildings,4Th Floor, 114,Mahatma Gandhi Salai,Nungambakkam, Chennai Tamil Nadu 600034 INDIA

Website: www.indusfinance.in; Email : contact@indusfinance.in

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE PERIOD ENDED 31st December 2024

Amount in Lakhs

SI No	Particulars	Quarter ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
	(a) Interest Income	150.96	98.92	64.53	341.37	151.62	199.59
	(b) Dividend Income	0.00	0.32	0.00	0.32	0.23	0.25
	(c) Babt Debts Recovered	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Net Gain on Fair Value Changes	0.00	0.00	0.00	0.00	0.29	0.00
	(e) Insurance Bonus	0.00	0.00	0.00	0.00	0.00	0.00
	(f) Profit on Sale of Investments	0.00	107.25	1.67	107.25	1.67	130.47
	(g) Other Income	0.00	6.00	10.00	6.17	60.00	68.68
	Total Income	150.96	212.49	76.20	455.12	213.80	399.00
2	Expenses						
	a) Finance Costs	55.22	43.35	27.34	129.86	56.37	86.98
	b) Fees and Commission Expense	0.00	0.00	0.00	0.00	0.00	0.00
	c) Net Loss on Fair Value Changes	1.53	23.36	0.71	26.16	0.00	16.52
	d) Net Loss on Derecognition of Financial Instruments under Amortised Cost Category	0.00	0.00	0.00	0.00	0.00	0.00
	e) Employee Benefits	24.69	23.57	21.46	70.72	63.03	87.12
	f) Depreciation and amortisation expense	0.84	0.84	0.77	2.52	2.31	3.37
	g) Other expenses	19.43	23.47	15.73	73.91	39.35	68.09
	h) Loss on Sale of Investments	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses	101.71	114.59	66.02	303.17	161.07	262.08
3	Profit before exceptional item and tax (1-2)	49.25	97.90	10.17	151.95	52.74	136.92
4	Exceptional item	36.04	0.00	0.00	36.04	0.00	48.06
5	Profit before tax (3-4)	13.21	97.90	10.17	115.91	20.74	88.85
6	Tax expense	0.00	16.50	0.00	16.50	0.00	13.86
7	Net profit for the period from continuing operations (5-6)	13.21	81.40	10.17	99.41	20.74	74.99
8	Profit / (Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
9	Tax expense from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
10	Profit / (Loss) from discontinued operations (After Tax)	0.00	0.00	0.00	0.00	0.00	0.00
11	Profit / (Loss) for the period (7+8)	13.21	81.40	10.17	99.41	20.74	74.99
12	Other comprehensive income , net of income tax						
	(a) (i) Items that will not be reclassified to profit or Loss - Remeasurement of Investment in Shares	45.98	-184.58	322.26	89.66	526.55	406.31
	(ii) Income Tax relating to items that will not be reclassified to profit or Loss	-11.95	47.99	-83.79	-23.31	-136.90	-105.64
	Subtotal (A)	34.02	-136.59	238.47	66.34	389.65	300.67
	(b) (i) Items that will be reclassified to profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income Tax relating to items that will not be reclassified to profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal (B)	0.00	0.00	0.00	0.00	0.00	0.00
	Other comprehensive income (A+B)	34.02	-136.59	238.47	66.34	389.65	300.67
	TOTAL Comprehensive Income for the period (11+12) (Comprising Profit (Loss) and other Comprehensive Income for the period)	47.23	-55.19	248.64	165.76	410.39	375.66
13	Earning per equity share (for continuing operation)						
	- Basic	0.14	0.88	0.11	1.07	0.22	0.81
	- Diluted	0.14	0.88	0.11	1.07	0.22	0.81



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Notes:

- The above quarterly result for the period ended 31st December 2024 as reviewed and recommended by the Audit committee, has been approved by the Board of Directors at its meeting held on 11th February, 2025.
- The above Financial Results for the quarter ended 31st December 2024 are prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The Statutory auditors have carried out the limited review of the results for the third quarter ended 31st December 2024
- The Company operates only in one segment and figures for the previous period have been regrouped, wherever necessary, to conform to the current period classification.

For Indus Finance Limited

Bala Venckat Kutti

Chairman

(DIN: 00765036)

Date: 11-02-2025





B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. : Not Applicable

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES:

S. No.	Particulars	In INR Crore
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
3.	Total financial indebtedness of the listed entity including short- term and long-term debt	0

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) : Not Applicable

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone) (applicable only for Annual Filing i.e., 4th quarter): Not Applicable



Limited Review Report on the Unaudited Standalone Financial Results for the quarter ended December 31, 2024 and year to date results of Indus Finance Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Indus Finance Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of Indus Finance Limited ('the company') for the quarter ended December 31, 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 - "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B N Misra & Co
Chartered Accountants
Firm Reg No: 321095E

NATARAJAN Digitally signed
by NATARAJAN

CA V Natarajan
Partner

Membership No.: 204900

UDIN: 25204900BMOUJZ4963

Place: Chennai
Date: 11-02-2025