

Date: January 22, 2025

To, **BSE Limited,** Listing Department, P.J. Towers, 1st Floor, Dalal Street, Fort, Mumbai - 400 001.

Scrip Code: 526530

# Sub: Outcome of Board Meeting in accordance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that, the Board of Directors of the Company, at its meeting held on Wednesday, January 22, 2025, inter-alia considered and approved the following:

- 1. Un-Audited Financial Results (Standalone and Consolidated) of the Company and noted the Limited Review Reports of the Statutory Auditors, M/s. Seshachalam & Co., for the quarter nine months ended December 31, 2024, annexed as **Annexure I**.
- Based on the recommendation of the Nomination and Remuneration Committee, considered and approved the introduction and implementation of IIRM Employee Stock Option Plan 2025 (ESOP 2025), for grant of Employee Stock Options to Eligible Employees of the Company and its Subsidiary/ Associate Companies, subject to approval of Shareholders of the Company. The salient features of the proposed ESOP 2025 are as under:
  - a. **Ceiling:** 15,00,000 options exercisable into not more than 15,00,000 Shares of face value of Rs. 5/- each fully paid up
  - b. **Exercise Price:** The Exercise Price per Option shall be closing Market Price before the date of Grant with upto a discount of 75%.
  - c. Exercise Period: 1 year
  - d. Lock-in: Shares arising out of Exercise of Vested Options shall not be subject to any lock-in
  - e. Vesting Period: Minimum- 18 months, maximum- 90 months.
- 3. Based on the recommendation of the Nomination and Remuneration Committee, considered and approved the introduction and implementation of IIRM Employee Stock Purchase Scheme 2025 (ESPS 2025), for grant of Employee Stock Options to Eligible Employees of the Company and its Subsidiary/ Associate Companies, subject to approval of Shareholders of the Company. The salient features of the proposed ESPS are as under:
  - a. Ceiling: 5,00,000 Equity Shares of face value of Rs. 5/- each fully paid up
  - b. Exercise Price: INR. 50/- each
  - c. Lock-in period: 18 months
- 4. Scheme of Amalgamation Of Sampada Business Solutions Limited (Formerly known as Sampada Business Solutions Private Limited) ("Transferor Company" or "Sampada") with IIRM Holdings India Limited (Formerly Known As Sudev Industries Limited) ("Transferee Company" or "IIRMHIL") and their respective Shareholders and Creditors (Under Section 233 of the Companies Act, 2013), subject to the requisite approvals and sanction of Central Government through the office of the Regional Director, South East Region, Ministry of Corporate Affairs ("RD") or Registrar of Companies, Ministry of Corporate Affairs, Telangana, Hyderabad ("RoC") or Official Liquidator ("OL") or such other competent authority or regulatory body and subject to the approval of respective shareholders and / or creditors. The salient features of the proposed Scheme are as under:

# **IIRM HOLDINGS INDIA LIMITED**

(Formerly know as Sudev Industries Limited)

Registered Office: : 5th Floor, Ashoka My Home Chambers, Sindhi Colony, SP Road, Begumpet, Secunderabad, Hyderabad, 500003, Telangana, India CIN: L70200TS1992PLC189999

- 🔗 www.iirmholdings.in
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- 491 844 777 2518



- a. **Appointed Date:** The Appointed Date of the Scheme would be April 1, 2024, or such other date as may be directed or approved by the RD or any other appropriate authority.
- b. Treatment of Asset & Liabilities: The entire assets and liabilities of Sampada be transferred to IIRMHIL and recorded by IIRMHIL at their carrying values. All inter-company balances and agreements, if any, between Sampada and IIRMHIL shall come to an end and corresponding effect shall be given in the books of accounts and records of IIRMHIL for the reduction of any assets or liabilities.
- c. **Post Amalgamation Paid-up:** The entire share capital of Sampada (Transferor Company) is held by IIRMHIL (directly and jointly with the nominee shareholders). Upon the Scheme becoming effective, no shares of IIRMHIL shall be allotted in lieu or exchange of the holding of the Company in Sampada (Transferor Company) (held directly and jointly with the nominee shareholders) and accordingly, equity shares held in the Sampada (Transferor Company) shall stand cancelled on the Effective Date without any further act/instrument or deed.

Details regarding the proposed amalgamation, as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular bearing ref. no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, is annexed as **Annexure II**.

5. Amended Code of Conduct for Prohibition of Insider Trading, pursuant to the SEBI (Prohibition of Insider Trading) (Third Amendment) Regulations, 2024, notified with effect from 4 December 2024.

The Board Meeting started at 05:30 pm and concluded at 06:50 pm.

You are requested to take the same on your records.

Thanking you,

Yours faithfully, For IIRM Holdings India Limited (Formerly known as Sudev Industries Limited)

Naveen Kumar Company Secretary & Compliance Officer M. No. A51220

Encl: as above

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Independent Auditor's review report on Quarterly and Nine months Unaudited Consolidated Financial Results pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

## Review Report To the Board of Directors IIRM Holdings India Limited [Formerly known as Sudev Industries Limited]

- 1. We have reviewed the accompanying statement of unaudited consolidated financial results of **IIRM Holdings India Limited [Formerly known as Sudev Industries Limited]** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of net profit after tax and total comprehensive income for the quarter and nine months ended **December 31, 2024** ("the Statement"), attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:(a) IIRM Holdings India Limited (Formerly known as Sudev Industries Limited), the Parent

(b) Sampada Business Solutions Limited (Formerly known as Sampada Business Solutions Private Limited), Subsidiary

(c) India Insure Risk Management and Insurance Broking Services Private Limited [Subsidiary of (b) above]

(d) IIRM Global Shared Services Private Limited (formerly known as I-Share Business Services (India) Private Limited) [Subsidiary of (b) above]

(e) IIRM Wellness Services Private Limited (formerly known as Evexia Solutions Private Limited) [Subsidiary of (b) above]

(f) IIRM Holding Pte Limited [Subsidiary of (b) above]



1-11-256, Street No. 1, "Wall Street Plaza", 6th Floor, Adj. to Begumpet Airport Road, Begumpet, Hyderabad 500,016, Telangana, India. Tel.: 27844610, 27897172, 27897173, 27846130 (g) IIRM Lanka Insurance Broker Private Ltd [Subsidiary of (f) above]
(h) IIRM Maldives Private Limited [Subsidiary of (f) above]
(i) IIRM Kenya Insurance Brokers Limited Associate

(i) IIRM Kenya Insurance Brokers Limited, Associate

- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 6. We did not review the interim financial statements of 5 subsidiaries and 1 associate. 5 subsidiaries financials are included in the consolidated unaudited financial results, whose interim financial information reflect total revenues of Rs. 2,141.31 lakhs and Rs. 7,762.44 lakhs for the quarter and nine months ended December 31, 2024, total net profit after tax of Rs. 82.33 lakhs and Rs. 507.28 lakhs for the quarter and nine months ended December 31, 2024, total net profit after tax of Rs. 90.24 as considered in the Statement. This interim financial information has been reviewed by other auditors whose reports have been furnished to us by the management and our conclusion on the Statement, is so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our Conclusion on the Statement is not modified in respect of this matter with respect to our reliance on the work done and the report of other auditors.

7. IIRM Holdings Pte Limited, Singapore, a step-down subsidiary has two subsidiaries and one associate and the standalone accounts of these three entities (excluding associate) have been audited by other auditors. The Holding Company's management has provided consolidated statement for IIRM Holdings Pte Limited for consolidation of holding company accounts.

Our report on the statement is not modified in respect of the above matters with respect to our reliance on the financial statement/financial information certified by the management.

For Seshachalam & Co. Chartered Accountants (Firm's Registration No.: 003714S)



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T. Bharadwaj Partner (Membership No. 201042) UDIN: 25201042BMOMHD9507

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Place: Hyderabad Date: January 22, 2025

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	STATEMENT OF UNAUDITED CONSOLIDATED						[Rs. in lakh
	Desta Las	I	Quarter Ended		Nine mont		Year ended
Sl.No.	Particulars	31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
I	Revenue from operations	(Unaudited)	(Unaudited)	[Refer Note 6]	(Unaudited)	[Refer Note 6]	(Audited)
•	a. Income from operations	5,032.01	4,791.76	-	16,396.30	-	17,782.6
	b. Other operating income	-	-	-		-	
II	Other income	12.58	31.55	-	53.33	-	217.1
ш	Total income [I+II]	5,044.58	4,823.32	-	16,449.62	-	17,999.8
IV	Expenses a. Employees benefit expense	2,950.71	2,696.76		9,817.17		10,381.0
	b. Finance costs	65.14	68.75		186.96	-	297.2
	c. Depreciation and amortisation expense	303.09	302.83	-	893.61	-	1,192.
	d. Other expenses	1,254.56	826.66	-	2,932.94	-	2,962.
	Total expenses	4,573.50	3,895.00	-	13,830.68	-	14,835.
v	Profit/(Loss) Before Tax and Extraordinary items [I-II]	471.08	928.32		2,618.94		3,164.
	The second second second						
VI	Extraordinary items a. Prior period expense	_	7.79		7.79		
			1.1.7		1.1.5		
VII	Profit before tax[V-VI]	471.08	920.52	-	2,611.14		3,164.8
VIII	Tax expense:						
	a. Current tax	133.42	195.41	-	642.04	-	906.
	b. Prior year tax	41.13	(16.41)	-	32.52	-	(3.
	c. Deferred tax	(9.86)	(11.59)	-	(29.09)	-	(1.
	Total tax expense	164.69	167.41	-	645.47	-	901.
іх	Net profit after tax [VII-VIII]	306.39	753.12	-	1,965.68		2,263.
		500.59	, 33.12	-	1,703.00	-	2,203.
х	Other comprehensive income						
	Items that will not be reclassified to profit or loss	-	(0.00)	-	0.01	-	(19.
	Total other comprehensive income	-	(0.00)	-	0.01	-	(19.)
	Total comprehensive income [IX+X]	306.39	753.12	-	1,965.69	-	2,243.
	Earnings per share (EPS)						
	Basic and diluted [In Rs]	0.45	1.11	-	2.88	-	12.
					2.00		12.
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Independent Auditor's review report on Quarterly and Nine months Unaudited Standalone Financial Results of the company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

#### Review Report To the Board of Directors IIRM Holdings India Limited [Formerly known as Sudev Industries Limited]

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of **IIRM Holdings India Limited [Formerly known as Sudev Industries Limited]** ("the Company"), for the quarter and nine months ended **December 31, 2024** ("the Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard (Ind AS) 34 "Interim Financial Reporting", prescribed under Section 133 of Companies Act 2013 read as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Seshachalam & Co. Chartered Accountants (Firm's Registration No.: 003714S)

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**T. Bharadwaj** Partner (Membership No. 201042) **UDIN:** 25201042BMOMHC8618

Place: Hyderabad Date: January 22, 2025 FRABA

Sr. No		FINANCIAL RESULTS		R AND NINE MONTH	S ENDED DECEMBE	R 31, 2024	
Sr. No							[Rs. in lakh
Sr. No		Quarter Ended			Nine months Ended		Year ended
011110	Particulars	31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations						
	a. Income from operations	98.00	35.00	101.30	233.00	162.29	170.2
	b. Other operating income		-	-	-	-	-
п	Other income	0.05	-	-	0.05	-	-
ш	Total income [I+II]	98.05	35.00	101.30	233.05	162.29	170.2
IV	Expenses						
	a. Employees benefit expense	41.82	5.12	4.96	50.70	7.75	10.
	b. Finance costs	0.00	0.19	0.14	0.21	0.19	0.
	c. Depreciation and amortisation expense	0.07	0.07	0.13	0.22	0.22	0.3
	d. Other expenses	10.99	17.67	8.68	35.43	57.40	61.
	Total expenses	52.89	23.07	13.92	86.56	65.56	72.6
V	Profit before tax & exceptional items[III-IV]	45.17	11.93	87.38	146.49	96.74	97.6
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before tax[V-VI]	45.17	11.93	87.38	146.49	96.74	97.6
VIII	Tax expense:						
	a. Current tax	12.57	4.95	22.72	40.75	25.15	25.4
	b. Prior year tax	32.03	(8.61)	(0.00)	23.42	(3.50)	(3.5
	c. Deferred tax	(0.01)	(0.01)	(0.01)	(0.02)	0.01	(0.0
	Total tax expense	44.59	(3.67)	22.71	64.15	21.66	21.9
IX	Net profit after tax [VII-VIII]	0.58	15.61	64.67	82.34	75.08	75.7
х	Other comprehensive income						
	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income	-	-	-	-	-	-
	Total comprehensive income [IX+X]	0.58	15.61	64.67	82.34	75.08	75.7
	Earnings per share (EPS)						
	Basic and diluted [In Rs]	0.00	0.02	0.77	0.12	0.89	0.4
lotes:	•		•	•			
1	The above financials results are drawn in accordance with the accord Accounting Standards prescribed under Section 133 of the Compar accepted in India and guidelines issued by the Securities and Excha	nies Act, 2013 ("the Ac	t") read with relevan				
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## Annexure II

Sr. No.	Particulars	Details				
1.	Name of the entity, forming part of the amalgamation/merger, details in brief such as, size, turnover etc.	DetailsTransferor Company: Sampada Business Solutions Limited ("Transferor Company" or "Sampada") bearing CIN: U67100TG1996PLC023230, a company incorporated on 15/02/1996 under the Companies Act, 1956, and having its registered office at 5th Floor, Ashoka My Home Chambers, Sindhi Colony, SP Road, Begumpet, Secunderabad, Telangana – 500003, India.Sampada became wholly owned subsidiary of IIRMHIL with effect from January 6, 2025, pursuant to acquisition of 100% Equity Shares of Sampada by IIRMHIL.The details of paid up capital, net worth, and turnover of Sampada as on/ for the period ended December 31, 2024 are as under:				
		Particulars	As an March 21, 2024 (Bs, in lakhs)			
		Paid-Up Capital	As on March 31, 2024 (Rs. in lakhs) 18,21.91			
		Turnover	240.00			
		Net worth	8,583.26			
		("Transferee Company" or "IIRMHIL") bearing CIN: L70200TS1992PLC189999, a company incorporated on 20/04/1992 under the Companies Act 1956, and having its registered office at 5th Floor, Ashoka My Home Chambers, Sindhi Colony, SP Road, Begumpet, Secunderabad, Telangana – 500003, India. The details of paid up capital, net worth, and turnover of IIRMHIL as on/ for the period ended December 31, 2024 are as under:				
		Particulars	As on March 31, 2024 (Rs. in lakhs)			
		Paid-Up Capital	34,07.21			
		Turnover	170.29			
		Net worth	3,176.00			
2.	Whether the transaction would fall within related party transactions? If yes, whether the same is done at "arm's length"	such they are related However, the said with the requirement 2013 pursuant to t Corporate Affairs, v July 17, 2014. Further, pursuant to	bly owned subsidiary of IIRMHIL and as ad party to each other. transaction shall not attract compliance hts of Section 188 of the Companies Act, he clarifications given by the Ministry of ide its General Circular No. 30/2014 dated o Regulation 23(5)(b) of the SEBI Listing lated party transaction provisions are not			

# **IIRM HOLDINGS INDIA LIMITED**

(Formerly know as Sudev Industries Limited)

Registered Office: : 5th Floor, Ashoka My Home Chambers, Sindhi Colony, SP Road, Begumpet, Secunderabad, Hyderabad, 500003, Telangana, India

## CIN: L70200TS1992PLC189999

- 🛞 www.iirmholdings.in
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- 491 844 777 2518



		applicable to the proposed Scheme, and the Scheme is also exempt from the application of SEBI Master Circular No. SEBI/HO/CFD/POD-2/P/CIR/2023/93 dated June 20, 2023.
3.	Area of business of the entity	SampadaInvestmentingroupcompanies(Unregistered-CIC).IIRMHILConsultancy services and Investments in group/associates companies, whether in India or outside.
4.	Rationale for amalgamation/ merger	<ul> <li>The proposed amalgamation would achieve the following benefits:</li> <li>1. Simplified management structure, leading to better administration and reduction in costs from more focused operational efforts, rationalization, standardization and simplification of business processes, elimination of duplication, reduction in multiplicity of legal and regulatory compliances and rationalization of administrative expenses.</li> <li>2. Greater integration and financial strength for the amalgamated entity, which would result in maximising overall shareholders value.</li> <li>3. Simplification of group structure by eliminating multiple companies within the group.</li> </ul>
5.	In case of cash consideration – amount or otherwise share exchange ratio	As Sampada is a wholly owned subsidiary of IIRMHIL, the entire issued and paid-up share capital of Sampada is being held by IIRMHIL. Therefore, upon the proposed Scheme becoming effective, all shares held by IIRMHIL in the share capital of Sampada as on the Effective Date shall stand cancelled, without any further act or deed. In lieu thereof, no allotment of any new shares or any payment will be made by IIRMHIL to the shareholders of Sampada.
6.	Brief details of the change in shareholding pattern (if any) of the listed entity.	There will be no change in the shareholding pattern of IIRMHIL pursuant to the proposed Scheme as no shares are being issued in consideration of the proposed Scheme.

[Intentionally left blank...]

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