

IIFL WEALTH PRIME LIMITED

(A WHOLLY OWNED SUBSIDIARY OF IIFL WEALTH MANAGEMENT LIMITED)

October 18, 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 October 18, 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 October 18, 2022, has inter-alia approved:

- Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2022;
- Limited review Report on the unaudited Financial Results of the Company for the quarter and half year ended September 30, 2022;

Further, we have enclosed the following:

- Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2022, as '**Annexure I**
- Disclosure in accordance with Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as part of the Unaudited Financial Results.
- Limited Review Report on the Unaudited Financial Results for the quarter and half year ended September 30, 2022, as '**Annexure II**
- 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:
6th Floor, IIFL Centre, Kamala City, Senapati Bapat Marg,
Lower Parel (W), Mumbai – 400 013
Tel: (91-22) 4876 5600 | Fax: (91-22) 4646 5606

Email ID: nbfc-compliance@iiflw.com | www.iiflwealthprime.com

(IIFL Wealth Group)



CIN: U65990MH1994PLC080646

AMFI-Registered Mutual Fund Distributor

IIFL WEALTH PRIME LIMITED

(A WHOLLY OWNED SUBSIDIARY OF IIFL WEALTH MANAGEMENT LIMITED)

- Certificate from the statutory Auditor of the Company regarding maintenance of Security cover for the listed non-convertible debentures issued by the Company on private placement basis, as 'Annexure IV'

The meeting of Board commenced at 3.30 P.M. (IST) and concluded at 7.00 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, 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. Accordingly, as per the requirement of Regulation 54(2) of Listing Regulations, 2015, we confirm that 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



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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022

(Rs. in Crore)

SR. No.	Particulars	Quarter ended			Half Year ended		Year ended
		September 30, 2022	June 30, 2022	September 30, 2021	September 30, 2022	September 30, 2021	March 31, 2022
		(Refer Note 7)	Unaudited	(Refer Note 7)	Unaudited	Unaudited	(Audited)
1	Revenue from operations						
(a)	Interest income	120.30	121.78	133.99	242.08	245.58	509.44
(b)	Dividend & Distribution income on investments	-	0.36	2.56	0.36	4.35	6.67
(c)	Fees and commission income	110.11	85.49	98.14	195.60	187.48	401.89
(d)	Net gain on fair value changes	39.65	13.50	58.00	53.15	95.87	240.46
	Total revenue from operations	270.06	221.13	292.69	491.19	533.28	1,158.46
2	Other income	0.06	-	-	0.06	0.15	0.23
3	Total income (1+2)	270.12	221.13	292.69	491.25	533.43	1,158.69
	Expenses						
(a)	Finance costs	85.15	70.89	88.65	156.04	177.21	357.18
(b)	Fees and commission expenses	(0.55)	0.91	31.62	0.36	40.74	96.16
(c)	Net loss on derecognition of financial instruments under amortised cost category	-	-	2.02	-	3.62	3.62
(d)	Impairment on financial instruments	(0.12)	(0.03)	(1.59)	(0.15)	(0.99)	(14.41)
(e)	Employee benefits expenses	64.10	63.47	68.61	127.57	123.67	293.31
(f)	Depreciation, amortization and impairment	5.72	5.11	5.10	10.83	10.18	20.24
(g)	Others expenses	21.81	22.73	21.18	44.54	38.57	106.34
4	Total expenses	176.11	163.08	215.59	339.19	393.00	862.44
5	Profit before tax (3-4)	94.01	58.05	77.10	152.06	140.43	296.25
6	Tax expense:						
(a)	Current tax	20.32	19.47	9.20	39.79	20.32	35.26
(b)	Deferred tax	(0.49)	(6.31)	8.92	(6.80)	12.76	27.85
7	Profit for the period/year (5-6)	74.18	44.89	58.98	119.07	107.35	233.14
8	Other comprehensive income						
(a)	(i) Items that will not be reclassified to profit or loss						
	- Remeasurements of Employee Benefits	(1.84)	0.54	(0.46)	(1.30)	(0.48)	0.91
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.14	(0.14)	0.12	-	0.12	(0.23)
	Subtotal (a)	(1.70)	0.40	(0.34)	(1.30)	(0.36)	0.68
(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)	(1.70)	0.40	(0.34)	(1.30)	(0.36)	0.68
9	Total comprehensive income for the period/year (7+8) (Comprising profit and other comprehensive income for the period/year)	72.48	45.29	58.64	117.77	106.99	233.82
10	Earnings per equity share *						
	Basic (Rs.)	2.43	1.47	1.93	3.90	3.51	7.63
	Diluted (Rs.)	2.43	1.47	1.93	3.90	3.51	7.63

* EPS for Period Ended is not annualised



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Notes:

1. STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2022

(Rs. in Crore)

Sr. No.	Particulars	As at September 30, 2022 (Unaudited)	As at March 31, 2022 (Audited)
	ASSETS		
1	Financial Assets		
(a)	Cash and cash equivalents	141.88	342.96
(b)	Bank balance other than (a) above	-	-
(c)	Derivative financial instruments	0.47	0.13
(d)	Receivables		
	(I) Trade receivables	120.83	89.25
	(II) Other receivables	20.08	13.05
(e)	Loans	4,006.38	3,916.48
(f)	Investments	2,445.54	2,782.39
(g)	Other financial assets	69.19	49.61
2	Non-Financial Assets		
(a)	Current tax assets (net)	87.82	76.39
(b)	Property, plant and equipment	8.01	8.95
(c)	Capital work-in-progress	4.30	-
(d)	Goodwill	184.64	184.64
(e)	Other intangible assets	61.55	64.24
(f)	Right to use assets	32.89	12.83
(g)	Other non-financial assets	7.02	7.09
	Total Assets	7,190.60	7,548.01
	LIABILITIES AND EQUITY		
	LIABILITIES		
1	Financial Liabilities		
(a)	Derivative financial instruments	49.08	140.57
(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	54.04	101.83
	(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	36.03	15.21
(d)	Debt securities	4,635.95	4,800.81
(e)	Borrowings (other than debt securities)	190.37	100.05
(f)	Subordinated liabilities	226.23	395.65
(g)	Other financial liabilities	6.87	22.46
2	Non-Financial Liabilities		
(a)	Current tax liabilities (net)	33.21	7.64
(b)	Provisions	5.09	3.17
(c)	Deferred tax liabilities (net)	37.34	44.14
(d)	Other non-financial liabilities	9.80	17.69
3	EQUITY		
(a)	Equity share capital	305.49	305.49
(b)	Other equity	1,601.10	1,593.30
	Total Liabilities and Equity	7,190.60	7,548.01



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2. Statement of Cash Flow for the Half year ended September 30, 2022:

(Rs. in Crore)

Particulars	for the Half year ended September 30, 2022 (Unaudited)	for the Half year ended September 30, 2021 (Unaudited)
A. Cash flows from operating activities		
Net profit before taxation	152.06	140.43
Adjustments for:		
Depreciation & amortisation	10.83	10.18
Provisions for employee benefits	0.76	0.85
Provisions for leave encashment	0.09	-
Net gain on fair value changes in Financial Instrument : Investments	72.11	(191.92)
Impairment on Financial Instruments	(0.15)	(0.99)
Mark to Market on Derivative Financial Instrument	(2.22)	26.88
Mark to Market on Borrowings	16.69	43.32
Interest Income	(242.08)	(245.58)
Finance Cost	156.04	177.21
Dividend/distribution Income from investments	(0.36)	(4.35)
Interest received	218.59	264.30
Interest paid	(430.64)	(190.70)
Dividend/distribution Income from investments received	0.36	4.35
Operating profit before working capital changes	(47.92)	33.98
Changes in working Capital :		
(Increase)/ Decrease in Financial/Non-financial Assets	(82.00)	(13.37)
Increase/ (Decrease) in Financial/Non-financial Liabilities	(142.15)	55.79
Cash generated from operations	(272.07)	76.40
Decrease/(Increase) in Loans	(69.42)	330.96
Cash generated from operating activities	(341.49)	407.36
Net income tax (paid) / refunds	(25.65)	(30.01)
Net cash generated from operating activities (A)	(367.14)	377.35
B. Cash flows from investing activities		
Purchase of Investments	(6,321.36)	(5,965.44)
Proceeds on Sale of investments	6,589.13	6,181.63
(Purchase)/ Sale of Property, plant and equipment (includes intangible assets)-Net	(5.66)	(0.82)
Net cash generated from investing activities (B)	262.11	215.37
C. Cash flows from financing activities		
Dividend Paid	(109.98)	(29.02)
Debt Securities and Subordinated Liabilities - proceeds	2,067.66	903.90
Debt Securities and Subordinated Liabilities - repayment	(2,144.04)	(1,261.96)
Borrowings - proceeds	90.31	-
Borrowings - repayment	-	(54.16)
Net cash (used in)/generated from financing activities (C)	(96.05)	(441.24)
Net (decrease)/increase in cash and cash equivalents (A+B+C)	(201.08)	151.48
Opening Cash & cash equivalents	342.96	130.13
Closing Cash & cash equivalents	141.88	281.61
Reconciliation of Cash & cash equivalents with the Balance Sheet:		
Cash and Cash Equivalents as per Ind AS 7	141.88	281.61
Add: In Fixed deposits with maturity more than 3 months	-	-
Cash & cash equivalents	141.88	281.61



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Notes:

3. These standalone financial results for the quarter and half year ended September 30, 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 October 18, 2022. The Statutory Auditors have issued limited review report with unmodified conclusion on the financial results for the quarter and half year ended September 30, 2022.

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. Further the Company has applied its significant accounting policies in the preparation of these financial results consistent with those followed in the annual financial statements for the year ended March 31, 2022.

5. 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.

6. 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 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.

7. The figures for the quarter ended September represents the difference between the published unaudited amounts of half year ended September and the published unaudited amounts of quarter ended June.

8. 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 half year ended September 30, 2021 and September 30, 2022 :

(Rs. in Crore)

Sr. No.	Particulars	September 30, 2022		September 30, 2021	
		To ARCs	To other transferees No. transferees	To ARCs	To other transferees No. transferees
1	No. of accounts sold (No.s)	-	-	1	-
2	Aggregate principal outstanding of loan transferred	-	-	24.06	-
3	Weighted average residual tenor of the loans transferred (months)	-	-	-	-
4	Net book value of loans transferred (at the time of transfer)	-	-	21.66	-
5	Aggregate consideration	-	-	23.00	-
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 half year ended September 30, 2021 and as on September 30, 2022.

9. 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 September 30, 2022 are being utilized as per the objects stated in the offer document.

10. 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.

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



For IIFL Wealth Prime Limited
(FORMERLY KNOWN AS IIFL WEALTH FINANCE LIMITED)

Himanshu Jain

Himanshu Jain

Whole Time Director and CEO
(DIN: 02052409)

Date: October 18, 2022
Place: Mumbai



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Annexure 1 : Disclosure in compliance with Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, for the half year ended September 30, 2022

SR. No.	Particulars	September 30, 2022	September 30, 2021
1	Debt - equity ratio ¹	2.65	2.60
2	Debt service coverage ratio ²	Not applicable	Not applicable
3	Interest service coverage ratio ²	Not applicable	Not applicable
4	Outstanding redeemable preference shares (quantity and value)	Not applicable	Not applicable
5	Capital redemption reserve (Rs. in crore)	0.23	0.23
6	Debenture redemption reserve (Rs. in crore)	NIL	NIL
7	Net worth (Rs. in crore) ³	1,906.36	1,771.74
8	Net profit after tax (Rs. in crore)	119.07	107.35
9	Earnings per equity share :		
(a)	Basic (Rs.)	3.90	3.51
(b)	Diluted (Rs.)	3.90	3.51
10	Current ratio ⁴	Not applicable	Not applicable
11	Long term debt to working capital ⁴	Not applicable	Not applicable
12	Bad debts to accounts receivable ⁴	Not applicable	Not applicable
13	Current liability ratio ⁴	Not applicable	Not applicable
14	Total debts to total assets ratio ⁵	0.70	0.68
15	Debtors turnover ⁴	Not applicable	Not applicable
16	Inventory turnover ⁴	Not applicable	Not applicable
17	Operating margin ⁴	Not applicable	Not applicable
18	Net profit margin ⁶	24.24%	20.12%
19	Sector specific equivalent ratio:		
(a)	Capital to risk-weighted assets ratio ⁷	25.40%	22.59%
(b)	Liquidity coverage ratio ⁷	437%	2501%
(c)	Gross stage 3	0.00%	0.00%
(d)	Net stage 3	0.00%	0.00%

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 Capital to risk-weighted assets ratio and Liquidity coverage ratio, are calculated as per the RBI guidelines.



Independent Auditor's Limited Review Report on unaudited financial results of IIFL Wealth Prime Limited for the quarter and half year ended September 30, 2022 pursuant to Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended)

To,
The Board of Directors
IIFL Wealth Prime Limited

1. We have reviewed the accompanying statement of unaudited financial results of IIFL Wealth Prime (the 'Company') for the quarter and half year ended September 30, 2022 (the 'Statement'). 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 results 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 provides 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 52 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement or that it has not been prepared in accordance with the relevant prudential norms issued by the Reserve Bank of India in respect of income recognition, asset classification, provisioning and other related matters.

Emphasis of Matter

4. Attention is invited to –
Note 6 of the unaudited financial results of the Company, 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 conclusion is not modified in respect of the above matter.



Other Matter

5. Attention is invited to –
Note 7 of the statement, the figures of the second quarter in each of the financial year are the balancing figures between figures in respect of the half year end and the year-to-date figures upto the end of the first quarter of the respective financial year

Our conclusion is not modified in respect of the above matter.

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



Shweta Singh

Shweta Singhal
Partner
Membership No: 414420

Place: Mumbai
Date: October 18, 2022
UDIN: 22414420BADYBO4167

IIFL WEALTH PRIME LIMITED

(A WHOLLY OWNED SUBSIDIARY OF IIFL WEALTH MANAGEMENT LIMITED)

Annexure III

October 18, 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 and half year ended September 30, 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



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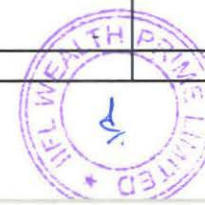
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(Rs. In Crore)

Nature of Transaction	Director/Key Managerial Person	Holding Company	Subsidiary Company	Fellow Subsidiaries	Other Related Parties	Total
Amount received/ receivable on account of Transfer of Revenue for transition period & realisation of debtors						
IIFL Wealth Management Limited	-	0.01	-	-	-	0.01
Dividend Paid						
IIFL Wealth Management Limited	-	109.98	-	-	-	109.98
Loan Received Back						
Mr. Yatin Shah	2.45	-	-	-	-	2.45
ICD Given						
IIFL Wealth Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	-	349.50	-	349.50
IIFL Wealth Portfolio Managers Limited (Formerly known as IIFL Portfolio Managers Limited)	-	-	-	243.00	-	243.00
IIFL Asset Management Limited	-	-	-	8.00	-	8.00
IIFL Wealth Management Limited	-	223.00	-	-	-	223.00
ICD Received Back						
IIFL Wealth Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	-	349.50	-	349.50
IIFL Wealth Portfolio Managers Limited (Formerly known as IIFL Portfolio Managers Limited)	-	-	-	243.00	-	243.00
IIFL Asset Management Limited	-	-	-	8.00	-	8.00
IIFL Wealth Management Limited	-	223.00	-	-	-	223.00
ICD Taken						
IIFL Wealth Management Limited	-	1,850.00	-	-	-	1,850.00
IIFL Wealth Capital Markets Limited (Formerly known as L & T Capital Markets Limited)	-	-	58.00	-	-	58.00
ICD Repaid						
IIFL Wealth Management Limited	-	1,850.00	-	-	-	1,850.00
IIFL Wealth Capital Markets Limited (Formerly known as L & T Capital Markets Limited)	-	-	58.00	-	-	58.00



IIFL WEALTH PRIME LIMITED
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CIN: U65990MH1994PLC080646

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400013, Maharashtra, India. Telephone +91 22 4876 5600, Fax +91 22 4875 5606

Email id: nbfc-compliance@iiflw.com

Website: www.iiflwealthprime.com

(Rs. In Crore)

Nature of Transaction	Director/Key Managerial Person	Holding Company	Subsidiary Company	Fellow Subsidiaries	Other Related Parties	Total
Interest Income on Loans						
Mr. Yatin Shah	0.06	-	-	-	-	0.06
Interest Income on ICD						
IIFL Wealth Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	-	0.13	-	0.13
IIFL Wealth Portfolio Managers Limited (Formerly known as IIFL Portfolio Managers Limited)	-	-	-	0.18	-	0.18
IIFL Wealth Management Limited	-	0.02	-	-	-	0.02
IIFL Assets Managements Limited	-	-	-	0.00	-	-
Interest Expense on ICD						
IIFL Wealth Management Limited	-	1.47	-	-	-	1.47
IIFL Wealth Capital Markets Limited (Formerly known as L & T Capital Markets Limited)	-	-	0.06	-	-	0.06
Purchase of Investment						
IIFL Wealth Management Limited	-	29.37	-	-	-	29.37
IIFL Wealth Portfolio Managers Limited (Formerly known as IIFL Portfolio Managers Limited)	-	-	-	28.87	-	28.87
Redemption/Buy Back of NCD						
IIFL Wealth Portfolio Managers Limited (Formerly known as IIFL Portfolio Managers Limited)	-	-	-	22.47	-	22.47
IIFL Wealth Management Limited	-	431.90	-	-	-	431.90
Issue of NCD						
IIFL Wealth Management Limited	-	37.02	-	-	-	37.02
Sale of Investment						
IIFL Wealth Portfolio Managers Limited (Formerly known as IIFL Portfolio Managers Limited)	-	-	-	219.39	-	219.39
						-



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						(Rs. In Crore)
Nature of Transaction	Director/Key Managerial Person	Holding Company	Subsidiary Company	Fellow Subsidiaries	Other Related Parties	Total
<u>Fees Earned For Services rendered</u>						-
IIFL Asset Management Limited	-		-	3.46	-	3.46
IIFL Wealth Portfolio Managers Limited (Formerly known as IIFL Portfolio Managers Limited)	-		-	4.58	-	4.58
						-
<u>Fees/Expenses incurred/Reimbursed For Services Procured</u>						-
IIFL Wealth Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	-	8.87	-	8.87
IIFL Investment Adviser & Trustee Services Limited	-	-	-	0.40	-	0.40
<u>Corporate Social Responsibility (CSR)</u>						
IIFLW CSR Foundation	-	-	-	0.63	-	0.63



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							(Rs. In Crore)
Nature of Transaction	Director/Key Managerial Person	Holding Company	Subsidiary Company	Fellow Subsidiaries	Other Related Parties	Total	
Allocation / Reimbursement of expenses Paid							
IIFL Management Services Limited	-	-	-	-	0.02	0.02	
IIFL Wealth Management Limited	-	1.82	-	-	-	1.82	
Other funds paid							-
IIFL Wealth Management Limited	-	1.26	-	-	-	1.26	
IIFL Wealth Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	-	0.01	-	0.01	
	-	-	-	-	-	-	

							(Rs. In Crore)
Amount due to / from related parties (Closing Balances):							
Nature of Transaction	Key Managerial Person	Holding Company	Subsidiary Company	Fellow Subsidiaries	Other Related Parties	Total	
Sundry payables							
IIFL Wealth Management Limited	-	3.72	-	-	-	3.72	
Sundry receivables							
IIFL Wealth Management Limited	-	1.39	-	-	-	1.39	
IIFL Investment Adviser & Trustee Services Limited	-	-	-	0.02	-	0.02	
IIFL Wealth Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	-	0.01	-	0.01	
Receivables from Broker							
IIFL Wealth Distribution Services Limited (Formerly known as IIFL Distribution Services Limited)	-	-	5.90	-	-	5.90	
Loans Given							
Mr. Yatin Shah	0.55	-	-	-	-	0.55	



Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	
Particulars	Description of asset for which this certificate relate	Exclusive Charge	Exclusive Charge	Pari- Passu Charge	Pari- Passu Charge	Pari- Passu Charge	Assets not offered as Security	Elimination (amount in negative)	(Total C to H)	Related to only those items covered by this certificate					
		Debt for which this certificate being issued	Other Secured Debt	Debt for which this certificate being issued	Assets shared by pari passu debt holder (includes debt for which this certificate is issued & other debt with pari-passu charge)	Other assets on which there is pari- Passu charge (excluding items covered in column F)		debt amount considered more than once (due to exclusive plus pari passu charge)		Market Value for Assets charged on Exclusive basis	Carrying /book value for exclusive charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA market value is not applicable)	Market Value for Pari passu charge Assets	Carrying value/book value for pari passu charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA market value is not applicable)	Total Value=(K+L+M+ N)	
		Book Value	Book Value	Yes/No	Book Value	Book Value									
ASSETS															
Property, Plant and Equipment				Yes	0.10			7.91	8.01					0.10	0.10
Capital Work-in- Progress															
Right of Use Assets															
Goodwill															
Intangible Assets															
Intangible Assets under Development															
Investments (Note 4)				Yes		2,445.54			2,445.54						
Loans (Note 5)				Yes	3,931.42				3,931.42					3,487.01	3,487.01
Inventories															
Trade Receivables								140.91	140.91						
Cash and Cash Equivalents								141.88	141.88						
Bank Balances other than Cash and Cash Equivalents											0				
Others								163.20	163.20						
Total					3,931.52			453.90	6,830.96					3,487.11	3,487.11
LIABILITIES															
Debt securities to which this certificate pertains	Secured NCD's/MLD's			Yes	3,487.11				3,487.11					3,487.11	3,487.11
Other debt sharing pari-passu charge with above debt					150.37				150.37						
Other Debt															
Subordinated debt								225.18	225.18						
Borrowings								40.00	40.00						
Bank															
Debt Securities								1,195.50	1,195.50						
Others															
Trade payables								54.04	54.04						
Lease Liabilities															
Provisions								5.09	5.09						
Others								40.08	40.08						
Total					3,637.48			1,559.89	5,197.37					3,487.11	3,487.11
Cover on Book Value					1.00										
Cover on Market Valueix														1.00	1.00
		Exclusive Security Cover Ratio	NA		Pari-Passu Security Cover Ratio (Note 6)										

1. Security Cover Ratio pertains to Listed Secured Non Convertible Debentures (NCDs) and Listed Secured Market Linked Debentures (MLDs) only.
 2. Debt securities to which this certificate pertains are secured by way of pari passu charge against eligible receivables against Loans, Investment and Land at such value as recognised in the unaudited financial statement. Since, Loan is an asset in the form of the receivables, market value cannot be ascertained and hence the book value has been considered in the above table.
 3. Amounts pertaining to assets have been restricted to 1x (i.e the stipulated security cover) for the purpose of computation of security cover.
 4. The above values are the carrying values which have been extracted from the unaudited financial statements for the half year ended September 30, 2022
 5. Excluding accrued interest and expected credit loss
 6. The ratio has been calculated only related to secured NCD's/MLD's

