

General information about company	
Scrip code	511066
NSE Symbol	
MSEI Symbol	
ISIN*	INE302E01014
Name of company	SAKTHI FINANCE LIMITED
Class of security	Equity
Date of start of financial year	01-04-2023
Date of end of financial year	31-03-2024
Date of board meeting when results were approved	25-05-2024
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	13-05-2024
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Audited
Segment Reporting	Single segment
Description of single segment	Finance for Commercial Vehicle
Start date and time of board meeting	25-05-2024 12:15
End date and time of board meeting	25-05-2024 18:00
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results – NBFC			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-01-2024	01-04-2023
B	Date of end of reporting period	31-03-2024	31-03-2024
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations		
(i)	Interest Income	5205.79	19826.18
(ii)	Dividend Income	0	0
(iii)	Rental Income	15.35	64.18
(iv)	Fees and commission Income	148.57	511.22
(v)	Net gain on fair value changes	0	0
(vi)	Net gain on derecognition of financial instruments under amortised cost category	0	0
(vii)	Sale of products (including Excise Duty)	0	0
(viii)	Sale of services	0	0
(ix)	Other revenue from operations		
1	Sale of Power from Windmills	27.68	192.37
2	Recovery of Bad Debts	18.33	80.16
	Total other revenue from operations	46.01	272.53
	Total Revenue From Operations	5415.72	20674.11
	Other income	0.06	0.25
	Total income	5415.78	20674.36
2	Expenses		
	Cost of materials consumed	0	0
	Purchases of stock-in-trade	0	0
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
	Employee benefit expense	902.31	3664.7
	Finance costs	2967.29	11572.62
	Depreciation, depletion and amortisation expense	148.67	587.44
	Fees and commission expense	27.78	111.01
	Net loss on fair value changes	0	0
	Net loss on derecognition of financial instruments under amortised cost category	0	0
	Impairment on financial instruments	182.33	675.04
(f)	Other expenses		
1	Other expenses	596.19	1915.76
	Total other expenses	596.19	1915.76
	Total expenses	4824.57	18526.57

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3	Total profit before exceptional items and tax	591.21	2147.79
4	Exceptional items	0	0
5	Total profit before tax	591.21	2147.79
7	Tax expense		
8	Current tax	108.42	579.77
9	Deferred tax	64.28	-2.52
10	Total tax expenses	172.7	577.25
14	Net Profit Loss for the period from continuing operations	418.51	1570.54
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	418.51	1570.54

Other comprehensive income net of taxes			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		
1	Fair Value changes in Equity Instruments	-7.19	39.91
2	Remeasurement Gain / (Loss) in defined benefit Obligations	0.48	2.96
	Total Amount of items that will not be reclassified to profit and loss	-6.71	42.87
2	Income tax relating to items that will not be reclassified to profit or loss	-1.69	10.79
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0	0
5	Total Other comprehensive income	-5.02	32.08

Financial Results – NBFC			
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23	Total Comprehensive Income for the period	413.49	1602.62
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital	6470.59	6470.59
	Face value of equity share capital	10	10
28	Reserves excluding revaluation reserve		12943.34
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings per share from continuing operations	0.65	2.43
	Diluted earnings per share from continuing operations	0.65	2.43
ii	Earnings per equity share for discontinued operations		
	Basic earnings per share from discontinued operations	0	0
	Diluted earnings per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings per share	0.65	2.43
	Diluted earnings per share	0.65	2.43
30	Debt equity ratio	6.23	6.23
31	Debt service coverage ratio	0	0
32	Interest service coverage ratio	0	0
33	Disclosure of notes on financial results		

Statement of Asset and Liabilities		
Particulars		Current year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2023
	Date of end of reporting period	31-03-2024
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
	Assets	
1	Financial Asset	
	Cash and cash equivalents	7478.74
	Bank Balance other than (a) above	2522.02
	Derivative financial instruments	0
	Receivables	
	(I) Trade Receivables	186.11
	(II) Other Receivables	12.22
	Loans	120172.39
	Investments	1390.07
	Other Financial assets	1382.94
2	Non Financial Asset	
	Inventories	0
	Current tax assets (Net)	0
	Deferred tax Assets (Net)	387.03
	Investment Property	266.02
	Biological assets other than bearer plants	0
	Property, Plant and Equipment	6611.61
	Capital work-in-progress	0
	Intangible assets under development	67.79
	Goodwill	0
	Other Intangible assets	165.31
	Other non-financial assets (to be specified)	1853.35
	Total assets	142495.6
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	6470.59
	Other equity	15366.38
	Total equity attributable to owners of parent	21836.97
	Non controlling interest	
	Total equity	21836.97
2	Liabilities	
2.1	Financial Liabilities	
(a)	Derivative financial instruments	0
(b)	Payables	
	(I) Trade Payables	
	(i) total outstanding dues of micro enterprises and small enterprises	0.59
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	226.01
	II) Other Payables	
	(i) total outstanding dues of micro enterprises and small enterprises	0
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	189.83
(C)	Debt Securities	65619.57
(d)	Borrowings (Other than Debt Securities)	12480.27

(e)	Deposits	8281.47
(f)	Subordinated Liabilities	31166.98
(g)	Other financial liabilities	2318.66
2.2	Non-Financial Liabilities	
(a)	Current tax liabilities (Net)	3.46
(b)	Provisions	142.72
(C)	Deferred tax liabilities (Net)	0
(d)	Other non-financial liabilities	229.07
	Total liabilities	120658.63
	Total equity and liabilities	142495.6

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results		
Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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Date of end of reporting period	31-03-2024	31-03-2024
Whether accounts are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
1 Segment Revenue (Income)		
(net sale/income from each segment should be disclosed)		
Total Segment Revenue		
Less: Inter segment revenue		
Revenue from operations		
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
Total Profit before tax		
i. Finance cost		
ii. Other Unallocable Expenditure net off Unallocable income		
Profit before tax		
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
Total Segment Asset		
Un-allocable Assets		
Net Segment Asset		
4 Segment Liabilities		
Segment Liabilities		
Total Segment Liabilities		
Un-allocable Liabilities		
Net Segment Liabilities		
Disclosure of notes on segments		

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2023
B	Date of end of reporting period	31-03-2024
C	Whether results are audited or unaudited	Audited
D	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
Statement of cash flows		
Cash flows from used in operating activities		
	Profit before tax	2147.79
Adjustments for reconcile profit (loss)		
	Adjustments for finance costs	11572.62
	Adjustments for decrease (increase) in inventories	0
	Adjustments for decrease (increase) in trade receivables, current	58.56
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-0.03
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	-6364.38
	Adjustments for other financial assets, current	-71.3
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	70.45
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	131.29
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	587.44
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	338.35
	Adjustments for provisions, current	7.23
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	1026.16
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	2.96
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	-75.49
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	336.69
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	7620.55
	Net cash flows from (used in) operations	9768.34
	Dividends received	0
	Interest paid	12190.06
	Interest received	166.13
	Income taxes paid (refund)	543.16
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	-2798.75
	Cash flows from used in investing activities	

Cash flows from losing control of subsidiaries or other businesses	0
Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	0
Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property, plant and equipment	0.53
Purchase of property, plant and equipment	368.02
Proceeds from sales of investment property	0
Purchase of investment property	0
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Proceeds from sales of intangible assets under development	0
Purchase of intangible assets under development	0
Proceeds from sales of goodwill	0
Purchase of goodwill	0
Proceeds from biological assets other than bearer plants	0
Purchase of biological assets other than bearer plants	0
Proceeds from government grants	0
Proceeds from sales of other long-term assets	0
Purchase of other long-term assets	0
Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	0
Interest received	93.69
Income taxes paid (refund)	0
Other inflows (outflows) of cash	-2486.17
Net cash flows from (used in) investing activities	-2759.97
Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0
Proceeds from exercise of stock options	0
Proceeds from issuing debentures notes bonds etc	33784.97
Proceeds from borrowings	18164.74
Repayments of borrowings	34658.43
Payments of finance lease liabilities	0
Payments of lease liabilities	131.18
Dividends paid	452.94
Interest paid	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	-6672.49
Net cash flows from (used in) financing activities	10034.67

	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	4475.95
	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	4475.95
	Cash and cash equivalents cash flow statement at beginning of period	3002.79
	Cash and cash equivalents cash flow statement at end of period	7478.74

BSE LTD
ACKNOWLEDGEMENT

Acknowledgement No	: 2505202406413833	Date & Time	: 25/05/2024 06:41:38 PM
Scrip Code	: 511066		
Entity Name	: SAKTHI FINANCE LIMITED		
Compliance Type	: Regulation 33 - Financial Results		
Nature Of Report	: Standalone		
Quarter / Period	: 31/03/2024		
Mode	: E-Filing		