

SFL:BSE:BMOutcome:253:2024-25

12 February 2025

BSE Limited
(Scrip Code: 511066)
Floor 25, P J Towers
Dalal Street, Fort
Mumbai - 400 001

ISIN:INE302E01014

On-line Submission through Listing Centre

Total No. of pages: 33

Dear Sir / Madam,

Outcome of the Board Meeting held on 12 February 2025 - Regulations 30, 33, 46, 51, 52, 54, 60 and 62 of the Securities and Exchange Board of India SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 ("Listing Regulations")

We request you to refer our Letter No. SFL:BSE:BM:246:2024-25 dated 5 February 2025 intimating you of convening of Board Meeting on 12 February 2025 for consideration of Unaudited Financial Results ("UFR") for the quarter and nine months ended 31 December 2024.

In this regard, we wish to inform you that the Board of Directors of the Company have, at their meeting held today (i.e., Wednesday, 12 February 2025) considered and approved the following:

1. Unaudited Financial Results ("UFR")

The Unaudited Financial Results for the quarter and nine months ended 31 December 2024 in the SEBI prescribed format under Regulation 33(4) of the Listing Regulations.

In this regard, we enclose copies of the following documents:

SI No	Particulars	Annexure
1	UFR for the quarter and nine months ended 31 December 2024 prepared in terms of Regulation 33 and 52 of the Listing Regulations	A



SI No	Particulars	Annexure
2	Limited Review Report from the Statutory Auditors, M/s P N Raghavendra Rao & Co (FRN : 0033285), Chartered Accountants, Coimbatore on the UFR for the quarter and nine months ended 31 December 2024	B
3	The extract of UFR in the prescribed format which will be published within the stipulated time in the manner laid down under Regulations 47 and 52 of the Listing Regulations in English and Tamil newspapers. The UFR would also be made available on the website of the Company, www.sakthifinance.com as well as on the website of the BSE Limited, www.bseindia.com.	C
4	Disclosures in accordance with Regulation 52(4) of the Listing Regulations	D
5	Independent Auditor's certificate on Security Cover and compliance with the conditions of Debenture Trust Deed as on 31 December 2024 as required under Regulation 54(3) read with Regulation 56(1)(d) of the Listing Regulations and SEBI Master Circular No. SECBI/HO/DDHS-PoD3/PCIR/2024/46 dated 16 May 2024	E
6	Disclosures in accordance with Regulation 52(7) and 52(7A) of the Listing regulations regarding utilization of issue proceeds of Public Issue and Private placement NCDs and a Nil statement for material deviation in the use of proceeds for the quarter ended 31 December 2024	F

2. Redemption of Non-Convertible Debentures

i. NCD Public Issue – 2022

- a. Redemption of Non-Convertible Debentures ("NCDs") of face value of ₹ 1,000 each issued and allotted on 29 April 2022 under various Options III and IV to the NCD holders, pursuant to the NCD Public Issue Prospectus dated 5 April 2022 on 29 April 2025. The details of NCD redemption is given below.

Option III (Monthly)

Particulars	Details
ISIN	INE302E07425
Scrip Code	937977



Particulars	Details
Scrip ID	875SFL25
Coupon Rate (p.a)	8.75%
Effective Yield (p.a)	8.75%
No of NCDs allotted	41,201
Amount (₹)	4,12,01,000
Frequency of interest payment	Monthly
Redemption	100% of the principal amount plus interest for the month of April 2025 (up to 28 April 2025) to be paid along with the redemption proceeds as per the terms and conditions of the Prospectus dated 5 April 2022

Option IV (Cumulative)

Particulars	Details
ISIN	INE302E07433
Scrip Code	937979
Scrip ID	SFL290422A
Coupon Rate (p.a)	N.A.
Effective Yield (p.a)	9.88%
No of NCDs allotted	68,125
Amount (₹)	6,81,25,000
Frequency of interest payment	Cumulative (for the purpose of deduction of tax, interest will be deemed to accrue every year and tax will be deducted on the accrued interest in each financial year, if required)
Redemption	100% of the principal amount plus accrued interest up to 28 April 2025 (i.e. for 3 years will be paid along with redemption proceeds as per the terms and conditions of the Prospectus dated 5 April 2022)

- b. As per the terms and conditions of the Prospectus dated 5 April 2022, the record date shall be fifteen days prior to the redemption date. Accordingly, and as per Regulation 60 of Listing Regulations, the Company has fixed, Tuesday, 15 April 2025 (14 April 2025, being a holiday for BSE) as the "Record Date for the purpose of determining the Debenture holders who are eligible to receive the redemption proceeds along with interest.



- c. As per the terms and conditions of the NCD Prospectus dated 5 April 2022, the repayment of maturity amount to debentures holders will be made on Tuesday, 29 April 2025.

ii. NCD Public Issue 2023

- a. Redemption of Non-Convertible Debentures ("NCDs") of face value of ₹ 1,000 each issued and allotted on 8 May 2023 under various Options I and II to the NCD holders, pursuant to the NCD Public Issue Prospectus dated 10 April 2023 on 8 May 2025. The details of NCD redemption is given below.

Option I (Monthly)

Particulars	Details
ISIN	INE302E07573
Scrip Code	938592
Scrip ID	9SF25
Coupon Rate (p.a)	9.00%
Effective Yield (p.a)	9.00%
No of NCDs allotted	1,34,877
Amount (₹)	13,48,77,000
Frequency of interest payment	Monthly
Redemption	100% of the principal amount plus interest for the month of May 2025 (up to 7 May 2025) to be paid along with the redemption proceeds as per the terms and conditions of the Prospectus dated 10 April 2023

Option II (Cumulative)

Particulars	Details
ISIN	INE302E07508
Scrip Code	938594
Scrip ID	SFL8523
Coupon Rate (p.a)	N.A.
Effective Yield (p.a)	9.74%
No of NCDs allotted	1,95,326
Amount (₹)	1,95,326,000



Particulars	Details
Frequency of interest payment	Cumulative (for the purpose of deduction of tax, interest will be deemed to accrue every year and tax will be deducted on the accrued interest in each financial year, if required)
Redemption	100% of the principal amount plus accrued interest up to 7 May 2025 (i.e. for 2 years will be paid along with redemption proceeds as per the terms and conditions of the Prospectus dated 10 April 2023)

- b. As per the terms and conditions of the Prospectus dated 10 April 2023, the record date shall be fifteen days prior to the redemption date. Accordingly, and as per Regulation 60 of Listing Regulations, the Company has fixed, Wednesday, 23 April 2025 as the "Record Date for the purpose of determining the Debenture holders who are eligible to receive the redemption proceeds along with interest.
- c. As per the terms and conditions of the NCD Prospectus dated 10 April 2023, the repayment of maturity amount to debentures holders will be made on Thursday, 8 May 2025.

This is an intimation / disclosure under Regulations 30, 33, 46, 51, 52, 54, 60 and 62 and other applicable regulations, if any, of the Listing Regulations.

We request you to take the above documents / information on record.

The Board Meeting commenced at 4.00 p.m and concluded at 5.00 p.m.

Yours faithfully
For Sakthi Finance Limited


S Venkatesh

Company Secretary and
Chief Compliance Officer
FCS 7012



Encl: (6)

SAKTHI FINANCE LIMITED

CIN : L65910TZ1955PLC000145

Registered Office: 62, Dr. Nanjappa Road, Post Box No. 3745, Coimbatore - 641 018, Tamil Nadu

Tel No: +91 (422) 2231471-474/4236200; Fax No: +91 (422) 2231915; Website: www.sakthifinance.com

Statement of Unaudited Financial Results for the Quarter and Nine months ended 31 December 2024

(₹ lakhs)

Sl 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)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations						
	Interest Income	5,292.66	5,182.50	5,030.41	15,609.06	14,620.39	19,826.18
	Lease Rental Income	16.78	18.67	15.34	49.07	48.83	64.18
	Fees and Commission Income	124.52	129.80	121.20	369.16	362.65	511.22
	Recovery from Bad Debts	25.34	19.41	28.60	60.48	61.83	80.16
	Sale of power from windmills	19.96	78.85	25.26	141.23	164.69	192.37
	Total revenue from operations	5,479.26	5,429.23	5,220.81	16,229.00	15,258.39	20,674.11
2	Other Income						
	Miscellaneous income	1.33	1.05	0.05	4.06	0.19	0.25
3	Total Income	5,480.59	5,430.28	5,220.86	16,233.06	15,258.58	20,674.36
4	Expenses						
	a. Finance Costs	3,025.89	3,057.59	2,883.91	9,026.67	8,605.33	11,572.62
	b. Fees and commission expenses	23.69	25.48	25.05	77.23	83.23	111.01
	c. Impairment on Financial Instruments	181.29	165.58	118.04	550.35	492.71	675.04
	d. Employee benefits expenses	967.01	941.37	1,006.83	2,805.87	2,762.39	3,664.70
	e. Depreciation, amortisation and impairment	149.23	149.08	147.16	450.36	438.77	587.44
	f. Other Administrative Expenses	532.30	520.99	456.89	1,603.97	1,319.57	1,915.76
	Total Expenses	4,879.41	4,860.09	4,637.88	14,514.45	13,702.00	18,526.57
5	Profit/(Loss) before Exceptional items and Tax (3-4)	601.18	570.19	582.98	1,718.61	1,556.58	2,147.79
6	Exceptional items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5-6)	601.18	570.19	582.98	1,718.61	1,556.58	2,147.79
8	Tax expense:						
	a Current Tax	179.19	198.80	138.02	579.64	471.35	572.38
	b Deferred Tax	(37.72)	14.15	12.91	(66.79)	(66.80)	(2.52)
	c Provision for Taxation (earlier years)	-	-	-	-	-	7.39
9	Profit after Tax for the period from continuing operations (7-8)	459.71	357.24	432.05	1,205.76	1,152.03	1,570.54
10	Other Comprehensive Income:						
	(i) Items that will not be reclassified to profit or loss :						
	a) Fair value changes in Equity instruments	(51.09)	2.77	(21.40)	5.58	47.10	39.91
	b) Actuarial Changes in defined benefit obligations	-	(9.03)	1.20	(9.03)	2.48	2.96
	(ii) Income tax relating to items that will not be reclassified to profit or loss	22.16	(1.88)	5.08	6.71	(12.48)	(10.79)
11	Other Comprehensive Income	(28.93)	(8.14)	(15.12)	3.26	37.10	32.08
12	Total Comprehensive Income For the period (9+11)	430.78	349.10	416.93	1,209.02	1,189.13	1,602.62
13	Earnings per equity share (Face Value : ₹ 10 each) :						
	- Basic (₹)	0.71	0.55	0.67	1.86	1.78	2.43
	- Diluted (₹)	0.71	0.55	0.67	1.86	1.78	2.43





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Notes:

1. The above Unaudited financial results for the quarter and the nine months ended 31 December 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12 February 2025.
2. The Unaudited Financial Results of the company have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under Section 133 of the Companies Act 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules 2015 as amended from time to time, the circulars, guidelines and directions issued by Reserve Bank of India ("RBI"), Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 ("Listing Regulations"), as amended and other recognised accounting practices generally accepted in India.

The Unaudited Financial Results are available on the website of the company (www.sakthifinance.com) and on the website of BSE Limited (www.bseindia.com).
3. The Unaudited financial results for the quarter and nine months ended 31st December 2024 have been reviewed by the Statutory Auditors of the Company.
4. In terms of the Master Direction - Reserve Bank of India (Non-Banking Financial Company - Scale Based Regulation) Directions 2023 dated 19 October 2023, Non-Banking Financial Companies are required to create an impairment reserve for any shortfall in impairment allowances under Ind AS 109 and Income Recognition, Asset Classification and Provisioning ("IRACP") norms (including provision on standard assets). As such the impairment allowances under Ind AS 109 made by the company exceeds the total provisions required under IRACP (including standard assets provisioning) as at 31 December 2024 and accordingly, no amount is required to be transferred to impairment reserve.
5. The Compliance related to disclosure of certain ratios and other financial information as required by Regulation 52(4) read with Regulation 63(2) of the Listing Regulations is enclosed in Appendix I.





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6. The proceeds from Public Issue of Rated, Listed, Secured, Redeemable, Non-Convertible Debentures of face value of ₹ 1,000 each ("NCDs") in terms of prospectus dated 13 June 2024, allotted on 9 July 2024 amounting to ₹ 123.67 crores, has been fully utilized during the Quarter ended 31 December 2024 for the objects stated in the Prospectus and there is no deviation.
7. The Company had filed General Information Documents ("GID") and Key Information Documents ("KID") dated 30 May 2024 and 13 December 2024 respectively for Private Placement of Rated, Listed, Secured, Redeemable, Non-Convertible Debentures of face value of ₹ 1,00,000 each ("NCDs - Private Placement") for an amount up to ₹ 3.58 Crores. The NCDs aggregating ₹ 3.58 Crores were allotted on 18 December 2024 to eligible applicants by Finance, Investment and Securities Issuance Committee. The listing documents were filed with BSE Limited on 18 December 2024 and the trading approval was received on 19 December 2024 for trading in NCDs with effect from 19 December 2024. The proceeds of the issue have been fully utilized during the quarter ended 31 December 2024.
8. During the Quarter, the Company has timely redeemed Options III and IV of Rated, Listed, Secured, Redeemable, NCDs raised on Public Issue in terms of Prospectus dated 25 June 2021 amounting to ₹ 3258.27 lakhs along with interest amounting to ₹ 599.46 lakhs in compliance with the Listing Regulations.
9. The Company's Rated, Secured, Redeemable, Non-Convertible Debentures ("NCDs") are secured by a charge on the specified hire purchase receivables of the Company with a cover of 1.11 times outstanding (principal and interest accrued thereon) as per the terms of the issue.
10. As on 31 December 2024, the Security Cover available in respect of NCDs is 1.11 times. The Security Cover Certificate as per Regulation 54(3) of the Listing Regulations is enclosed in Appendix II.
11. The Company is primarily engaged in the business of financing and accordingly, there are no separate reportable segments as identified as per Ind AS 108 on 'Operating Segments'.





Sakthi Finance

Since 1955

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12. Previous period / year figures have been regrouped / re-arranged / re-classified, wherever necessary to conform to the current period presentation. There is no significant regrouping/ reclassification for the quarter under report.



By Order of the Board
For Sakthi Finance Limited

M Balasubramaniam
Vice Chairman and Managing Director

DIN: 00377053

12 February 2025
Coimbatore - 18

P.N. RAGHAVENDRA RAO & CO

Chartered Accountants

Founder P.N. Raghavendra Rao

No. 23/2, Viswa Paradise Apartments IIInd Floor, Kalidas Road, Ramnagar, Coimbatore - 641 009

☎ : 0422 2232440, 2236997 ✉ : info@pnrandco.in 🌐 : www.pnrandco.in

Ref. No.

Date :

Independent Auditor's Limited Review Report on Review of Unaudited Interim Financial Results of the Company for the quarter and nine months ended December 31, 2024

To
The Board of Directors of
Sakthi Finance Limited

Review Report on the Statement of Unaudited Financial Results

1. We have reviewed the accompanying statement of unaudited Financial Results of Sakthi Finance Limited ("the Company") for the quarter and nine months ended December 31, 2024 ("the Statement"). The Statement has been prepared by the Company pursuant to Regulation 33, Regulation 52 and Regulation 63 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

Management Responsibility for the Unaudited Financial Results

2. The Statement has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34), "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013 as amended, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the circulars, Guidelines and Directions issued by Reserve Bank of India from time to time ("RBI Guidelines") and other accounting principles generally accepted in India. The preparation of the Statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.

Auditor's Responsibility

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. 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial



P.N. RAGHAVENDRA RAO & CO

Chartered Accountants

Founder P.N. Raghavendra Rao

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Ref. No.

Date :

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 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.

Conclusion

4. 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, Regulation 52 and Regulation 63 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 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.

Other Matters

5. The Comparative financial results of the Company for the corresponding quarter and nine months ended 31st December 2023 was reviewed by the predecessor auditor and the financial statements for the year ended 31st March, 2024 was audited by the predecessor auditor who expressed an unmodified opinion on those financial statements. Our conclusion on the statement is not modified in respect of this matter.

For P N RAGHAVENDRA RAO & CO.,
Chartered Accountants
Firm Registration Number: 003328S



12th February 2025
Coimbatore

A handwritten signature in blue ink, appearing to read "P R Vittel".

P R Vittel
Partner
Membership Number: 018111
UDIN: 25018111BMRJYM94A9

SAKTHI FINANCE LIMITED

CIN : L65910TZ1955PLC000145

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Extract of Statement of Unaudited Financial Results for the Quarter and Nine months ended 31 December 2024

(₹ lakh)

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)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total Revenue from Operations (net)	5,479.26	5,429.23	5,220.81	16,229.00	15,258.39	20,674.11
Net Profit / (Loss) for the period (before tax and Exceptional Items)	601.18	570.19	582.98	1,718.61	1,556.58	2,147.79
Net Profit / (Loss) for the period before tax (after Exceptional Items)	601.18	570.19	582.98	1,718.61	1,556.58	2,147.79
Net Profit / (Loss) for the period after tax (after Exceptional Items)	459.71	357.24	432.05	1,205.76	1,152.03	1,570.54
Other Comprehensive Income (net of tax)	(28.93)	(8.14)	(15.12)	3.26	37.10	32.08
Total Comprehensive Income for the period [comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (net of tax)]	430.78	349.10	416.93	1,209.02	1,189.83	1,602.62
Paid-up equity share capital (Face value : ₹ 10 per Reserves (excluding Revaluation Reserve)	6,470.59	6,470.59	6,470.59	6,470.59	6,470.59	6,470.59
Securities Premium Account	1,429.80	1,429.80	1,429.80	1,429.80	1,429.80	1,429.80
Net worth	19,536.61	19,079.40	18,599.66	19,536.61	18,599.66	18,979.48
Paid up Debt Capital/ Outstanding Debt	0.49	0.51	0.34	0.49	0.34	0.45
Outstanding Redeemable Preference Shares	NA	NA	NA	NA	NA	NA
Debt Equity Ratio	5.92	6.14	6.16	5.92	6.16	6.23
Earnings per share (₹ 10 each) (for continuing operations):						
a. Basic (₹)	0.71	0.55	0.67	1.86	1.78	2.43
b. Diluted (₹)	0.71	0.55	0.67	1.86	1.78	2.43
Capital Redemption Reserve	NA	NA	NA	NA	NA	NA
Debenture Redemption Reserve	NA	NA	NA	NA	NA	NA
Debt Service Coverage Ratio	NA	NA	NA	NA	NA	NA
Interest Service Coverage Ratio	NA	NA	NA	NA	NA	NA

Notes:

- The above is an extract of the detailed format of the Statement of Unaudited Financial Results filed with Stock Exchange under Regulation 33 and 52 read with Regulations 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. The full format of the Unaudited Financial Results are available on the BSE Ltd website (URL: www.bseindia.com/corporates) and company's website, www.sakthifinance.com. The Financial Results can be accessed by scanning the QR code provided below.
- Disclosures in accordance with Regulation 52(4) read with 63(2) of the Listing Regulations have been submitted to BSE Limited and the disclosures can be accessed on the BSE website (URL : www.bseindia.com/corporates) and company's website, www.sakthifinance.com and it can be accessed by scanning the QR code provided below.



12-February-2025
Coimbatore - 18



By Order of the Board
For Sakthi Finance Limited

M Balasubramaniam
Vice Chairman and Managing Director
DIN : 00377053



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Annexure D

Appendix - I

Compliance related to disclosure of certain ratios and other financial information as required under Regulation 52(4) read with Regulations 63(2) of the Listing Regulations

(₹ lakhs)

Sl No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31 Dec 2024	30 Sept 2024	31 Dec 2023	31 Dec 2024	31 Dec 2023	31 Mar 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Debt - Equity Ratio (Refer Note 2)	5.92	6.14	6.16	5.92	6.16	6.23
2	Debt Service Coverage Ratio	NA	NA	NA	NA	NA	NA
3	Interest Service Coverage Ratio	NA	NA	NA	NA	NA	NA
4	Outstanding Redeemable Preference Shares	NA	NA	NA	NA	NA	NA
5	Capital Redemption Reserve	NA	NA	NA	NA	NA	NA
6	Debenture Redemption Reserve	NA	NA	NA	NA	NA	NA
7	Net Worth (Refer Note 3)	19,536.61	19,079.40	18,599.66	19,536.61	18,599.66	18,979.48
8	Net Profit / (Loss) after Tax	459.71	357.24	432.05	1,205.76	1,152.03	1,570.54
9	Earnings per Share:						
	- Basic (₹)	0.71	0.55	0.67	1.86	1.78	2.43
	- Diluted (₹)	0.71	0.55	0.67	1.86	1.78	2.43
10	Current Ratio	NA	NA	NA	NA	NA	NA
11	Long Term debt to Working Capital	NA	NA	NA	NA	NA	NA
12	Bad Debts to Accounts Receivable Ratio	NA	NA	NA	NA	NA	NA
13	Current Liability Ratio	NA	NA	NA	NA	NA	NA





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SI No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31 Dec 2024	30 Sept 2024	31 Dec 2023	31 Dec 2024	31 Dec 2023	31 Mar 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
14	Total Debts to Total Assets (Refer Note 4)	0.77	0.77	0.75	0.77	0.75	0.76
15	Debtor Turnover	NA	NA	NA	NA	NA	NA
16	Inventory Turnover	NA	NA	NA	NA	NA	NA
17	Operating Margin (%)	NA	NA	NA	NA	NA	NA
18	Net Profit Margin (%) (Refer Note 5)	8.39	6.58	8.28	7.43	7.55	7.60
19	Sector specific equivalent ratios, as applicable						
	i) Gross Non-performing Assets (GNPA) % (Refer Note 6)	5.20	5.13	5.59	5.20	5.59	5.25
	ii) Net Non-Performing Assets (NNPA) % (Refer Note 7)	2.75	2.60	2.91	2.75	2.91	2.62
	iii) Provision Coverage Ratio (PCR %) (Refer Note 8)	48.33	50.62	49.46	48.33	49.46	51.38
	iv) Capital Adequacy Ratio (%) (Refer Note 9)	17.17	17.12	18.01	17.17	18.01	18.48

Notes :

1. Certain ratios/line items marked with remark "NA" are not applicable since the Company is a Non-Banking Financial Company registered with the Reserve Bank of India.

Non-





Sakthi Finance

Since 1955

SAKTHI FINANCE LIMITED

Registered Office: 62, Dr. Nanjappa Road, Post Box No. 3745,
Coimbatore - 641 018, Tamil Nadu

Tel No: +91 (422) 2231471-474/4236200; Fax No: +91 (422) 2231915;

Website: www.sakthifinance.com

2. Debt Equity ratio = $[\text{Debt Securities} + \text{Borrowings (Other than Debt Securities)} + \text{Deposits} + \text{Subordinated Liabilities}] / [\text{Equity Share Capital} + \text{Other equity}]$
3. Net worth = $[\text{Equity shares capital} + \text{other equity}]$
4. Total debts to total assets = $[\text{Debt Securities} + \text{Borrowings (Other than Debt Securities)} + \text{Deposits} + \text{Subordinated Liabilities}] / \text{Total assets}$
5. Net profit margin (%) = $\text{Profit after tax} / \text{Total Income}$
6. Gross Non-performing Assts (GNPA) % = $\text{Gross Stage III assets} / \text{Gross loan assets}$
7. Net Non-performing Assts (NNPA) % = $[\text{Gross Stage III assets} - \text{Impairment loss allowance for Stage III assets}] / [\text{Gross Loan Assets} - \text{Impairment loss allowance for Stage III assets}]$
8. Provision Coverage Ratio (PCR %) = $\text{Impairment loss allowance for Stage III assets} / \text{Gross Stage III assets}$
9. Capital Adequacy Ratio has been computed as per relevant RBI guidelines



P.N. RAGHAVENDRA RAO & CO

Chartered Accountants

Annexure E

Founder P.N. Raghavendra Rao

No. 23/2, Viswa Paradise Apartments IInd Floor, Kalidas Road, Ramnagar, Coimbatore - 641 009

☎ : 0422 2232440, 2236997 ✉ : info@pnrandco.in 🌐 : www.pnrandco.in

Ref. No.

Date :

To
Board of Directors
Sakthi Finance Limited
62, Nanjappa Road
Coimbatore - 641018

Independent Auditor's Certificate on Security Cover as at December 31, 2024 under Regulation 54 read with Regulation 56(1)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 ("Listing Regulations"), as amended, for submission to the Stock Exchange ("BSE Ltd") and Catalyst Trusteeship Limited ("the Debenture Trustee")

1. We, M/s. P N Raghavendra Rao & Co., Chartered Accountants, the Statutory Auditors of Sakthi Finance Limited ("the Company"), have been requested by the Management of the Company to certify the book value of assets charged against the Rated, Secured, Redeemable, Non-Convertible Debentures by Public Issue and Private Placement basis ("NCDs") ("Listed Debt Securities") issued by the Company and to certify compliance with the covenants in respect of Listed, Secured, Redeemable, Non-Convertible Debentures of the Company issued and outstanding as at December 31, 2024.
2. The Company has outstanding balances of Secured, Redeemable, Non-Convertible Debentures as on December 31, 2024 comprising NCDs issued through Public Issue of face value ₹ 1,000 each and NCDs issued through Private Placement basis of face value ₹ 1,00,000 each as detailed below:

Particulars	Principal Amount outstanding (₹ In lakhs)
NCD Public Issue V (Prospectus dated June 25, 2021)	5,673.13
NCD Public Issue VI (Prospectus dated April 05, 2022)	7,938.51
NCD Public Issue VII (Prospectus dated April 10, 2023)	14,686.04
NCD Public Issue VIII (Prospectus dated January 30, 2024)	14,809.64
NCD Public Issue IX (Prospectus dated June 13, 2024)	12,367.44
NCD Private Placement Basis (Issued on June 7, 2024)	495.00
NCD Private Placement Basis (Issued on December 13, 2024)	358.00

3. The accompanying statements (hereinafter referred as "the Statements") comprises the Statement of Security Cover available for the outstanding (Principal and interest) amount of above Listed Non-Convertible Debentures in Annexure A and Statement of Book Value of



P.N. RAGHAVENDRA RAO & CO

Chartered Accountants

Founder P.N. Raghavendra Rao

No. 23/2, Viswa Paradise Apartments IInd Floor, Kalidas Road, Ramnagar, Coimbatore - 641 009

☎ : 0422 2232440, 2236997 ✉ : info@pnrandco.in 🌐 : www.pnrandco.in

Ref. No.

Date :

Assets and the amount pledged against the Listed Non-convertible Debentures in Annexure B.

4. The responsibility for compiling the information contained in the Statements is of the Management of the Company and it is initialed by us for identification purposes only.

Management's Responsibility for the Statements

5. The preparation of the Statements is the responsibility of the Management of the Company, including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and presentation of the Statements and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
6. The Statements have been prepared by the Company from the unaudited books of accounts and other relevant records and documents maintained by the Company as at December 31, 2024 pursuant to requirements of SEBI Master Circular No. SEBI/HO/DDHS-PoD3/P/CIR/2023/46 dated May 16, 2024 issued by the Securities and Exchange Board of India ("SEBI") in terms of Regulation 54 read with Regulation 56(1)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 and Regulation 15(1)(t) of the Securities and Exchange Board of India (Debenture Trustees) Regulations 1993 (hereinafter referred together as the "SEBI Regulations"), as amended, for the purpose of submission to BSE Ltd and to the Debenture Trustee of the Listed Debt Securities.
7. The Management of the Company is also responsible for ensuring that the Company complies with all the relevant requirements of the SEBI Regulations and for providing all relevant information to the Debenture Trustees and for complying with all the covenants as prescribed in terms of the respective Debenture Trust Deed/Prospectus.

Auditor's Responsibility

8. Pursuant to the requirements of the SEBI Regulations, our responsibility for the purpose of this certificate is to certify the book values as considered in the **Annexure B**, in relation to the computation of Security Cover, is in agreement with the Unaudited Financial Statements for the nine months ended December 31, 2024 and that the company during the quarter ended December 31, 2024 has complied, in all material respects, with the covenants in respect of the listed debt securities of the company outstanding as at December 31, 2024 as mentioned in the statement.



P.N. RAGHAVENDRA RAO & CO

Chartered Accountants

Founder P.N. Raghavendra Rao

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Ref. No.

Date :

9. We conducted our examination of the statement on a test check basis in accordance with Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) issued by the Institute of Chartered Accountants of India ("ICAI"). The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.
10. We have complied with the relevant applicable requirements of the Standard on Quality Control ("SQC") 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information and Other Assurance and Related Services Engagements issued by the ICAI.
11. A limited assurance engagement involves making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. The procedures performed vary in nature and timing from a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Accordingly, we have performed the following procedures:

- a. obtained the Unaudited Financial Statements of the Company as at December 31, 2024.
- b. traced the amounts in the Statements, in relation to the computation of Security cover, to the unaudited financial statements of the Company as at December 31, 2024.
- c. ensured arithmetical accuracy of the computation of security cover in the Statement.
- d. reviewed the terms of Debenture Trust Deed / Prospectus(es) / Disclosure documents to understand the nature of charge (viz. exclusive charge or *pari passu* charge) on the assets of the Company.
- e. on a test check basis, checked the compliance with the covenants stated in the Debenture Trust Deed / Prospectus(es) / Disclosure documents
- f. verified the Certificate of Registration of charge for creation of security with respect to the above mentioned outstanding Non-Convertible Debentures
- g. made necessary inquiries with the management and obtained relevant representations in respect of matters relating to the Statements.



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Date :

Conclusion

12. Based on the procedures performed as referred to in paragraph 11 above and according to the information and explanations provided to us by the Management of the Company, we certify that:

- a. the particulars contained in the accompanying statement with respect to the Book Values of Assets (at Cost) charged against Listed Debt Securities outstanding in the books as on December 31, 2024 have been accurately extracted and ascertained from the unaudited books of accounts of the Company as at December 31, 2024 and other relevant records and documents maintained by the Company;
- b. the security cover available for the Listed Debt Securities as contained in the accompanying statement provide a coverage of 1.11 times of the total principal and interest amount outstanding as on December 31, 2024 with respect to the Listed Debt Securities; and
- c. the Company has complied with all the covenants prescribed in the respective Debenture Trust Deed, Prospectus, General Information Document and Key Information Document pertaining to Listed Debt Securities outstanding in the books as on December 31, 2024.

Restriction on Use

13. This certificate is addressed to and provided to the Board of Directors of the Company solely for the purpose of submission to Debenture Trustees, BSE Ltd and SEBI in accordance with the SEBI Regulations and should not be used by any other person or for any other purpose without our prior consent in writing. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For P N RAGHAVENDRA RAO & CO.,
Chartered Accountants
Firm Registration Number: 003328S



P R Vittel
Partner

February 12, 2025
Coimbatore

Membership Number: 018111
UDIN: 250181118MRJYN7457

Annexure A

S.No	Issue	ISIN	Instrument	Type of Charge	Sanctioned Amount (Rs in lakhs)	Interest Accrued (Rs in lakhs)	Outstanding Amount (Rs in lakhs)	Cover Required (Rs in lakhs)	Asset Coverage (Rs. In lakhs)
1	NCD Public Issue - V	INE302E07375	Non Convertible Debentures	Exclusive	3,566.23		3,566.23	3,566.23	3,905.18
2	NCD Public Issue - V	INE302E07383	Non Convertible Debentures	Exclusive	2,106.90	838.94	2,945.84	2,945.84	3,225.82
3	NCD Public Issue - VI	INE302E07425	Non Convertible Debentures	Exclusive	412.01		412.01	412.01	453.35
4	NCD Public Issue - VI	INE302E07433	Non Convertible Debentures	Exclusive	681.25	175.70	856.95	856.95	942.94
5	NCD Public Issue - VI	INE302E07441	Non Convertible Debentures	Exclusive	227.64		227.64	227.64	250.48
6	NCD Public Issue - VI	INE302E07458	Non Convertible Debentures	Exclusive	126.30	33.57	159.87	159.87	175.91
7	NCD Public Issue - VI	INE302E07466	Non Convertible Debentures	Exclusive	4,374.51		4,374.51	4,374.51	4,813.48
8	NCD Public Issue - VI	INE302E07474	Non Convertible Debentures	Exclusive	2,116.80	627.70	2,744.50	2,744.50	3,019.90
9	NCD Public Issue - VII	INE302E07573	Non Convertible Debentures	Exclusive	1,348.77		1,348.77	1,348.77	1,484.74
10	NCD Public Issue - VII	INE302E07508	Non Convertible Debentures	Exclusive	1,953.26	299.52	2,252.78	2,252.78	2,479.88
11	NCD Public Issue - VII	INE302E07540	Non Convertible Debentures	Exclusive	656.18		656.18	656.18	722.33
12	NCD Public Issue - VII	INE302E07516	Non Convertible Debentures	Exclusive	1,540.08	243.85	1,783.93	1,783.93	1,963.76
13	NCD Public Issue - VII	INE302E07557	Non Convertible Debentures	Exclusive	210.19		210.19	210.19	231.38
14	NCD Public Issue - VII	INE302E07490	Non Convertible Debentures	Exclusive	251.01	41.02	292.03	292.03	321.47
15	NCD Public Issue - VII	INE302E07565	Non Convertible Debentures	Exclusive	5,075.37		5,075.37	5,075.37	5,587.01
16	NCD Public Issue - VII	INE302E07524	Non Convertible Debentures	Exclusive	1,615.48	285.50	1,900.98	1,900.98	2,092.61
17	NCD Public Issue - VII	INE302E07532	Non Convertible Debentures	Exclusive	2,035.70	355.06	2,390.76	2,390.76	2,631.77



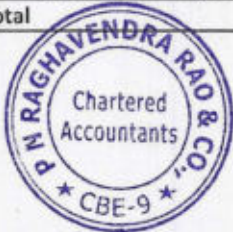
Annexure A

S.No	Issue	ISIN	Instrument	Type of Charge	Sanctioned Amount (Rs in lakhs)	Interest Accrued (Rs in lakhs)	Outstanding Amount (Rs in lakhs)	Cover Required (Rs in lakhs)	Asset Coverage (Rs. In lakhs)
18	NCD Public Issue - VIII	INE302E07607	Non Convertible Debentures	Exclusive	1,101.82		1,101.82	1,101.82	1,235.29
19	NCD Public Issue - VIII	INE302E07615	Non Convertible Debentures	Exclusive	1,412.80	109.85	1,522.65	1,522.65	1,707.09
20	NCD Public Issue - VIII	INE302E07656	Non Convertible Debentures	Exclusive	707.89		707.89	707.89	793.64
21	NCD Public Issue - VIII	INE302E07599	Non Convertible Debentures	Exclusive	1,787.01	142.95	1,929.96	1,929.96	2,163.74
22	NCD Public Issue - VIII	INE302E07649	Non Convertible Debentures	Exclusive	5,703.14		5,703.14	5,703.14	6,393.98
23	NCD Public Issue - VIII	INE302E07631	Non Convertible Debentures	Exclusive	2,556.84	218.82	2,775.66	2,775.66	3,111.89
24	NCD Public Issue - VIII	INE302E07623	Non Convertible Debentures	Exclusive	1,540.14	143.15	1,683.29	1,683.29	1,887.19
25	NCD Public Issue - IX	INE302E07748	Non Convertible Debentures	Exclusive	884.28		884.28	884.28	976.45
26	NCD Public Issue - IX	INE302E07730	Non Convertible Debentures	Exclusive	695.93		695.93	695.93	768.47
27	NCD Public Issue - IX	INE302E07706	Non Convertible Debentures	Exclusive	5,989.48		5,989.48	5,989.48	6,613.77
28	NCD Public Issue - IX	INE302E07763	Non Convertible Debentures	Exclusive	805.95	35.35	841.30	841.30	928.99
29	NCD Public Issue - IX	INE302E07755	Non Convertible Debentures	Exclusive	966.66	43.59	1,010.25	1,010.25	1,115.55
30	NCD Public Issue - IX	INE302E07714	Non Convertible Debentures	Exclusive	1,977.98	98.98	2,076.96	2,076.96	2,293.44
31	NCD Public Issue - IX	INE302E07722	Non Convertible Debentures	Exclusive	1,047.16	51.10	1,098.26	1,098.26	1,212.73
34	NCD Private Placement	INE302E07664	Non Convertible Debentures	Exclusive	210.00		210.00	210.00	232.36
35	NCD Private Placement	INE302E07672	Non Convertible Debentures	Exclusive	185.00		185.00	185.00	204.70
36	NCD Private Placement	INE302E07680	Non Convertible Debentures	Exclusive	50.00	2.71	52.71	52.71	58.32



Annexure A

S.No	Issue	ISIN	Instrument	Type of Charge	Sanctioned Amount (Rs in lakhs)	Interest Accrued (Rs in lakhs)	Outstanding Amount (Rs in lakhs)	Cover Required (Rs in lakhs)	Asset Coverage (Rs. In lakhs)
37	NCD Private Placement	INE302E07698	Non Convertible Debentures	Exclusive	50.00	2.92	52.92	52.92	58.55
38	NCD Private Placement	INE302E07789	Non Convertible Debentures	Exclusive	160.00	0.63	160.63	160.63	177.73
39	NCD Private Placement	INE302E07805	Non Convertible Debentures	Exclusive	118.00	0.43	118.43	118.43	131.04
40	NCD Private Placement	INE302E07797	Non Convertible Debentures	Exclusive	80.00	0.29	80.29	80.29	88.84
Total					56,327.76	3,751.63	60,079.39	60,079.39	66,455.78



Annexure - B

Statements of Security Cover as on December 31, 2024 of Rated, Secured, Redeemable Non-Convertible Debentures
(All amounts are Rs. In Lakhs)

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		-	-	No	-	-	5,542.84	-	5,542.84	-	-	-	-	-
Capital Work-in-Progress		-	-	NA	-	-	-	-	-	-	-	-	-	-
Right of Use Assets		-	-	NA	-	-	899.19	-	899.19	-	-	-	-	-
Goodwill		-	-	NA	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	NA	-	-	146.04	-	146.04	-	-	-	-	-
Intangible Assets under Development		-	-	NA	-	-	201.27	-	201.27	-	-	-	-	-
Investment Property		-	-	NA	-	-	262.56	-	262.56	-	-	-	-	-
Investments		-	-	NA	-	-	2,154.50	-	2,154.50	-	-	-	-	-
Loans	Standard Loan Receivables	66,455.78	26,037.09	No	-	-	34,531.00	-	1,27,023.87	-	66,455.78	-	-	66,455.78
Inventories		-	-	NA	-	-	-	-	-	-	-	-	-	-



Annexure - B

Statements of Security Cover as on December 31, 2024 of Rated, Secured, Redeemable Non-Convertible Debentures

(All amounts are Rs. In Lakhs)

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
Trade Receivables		-	-	NA	-	-	99.53	-	99.53	-	-	-	-	-
Cash and Cash Equivalents		-	-	NA	-	-	290.66	-	290.66	-	-	-	-	-
Bank Balances other than Cash & Cash Equivalents		-	-	NA	-	-	481.19	-	481.19	-	-	-	-	-
Other Financial Assets		-	-	NA	-	-	1,805.06	-	1,805.06	-	-	-	-	-
Deferred Tax Assets		-	-	NA	-	-	460.53	-	460.53	-	-	-	-	-
Other Non-Financial Assets		-	-	NA	-	-	1,892.40	-	1,892.40	-	-	-	-	-
Total		66,455.78	26,037.09	-	-	-	48,766.77	-	1,41,259.64	-	66,455.78	-	-	66,455.78



Annexure - B

**Statements of Security Cover as on December 31, 2024 of Rated, Secured, Redeemable Non-Convertible Debentures
(All amounts are Rs. In Lakhs)**

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
LIABILITIES														
Debt securities to which this certificate	Secured Non Convertible Debentures (Listed)	60,079.39	8,709.87				6,547.41	-	75,336.67		60,079.39			60,079.39
Other debt sharing pari-passu charge with above								-						
Other Debt							2,262.59	-	2,262.59					
Subordinated debt							4,226.44	-	4,226.44					
Borrowings								-						
Bank Debt Securities			14,658.39					-	14,658.39					
Others			1,109.18					-	1,109.18					
Term Loans from Others			1,774.12					-	1,774.12					
Public Deposits							16,656.96	-	16,656.96					
Trade payables							888.34	-	888.34					
Lease Liabilities							255.15	-	255.15					
Provisions							243.63	-	243.63					
Others								-						
Other Financial			5.00				1,132.00	-	1,137.00					
Other non-Financial Liabilities							47.02	-	47.02					
Current Tax Liabilities							135.82	-	135.82					
Total		60,079.39	26,256.56	-	-	-	32,395.35	-	1,18,731.30	-	60,079.39	-	-	60,079.39
Cover on Book Value		1.11					Not Applicable							
Cover on Market Value														1.11
		Exclusive Security Cover Ratio					Pari-Passu Security Cover Ratio							

Note: The above amounts have been extracted from the Un-audited financial results for the half year ended December 31, 2024

The Company has complied with all the covenants specified in respect of all Listed Non-Convertible Securities.

3. The assets offered as security are Loans and hence not eligible for market valuation.



P.N. RAGHAVENDRA RAO & CO

Chartered Accountants

Annexure - F

Founder P.N. Raghavendra Rao

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Ref. No.

Date :

Independent Auditor's Certificate on the manner of utilization of the funds raised through Public Issue of Rated, Listed, Secured, Redeemable, Non-Convertible Debentures as required by Regulation 52(7) and Regulation 56 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, ("the Listing Regulations")

To

Catalyst Trusteeship Limited
"GDA House"
Plot No.85, Bhusari Colony (Right)
Paud Road
Pune - 411 038

Dear Sirs/Madam,

We, M/s P N Raghavendra Rao & Co., Chartered Accountants (ICAI FRN: 003328S), Statutory Auditors of Sakthi Finance Limited (hereinafter referred as "the Company"), have been requested by the Company to verify and certify the utilization of funds raised through Public Issue of Rated, Listed, Secured, Redeemable, Non-Convertible Debentures (hereinafter referred to as "the NCD Public Issue-9") in terms of the Prospectus dated June 13, 2024 for the objects for which it was raised, as required by Regulation 52(7) and Regulation 56 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ("the Listing Regulations").

The accompanying statement of utilization of issue proceeds of the NCD Public Issue-9 ("the Statement") during the period from 09.07.2024 to 30.12.2024 as per the requirements of the Listing Regulations has been prepared by the Management of the Company, which we have initialed for identification purposes only.

Management's Responsibility for the Statement

The preparation of the accompanying Statement is the responsibility of the Management of the company. This Responsibility includes designing and implementing and maintaining internal control relevant to the preparation and presentation of the Statement, and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

The Management is also responsible for ensuring:

- the utilization of funds is for the purpose for which it is raised; and
- compliance with the requirements of the Listing Regulations.



P.N. RAGHAVENDRA RAO & CO

Chartered Accountants

Founder P.N. Raghavendra Rao

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Ref. No.

Date :

Auditor's Responsibility

Pursuant to the requirements of Regulation 52(7) of the Listing Regulations, it is our responsibility to obtain limited assurance and conclude as to whether the details provided in the Statement is in agreement with the books of accounts and other records for the period from 09.07.2024 to 31.12.2024.

We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India ("ICAI"). The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by ICAI.

We have complied with the relevant applicable requirements of the Standard on Quality Control ("SQC") 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information and Other Assurance and Related Services Engagements.

A limited assurance engagement includes performing procedures to obtain sufficient appropriate evidence that vary in nature, timing and extent than a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we have performed the following procedures in relation to the Statement:

- read the Prospectus and obtained the details of Objects of the NCD Public Issue-9;
- obtained the bank statement of the Company from 09.07.2024 to 31.12.2024 and traced the receipt and utilization of the funds.
- verified the utilization of proceeds with books of accounts and other relevant records maintained by the Company; and
- conducted relevant management inquiries and obtained necessary representations from the Company.

Opinion

Based on our examination as above, and the information and explanations given to us, the details provided in the Statement is in agreement with the books of accounts and other records for the period from 09.07.2024 to 31.12.2024 and the statement fairly presents, in all material respects, the manner of utilization of funds from the NCD Public Issue-9.



M

P.N. RAGHAVENDRA RAO & CO

Chartered Accountants

Founder P.N. Raghavendra Rao

No. 23/2, Viswa Paradise Apartments IInd Floor, Kalidas Road, Ramnagar, Coimbatore - 641 009

☎ : 0422 2232440, 2236997 ✉ : info@pnrandco.in 🌐 : www.pnrandco.in

Ref. No.

Date :

Restriction on Use

The Certificate is addressed to and provided to the Debenture Trustee of the Company solely for the purpose of enabling the Company to comply with its obligation under Regulation 52(7) and Regulation 56 of the Listing Regulations and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

We have no responsibility to update this report for events and circumstances occurring after the date of this certificate.

For P N RAGHAVENDRA RAO & CO.,
Chartered Accountants
Firm Registration Number: 003328S



A handwritten signature in blue ink, appearing to read "P R Vittel".

P R Vittel
Partner

February 12, 2025
Coimbatore

Membership Number: 018111
UDIN: 25018111BMRJM06064

P.N. RAGHAVENDRA RAO & CO

Chartered Accountants

Founder P.N. Raghavendra Rao

No. 23/2, Viswa Paradise Apartments IInd Floor, Kalidas Road, Ramnagar, Coimbatore - 641 009

☎ : 0422 2232440, 2236997 ✉ : info@pnrandco.in 🌐 : www.pnrandco.in

Ref. No.

Date :

Independent Auditor's Certificate on the manner of utilization of the funds raised through Private Placement of Rated, Listed, Secured, Redeemable, Non-Convertible Debentures as required by Regulation 52(7) and Regulation 56 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, ("the Listing Regulations")

To

Catalyst Trusteeship Limited
"GDA House"
Plot No.85, Bhusari Colony (Right)
Paud Road
Pune - 411 038

Dear Sirs/Madam,

We, M/s P N Raghavendra Rao & Co., Chartered Accountants (ICAI FRN: 003328S), Statutory Auditors of Sakthi Finance Limited (hereinafter referred as "the Company"), have been requested by the Company to verify and certify the utilization of funds raised through Private Placement of Rated, Listed, Secured, Redeemable, Non-Convertible Debentures (hereinafter referred to as "the NCD Private Placement") in terms of General Information Document ("GID") and Key Information Document ("KID") dated May 30, 2024 and December 13, 2024 respectively for the objects for which it was raised, as required by Regulation 52(7) and Regulation 56 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ("the Listing Regulations").

The accompanying statement of utilization of issue proceeds of the NCD Private Placement ("the Statement") during the period from 18.12.2024 to 31.12.2024 as per the requirements of the Listing Regulations has been prepared by the Management of the Company, which we have initialed for identification purposes only.

Management's Responsibility for the Statement

The preparation of the accompanying Statement is the responsibility of the Management of the company. This Responsibility includes designing and implementing and maintaining internal control relevant to the preparation and presentation of the Statement, and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

The Management is also responsible for ensuring:

- the utilization of funds is for the purpose for which it is raised; and
- compliance with the requirements of the Listing Regulations.



P.N. RAGHAVENDRA RAO & CO

Chartered Accountants

Founder P.N. Raghavendra Rao

No. 23/2, Viswa Paradise Apartments IInd Floor, Kalidas Road, Ramnagar, Coimbatore - 641 009

☎ : 0422 2232440, 2236997 ✉ : info@pnrandco.in 🌐 : www.pnrandco.in

Ref. No.

Date :

Auditor's Responsibility

Pursuant to the requirements of Regulation 52(7) of the Listing Regulations, it is our responsibility to obtain limited assurance and conclude as to whether the details provided in the Statement is in agreement with the books of accounts and other records for the period from 18.12.2024 to 31.12.2024.

We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India ("ICAI"). The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by ICAI.

We have complied with the relevant applicable requirements of the Standard on Quality Control ("SQC") 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information and Other Assurance and Related Services Engagements.

A limited assurance engagement includes performing procedures to obtain sufficient appropriate evidence that vary in nature, timing and extent than a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we have performed the following procedures in relation to the Statement:

- read the GID and KID and obtained the details of Objects of the NCD Private Placement issue;
- obtained the bank statement of the Company from 18.12.2024 to 31.12.2024 and traced the receipt and utilization of the funds.
- verified the utilization of proceeds with books of accounts and other relevant records maintained by the Company; and
- conducted relevant management inquiries and obtained necessary representations from the Company.

Opinion

Based on our examination as above, and the information and explanations given to us, the details provided in the Statement is in agreement with the books of accounts and other records for the period from 18.12.2024 to 31.12.2024 and the statement fairly presents, in all material respects, the manner of utilization of funds from the NCD Private Placement.



P.N. RAGHAVENDRA RAO & CO

Chartered Accountants

Founder P.N. Raghavendra Rao

No. 23/2, Viswa Paradise Apartments IInd Floor, Kalidas Road, Ramnagar, Coimbatore - 641 009

☎ : 0422 2232440, 2236997 ✉ : info@pnrandco.in 🌐 : www.pnrandco.in

Ref. No.

Date :

Restriction on Use

The Certificate is addressed to and provided to the Debenture Trustee of the Company solely for the purpose of enabling the Company to comply with its obligation under Regulation 52(7) and Regulation 56 of the Listing Regulations and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

We have no responsibility to update this report for events and circumstances occurring after the date of this certificate.

For P N RAGHAVENDRA RAO & CO.,
Chartered Accountants
Firm Registration Number: 003328S



February 12, 2025
Coimbatore

A handwritten signature in blue ink, appearing to be "P R Vittel".

P R Vittel
Partner

Membership Number: 018111
UDIN: 25018111BM RJ499492



SAKTHI FINANCE LIMITED

CIN : L65910TZ1955PLC000145

Registered Office: 62, Dr. Nanjappa Road, Post Box No. 3745, Coimbatore - 641 018, Tamil Nadu
Tel No: +91 (422) 2231471-474/4236200; Fax No: +91 (422) 2231915; Website: www.sakthifinance.com

Statement of Utilisation of NCD Public Issue IX Proceeds

SI No	Name of the Issuer	ISIN	Mode of fund raising (Public Issues / Private placement)	Type of Instrument	Date of Raising funds	Amount Raised (₹ crores)	Fund utilised (₹ crores)	Any Deviation	If 8, is yes then specify the purpose of which the funds were utilised	Remarks
								Yes / No		
1	2	3	4	5	6	7	8	9	10	
1	Sakthi Finance Limited	INE302E07748	Public Issue	Secured, Redeemable, Non - Convertible Debentures	09-Jul-24	8.84	123.67	No	Not applicable	Not applicable
2		INE302E07763				8.06				
3		INE302E07730				6.96				
4		INE302E07755				9.67				
5		INE302E07706				59.89				
6		INE302E07714				19.78				
7		INE302E07722				10.47				
Total						123.67	123.67			

Note : NCD Proceeds were utilised for the objects stated in the Prospectus only. Fund utilised includes Debentures Issue expenses as on 31 December 2024

Statement of Utilisation of NCD Private Placement - 2 Proceeds

SI No	Name of the Issuer	ISIN	Mode of fund raising (Public Issues / Private placement)	Type of Instrument	Date of Raising funds	Amount Raised (₹ crores)	Fund utilised (₹ crores)	Any Deviation	If 8, is yes then specify the purpose of which the funds were utilised	Remarks
								Yes / No		
1	2	3	4	5	6	7	8	9	10	
1	Sakthi Finance Limited	INE302E07805	Private Placement	Secured, Redeemable, Non - Convertible Debentures	18-Dec-24	1.18	3.58	No	Not applicable	Not applicable
2		INE302E07797				0.80				
3		INE302E07789				1.60				
Total						3.58	3.58			

Note : NCD Proceeds were utilised for the objects stated in the Disclosure documents only. Fund utilised includes Debentures Issue expenses as on 31 December 2024





SAKTHI FINANCE LIMITED

CIN : L65910TZ1955PLC000145

Registered Office: 62, Dr. Nanjappa Road, Post Box No. 3745, Coimbatore - 641 018, Tamil Nadu
Tel No: +91 (422) 2231471-474/4236200; Fax No: +91 (422) 2231915; Website: www.sakthifinance.com

Statement of Deviation or Variation in utilisation of funds raised						
Particulars			Remarks			
Name of listed entity			Sakthi Finance Limited			
Mode of Fund Raising			Public Issue		Privately Placed	
Type of instrument			Secured, Redeemable Non-Convertible Debentures			
Date of raising Funds			09-July-2024		18-December-2024	
Amount raised			₹ 123.67 crores		₹ 3.58 crores	
Report filed for quarter year ended			31-December-2024			
Is there a deviation / variation in use of funds raised?			No			
Whether any approval is required to vary the objects of the issue stated in the prospectus / offer document?			No			
If yes, details of the approval so required?			NA			
Date of approval			NA			
Explanation for the Deviation / Variation			NA			
Comments of the audit committee after review			Nil			
Comments of the auditors, if any			Nil			
Objects for which funds have been raised and where there has been a deviation, in the following table			Not Applicable			
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised (₹ crores)	Amount of Deviation/ Variation for the Nine months period according to applicable object (₹ lakhs and in %)	Remarks, if any
-	-	-	-	-	-	-

Deviation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised
(b) Deviation in the amount of funds actually utilized as against what was originally disclosed.

Name of Signatory : K Sundaramurthy
Designation : Chief Financial Officer



Date & Time of Download : 12/02/2025 19:39:48

BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012785
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	937187 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

Disclaimer : - Contents of filings has not been verified at the time of submission.

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012786
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	937189 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012787
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	937191 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

Disclaimer : - Contents of filings has not been verified at the time of submission.

Date & Time of Download : 12/02/2025 19:39:24

BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012788
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	937591 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012789
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	937593 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012790
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	937595 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012791
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	937597 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012792
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	937977 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012793
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	937979 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012794
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	937981 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012795
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	937983 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012796
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	937985 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012797
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	937987 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012798
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	938592 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012799
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	938594 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012800
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	938596 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012801
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	938598 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012802
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	938600 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012803
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	938602 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012804
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	938604 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012805
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	938606 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012806
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	938608 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012807
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	939268 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012808
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	939270 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012809
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	939272 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012810
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	939274 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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Date & Time of Download : 12/02/2025 19:36:38

BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012811
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	939276 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012812
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	939278 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

Disclaimer : - Contents of filings has not been verified at the time of submission.

Date & Time of Download : 12/02/2025 19:36:22

BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012813
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	939280 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012814
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	939599 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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Date & Time of Download : 12/02/2025 19:36:09

BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012815
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	939601 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012816
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	939603 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

Disclaimer : - Contents of filings has not been verified at the time of submission.

Date & Time of Download : 12/02/2025 19:36:00

BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012817
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	939605 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012818
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	939607 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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Date & Time of Download : 12/02/2025 19:35:50

BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012819
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	939609 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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Date & Time of Download : 12/02/2025 19:35:42

BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012820
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	939611 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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Date & Time of Download : 12/02/2025 19:35:35

BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012821
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	975724 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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Date & Time of Download : 12/02/2025 19:35:27

BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012823
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	975725 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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Date & Time of Download : 12/02/2025 19:35:23

BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012824
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	975727 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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Date & Time of Download : 12/02/2025 19:35:19

BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012825
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	975728 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012826
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	976249 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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Date & Time of Download : 12/02/2025 19:35:12

BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012827
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	976250 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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Date & Time of Download : 12/02/2025 19:35:08

BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012828
Date and Time of Submission	2/12/2025 6:38:14 PM
Scripcode and Company Name	976251 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Approval Of Unaudited Financial Results For The Quarter And Nine Months Ended 31 December 2024
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012845
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	937187 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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Date & Time of Download : 12/02/2025 19:33:57

BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012846
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	937189 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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Date & Time of Download : 12/02/2025 19:33:52

BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012847
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	937191 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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Date & Time of Download : 12/02/2025 19:33:48

BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012848
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	937591 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

Disclaimer : - Contents of filings has not been verified at the time of submission.

Date & Time of Download : 12/02/2025 19:32:59

BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012849
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	937593 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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Date & Time of Download : 12/02/2025 19:32:52

BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012850
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	937595 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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Date & Time of Download : 12/02/2025 19:31:59

BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012851
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	937597 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012852
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	937977 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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Date & Time of Download : 12/02/2025 19:31:51

BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012853
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	937979 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012854
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	937981 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012855
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	937983 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012856
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	937985 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012857
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	937987 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012858
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	938592 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012859
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	938594 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012860
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	938596 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012861
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	938598 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012862
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	938600 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012863
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	938602 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012864
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	938604 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012865
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	938606 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012866
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	938608 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012867
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	939268 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012868
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	939270 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012869
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	939272 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012870
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	939274 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012871
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	939276 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012872
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	939278 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012873
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	939280 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012874
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	939599 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012875
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	939601 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012876
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	939603 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012877
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	939605 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012878
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	939607 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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Date & Time of Download : 12/02/2025 19:29:38

BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012879
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	939609 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012880
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	939611 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012881
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	975724 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012882
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	975725 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012883
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	975727 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012884
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	975728 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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Date & Time of Download : 12/02/2025 19:28:08

BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012885
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	976249 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012886
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	976250 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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Date & Time of Download : 12/02/2025 19:28:01

BSE ACKNOWLEDGEMENT

Acknowledgement Number	9012887
Date and Time of Submission	2/12/2025 6:40:46 PM
Scripcode and Company Name	976251 - SAKTHI FINANCE LTD.
Subject / Compliance Regulation	Compliances-Reg. 52 - Financial Result
Submitted By	S Venkatesh
Designation	Company Secretary & Compliance Officer

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