

IL&FS INVESTMENT MANAGERS LIMITED

CIN: L65999MH1986PLC147981

Registered Office: The IL&FS Financial Centre, C-22, G' Block, Bandra-Kurla Complex, Bandra (East), Mumbai 400 051

Website: www.iimlindia.com, Tel: 022 2653 3333, Fax: 022 2653 3056, Email: investor.relations@iiflsindia.com

EXTRACT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

(` in lakhs)

Particulars	Quarter Ended 31.03.2025 (Audited)	Quarter Ended 31.12.2024 (Unaudited)	Quarter Ended 31.03.2024 (Restated - Refer Note 4)	Year Ended 31.03.2025 (Audited)	Year Ended 31.03.2024 (Restated - Refer Note 4)
Total Income from Operations (net)	310.76	370.74	2,640.15	904.78	3,202.03
Net Profit/(Loss) for the year (before tax and Exceptional items)	100.91	154.15	2,455.25	(156.37)	2,255.23
Net Profit/(Loss) for the period before tax (after Exceptional items)	100.91	154.15	2,455.25	(156.37)	2,255.23
Net Profit/(Loss) for the period after tax (after Exceptional items)	65.16	141.23	2,434.29	(217.71)	2,250.92
Total Comprehensive Income/(Loss) for the period	58.28	142.81	2,439.01	(211.64)	2,254.85
Equity Share Capital	6,280.85	6,280.85	6,280.85	6,280.85	6,280.85
Reserves (excluding Revaluation Reserves) as shown in the Audited Balance Sheet of the previous year	2,774.28	2,715.99	5,184.14	2,774.28	5,184.14
Earnings Per Share (Face Value of ₹ 2/- each)					
Basic and Diluted	0.02	0.05	0.78	(0.07)	0.72
Other Equity	2,774.28	2,715.99	5,184.14	2,774.28	5,184.14

Note:

- The aforesaid Standalone financial results of IL&FS Investment Managers Limited for the quarter and year ended March 31, 2025 along with comparative period have been reviewed by the Audit Committee at its meeting held on May 29, 2025 and subsequently approved by the Board of Directors of the Company at its meeting held on May 29, 2025 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The financial results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") as per the Companies (Indian Accounting Standards) Rules 2015 notified under Section 133 of the Companies Act, 2013 (CA 2013) and other relevant provisions of the CA 2013 as amended from time to time.
- As per requirements of Indian Accounting Standard (Ind AS) 108 on 'Operating Segments', based on evaluation of financial information for allocation of resources and assessing performance, the Group has identified a single segment i.e., providing asset management services and other related services. As such, there are no separate reportable business or geographical segments as per Ind AS 108.
- The National Company Law Tribunal, Mumbai has passed an Order dated July 26, 2024 approving the Scheme of Amalgamation ("the Scheme") of its two wholly owned subsidiaries IL&FS Asian Infrastructure Managers Limited ("AILM") and IIML Asset Advisors Limited ("IAML") with the Company, with appointed date as April 1, 2022. Upon completion of the formalities on August 23, 2024 the Scheme has become effective from the Appointed Date i.e., April 1, 2022. Consequently, the above-mentioned wholly owned subsidiaries of the Company stand dissolved without winding up.

Since the amalgamated entities are under common control, the accounting of the said amalgamation been done applying Pooling of Interest method as prescribed in Appendix C of Ind AS 103 "Business Combinations". While applying Pooling of Interest method, the Company has recorded all assets, liabilities and reserves attributable to the wholly owned subsidiaries at their carrying values as appearing in the consolidated financial statements of the Company. Consequently, the previous year/periods figures have been restated considering that the amalgamation has taken place from the beginning of the preceding period i.e. April 1, 2022 as required under Appendix C of Ind AS 103.

The financial statements of the amalgamated entities for the year ended March 31, 2024 have been audited on a standalone basis

- The term of most of the existing funds being managed/advised by the Group has already been over. Other funds being managed/advised by the Group are approaching end of their term in near future which has resulted/is likely to result in significant reduction in the Group's fee revenue. Management expects that its future income from existing funds being managed/advised together with liquid assets held by the Group as at March 31, 2025 will be adequately sufficient to meet the Group's existing and future obligations arising over the next 12 months. Management believes that use of the going concern assumption for preparation of these financial results is appropriate.
- The IL&FS Board has been working on a resolution plan, with a view to enable value preservation for stakeholders of IL&FS Group. The resolution plan, inter alia, involves sale of assets/businesses/companies owned by IL&FS. In this regard, the IL&FS Board has on December 21, 2023 invited a public Expression of Interest (EOI) for sale of its entire stake in the Company. In response to the EOI, few prospective bidders have shown interest and the process is underway.
- The Ministry of Corporate Affairs (MCA), Government of India, has vide its letter dated October 1, 2018 initiated investigation by Serious Fraud Investigation Office (SFIO) against Infrastructure Leasing & Financial Services Limited (IL&FS), the Holding Company and its subsidiaries (including the Company) under Section 212(1) of the Companies Act, 2013. On December 3, 2018, MCA on the directions of the National Company Law Tribunal, Mumbai (NCLT) has impleaded various Group Companies of IL&FS (which includes the Company) as Respondents to the Petition filed by them on October 1, 2018. The Company has received the "Summary of Charges" sent by the Ministry of Corporate Affairs through IL&FS, based on which the required action has been completed.
- During the financial year ended March 31, 2025, the Company has recorded a significant decline in Income from Operations primarily due to the completion or impending completion of tenure of most of the funds managed or advised by the Company, resulting in lower management and advisory fees. Further, the Other Income decreased by approximately ₹ 2,216.65 lakh mainly attributable to the non-receipt of dividend income from its subsidiaries.
- The above is an extract of the detailed format of year ended Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Financial Results are available on the Stock Exchange websites at <http://www.nseindia.com/> and <http://www.bseindia.com/>. The same are also available on the Company website at <http://www.iimlindia.com/financials.aspx>.
- The Board of Directors, in their meeting held on May 29, 2025, have proposed a final dividend of ₹ 0.28 per equity share amounting to ₹ 879.29 lakhs for FY 2024-25. As the profits for the year are inadequate, the dividend will be paid out of accumulated free reserves in accordance with Section 123(1) of the Companies Act 2013 and Rule 3 of the Companies (Declaration and Payment of Dividend) Rules 2014. The proposal is subject to the approval of shareholders at the Annual General Meeting.
- The figures for the three months ended March 31, 2025 are the balancing figures between the audited figures with respect to full financial year and the published unaudited year to date figures up to the third quarter of the financial year which were subjected to limited review.
- One of the subsidiary of the company namely Andhra Pradesh Urban Infrastructure Asset Management Limited (APUIML) has not provided Audited Results. Hence, the Consolidated Accounts of the Group could not be adopted. The Company has already made an application to SEBI seeking an extension of 60 days for submission of consolidated financial results.
- Previous year numbers are regrouped/reclassified wherever necessary.

For the Order of the Board
Sd/-
Chitranjan Singh Kahlon
Chairman



आयएल अँड एफएस इन्वेस्टमेंट मैनेजर्स लिमिटेड

सीआयएन : एल६५९९९९९८६पीएलसी१४७९८१

पॉर्डीनीकृत कार्यालय: दी आयरलैन अँण्ड एफएस फायरनेशन अल सेंटर, प्लॉट क्र. सी-२२, 'जी' ब्लॉक, वांद्रे-कुला संकुल, वांद्रे (पूर्व), मुंबई-४०० ०५१.

वेबसाईट : www.liiflindia.com, दर. : ०२२-२६५३३३३३, फैक्स : ०२२-२६५३३०५६५८-मेल : investor.relations@liiflindia.com

३१ मार्च, २०२५ रोजी संपलेल्या तिमाही आणि वर्षासाठी

अलिस वित्तीय निष्कर्षाचा उतारा

(रु. लाखांत)

तपशिल	संपर्कली तिमाही ३१.०३.२०२५ (लेखापारिवर्तित)	संपर्कली तिमाही ३१.०३.२०२४ (अनेकार्यालयित)	संपर्कली तिमाही ३१.०३.२०२४ (परस्परित दिया)	संपर्कले वर्ष ३१.०३.२०२५ (लेखापारिवर्तित)	संपर्कले वर्ष ३१.०३.२०२४ (परस्परित दिया)
प्रवर्तनात्मक एकूण उत्पन्न (मिल्बल)	३१०.७६	३७०.७४	२,६५०.१५	४०४.७८	३,२००.२३
वर्षांसाठी निवल नका / (तोटा) (कर आणि अपवादात्मक बाबीपूर्वी)	१००.९९	१५४.१५	२,४५६.२५	(१५६.३०)	२,२५६.२३
कालांपारीसाठी करावै निवल नका / (तोटा) (अपवादात्मक बाबीनिरंतर)	१००.९९	१५४.१५	२,४५६.२५	(१५६.३०)	२,२५६.२३
कालांपारीसाठी करोती निवल नका / (तोटा) (अपवादात्मक बाबीनिरंतर)	८०.१६	१५४.२३	२,४३६.२१	(२१०.१७)	२,२५०.१७
कालांपारीसाठी एकूण सर्वसमावेशक उत्पन्न / (तोटा)	५८.२८	१४४.८५	२,४३९.०५	(२११.६४)	२,२५४.८४
समाप्त भांडवल	६,२८०.८५	६,२८०.८५	६,२८०.८५	६,२८०.८५	६,२८०.८५
समाप्त भांडवल	२,७९७.२५	२,७९६.९९	५,१८६.१४	२,७९५.२८	५,१८५.१४
प्रति समधारण ग्राप्ती (दरवानी मूल्य रु. २/- प्रत्येकी)	०.०२	०.०५	०.०८	(०.०७)	०.७२
मुलभूत आणि सोन्नियकृत					
इतर इकाई	२,७९७.२५	२,७९६.९९	५,१८६.१४	२,७९५.२८	५,१८५.१४

टिपा :



संचालक मंडळाच्या आदेशावरून

सही/-

चितरंजन सिंग काहलोन