

BSE LTD
ACKNOWLEDGEMENT

Acknowledgement No	: 2605202306563533	Date & Time	: 26/05/2023 06:56:35 PM
Scrip Code	: 511066		
Entity Name	: SAKTHI FINANCE LIMITED		
Compliance Type	: Regulation 33 - Financial Results		
Nature Of Report	: Standalone		
Quarter / Period	: 31/03/2023		
Mode	: E-Filing		

General information about company	
Scrip code	511066
NSE Symbol	
MSEI Symbol	
ISIN*	INE302E01014
Name of company	SAKTHI FINANCE LIMITED
Class of security	Equity
Date of start of financial year	01-04-2022
Date of end of financial year	31-03-2023
Date of board meeting when results were approved	26-05-2023
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	18-05-2023
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Audited
Segment Reporting	Single segment
Description of single segment	Finance for Commercial Vehicles
Start date and time of board meeting	26-05-2023 14:45
End date and time of board meeting	26-05-2023 18:35
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results – NBFC			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-01-2023	01-04-2022
B	Date of end of reporting period	31-03-2023	31-03-2023
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations		
(i)	Interest Income	4728.69	18476.72
(ii)	Dividend Income	0	0
(iii)	Rental Income	7.74	30.94
(iv)	Fees and commission Income	132.89	459.47
(v)	Net gain on fair value changes	0	0
(vi)	Net gain on derecognition of financial instruments under amortised cost category	0	0
(vii)	Sale of products (including Excise Duty)	0	0
(viii)	Sale of services	0	0
(ix)	Other revenue from operations		
1	Sale of Power from Wind Mills	28.03	173.13
2	Recovery of Bad Debts	3.25	40.34
	Total other revenue from operations	31.28	213.47
	Total Revenue From Operations	4900.6	19180.6
	Other income	10.75	13.37
	Total income	4911.35	19193.97
2	Expenses		
	Cost of materials consumed	0	0
	Purchases of stock-in-trade	0	0
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
	Employee benefit expense	808.59	3246.21
	Finance costs	2713.7	10926.13
	Depreciation, depletion and amortisation expense	139.55	546.93
	Fees and commission expense	26.37	107.44
	Net loss on fair value changes	0	0
	Net loss on derecognition of financial instruments under amortised cost category	0	0
	Impairment on financial instruments	170.92	926.07
(f)	Other expenses		
1	Other expenses	507.52	1705.22
	Total other expenses	507.52	1705.22
	Total expenses	4366.65	17458

Financial Results – NBFC			
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3	Total profit before exceptional items and tax	544.7	1735.97
4	Exceptional items	0	0
5	Total profit before tax	544.7	1735.97
7	Tax expense		
8	Current tax	172.34	674.65
9	Deferred tax	27.05	-188.05
10	Total tax expenses	199.39	486.6
14	Net Profit Loss for the period from continuing operations	345.31	1249.37
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	345.31	1249.37
22	Other comprehensive income net of taxes	-23.55	31.76

Financial Results – NBFC			
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23	Total Comprehensive Income for the period	321.76	1281.13
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital	6470.59	6470.59
	Face value of equity share capital	10	10
28	Reserves excluding revaluation reserve		11750.4
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings per share from continuing operations	1.98	1.98
	Diluted earnings per share from continuing operations	1.98	1.98
ii	Earnings per equity share for discontinued operations		
	Basic earnings per share from discontinued operations	0	0
	Diluted earnings per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings per share	1.98	1.98
	Diluted earnings per share	1.98	1.98
30	Debt equity ratio	5.99	5.99
31	Debt service coverage ratio	0	0
32	Interest service coverage ratio	0	0
33	Disclosure of notes on financial results		

Statement of Asset and Liabilities		
Particulars		Current year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2022
	Date of end of reporting period	31-03-2023
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
	Assets	
1	Financial Asset	
	Cash and cash equivalents	3002.79
	Bank Balance other than (a) above	42.91
	Derivative financial instruments	0
	Receivables	
	(I) Trade Receivables	226.21
	(II) Other Receivables	18.39
	Loans	114500.1
	Investments	1344.51
	Other Financial assets	1288.55
2	Non Financial Asset	
	Inventories	0
	Current tax assets (Net)	33.15
	Deferred tax Assets (Net)	395.3
	Investment Property	270.61
	Biological assets other than bearer plants	0
	Property, Plant and Equipment	6903.7
	Capital work-in-progress	0
	Intangible assets under development	0
	Goodwill	0
	Other Intangible assets	156.58
	Other non-financial assets (to be specified)	1875.19
	Total assets	130057.99
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	6470.59
	Other equity	14216.68
	Total equity attributable to owners of parent	20687.27
	Non controlling interest	
	Total equity	20687.27
2	Liabilities	
2.1	Financial Liabilities	
(a)	Derivative financial instruments	0
(b)	Payables	
	(I) Trade Payables	
	(i) total outstanding dues of micro enterprises and small enterprises	0
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	156.15
	II) Other Payables	
	(i) total outstanding dues of micro enterprises and small enterprises	0
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	193.26
(C)	Debt Securities	48792.43
(d)	Borrowings (Other than Debt Securities)	14654.08

(e)	Deposits	2444.17
(f)	Subordinated Liabilities	41512.4
(g)	Other financial liabilities	1384.96
2.2	Non-Financial Liabilities	
(a)	Current tax liabilities (Net)	0
(b)	Provisions	135.49
(C)	Deferred tax liabilities (Net)	0
(d)	Other non-financial liabilities	97.78
	Total liabilities	109370.72
	Total equity and liabilities	130057.99

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results		
Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2023	01-04-2022
Date of end of reporting period	31-03-2023	31-03-2023
Whether accounts are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
1 Segment Revenue (Income)		
(net sale/income from each segment should be disclosed)		
Total Segment Revenue		
Less: Inter segment revenue		
Revenue from operations		
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
Total Profit before tax		
i. Finance cost		
ii. Other Unallocable Expenditure net off Unallocable income		
Profit before tax		
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
Total Segment Asset		
Un-allocable Assets		
Net Segment Asset		
4 Segment Liabilities		
Segment Liabilities		
Total Segment Liabilities		
Un-allocable Liabilities		
Net Segment Liabilities		
Disclosure of notes on segments		

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2022
B	Date of end of reporting period	31-03-2023
C	Whether results are audited or unaudited	Audited
D	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	1735.97
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	10926.13
	Adjustments for decrease (increase) in trade receivables, current	-63.63
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	70.04
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	-5103.55
	Adjustments for other financial assets, current	442.36
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	28.11
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-1.77
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	546.93
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	692.3
	Adjustments for provisions, current	12.84
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	-9.8
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	6.06
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	1.21
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	233.77
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	7781
	Net cash flows from (used in) operations	9516.97
	Dividends received	0
	Interest paid	9007.44
	Interest received	18
	Income taxes paid (refund)	690.4
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	-162.87
	Cash flows from used in investing activities	

Cash flows from losing control of subsidiaries or other businesses	0
Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	0
Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property, plant and equipment	0
Purchase of property, plant and equipment	0
Proceeds from sales of investment property	4.11
Purchase of investment property	389.43
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Proceeds from sales of intangible assets under development	0
Purchase of intangible assets under development	0
Proceeds from sales of goodwill	0
Purchase of goodwill	0
Proceeds from biological assets other than bearer plants	0
Purchase of biological assets other than bearer plants	0
Proceeds from government grants	0
Proceeds from sales of other long-term assets	0
Purchase of other long-term assets	0
Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	0
Interest received	145.2
Income taxes paid (refund)	0
Other inflows (outflows) of cash	2272.07
Net cash flows from (used in) investing activities	2031.95
Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0
Proceeds from exercise of stock options	0
Proceeds from issuing debentures notes bonds etc	15600
Proceeds from borrowings	0
Repayments of borrowings	16908.67
Payments of finance lease liabilities	0
Payments of lease liabilities	53.59
Dividends paid	388.24
Interest paid	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	1434.7
Net cash flows from (used in) financing activities	-315.8

	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1553.28
	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	1553.28
	Cash and cash equivalents cash flow statement at beginning of period	1449.51
	Cash and cash equivalents cash flow statement at end of period	3002.79

