

August 07, 2023

National Stock Exchange of India Limited Exchange Plaza, C-1, Block-G, Bandra Kurla Complex, Bandra (E), Mumbai - 400051 NSE Symbol: CSLFINANCE	BSE Limited Corporate Relationship Department Phiroze, Jeejeebhoy Towers Dalal Street, Mumbai-400001 BSE Scrip Code: 530067
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Dear Sir/Ma'am,

Sub: Outcome of Board Meeting of CSL Finance Limited held on August 07, 2023

In terms of Regulation 30 read with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9th September, 2015, we wish to inform you that, the Board of Directors of the Company, at its meeting held today i.e., Monday, August 07, 2023, has inter-alia considered and approved the Un-Audited Financial Results of the Company for the quarter ended June 30, 2023 as reviewed and recommended by the Audit Committee;

Accordingly, we enclose herewith the Un-Audited Financial Results along with the Limited Review Report thereon given by M/s S.P. Chopra & Co., Chartered Accountants, Statutory Auditors of the Company.

The aforesaid Financial Results will be made available on the Company's website at <http://www.csloffinance.in>

The meeting of Board of Directors commenced at 12:00 noon and concluded at 12:30 pm.

We request you to kindly take the above information on your record.

Thanking you

Yours Faithfully,
For **CSL Finance Limited**

Preeti Gupta
(Company Secretary & Compliance Officer)

Encl: As above

CSL FINANCE LIMITED



CIN : L74899DL1992PLC051462

Statement of Un-audited Financial Results for the Quarter ended 30th June 2023

Particulars	Quarter Ended			Year Ended
	30-Jun-23	31-Mar-23	30-Jun-22	31-Mar-23
	Un-audited	Un-audited	Un-audited	Audited
Revenue from operations				
Interest Income	3126.77	3,089.43	2,362.28	10,814.28
Fees and commission income	316.73	193.07	63.64	667.06
Recoveries of financial assets written off	85.50	76.50	78.87	242.36
(I) Total Revenue from operations	3,529.00	3,359.00	2,504.79	11,723.69
(II) Other Income	19.69	15.33	4.96	29.27
(III) Total Income (I+II)	3,548.69	3,374.33	2,509.74	11,752.96
Expenses				
Finance Costs	946.07	933.27	494.05	2,714.70
Fees and commission expense	8.41	0.09	8.18	11.36
Impairment on financial instruments	108.79	114.60	72.84	387.00
Employees Benefit Expenses	466.51	426.50	343.35	1,577.21
Depreciation, amortization and impairment	31.49	29.93	20.00	103.26
Other Expenses	168.63	228.37	151.42	806.29
(IV) Total Expenses	1,729.90	1,732.76	1,089.83	5,599.83
(V) Profit before tax (III-IV)	1,818.79	1,641.57	1,419.91	6,153.13
Tax Expense:				
Current Tax	472.37	436.48	366.10	1,567.08
Earlier year Taxes	-	24.43	-	24.43
Deferred Tax expense (income)	21.63	(9.01)	(10.06)	(1.22)
(VI) Income Tax Expense	494.00	451.91	356.04	1,590.29
(VII) Profit after tax (V-VI)	1,324.79	1,189.66	1,063.87	4,562.84
Other Comprehensive Income				
Items that will not be reclassified to profit & loss				
(i) Remeasurement gain/(loss) of defined benefit plan	-	2.71	-	2.71
(ii) Tax on above	-	(0.68)	-	(0.68)
(VIII) Total other Comprehensive Income, net of tax	-	2.03	-	2.03
(IX) Total Comprehensive Income for the period (VII+VIII)	1,324.79	1,191.68	1,063.87	4,564.86
Paid up Equity share capital (Face Value of Rs 10/- each)	2,035.47	2,023.84	2,030.34	2,023.84
Other Equity				34,228.13
(X) Earning per Equity Share				
Basic	6.39	5.75	5.13	22.02
Diluted	6.35	5.59	5.07	21.40

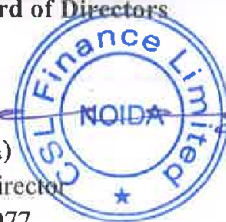


Notes:

1. These financial results of CSL Finance Limited (the 'Company'), have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and the Master Directions / Guidelines issued by Reserve Bank of India as applicable and relevant to Non-Banking Financial Companies (the 'NBFC Regulations'), as amended from time to time.
2. These financial results have been reviewed by the Audit Committee of the Board and approved by the Board of Directors in their respective meetings held on August 07, 2023. The Statutory Auditors have carried out a limited review of these financial results.
3. The Company post end of the quarter on July 26, 2023, had made the preferential allotment of 17,00,000 equity shares of face value of Rs. 10/- each in terms of SEBI (Issue of Capital and Disclosure Requirement) Regulations, 2018, at an issue price of Rs. 286/- per share (including premium of Rs. 276/- per share) in terms of the approval of the Board of Directors and Shareholders of the Company obtained on June 27, 2023 and July 21, 2023 respectively.
4. The Company is primarily engaged in the business of providing loans to Small and Medium Enterprises and other enterprises and has no overseas operations / units and as such, no segment reporting is required under Indian Accounting Standard for Operating Segments (Ind AS 108).
5. The figures for the quarter ended March 31, 2023, as reported in the financial results, are balancing figures of audited financial results for year ended March 31, 2023 and published year to date figures for the nine months ended December 31, 2022 which were subjected to limited review by the statutory auditors.
6. Figures for the previous period/s have been re-grouped/re-arranged, wherever considered necessary, to make them comparable with the current period.

For and on behalf of the Board of Directors


(Rohit Gupta)
Managing Director
DIN: 00045077



Date: 07-08-2023
Place: Noida.



S. P. CHOPRA & CO.

Chartered Accountants

Unit No. 1505, Astralis Supernova,
Sector -94, Noida, UP, 201301
Tel: 91-11-23313495-6
GSTN : 09AACFS2450C12K
ICAI Regn.No.000346N
Web Site: www.spchopra.in
E-mail: spc1949@spchopra.in

Independent Auditor's Review Report on Quarterly Unaudited Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of CSL Finance Limited,

1. Introduction

We have reviewed the accompanying Statement of **Unaudited Financial Results** (the 'Statement') of **CSL Finance Limited** (the 'Company') for the quarter ended June 30, 2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial results based on our review.

2. Scope of Review

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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

3. Conclusion

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 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.

4. Other Matter

We draw attention to the fact that corresponding figures for the quarter ended June 30, 2022 are based on previously issued unaudited financial results that were reviewed by the predecessor auditor, who expressed unmodified conclusion on those unaudited financial results. Our conclusion on the Statement is not modified in respect of the said matter.

For **S. P. Chopra & Co.**
Chartered Accountants
Firm Regn. No. 000346N

(Pawan K. Gupta)

Partner

M. No. 092529

UDIN: 23092529BGPCTX9006

Place : Noida
Dated: August 07, 2023