

GFL/Comp./2022/042

November 9, 2022

**BSE Limited**

Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai- 400001



**Kind Attn: Head – Listing Department / Dept of Corporate Communications**

**Subject: Outcome of Meeting of Board of Directors**

Dear Sir / Madam,

With reference to the captioned subject and pursuant to Regulations 51 and 52 read with Para A of Part B of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) read with other applicable regulations and circular(s) as issued by SEBI from time to time, we inform herewith that the Board of Directors of the Company at their meeting held on November 9, 2022, have, inter alia,:

- Approved the Unaudited Standalone Financial Results of the Company for the quarter and half year ended September 30, 2022,
- Noted the Limited Review Report on the aforesaid Financial Results issued for the quarter and half year ended September 30, 2022, by the Statutory Auditors of the Company,
- Approved creation / issue / allotment of Secured Redeemable Non-Convertible Debentures (NCDs), not exceeding Rs. 2,000 Crores under private placement basis, in one or more tranches under the overall borrowing limits of the Company, subject to approval of the shareholders of the Company.

We enclose herewith:

- Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2022, along with Limited Review Report issued by the Statutory Auditors of the Company pursuant to Regulation 52 of Listing Regulations.

Further, in accordance with Regulation 52(8) of the Listing Regulations, the Company would be publishing the Unaudited Financial Results for the quarter and half year ended September 30, 2022 in the newspaper within prescribed timeline.





The Board Meeting commenced at 3:00 p.m. and concluded at 3:10 p.m.

We request you to take the aforesaid information on records.

Thanking you,

Yours sincerely,

**For Godrej Finance Limited**

**Heer Jayesh Parekh**  
**Company Secretary & Compliance Officer**



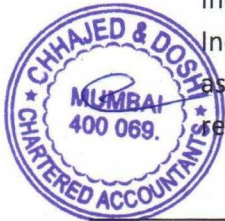
**CHHAJED & DOSHI**  
**CHARTERED ACCOUNTANTS**

**Independent Auditor's Review Report on Unaudited Quarterly and Year to Date Financial Results of the Company Pursuant to the Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**TO THE BOARD OF DIRECTORS OF**

**Godrej Finance Limited**

1. We have reviewed the accompanying statement of unaudited financial results of Godrej Finance Limited ("the Company") for the quarter and half year ended September 30, 2022 ("the statement"), being submitted by the company pursuant to the requirement of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended. Attention is drawn to the fact that the figures for the previous quarter ended June 30, 2022, corresponding quarter of the previous year and half year ended September 30, 2021 and year ended March 31, 2022 including the reconciliation of profit under Indian Accounting Standard ('Ind AS') of year ended March 31, 2022 with profit reported under previous Generally Accepted Accounting Principle ('GAAP'), as reported in these financial results have been approved by the Company's Board of Directors but have not been subjected to a limited review or an audit. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors at its meeting held on November 9, 2022. Our responsibility is to issue a report on these financial statements based on our review.
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial results based on our review.
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 is limited primarily to inquiries of company personnel and analytical procedures



Page 1 of 2

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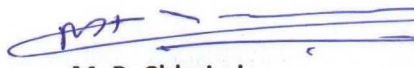
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**CHHAJED & DOSHI**  
**CHARTERED ACCOUNTANTS**

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.

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 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 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.

For Chhajed & Doshi  
Chartered Accountants  
(FRN: 101794W)

  
M. P. Chhajed  
Partner

M. No. 049357

Place: Mumbai

Date: November 09, 2022

UDIN: 22049357BCQBNN2404



Godrej Finance Limited  
(CIN: U67120MH1992PLC065457)  
Registered Office: Godrej One, Pirojshanagar, Eastern Express Highway,  
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Tel. No.: 022-68376600 Email: : customercare@godrejfinance.com Website: <https://www.godrejcapital.com/GF/products.html>

(₹ in lakhs)							
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022							
Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		September 30, 2022	June 30, 2022	September 30, 2021	September 30, 2022	September 30, 2021	March 31, 2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	Revenue from operations						
	(i) Interest income	968.20	123.65	0.02	1,091.85	0.02	1.27
	(ii) Fees and commission income	31.24	7.30	-	38.54	-	-
	(iii) Net gain on fair value changes	147.28	64.49	3.28	211.77	6.15	42.77
2	Other income	0.94	0.38	-	1.32	0.17	0.29
3	<b>Total Income (1+2)</b>	<b>1,147.66</b>	<b>195.82</b>	<b>3.30</b>	<b>1,343.48</b>	<b>6.34</b>	<b>44.33</b>
4	Expenses						
	(i) Finance costs	91.59	104.74	-	196.32	-	22.20
	(ii) Impairment on financial instruments	342.79	86.99	-	429.78	-	36.14
	(iii) Employee benefits expenses	1,598.36	1,111.00	-	2,709.36	-	687.22
	(iv) Depreciation, amortisation expense and impairment	163.64	113.36	-	276.99	-	75.86
	(v) Other expenses	646.59	334.65	1.46	981.24	4.83	558.71
	<b>Total expenses (4)</b>	<b>2,842.97</b>	<b>1,750.74</b>	<b>1.46</b>	<b>4,593.69</b>	<b>4.83</b>	<b>1,380.13</b>
5	Profit/(Loss) before exceptional items and tax (3-4)	(1,695.31)	(1,554.92)	1.84	(3,250.21)	1.51	(1,335.80)
6	Exceptional Items	-	-	-	-	-	-
7	<b>Profit/(Loss) before tax (5-6)</b>	<b>(1,695.31)</b>	<b>(1,554.92)</b>	<b>1.84</b>	<b>(3,250.21)</b>	<b>1.51</b>	<b>(1,335.80)</b>
8	Tax expense						
	(i) Current tax	-	-	-	-	-	-
	(ii) Deferred tax	-	-	-	-	-	-
	(iii) Short provision for earlier years	-	-	-	-	-	0.59
	<b>Total tax expense (8)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.59</b>
9	<b>Profit/(Loss) for the period/year (7-8)</b>	<b>(1,695.31)</b>	<b>(1,554.92)</b>	<b>1.84</b>	<b>(3,250.21)</b>	<b>1.51</b>	<b>(1,336.38)</b>
10	Other Comprehensive income/(Loss)						
	(i) Items that will not be reclassified subsequently to statement of profit or loss						
	(a) Remeasurement of defined employee benefit plans	1.06	-	-	1.06	-	-
	<b>Total Other Comprehensive income/(Loss) (i)</b>	<b>1.06</b>	<b>-</b>	<b>-</b>	<b>1.06</b>	<b>-</b>	<b>-</b>
11	<b>Total Comprehensive Income/(Loss) for the period/year (9+10)</b>	<b>(1,694.25)</b>	<b>(1,554.92)</b>	<b>1.84</b>	<b>(3,249.15)</b>	<b>1.51</b>	<b>(1,336.38)</b>
12	Paid-up equity share capital (face value of Rs.10 per share)	55,470.33	55,470.33	692.06	55,470.33	692.06	7,020.72
13	Earnings per equity share.						
	(i) Basic (₹)	(0.31)	(1.70)	0.03	(1.00)	0.02	(7.66)
	(ii) Diluted (₹)	(0.31)	(1.70)	0.03	(1.00)	0.02	(7.66)

(Not annualised for quarter ended September 30, 2022, June 30, 2022 and September 30, 2021 and Half year ended September 30, 2022 and September 30, 2021 )  
(Annualised for year ended March 31, 2022)



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Tel. No.: 022-68376600 Email: : customercare@godrejfinance.com Website: https://www.godrejcapital.com/GF/products.html

Notes:

**1 Statement of Asset and Liabilities**

(₹ in lakhs)

Particulars	As at	As at	As at
	September 30, 2022	March 31, 2022	April 01, 2021
	Unaudited	Unaudited	Unaudited
<b>ASSETS</b>			
<b>(I) Financial Assets</b>			
(a) Cash and cash equivalents	5,489.38	2,469.74	78.71
(b) Loans	51,230.28	4,459.58	-
(c) Investments	12,263.15	4,129.78	400.27
(d) Other financial assets	267.46	7.23	-
<b>Sub-total - Financial assets</b>	<b>69,250.27</b>	<b>11,066.33</b>	<b>478.98</b>
<b>(II) Non-Financial Assets</b>			
(a) Current tax assets (net)	120.50	0.39	4.44
(b) Property, plant and equipment	269.92	-	-
(c) Capital work-in-progress	-	-	-
(d) Right-of-use assets	1,468.98	771.62	-
(e) Intangible assets under development	117.34	1,342.90	-
(f) Other intangible assets	1,477.55	44.38	-
(g) Other non financial assets	614.75	34.26	-
<b>Sub-total - Non-Financial assets</b>	<b>4,069.04</b>	<b>2,193.55</b>	<b>4.44</b>
<b>Total Assets</b>	<b>73,319.31</b>	<b>13,259.88</b>	<b>483.42</b>
<b>LIABILITIES AND EQUITY</b>			
<b>LIABILITIES</b>			
<b>(I) Financial Liabilities</b>			
(a) Trade payables	-	-	-
(i) total outstanding dues of micro enterprises and small enterprises	-	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	1,533.33	1,246.41	45.58
(b) Debt securities	4,962.92	-	-
(c) Borrowings (Other than debt securities)	12,523.33	6,000.00	-
(d) Lease liabilities	1,484.91	780.18	-
(e) Other financial liabilities	417.12	-	-
<b>Sub-total - Financial Liabilities</b>	<b>20,921.61</b>	<b>8,026.59</b>	<b>45.58</b>
<b>Non-Financial Liabilities</b>			
(a) Provisions	86.72	-	-
(b) Other non-financial liabilities	372.64	45.80	0.48
<b>Sub-total - Non Financial Liabilities</b>	<b>459.36</b>	<b>45.80</b>	<b>0.48</b>
<b>EQUITY</b>			
(a) Equity share capital	55,470.33	7,020.72	657.46
(b) Other equity	(3,531.99)	(1,833.23)	(220.10)
<b>Sub-total - Equity</b>	<b>51,938.34</b>	<b>5,187.49</b>	<b>437.36</b>
<b>Total Liabilities and Equity</b>	<b>73,319.31</b>	<b>13,259.88</b>	<b>483.42</b>



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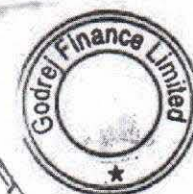
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Notes:

**2 Statement of Cash Flows**

Particulars	(₹ in lakhs)	
	For the half year ended September 30, 2022	For the half year ended September 30, 2021
	Unaudited	Unaudited
<b>A Cash flow from operating activities</b>		
Profit before tax	(3,250.21)	1.51
Adjustments for		
Net gain on fair value change	(211.77)	(6.15)
Impairment on financial assets	429.78	-
Depreciation, amortisation and impairment	273.91	-
Interest income on security deposits	(1.32)	-
Interest on Income tax Refund	-	(0.17)
Amortization of premium on investments	4.00	-
Remeasurements of the defined benefit plans	1.06	-
<b>Operating cash flow before working capital changes</b>	<b>(2,754.56)</b>	<b>(4.80)</b>
Add / (Less): Adjustments for working capital changes		
(Increase) / Decrease in Loans	(47,181.39)	-
(Increase) / Decrease in Other Financial Assets	(292.13)	-
(Increase) / Decrease in Other non financial assets	(580.95)	(1.01)
Increase / (Decrease) in Provisions	86.72	-
Increase / (Decrease) in Trade Payables	286.92	548.52
Increase / (Decrease) in Other financial liabilities	4,454.42	-
Increase / (Decrease) in Other non-financial liabilities	345.83	(0.40)
<b>Cash used in operations</b>	<b>(45,635.14)</b>	<b>542.30</b>
(Income tax paid) / Income tax refund received	(120.11)	2.09
<b>Net cash used in operating activities - A</b>	<b>(45,755.25)</b>	<b>544.39</b>
<b>B Cash flow from investing activities</b>		
Purchase of property, plant and equipment, intangible assets	(1,812.87)	-
Increase in Capital Work in Progress & Intangible Assets Under Development	1,225.56	(548.70)
Investment in Mutual funds	(94,045.30)	-
Proceeds from sale of Mutual fund	90,884.54	-
Investment in Commercial papers	(4,922.68)	-
Proceeds from Commercial papers	4,922.68	-
Investment in Pass through certificates	(6,824.32)	-
Proceeds from Pass through certificates	2,053.31	-
<b>Net cash generated from / (used in) investing activities - B</b>	<b>(8,519.08)</b>	<b>(548.70)</b>
<b>C Cash flow from financing activities</b>		
Proceeds from issue of equity shares (including securities premium)	50,000.00	34.60
Proceeds from Debt securities	4,929.97	-
Proceeds from Borrowings (Other than debt securities)	8,350.00	-
Repayment of Borrowings (Other than debt securities)	(5,850.00)	-
Repayment of lease obligations	(136.00)	-
<b>Net cash generated from financing activities - C</b>	<b>57,293.96</b>	<b>34.60</b>
<b>Net increase / (Decrease) in cash and cash equivalents (A+B+C)</b>	<b>3,019.64</b>	<b>30.29</b>
Cash and cash equivalent as at the beginning of the year	2,469.74	78.71
<b>Cash and cash equivalent as at the end of the year</b>	<b>5,489.38</b>	<b>109.00</b>

- i) The above Statement of cash flow has been prepared under the 'Indirect Method' as set out in Ind AS 7 - 'Statement of cash flow'.  
ii) The previous period figures have been re-grouped, wherever necessary in order to conform to this period presentation.



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**Notes:**

- 3 The above unaudited financial results have been reviewed and approved by the Board of Directors at the meeting held on November 09, 2022. The Company has adopted IndAS from April 1st 2022 with effective transition date of April 1st 2021 and accordingly, these financial results together with the results for the comparative reporting period have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards (referred to as "Ind AS") 34 Interim financial reporting prescribed under Section 133 of the Companies Act, 2013 ('Act') read with Companies (Indian Accounting standards) Rules, 2015 as amended from time to time and other accounting principles generally accepted in India and in compliance with Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. The unaudited financial results have been subjected to a limited review by the Statutory Auditors of the Company.

This transition to Ind AS has been carried out from the erstwhile Accounting Standards notified under the Act, read with rule 7 of Companies (Accounts) Rules 2014 (as amended), guidelines issued by the Reserve Bank of India ('The RBI') and other generally accepted accounting principles in India (collectively referred to as 'the Previous GAAP').

Accordingly, the impact of transition has been recorded in the opening reserves as at 01 April 2021. Comparative previous period as presented in these financial results has been restated / reclassified in order to conform to current period presentation.

- 4 The Company is engaged primarily in the business of financing by way of loans and operates within India. Accordingly, there are no separate reportable segments as per Ind AS 108 - Operating Segment.
- 5 Disclosures pursuant to RBI Notification - RBI/DOR/2021-22/86 DOR.STR.REC.SI/21.04.048/2021-22 dated September 24, 2021.

a) Details of loans acquired through assignment in respect of loans not in default during the half year ended September 30, 2022

Particulars	Acquired
Entity	NBFCs
Count of loan accounts assigned (in numbers)	962
Amount of loan account assigned (in lakhs)	12,063.60
Retention of beneficial economic interest (MRR)**	10.00%
Weighted average maturity (residual maturity) in months	144.51
Weighted average holding period (in months)	16.54
Coverage of tangible security	100.00%
Rating-wise distribution of rated loans	N/A

\*\*Retained by the originator

- b) The Company has not transferred any loans through assignment in respect of loans not in default during the half year ended September 30, 2022
- c) The Company has not transferred/acquired any stressed loans during the half year ended September 30, 2022
- 6 Information as required by Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, is attached as Annexure 1.
- 7 The figures for the quarter ended September 30, 2022 are the balancing figures between unaudited figures for the six months ended September 30, 2022 and unaudited figures for the quarter ended June 30, 2022.
- 8 Transfer to Special Reserve u/s 45 IC as per RBI Act, 1934 will be done at the year end.
- 9 In accordance with Para 32 of IndAS 101, Net profit reconciliation between the figures previously reported under previous GAAP and as per IndAS is disclosed in Annexure 2.
- 10 In accordance with IndAS 101, Reconciliation of equity as previously reported under IGAAP & as per IndAS as at March 31 2022 & April 01 2021 is disclosed in Annexure 3.
- 11 Security Coverage available as on September 30, 2022 in case of non-convertible securities: Not applicable, as the Company has only issued and listed Commercial Papers and not Non-Convertible Debentures.
- 12 The previous period/year figures have been reclassified/regrouped to conform to the figure of the current period.



For and on behalf of the Board of Directors  
Godrej Finance Limited

*Manish Shah*

MANISH SHAH  
Director  
DIN: 06422627

Place: Mumbai  
Date: November 9, 2022



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Annexure 1:

Disclosure in compliance with Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, for the half year ended September 30, 2022

		(₹ in lakhs)
Sr. No.	Particulars	September 30, 2022
1	Debt equity ratio (No.of Times) <sup>1</sup>	0.34
2	Debt service coverage ratio <sup>2</sup>	Not Applicable
3	Interest service coverage ratio <sup>2</sup>	Not Applicable
4	Outstanding redeemable preference shares (quantity and value)	Nil
5	Capital redemption reserve/debenture redemption reserve	Nil
6	Net worth <sup>3</sup>	51,710.47
7	Net profit / (loss) after tax	(3,250.21)
8	Earning per equity share (not annualised):	
	(a) Basic (₹)	(1.00)
	(b) Diluted (₹)	(1.00)
9	Current ratio <sup>6</sup>	Not Applicable
10	Long term debt to working capital <sup>6</sup>	Not Applicable
11	Bad debts to account receivable ratio <sup>6</sup>	Not Applicable
12	Current liability ratio <sup>6</sup>	Not Applicable
13	Total debts to Total assets <sup>4</sup>	0.24
14	Debtors turnover ratio <sup>6</sup>	Not Applicable
15	Inventory turnover <sup>6</sup>	Not Applicable
16	Operating margin <sup>6</sup>	Not Applicable
17	Net profit margin (%) <sup>5</sup>	-241.93%
18	Gross Stage 3 Loans	Nil
19	Net Stage 3 Loans	Nil
20	Provision Coverage Ratio % ("PCR") <sup>7</sup>	Nil

**Note:**

- 1 Debt-equity ratio = (Debt securities + Borrowings (other than debt securities) + Subordinated liabilities) / Net worth.
- 2 Debt service coverage ratio and interest service coverage ratio shall not be applicable for Non Banking Financial Companies registered with the Reserve Bank of India as per Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3 Net worth is calculated as defined in section 2(57) of Companies Act 2013.
- 4 Total debts to total assets = (Debt securities + Borrowings (other than debt securities) + Subordinated liabilities) / Total assets.
- 5 Net profit margin = Net profit/(loss) after tax / Total income.
- 6 The Company is a Non-Banking Financial Company registered under the Reserve Bank of India Act, 1934, hence these ratios are not applicable.
- 7 The Gross Stage 3 Loans are nil as at September 30, 2022 (as at June 30, 2022 : Nil).



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**Annexure 2:**

**Net profit / (loss) reconciliation between the figures reported under Previous GAAP and Ind AS**

(₹ in lakhs)

i) Total Comprehensive income reconciliation	For the year ended March 31, 2022
Net (loss) as reported under IGAAP	(1,311.04)
Add / (less) :	
Impairment allowance on Financial Instruments measured at amortised cost	(18.16)
Impact of EIR method on other financial assets measured at amortised cost	0.02
Net Fair value gain/(loss) on Investment measured at FVTPL	0.74
Impact of Ind AS 116 - Leases	(7.94)
Net (loss) under Ind AS	(1,336.38)
Remeasurement of defined benefit obligation	-
<b>Total Comprehensive income / (loss) under Ind AS</b>	<b>(1,336.38)</b>

**Annexure 3:**

**Reconciliation of equity as previously reported under IGAAP & as per IndAS**

(₹ in lakhs)

D) Reconciliation of Equity	As at March 31, 2022	As at April 1, 2021
Equity as reported under IGAAP	5,212.57	437.09
Adjusted for Ind AS transition:		
Net fair value gain/(loss) on investment measured at FVTPL	1.01	0.27
Impairment allowance on financial instruments measured at Amortised cost	(18.16)	-
Impact of EIR method on other financial assets measured at amortised cost	0.02	-
Impact of Ind AS 116 - Leases	(7.94)	-
<b>Equity as reported under Ind AS</b>	<b>5,187.49</b>	<b>437.36</b>

