

August 06, 2024

To,
The National Stock Exchange of India Limited
Listing Department, Wholesale Debt Market
Exchange Plaza, Plot No. C/1, G Block
Bandra-Kurla Complex, Bandra (E),
Mumbai- 400 051

Sub: Outcome of the Meeting of the Board of Directors.

Dear Sir/Madam,

In terms of provisions of Regulation 51(2) and Part B of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("SEBI Listing Regulations") as amended, this is to inform that the Board at its Meeting held today, i.e., Tuesday, August 06, 2024, considered and approved the following:

- i. the Limited Reviewed Standalone and Consolidated financial results of the Company prepared as per Indian Accounting Standards (Ind AS) for the quarter ended June 30, 2024, in accordance with Regulation 52 of SEBI Listing Regulations.
- ii. based on the recommendation of the Audit Committee, appointed M/s. KKC & Associates LLP, Chartered Accountants (Firm Registration Number: 105146W/W100621) as the Statutory Auditors of the Company for a period of three years commencing from the conclusion of the ensuing Fifth Annual General Meeting until the conclusion of the Eighth Annual General Meeting, subject to the approval of the shareholders of the Company.
- iii. the resignation of Ms. Karishma Jhaveri, Company Secretary and Compliance Officer of the Company with effect from the close of business hours of August 09, 2024.
- iv. based on the recommendation of the Nomination & Remuneration Committee appointment of Company Secretary and Compliance Officer of the Company, with effect from the date of his joining the Company.
- v. shifting the Registered Office of the Company from the State of Maharashtra to NCT of Delhi.

A copy of the said financial results is enclosed herewith.

The meeting commenced at 02:45 p.m. (IST) and concluded at 5:15p.m. (IST)

We request you to take the same on record.

Thanking you,

Yours faithfully,
For Aseem Infrastructure Finance Limited



Karishma Jhaveri
Company Secretary & Compliance Officer



August 06, 2024

To,

The National Stock Exchange of India Limited
Listing Department, Wholesale Debt Market
Exchange Plaza, Plot No. C/1, G Block
Bandra-Kurla Complex, Bandra (E),
Mumbai- 400 051

Subject: Limited Reviewed Financial Results and other submissions under Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 for the quarter ended June 30, 2024.

Dear Sir/Madam,

The Board of Directors of the Company at their Meeting held on August 06, 2024, *inter alia*, considered and approved limited reviewed standalone and consolidated financial results of the Company for the quarter ended June 30, 2024.

In terms of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 ("SEBI LODR"), we enclose herewith the following documents:

1. Limited Reviewed Standalone and Consolidated financial results along with the Auditor's Limited Review reports for the quarter ended June 30, 2024, as required under Regulation 52(2) of SEBI LODR, marked as **Annexure I**.
2. Disclosure in compliance with Regulations 52(4) of SEBI LODR marked as **Annexure II**.
3. Disclosure of utilization of issue proceeds in accordance with Regulation 52(7) of SEBI LODR marked as **Annexure III**.
4. Statement of material deviation in proceeds of issue of NCDs in accordance with Regulation 52(7A) of SEBI LODR marked as **Annexure IV**.
5. Disclosure of Asset cover in terms of Regulation 54 of SEBI LODR marked as **Annexure V**.

Kindly take the above on record.

Thanking you,

Yours faithfully,
For Aseem Infrastructure Finance Limited



Karishma Jhaveri
Company Secretary & Compliance Officer



B. K. Khare & Co.
Chartered Accountants

706/708, Sharda Chambers, New Marine
Lines, Mumbai – 400 020, India

Limited review report on unaudited standalone financial results of Aseem Infrastructure Finance Limited for the quarter ended June 30, 2024 under Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Aseem Infrastructure Finance Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Aseem Infrastructure Finance Limited (the 'Company') for the quarter ended June 30, 2024 ('the Statement'), being submitted by the Company pursuant to the requirements of Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. The Statement, which is the responsibility of the Company's management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 52 of the Listing Regulations. Our responsibility is to issue a report on the Statement 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 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.



B. K. Khare & Co.
Chartered Accountants

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognized accounting practices has not disclosed the information required to be disclosed in terms of Regulation 52 of the Securities and Exchange Board of India (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.

For B. K. Khare & Co
Chartered Accountants
Firm Registration Number: 105102W



Aniruddha Joshi
Partner
Membership No.: 040852
UDIN: 24040852BKCCFJ2007
Place: Mumbai
Date: August 06, 2024



Aseem Infrastructure Finance Limited

Regd. Office: 4th Floor, UTI Towers, G Block, Bandra Kurla Complex, Bandra (East), Mumbai - 400051

CIN: U65990MH2019PLC325794 | www.aseeminfra.in

Tel: 022 69631000 | Email: info@aseeminfra.in

Statement of Standalone Financial Results for the quarter ended June 30, 2024

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	For the quarter ended			For the year ended
	June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
	(Reviewed)	(Audited)	(Reviewed)	(Audited)
Revenue from operations				
Interest income	32,464.74	30,005.13	27,371.52	1,15,829.60
Fees and commission income	513.46	346.51	459.16	1,951.62
Net gain/(losses) on fair value changes	318.82	336.66	240.90	1,088.98
Net gains/(losses) on derecognition of financial assets measured at amortised cost	-	180.83	-	699.95
Total Income (A)	33,297.02	30,869.13	28,071.58	1,19,570.15
Expenses				
Finance costs	24,302.79	22,678.63	20,221.37	86,000.87
Impairment on financial instruments	-	431.35	-	1,127.21
Employee benefits expenses	900.75	1,275.16	600.89	3,282.48
Depreciation, amortisation and impairment	160.45	160.36	124.10	585.91
Other expenses	354.78	690.80	254.52	1,831.41
Total expenses (B)	25,718.77	25,236.30	21,200.88	92,827.88
Profit before tax (C = A - B)	7,578.25	5,632.83	6,870.70	26,742.27
Tax expense				
Current tax	2,155.70	1,623.90	1,687.00	7,208.03
Deferred tax	(320.91)	(365.75)	(118.00)	(998.81)
Total tax expenses (D)	1,834.79	1,258.15	1,569.00	6,209.22
Net profit after tax (E = C - D)	5,743.46	4,374.68	5,301.70	20,533.05
Total Other comprehensive income/(loss) net of tax (F)	3.40	18.68	(1.54)	6.45
Total comprehensive income (G = E + F)	5,746.86	4,393.36	5,300.16	20,539.50
Earnings per equity share: (Refer Note 8)				
Basic earnings per share (in ₹)	0.24	0.18	0.22	0.86
Diluted earnings per share (in ₹)	0.24	0.18	0.22	0.86
Face value per share (in ₹)	10.00	10.00	10.00	10.00



Notes:

- 1 The aforesaid financial results of the Company have been subjected to limited review by Statutory Auditors and were reviewed by the Audit Committee and approved by the Board of Directors at the respective meetings held on August 06, 2024
- 2 The above financial results of the Company have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 ("Ind AS") prescribed under section 133 of the Companies Act, 2013 and in accordance with the requirement of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. The disclosures required under Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended June 30, 2024 are enclosed as Annexure I.
- 3 The Company has been assigned credit ratings as mentioned below:

Instruments	Nature	Credit Rating Agency	Rating Assigned
Non convertible debentures	Long Term Instrument	CARE	AA+ (Positive)
Non convertible debentures	Long Term Instrument	CRISIL / ICRA / India Ratings	AA+ (Stable)
Long-term fund-based/Non-fund based bank lines	Long Term Instrument	ICRA	AA+ (Stable)
Short-term fund-based/Non-fund based bank lines	Short Term Instrument	ICRA	A1+
Commercial Paper	Short Term Instrument	CARE/CRISIL	A1+
Market linked debenture	Long Term Instrument	ICRA	AA+ PP-MLD (Stable)

- 4 The main Business activity of the Company is to lend to Infrastructure projects. Since there is only one business activity, no segment disclosure is provided as per Ind AS 108, "Operating Segments".
- 5 Details of loans transferred / acquired during the quarter ended June 30, 2024 under the RBI Master Direction on Transfer of Loan Exposures dated September 24, 2021 are given below:
- (i) The Company has not transferred any non-performing assets.
- (ii) The Company has not transferred any Special Mention Accounts (SMA)
- (iii) The Company has not acquired any stressed assets.
- (iv) Details of Rupee term loans not in default acquired are given below:


Particulars	Value
Aggregate amount of loans acquired	2,649 lakhs
Weighted average residual maturity	6.89 years
Retention of beneficial economic interest by originator	Nil
Security coverage	100%
Rating wise distribution of rated loans	A- / AA-/BBB+

- (v) Details of Rupee term loans not in default transferred are given below:

Particulars	Value
Aggregate amount of loans transferred	22,500 lakhs
Weighted average residual maturity	11.57 years
Retention of beneficial economic interest by originator	Nil
Security coverage	100%
Rating wise distribution of rated loans	A-/BBB-

- 6 The secured Non-Convertible Debentures of the Company are secured against the first pari-passu charge (along with banks and financial institutions which provide credit facilities) by way of hypothecation on Company's receivables and book debts.
- 7 In respect of its secured Non-Convertible Debentures as on June 30, 2024, the Company has an asset cover in excess of 1.10, being the required collateral cover.
- 8 Earnings per equity share for quarter ended June 30, 2024, March 31, 2024 and June 30, 2023 are not annualised.
- 9 The figures for the quarter ended March 31, 2024 are the balancing figures between audited figures in respect of the full financial year and the year to date limited reviewed figures for the nine months ended December 31, 2023.
- 10 The figures for previous period/year have been regrouped wherever required, to correspond with those of the current period.

For and on behalf of the Board of Directors of
Aseem Infrastructure Finance Limited


Padmanabh Sinha
Director
DIN:00101379



Place: Mumbai
Date: August 06, 2024

Aseem Infrastructure Finance Limited

Regd. Office: 4th Floor, UTI Towers, G Block, Bandra Kurla Complex, Bandra (East), Mumbai - 400051

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Annexure I to Statement of Standalone Financial Results for the quarter ended June 30, 2024

Disclosure in compliance with Regulations 52(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended June 30, 2024.

(All amounts are in INR Lakhs, unless otherwise stated)

Ratios	Description	As at June 30, 2024 (Reviewed)	As at March 31, 2024 (Audited)
Debt-Equity Ratio	Total Debt / Total Equity	3.96	3.85
Debt Service Coverage Ratio	Not Applicable	NA	NA
Interest Service Coverage Ratio	Not Applicable	NA	NA
Outstanding Redeemable Preference Shares (quantity and value)	NIL	Nil	Nil
Capital Redemption Reserve / Debenture Redemption Reserve*	Not Applicable	NA	NA
Net Worth	Share capital + Reserves and surplus	3,06,273.22	3,00,526.36
Net Profit After Tax		5,743.46	20,533.05
Earnings Per Share (not annualised)	PAT / Weighted average number of shares	0.24	0.86
Current Ratio	Not Applicable	NA	NA
Long Term Debt to Working Capital	Not Applicable	NA	NA
Bad Debts to Account Receivable Ratio	Not Applicable	NA	NA
Current Liability Ratio	Not Applicable	NA	NA
Total Debts to Total Assets	Total Debt / Total Asset	79.54%	79.06%
Debtors Turnover	Not Applicable	NA	NA
Inventory Turnover	Not Applicable	NA	NA
Operating Margin (%)	Profit Before Tax / Total Revenue	22.76%	22.37%
Net Profit Margin (%)	PAT / Total Revenue	17.25%	17.17%
Sector Specific Equivalent Ratios			
Gross Non-Performing Assets (GNPAs)	No NPA	Nil	Nil
Net Non-Performing Assets (NNPAs)	No NPA	Nil	Nil
Capital Adequacy	Capital Adequacy Ratio	20.37%	20.64%
Tier 1 Capital Ratio		19.60%	19.84%
Tier 2 Capital Ratio		0.76%	0.79%

* Debenture redemption reserve is not required in respect of privately placed debentures in terms of Rule 18(7)(b) of Companies (Share Capital and Debenture) Rules, 2014.



B. K. Khare & Co.
Chartered Accountants

706/708, Sharda Chambers, New Marine
Lines, Mumbai – 400 020, India

Limited review report on unaudited consolidated financial results of Aseem Infrastructure Finance Limited for the quarter ended June 30, 2024, under Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Aseem Infrastructure Finance Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Aseem Infrastructure Finance Limited ("the Company") and its associate (the Company and its associate together referred to as "the Group"), for the quarter ended June 30, 2024 and ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard ("Ind AS") 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, guidelines and directions issued by the Reserve Bank of India ("RBI") from time to time ("RBI guidelines") and other accounting principles generally accepted in India and in compliance with Regulation 52 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS, RBI guidelines and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 52 of the Listing Regulations, 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.



B. K. Khare & Co.
Chartered Accountants

5. The statement includes the financial results of one associate Company NIIF Infrastructure Finance Limited, whose financial results reflect the Company's share of total net profit after tax of INR 3,728.68 Lakhs for the quarter ended June 30, 2024, which has been reviewed by its respective independent auditors. The independent auditors' report on financial results of this entity has been furnished to us and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this entity, is based solely on the report of such auditors and procedures performed by us are as stated in the paragraph above. Our conclusion on the Statement is not modified in of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results certified by the Board of Directors of the Company.

For B. K. Khare & Co
Chartered Accountants
Firm Registration Number: 105102W



Aniruddha Joshi
Partner
Membership No.: 040852
UDIN: 24040852BKCCFK6114
Place: Mumbai
Date: August 06, 2024



Aseem Infrastructure Finance Limited

Regd. Office: 4th Floor, UTI Towers, G Block, Bandra Kurla Complex, Bandra (East), Mumbai - 400051

CIN: U65990MH2019PLC325794 | www.aseeminfra.in

Tel: 022 69631000 | Email: info@aseeminfra.in

Statement of Consolidated Financial Results for the quarter ended June 30, 2024

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	For the quarter ended		For the year ended	
	June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
	(Reviewed)	(Audited)	(Reviewed)	(Audited)
Revenue from operations				
Interest income	32,464.74	30,005.13	27,371.52	1,15,829.60
Fees and commission income	513.46	346.51	459.16	1,951.62
Net gain/(losses) on fair value changes	318.82	336.66	240.90	1,088.98
Net gains/(losses) on derecognition of financial assets measured at amortised cost	-	180.83	-	699.95
Total Income (A)	33,297.02	30,869.13	28,071.58	1,19,570.15
Expenses				
Finance costs	24,302.79	22,678.63	20,221.37	86,000.87
Impairment on financial instruments	-	431.35	-	1,127.21
Employee benefits expenses	900.75	1,275.16	600.89	3,282.48
Depreciation, amortisation and impairment	160.45	160.36	124.10	585.91
Other expenses	354.78	690.80	254.52	1,831.41
Total expenses (B)	25,718.77	25,236.30	21,200.88	92,827.88
Profit before tax (C = A - B)	7,578.25	5,632.83	6,870.70	26,742.27
Share of net profit of associate accounted using equity method (D)	3,728.68	3,468.70	2,630.41	12,961.10
Tax expense				
Current tax	2,155.70	1,623.90	1,687.00	7,208.03
Deferred tax	617.52	507.25	544.02	2,263.24
Total tax expenses (E)	2,773.22	2,131.15	2,231.02	9,471.27
Net profit after tax (F = C + D - E)	8,533.71	6,970.38	7,270.09	30,232.10
Total Other comprehensive income/(loss) net of tax (G)	0.39	21.07	(1.54)	(5.62)
Total comprehensive income (H = F + G)	8,534.10	6,991.45	7,268.55	30,226.48
Earnings per equity share: (Refer Note 9)				
Basic earnings per share (in ₹)	0.36	0.29	0.31	1.27
Diluted earnings per share (in ₹)	0.36	0.29	0.31	1.27
Face value per share (in ₹)	10.00	10.00	10.00	10.00



Notes:

- The aforesaid consolidated financial results of the Company have been subjected to limited review by Statutory Auditors and were reviewed by the Audit Committee and approved by the Board of Directors at the respective meetings held on August 06, 2024
- The above consolidated financial results of the Company have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 ("Ind AS") prescribed under section 133 of the Companies Act, 2013 and in accordance with the requirement of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended). The disclosures required under Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended June 30, 2024 are enclosed as Annexure I.
- The consolidated financial results include results of our Associate Company NIIF Infrastructure Finance Limited ("NIIF IFL"), as the Company holds 30.83% share capital of NIIF IFL.
- The Company has been assigned credit ratings as mentioned below:

Instruments	Nature	Credit Rating Agency	Rating Assigned
Non convertible debentures	Long Term Instrument	CARE	AA+ (Positive)
Non convertible debentures	Long Term Instrument	CRISIL / ICRA / India Ratings	AA+ (Stable)
Long-term fund-based/Non-fund based bank lines	Long Term Instrument	ICRA	AA+ (Stable)
Short-term fund-based/Non-fund based bank lines	Short Term Instrument	ICRA	A1+
Commercial Paper	Short Term Instrument	CARE/CRISIL	A1+
Market linked debenture	Long Term Instrument	ICRA	AA+ PP-MLD (Stable)

5 The main Business activity of the Company is to lend to Infrastructure projects. Since there is only one business activity, no segment disclosure is provided as per Ind AS 108, "Operating Segments".

6 Details of loans transferred / acquired during the quarter ended June 30, 2024 under the RBI Master Direction on Transfer of Loan Exposures dated September 24, 2021 are given below:

- The Company has not transferred any non-performing assets.
- The Company has not transferred any Special Mention Accounts (SMA)
- The Company has not acquired any stressed assets.
- Details of Rupee term loans not in default acquired are given below:

Particulars	Value
Aggregate amount of loans acquired	2,649 lakhs
Weighted average residual maturity	6.89 years
Retention of beneficial economic interest by originator	Nil
Security coverage	100%
Rating wise distribution of rated loans	A-/ AA-/BBB+

(v) Details of Rupee term loans not in default transferred are given below:

Particulars	Value
Aggregate amount of loans transferred	22,500 lakhs
Weighted average residual maturity	11.57 years
Retention of beneficial economic interest by originator	Nil
Security coverage	100%
Rating wise distribution of rated loans	A-/BBB-

7 The secured Non-Convertible Debentures of the Company are secured against the first pari-passu charge (along with banks and financial institutions which provide credit facilities) by way of hypothecation on Company's receivables and book debts.

8 In respect of its secured Non-Convertible Debentures as on June 30, 2024, the Company has an asset cover in excess of 1.10, being the required collateral cover.

9 Earnings per equity share for quarter ended June 30, 2024, March 31, 2024 and June 30, 2023 are not annualised.

10 The figures for the quarter ended March 31, 2024 are the balancing figures between audited figures in respect of the full financial year and the year to date limited reviewed figures for the nine months ended December 31, 2023.

11 The figures for previous period/year have been regrouped wherever required, to correspond with those of the current period.

For and on behalf of the Board of Directors of
Aseem Infrastructure Finance Limited

Padmanabh Sinha
Director
DIN:00101379

Place: Mumbai
Date: August 06, 2024



Aseem Infrastructure Finance Limited

Regd. Office: 4th Floor, UTI Towers, G Block, Bandra Kurla Complex, Bandra (East), Mumbai - 400051
CIN: U65990MH2019PLC325794 | www.aseeminfra.in

Annexure I to Statement of Consolidated Financial Results for the quarter ended June 30, 2024

Disclosure in compliance with Regulations 52(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended June 30, 2024.

(All amounts are in INR Lakhs, unless otherwise stated)

Ratios	Description	As at June 30, 2024 (Reviewed)	As at March 31, 2024 (Audited)
Debt-Equity Ratio	Total Debt / Total Equity	3.62	3.54
Debt Service Coverage Ratio	Not Applicable	NA	NA
Interest Service Coverage Ratio	Not Applicable	NA	NA
Outstanding Redeemable Preference Shares (quantity and value)	NIL	Nil	Nil
Capital Redemption Reserve / Debenture Redemption Reserve*	Not Applicable	NA	NA
Net Worth	Share capital + Reserves and surplus	3,34,657.13	3,26,123.03
Net Profit After Tax		8,533.71	30,232.10
Earnings Per Share (not annualised)	PAT / Weighted average number of shares	0.36	1.27
Current Ratio	Not Applicable	NA	NA
Long Term Debt to Working Capital	Not Applicable	NA	NA
Bad Debts to Account Receivable Ratio	Not Applicable	NA	NA
Current Liability Ratio	Not Applicable	NA	NA
Total Debts to Total Assets	Total Debt / Total Asset	77.84%	77.48%
Debtors Turnover	Not Applicable	NA	NA
Inventory Turnover	Not Applicable	NA	NA
Operating Margin (%)	Profit Before Tax / Total Revenue	33.96%	33.21%
Net Profit Margin (%)	PAT / Total Revenue	25.63%	25.28%
Sector Specific Equivalent Ratios			
Gross Non-Performing Assets (GNPAs)	No NPA	Nil	Nil
Net Non-Performing Assets (NNPAs)	No NPA	Nil	Nil
Capital Adequacy	Capital Adequacy Ratio	20.19%	20.48%
Tier 1 Capital Ratio		19.42%	19.69%
Tier 2 Capital Ratio		0.76%	0.79%

* Debenture redemption reserve is not required in respect of privately placed debentures in terms of Rule 18(7)(b) of Companies (Share Capital and Debenture) Rules, 2014.



Annexure III

August 06, 2024

To,
The National Stock Exchange of India Limited
Listing Department, Wholesale Debt Market
Exchange Plaza, Plot No. C/1, G Block
Bandra-Kurla Complex, Bandra (E),
Mumbai- 400 051

Sub: Statement on Utilization of Issue proceeds pursuant to Regulation 52(7) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended June 30, 2024.

Dear Sir/Madam,

Pursuant to the provisions of the Regulation 52(7) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company do hereby confirm utilization of proceeds from Non-Convertible Debentures ("NCDs") issued during the quarter ended June 30, 2024, as per details mentioned below:

Statement of utilization of issue proceeds: **No NCDs were issued during the quarter ended June 30, 2024. Hence, Not Applicable.**

Name of the Issuer	ISIN	Mode of Fund Raising (Public issues/Private placement)	Type of Instrument	Date of raising funds	Amount Raised (Amount in Crores)	Funds utilized (Amount in Crores)	Any deviation (Yes/ No)	If 8 is Yes, then specify the purpose of for which the funds were utilized	Remarks, if any
1	2	3	4	5	6	7	8	9	10
NIL									

Kindly take the above on record.

Thanking you,

Yours faithfully,
For Aseem Infrastructure Finance Limited



Nilesh Sampat
Chief Financial Officer



Annexure IV

August 06, 2024

To,
The National Stock Exchange of India Limited
 Listing Department, Wholesale Debt Market
 Exchange Plaza, Plot No. C/1, G Block
 Bandra-Kurla Complex, Bandra (E),
 Mumbai- 400 051

Sub: Statement on Material Deviation under Regulation 52(7A) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended June 30, 2024.

Dear Sir/Madam,

Pursuant to the provisions of the Regulation 52(7A) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company do hereby confirm that there were no material deviations in the use of the proceeds of issue of non-convertible debt securities from the objects stated in the respective offer documents for the quarter ended June 30, 2024, as per the details mentioned below:

Statement of deviation/ variation in use of Issue proceeds: No NCDs were issued during the quarter ended June 30, 2024. Hence, Not Applicable.

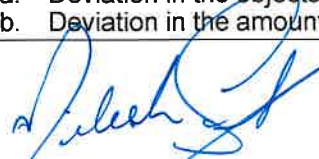
Particulars	Remarks
Name of listed entity	Aseem Infrastructure Finance Limited
Mode of fund raising	Private Placement
Type of instrument	Non-convertible Securities
Date of raising funds	Not Applicable
Amount raised	NIL
Report filed for quarter ended	June 30, 2024
Is there a deviation/ variation in use of funds raised?	Not Applicable
Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer document?	Not Applicable
If yes, details of the approval so required?	Not Applicable
Date of approval	Not Applicable
Explanation for the deviation/ variation	Not Applicable
Comments of the audit committee after review	Not Applicable
Comments of the auditors, if any	Not Applicable
Objects for which funds have been raised and where there has been a deviation/ variation, in the following table:	



Original object	Modified object, if any	Original allocation	Modified allocation, if any	Funds utilised	Amount of deviation/ variation for the quarter according to applicable object (in Rs. crore and in %)	Remarks, if any
NA	NA	NIL	NIL	NIL	NIL	NA

Deviation could mean:

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


Nilesh Sampat
 Chief Financial Officer
 Date: August 06, 2024

