

AVAILABLE FINANCE LIMITED



Statement of Standalone Financial Results for the Half-Year and Quarter ended on 30th September, 2020

(₹ in Lacs except EPS)

S. No.	Particulars	Quarter			Half Year		Year
		3 months ended	Preceding 3 months ended	Corresp-onding 3 months ended in the previous year	6 months ended	Corresp-onding 6 months ended	Previous Year ended on
		30-Sep-20	30-Jun-20	30-Sep-19	30-Sep-20	30-Sep-19	31-Mar-20
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
(I)	Revenue from operations						
	Interest Income	14.15	13.12	0.46	27.27	4.02	109.31
	Total Revenue from operations (I)	14.15	13.12	0.46	27.27	4.02	109.31
(II)	Other Income	0.00	0.00	0.00	0.00	0.00	4.84
(III)	Total Income (I+II)	14.15	13.12	0.46	27.27	4.02	114.15
(IV)	Expenses						
	Finance Costs	0.00	0.00	0.00	0.00	2.74	2.77
	Employee Benefits Expenses	0.42	0.46	1.02	0.88	1.72	3.06
	Depreciation, amortization and impairment	0.02	0.02	0.00	0.03	0.00	0.01
	Others expenses	2.25	4.91	2.45	7.16	4.52	10.58
	Total Expenses (IV)	2.69	5.39	3.47	8.08	8.98	16.43
(V)	Profit / (loss) before exceptional items and tax (III-IV)	11.46	7.73	(3.01)	19.19	(4.96)	97.72
(VI)	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
(VII)	Profit/(loss) before tax (V-VI)	11.46	7.73	(3.01)	19.19	(4.96)	97.72
(VIII)	Tax Expenses:						
	Current Tax	0.00	0.00	0.00	0.00	0.00	1.50
	Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
	Taxation for earlier years	0.00	0.00	0.00	0.00	0.00	0.56
	Total Tax Expense	0.00	0.00	0.00	0.00	0.00	2.06
(IX)	Profit/(loss) for the period / year (VII-VIII)	11.46	7.73	(3.01)	19.19	(4.96)	95.66
(X)	Other Comprehensive Income / (Loss)						
(A)	(i) Items that will not be reclassified to profit or loss	3.78	8.02	0.00	11.80	0.00	(27.84)
(A)	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(B)	(i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(B)	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Other Comprehensive Income / (loss) for the period / year net of tax	3.78	8.02	0.00	11.80	0.00	(27.84)
(XI)	Total Comprehensive Income / (loss) for the period / year net of tax (IX+X)	15.24	15.75	(3.01)	30.99	(4.96)	67.82
(XII)	Paid-up Share Capital of the Company (Face Value Rs.10/-)	1020.37	1020.37	1020.37	1020.37	1020.37	1020.37
(XIII)	Reserves excluding revaluation reserves	604.77	593.31	485.26	604.77	485.26	585.58
(XIV)	Earnings per equity share						
	Basic (Rs.)	0.11	0.08	(0.03)	0.19	(0.05)	0.94
	Diluted (Rs.)	0.11	0.08	(0.03)	0.19	(0.05)	0.94



AVAILABLE FINANCE LIMITED




Notes:

1. The above financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meetings held on 12/11/2020 respectively. The statutory auditors of the Company have carried out a limited review of the aforesaid results.
2. The above financial results are prepared in compliance with Indian Accounting Standards ("IND-AS") as notified under Section 133 of the Companies Act, 2013 ("the Act") [Companies (Indian Accounting Standards) Rules, 2015] as amended.
3. Balances for the quarter and half year ended September 30, 2020 and quarter ended June 30, 2020 represents balances as per the audited Balance Sheet for the year ended March 31, 2020 and balances for the quarter and half year ended September 30, 2019 represents balances as per the audited Balance Sheet for the year ended March 31, 2019 as required by SEBI (Listing and Other Disclosure Requirements) Regulations, 2015.
4. The Company is engaged primarily in the business of financing and accordingly there are no separate reportable segments.
5. Provision for income tax will be made at the end of the year.
6. Previous period figures have been regrouped/reclassified wherever necessary to confirm to this period classification.
7. Statement of Assets and Liabilities and Statement of Cash flows is attached with this result.
8. Uncertainties relating to the Global Health Pandemic from COVID-19: In accordance with the RBI guidelines relating to COVID-19 Regulatory Package dated March 27th, 2020 and April 17th, 2020, the Company has no such transactions attracting any uncertainties due to the same.
9. The Indian Parliament has approved the Code on Social Security, 2020 which would impact the contributions by the company towards Provident Fund and Gratuity. The effective date from which the changes are applicable is yet to be notified and the rules for quantifying the financial impact are yet to be framed. Based on an initial assessment by the Company and its Indian subsidiaries, the additional impact on Provident Fund contributions by the Company is not expected to be material, whereas, the likely additional impact on Gratuity liability/contributions by the Company. The Company will complete their evaluation and will give appropriate impact in the financial statements in the period in which, the Code becomes effective and the related rules to determine the financial impact are published.

For: AVAILABLE FINANCE LIMITED

Place: Indore
Date: 12-11-2020


Rakesh Sahu
(Whole Time Director and CFO)
DIN:08433972



AVAILABLE FINANCE LIMITED



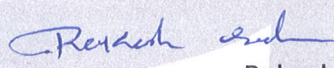
Statement Of Standalone Assets And Liabilities As At 30th September, 2020

(₹ in Lacs)

Particulars	As at 30th September, 2020 (Unaudited)	As at 31st March 2020 (Audited)
ASSETS		
Financial Assets		
Cash and cash equivalents	4.32	3.57
Loans	649.51	12.59
Investments	1128.62	1735.33
Other financial Assets	0.04	0.04
Non-financial Assets		
Property, Plant and Equipment	0.03	0.07
Other non-financial assets	62.97	61.20
Total Assets	1845.49	1812.78
LIABILITIES AND EQUITY		
LIABILITIES		
Financial Liabilities		
Borrowings (Other than Debt Securities)	189.65	189.65
Other Financial Liabilities	2.62	0.83
Non-Financial Liabilities		
Other non-financial liabilities	0.00	0.08
EQUITY		
Equity Share capital	1020.37	1020.37
Other Equity	632.86	601.86
Total Liabilities and Equity	1845.49	1812.78

For: AVAILABLE FINANCE LIMITED

Place: Indore
Date: 12-11-2020


Rakesh Sahu
(Whole Time Director and CFO)
DIN:08433972



AVAILABLE FINANCE LIMITED



Standalone Cash Flow Statement For The Half-Year Ended 30th September 2020

(₹ in Lacs)

PARTICULARS	For the half year ended 30th September, 2020	For the half year ended 30th September, 2019
A) CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Tax & Extra Ordinary Items	19.19	(4.96)
Add : Adjustment for		
Depreciation and amortization expenses	0.03	0.00
Interest paid	0.00	0.00
Current tax liabilities	0.00	0.00
Deferred tax liabilities	0.00	0.00
Operating Profit before Working Capital Changes	19.23	(4.96)
Adjustments for changes in working capital:		
(Increase)/ decrease in Loans	(636.93)	176.76
(Increase) in other financial asset	0.00	(4.08)
Decrease/ (increase) in other non-financial assets	(1.77)	(2.49)
(Decrease)/ increase in other financial liabilities	1.79	(4.72)
Increase/ (decrease) in borrowings	0.00	(173.24)
(Decrease) in other non-financial liabilities	(0.08)	1.58
Cash Generated from Operations before Tax	(617.76)	(11.14)
Tax expenses for the year	0.00	0.00
Net Cash Inflow/(outflow) from Operating Activities [A]	(617.76)	(11.14)
B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase/Sale of Fixed Assets	0.00	0.00
Purchase/Sale of Investments	618.51	0.00
Dividend Income	0.00	0.00
Net Cash Inflow/(outflow) from Investing Activities [B]	618.51	0.00
C) CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	0.00	0.00
Net Cash Inflow from Financing Activities [C]	0.00	0.00
Net Increase/ Decrease in Cash & Cash Equivalents (A+B+C)	0.76	(11.14)
Opening balance of cash and cash equivalents	3.57	13.74
Closing balance of cash and cash equivalents	4.32	2.60

Note: The above Statement of Cash Flows has been prepared under the indirect method as set out in Indian Accounting Standard - 7 on Statement of Cash Flows.

By Order of the Board
For: AVAILABLE FINANCE LIMITED

PLACE: INDORE
Date: 12-11-2020



Rakesh Sahu
Rakesh Sahu
(Whole Time Director and CFO)
DIN:08433972

AVAILABLE FINANCE LIMITED



Statement of Consolidated Financial Results for the Half-Year and Quarter ended on 30th September, 2020

(₹ in Lacs except EPS)

S. No.	Particulars	Quarter			Half Year		Year
		3 months ended	Preceding 3 months ended	Corresp-onding 3 months ended in the previous year	6 months ended	Correspo-nding 6 months ended	Previous Year ended on
		30-Sep-20	30-Jun-20	30-Sep-19	30-Sep-20	30-Sep-19	31-Mar-20
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
(I)	Revenue from operations						
	Interest Income	14.15	13.12	0.46	27.27	4.02	109.31
	Total Revenue from operations (I)	14.15	13.12	0.46	27.27	4.02	109.31
(II)	Other Income	0.00	0.00	0.00	0.00	0.00	4.84
(III)	Total Income (I+II)	14.15	13.12	0.46	27.27	4.02	114.15
(IV)	Expenses						
	Finance Costs	0.00	0.00	0.00	0.00	2.74	2.77
	Employee Benefits Expenses	0.42	0.46	1.02	0.88	1.72	3.06
	Depreciation, amortization and impairment	0.02	0.02	0.00	0.03	0.00	0.01
	Others expenses	2.25	4.91	2.45	7.16	4.52	10.58
	Total Expenses (IV)	2.69	5.39	3.47	8.08	8.98	16.43
(V)	Profit / (loss) before exceptional items and tax (III-IV)	11.46	7.73	(3.01)	19.19	(4.96)	97.72
(VI)	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
(VII)	Profit/(loss) before tax (V-VI)	11.46	7.73	(3.01)	19.19	(4.96)	97.72
(VIII)	Tax Expenses:						
	Current Tax	0.00	0.00	0.00	0.00	0.00	1.50
	Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
	Taxation for earlier years	0.00	0.00	0.00	0.00	0.00	0.56
	Total Tax Expense	0.00	0.00	0.00	0.00	0.00	2.06
(IX)	Profit/(loss) for the period / year (VII-VIII)	11.46	7.73	(3.01)	19.19	(4.96)	95.66
	Share in Profit of Associates	1183.28	865.45	923.93	2048.73	3015.54	4842.38
	Consolidated Profit For the Year	1194.74	873.18	920.92	2067.92	3010.58	4938.05
(X)	Other Comprehensive Income / (Loss)						
	(i) Items that will not be reclassified to profit or loss	(0.03)	12.46	0.00	12.43	0.00	(26.59)
(A)	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(B)	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Other Comprehensive Income / (loss) for the period / year net of tax	(0.03)	12.46	0.00	12.43	0.00	(26.59)
(XI)	Total Comprehensive Income / (loss) for the period / year net of tax (IX+X)	1194.70	885.64	920.92	2080.35	3010.58	4911.46
(XII)	Paid-up Share Capital of the Company (Face Value Rs.10/-)	1020.37	1020.37	1020.37	1020.37	1020.37	1020.37
(XIII)	Reserves excluding revaluation reserves	604.77	593.31	485.26	604.77	485.26	585.58
(XIV)	Earnings per equity share						
	Basic (Rs.)	11.71	8.56	9.03	20.27	29.50	48.39
	Diluted (Rs.)	11.71	8.56	9.03	20.27	29.50	48.39



AVAILABLE FINANCE LIMITED



Notes:

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For: AVAILABLE FINANCE LIMITED

Place: Indore
Date: 12-11-2020

Rakesh Sahu
(Whole Time Director and CFO)
DIN:08433972



AVAILABLE FINANCE LIMITED



Statement Of Consolidated Assets And Liabilities As At 30th September 2020

(₹ in Lacs)

Particulars	As at 30th September, 2020 (Unaudited)	As at 31st March 2020 (Audited)
ASSETS		
Financial Assets		
Cash and cash equivalents	4.32	3.57
Loans	649.51	12.59
Investments	34445.40	27258.59
Other financial Assets	0.04	0.04
Non-financial Assets		
Property, Plant and Equipment	0.03	0.07
Other non-financial assets	62.97	61.20
Total Assets	35162.28	27336.04
LIABILITIES AND EQUITY		
LIABILITIES		
Financial Liabilities		
Borrowings (Other than Debt Securities)	189.65	189.65
Other Financial Liabilities	2.62	0.83
Non-Financial Liabilities		
Other non-financial liabilities	0.00	0.08
EQUITY		
Equity Share capital	1020.37	1020.37
Other Equity	33949.64	26125.12
Total Liabilities and Equity	35162.28	27336.04

For: AVAILABLE FINANCE LIMITED

Place: Indore
Date: 12-11-2020

Rakesh Sahu
(Whole Time Director and CFO)
DIN:08433972



AVAILABLE FINANCE LIMITED



Consolidated Cash Flow Statement For The Half-Year Ended 30th September 2020

(₹ in Lacs)

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A) CASH FLOW FROM OPERATING ACTIVITIES		
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Add : Adjustment for		
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Tax expenses for the year		
Net Cash Inflow/(outflow) from Operating Activities [A]	(617.76)	(11.14)
B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase/Sale of Fixed Assets	0.00	0.00
Purchase/Sale of Investments	618.51	0.00
Dividend Income	0.00	0.00
Net Cash Inflow/(outflow) from Investing Activities [B]	618.51	0.00
C) CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	0.00	0.00
Net Cash Inflow from Financing Activities [C]	0.00	0.00
Net Increase/ Decrease in Cash & Cash Equivalents (A+B+C)	0.76	(11.14)
Opening balance of cash and cash equivalents	3.57	13.74
Closing balance of cash and cash equivalents	4.32	2.60

Note: The above Statement of Cash Flows has been prepared under the indirect method as set out in Indian Accounting Standard - 7 on Statement of Cash Flows.

By Order of the Board
For: AVAILABLE FINANCE LIMITED

PLACE: INDORE
Date: 12-11-2020



Rakesh Sahu
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(Whole Time Director and CFO)
DIN:08433972