

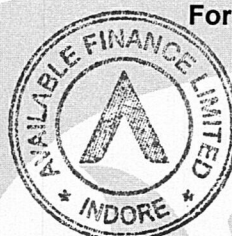
## AVAILABLE FINANCE LIMITED



## Statement Of Standalone Assets And Liabilities As At 30th September, 2021

Particulars	(' in Lacs)	
	As at 30th September, 2021 (Unaudited)	As at 31st March 2021 (Audited)
<b>ASSETS</b>		
<b>Financial Assets</b>		
Cash and cash equivalents	2.16	53.03
Loans	731.51	614.55
Investments	1154.15	1133.37
Other financial Assets	0.03	0.03
<b>Non-financial Assets</b>		
Property, Plant and Equipment	0.00	0.00
Other non-financial assets	24.79	65.62
<b>Total Assets</b>	<b>1912.64</b>	<b>1866.60</b>
<b>LIABILITIES AND EQUITY</b>		
<b>LIABILITIES</b>		
<b>Financial Liabilities</b>		
Borrowings (Other than Debt Securities)	189.65	189.65
Other Financial Liabilities	1.73	1.24
<b>Non-Financial Liabilities</b>		
Other non-financial liabilities	0.00	0.05
Provisions	0.00	0.00
Deferred tax liabilities	1.61	1.26
<b>EQUITY</b>		
Equity Share capital	1020.37	1020.37
Other Equity	699.29	654.03
<b>Total Liabilities and Equity</b>	<b>1912.64</b>	<b>1866.60</b>

For: AVAILABLE FINANCE LIMITED



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

PLACE: INDORE  
Date: 13-11-2021

## AVAILABLE FINANCE LIMITED



## Statement of Standalone Financial Results for the Half-Year and Quarter ended on 30th September, 2021

(' in Lacs except EPS)

S. No.	Particulars	Quarter Ended			Half Year Ended		Year
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		(Un-Audited)	(Un-Audited)	(Audited)	(Un-Audited)	(Audited)	(Audited)
(I)	Revenue from operations						
	Interest Income	19.61	14.84	14.15	34.45	27.27	55.27
	<b>Total Revenue from operations (I)</b>	<b>19.61</b>	<b>14.84</b>	<b>14.15</b>	<b>34.45</b>	<b>27.27</b>	<b>55.27</b>
(II)	Other Income	0.00	0.00	0.00	0.00	0.00	0.00
(III)	<b>Total Income (I+II)</b>	<b>19.61</b>	<b>14.84</b>	<b>14.15</b>	<b>34.45</b>	<b>27.27</b>	<b>55.27</b>
(IV)	<b>Expenses</b>						
	Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00
	Employee Benefits Expenses	1.75	1.57	0.42	3.32	0.88	5.11
	Depreciation, amortization and impairment	0.00	0.00	0.02	0.00	0.03	0.00
	Others expenses	3.54	2.75	2.25	6.29	7.16	13.57
	<b>Total Expenses (IV)</b>	<b>5.29</b>	<b>4.32</b>	<b>2.69</b>	<b>9.61</b>	<b>8.08</b>	<b>18.68</b>
(V)	<b>Profit / (loss) before exceptional items and tax (III-IV)</b>	<b>14.32</b>	<b>10.52</b>	<b>11.46</b>	<b>24.84</b>	<b>19.19</b>	<b>36.59</b>
(VI)	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
(VII)	<b>Profit/(loss) before tax (V-VI)</b>	<b>14.32</b>	<b>10.52</b>	<b>11.46</b>	<b>24.84</b>	<b>19.19</b>	<b>36.59</b>
(VIII)	<b>Tax Expenses:</b>						
	Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
	Deferred Tax	(0.07)	0.00	0.00	(0.07)	0.00	(0.40)
	Taxation for earlier years	0.00	0.00	0.00	0.00	0.00	(0.28)
	<b>Total Tax Expense</b>	<b>(0.07)</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.07)</b>	<b>0.00</b>	<b>(0.68)</b>
(IX)	<b>Profit/(loss) for the period / year (VII-VIII)</b>	<b>14.39</b>	<b>10.52</b>	<b>11.46</b>	<b>24.91</b>	<b>19.19</b>	<b>37.27</b>
(X)	<b>Other Comprehensive Income / (Loss)</b>						
(A)	(i) Items that will not be reclassified to profit or loss	6.35	14.42	3.78	20.77	11.80	16.56
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.42	0.00	0.00	0.42	0.00	1.66
(B)	(i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(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
	<b>Other Comprehensive Income / (loss) for the period / year net of tax</b>	<b>5.93</b>	<b>14.42</b>	<b>3.78</b>	<b>20.35</b>	<b>11.80</b>	<b>14.90</b>
(XI)	<b>Total Comprehensive Income / (loss) for the period / year net of tax (IX+X)</b>	<b>20.32</b>	<b>24.94</b>	<b>15.24</b>	<b>45.26</b>	<b>30.99</b>	<b>52.17</b>
(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	648.07	633.68	604.77	648.07	604.77	623.16
(XIV)	<b>Earnings per equity share</b>						
	Basic (Rs.)	0.14	0.10	0.11	0.24	0.19	0.37
	Diluted (Rs.)	0.14	0.10	0.11	0.24	0.19	0.37

## Notes:

- The above results for the quarter and half year ended 30th September, 2021 which have been subjected to review by Statutory Auditors of the Company were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 13.11.2021, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 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.
- Balances for the quarter and half year ended September 30, 2021 and quarter ended June 30, 2021 represents balances as per the audited Balance Sheet for the year ended March 31, 2021 and balances for the quarter and half year ended September 30, 2020 represents balances as per the audited Balance Sheet for the year ended March 31, 2020 as required by SEBI (Listing and Other Disclosure Requirements) Regulations, 2015.
- The Company has assessed the possible impact of COVID-19 on its financial results based on the internal and external information available up to the date of the approval of these financial results and concluded no adjustments were required. The Company continues to monitor the future economic conditions.
- Previous period figures have been regrouped/ reclassified wherever necessary to confirm to this period classification.

Place: Indore  
Date: 13-11-2021



*Rakesh Sahu*

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



## AVAILABLE FINANCE LIMITED



## Standalone Cash Flow Statement For The Half-Year Ended 30th September 2021

(' in Lacs)

Particulars	For the half year ended 30th September, 2021	For the half year ended 30th September, 2020
<b>A) CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before Tax & Extra Ordinary Items	24.84	19.19
<b>Add : Adjustment for</b>		
Depreciation and amortization expenses	0.00	0.03
Interest paid	0.00	0.00
Current tax liabilities	0.00	0.00
<b>Operating Profit before Working Capital Changes</b>	<b>24.84</b>	<b>19.23</b>
<b>Adjustments for changes in working capital:</b>		
(Increase)/ decrease in Loans	(116.98)	(636.93)
(Increase) in other financial asset	0.00	0.00
Decrease/ (increase) in other non-financial assets	40.83	(1.77)
(Decrease)/ increase in other financial liabilities	0.49	1.79
Increase/ (decrease) in borrowings	0.00	0.00
(Decrease) in other non-financial liabilities	(0.05)	(0.08)
<b>Cash Generated from Operations before Tax</b>	<b>(50.87)</b>	<b>(617.76)</b>
Tax expenses for the year	0.00	0.00
<b>Net Cash Inflow/(outflow) from Operating Activities [A]</b>	<b>(50.87)</b>	<b>(617.76)</b>
<b>B) CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase/Sale of Fixed Assets	0.00	0.00
Purchase/Sale of Investments	0.00	618.51
Dividend Income	0.00	0.00
<b>Net Cash Inflow/(outflow) from Investing Activities [B]</b>	<b>0.00</b>	<b>618.51</b>
<b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>		
Interest paid	0.00	0.00
<b>Net Cash Inflow from Financing Activities [C]</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Increase/ Decrease in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>-50.87</b>	<b>0.75</b>
Opening balance of cash and cash equivalents	53.03	3.57
Closing balance of cash and cash equivalents	2.16	4.32

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.

PLACE: INDORE  
Date: 13-11-2021



By Order of the Board  
For: AVAILABLE FINANCE LIMITED

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

## AVAILABLE FINANCE LIMITED



## Statement Of Consolidated Assets And Liabilities As At 30th September, 2021

(` in Lacs)

Particulars	As at 30th September, 2021 (Unaudited)	As at 31st March 2021 (Audited)
<b>ASSETS</b>		
<b>Financial Assets</b>		
Cash and cash equivalents	2.16	53.03
Loans	731.51	614.55
Investments	63399.44	47706.04
Other financial Assets	0.03	0.03
<b>Non-financial Assets</b>		
Property, Plant and Equipment	0.00	0.00
Other non-financial assets	24.79	65.62
<b>Total Assets</b>	<b>64157.93</b>	<b>48439.26</b>
<b>LIABILITIES AND EQUITY</b>		
<b>LIABILITIES</b>		
<b>Financial Liabilities</b>		
Borrowings (Other than Debt Securities)	189.65	189.65
Other Financial Liabilities	1.73	1.24
<b>Non-Financial Liabilities</b>		
Other non-financial liabilities	0.00	0.05
Provisions	0.00	0.00
Defered tax liabilities	1.61	1.26
<b>EQUITY</b>		
Equity Share capital	1020.37	1020.37
Other Equity	62944.58	47226.70
<b>Total Liabilities and Equity</b>	<b>64157.93</b>	<b>48439.26</b>

For: AVAILABLE FINANCE LIMITED

PLACE: INDORE  
Date: 13-11-2021



*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, 2021

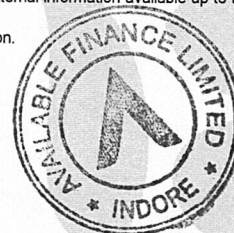
(' in Lacs except EPS)

S. No.	Particulars	Quarter Ended			Half Year Ended		Year
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		(Un-Audited)	(Un-Audited)	(Audited)	(Un-Audited)	(Audited)	(Audited)
(I)	Revenue from operations						
	Interest Income	19.61	14.84	14.15	34.45	27.27	55.27
	<b>Total Revenue from operations (I)</b>	<b>19.61</b>	<b>14.84</b>	<b>14.15</b>	<b>34.45</b>	<b>27.27</b>	<b>55.27</b>
(II)	Other Income	0.00	0.00	0.00	0.00	0.00	0.00
(III)	<b>Total Income (I+II)</b>	<b>19.61</b>	<b>14.84</b>	<b>14.15</b>	<b>34.45</b>	<b>27.27</b>	<b>55.27</b>
(IV)	Expenses						
	Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00
	Employee Benefits Expenses	1.75	1.57	0.42	3.32	0.88	5.11
	Depreciation, amortization and impairment	0.00	0.00	0.02	0.00	0.03	0.00
	Others expenses	3.54	2.75	2.25	6.29	7.16	13.57
	<b>Total Expenses (IV)</b>	<b>5.29</b>	<b>4.32</b>	<b>2.69</b>	<b>9.61</b>	<b>8.08</b>	<b>18.68</b>
(V)	<b>Profit / (loss) before exceptional items and tax (III-IV)</b>	<b>14.32</b>	<b>10.52</b>	<b>11.46</b>	<b>24.84</b>	<b>19.19</b>	<b>36.59</b>
(VI)	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
(VII)	<b>Profit/(loss) before tax (V-VI)</b>	<b>14.32</b>	<b>10.52</b>	<b>11.46</b>	<b>24.84</b>	<b>19.19</b>	<b>36.59</b>
(VIII)	Tax Expenses:						
	Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
	Deferred Tax	(0.07)	0.00	0.00	(0.07)	0.00	(0.40)
	Taxation for earlier years	0.00	0.00	0.00	0.00	0.00	(0.28)
	<b>Total Tax Expense</b>	<b>(0.07)</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.07)</b>	<b>0.00</b>	<b>(0.68)</b>
	<b>Profit/(loss) for the period / year (VII-VIII)</b>	<b>14.39</b>	<b>10.52</b>	<b>11.46</b>	<b>24.91</b>	<b>19.19</b>	<b>37.27</b>
	Share in Profit of Associates	5876.67	4891.00	1183.28	10767.67	2048.73	8460.29
(IX)	<b>Consolidated Profit For the Period</b>	<b>5891.06</b>	<b>4901.52</b>	<b>1194.74</b>	<b>10792.58</b>	<b>2067.92</b>	<b>8497.56</b>
(X)	Other Comprehensive Income / (Loss)						
(A)	(i) Items that will not be reclassified to profit or loss	0.30	25.42	(0.03)	25.72	12.43	63.07
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.42	0.00	0.00	0.42	0.00	(1.66)
(B)	(i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(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
	<b>Other Comprehensive Income / (loss) for the period / year net of tax</b>	<b>(0.12)</b>	<b>25.42</b>	<b>(0.03)</b>	<b>25.30</b>	<b>12.43</b>	<b>64.73</b>
(XI)	<b>Total Comprehensive Income / (loss) for the period / year net of tax (IX+X)</b>	<b>5890.94</b>	<b>4926.94</b>	<b>1194.70</b>	<b>10817.88</b>	<b>2080.35</b>	<b>8562.29</b>
(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	57929.59	52038.53	28369.76	57929.59	28369.76	47137.01
(XIV)	Earnings per equity share						
	Basic (Rs.)	57.73	48.04	11.71	105.77	20.27	83.28
	Diluted (Rs.)	57.73	48.04	11.71	105.77	20.27	83.28

**Notes:**

- The above results for the quarter and half year ended 30th September, 2021 which have been subjected to review by Statutory Auditors of the Company were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 13.11.2021, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 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.
- Balances for the quarter and half year ended September 30, 2021 and quarter ended June 30, 2021 represents balances as per the audited Balance Sheet for the year ended March 31, 2021 and balances for the quarter and half year ended September 30, 2020 represents balances as per the audited Balance Sheet for the year ended March 31, 2020 as required by SEBI (Listing and Other Disclosure Requirements) Regulations, 2015.
- The Company has assessed the possible impact of COVID-19 on its financial results based on the internal and external information available up to the date of the approval of these financial results and concluded no adjustments were required. The Company continues to monitor the future economic conditions.
- Previous period figures have been regrouped/ reclassified wherever necessary to conform to this period classification.

Place: Indore  
Date: 13-11-2021



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

## AVAILABLE FINANCE LIMITED



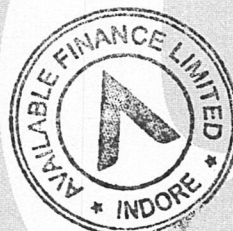
## Consolidated Cash Flow Statement For The Half-Year Ended 30th September 2021

(' in Lacs)

Particulars	For the half year ended 30th September, 2021	For the half year ended 30th September, 2020
<b>A) CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before Tax & Extra Ordinary Items	24.84	19.19
<b>Add : Adjustment for</b>		
Depreciation and amortization expenses	0.00	0.03
Interest paid	0.00	0.00
Current tax liabilities	0.00	0.00
<b>Operating Profit before Working Capital Changes</b>	<b>24.84</b>	<b>19.23</b>
<b>Adjustments for changes in working capital:</b>		
(Increase)/ decrease in Loans	(116.98)	(636.93)
(Increase) in other financial asset	0.00	0.00
Decrease/ (increase) in other non-financial assets	40.83	(1.77)
(Decrease)/ increase in other financial liabilities	0.49	1.79
Increase/ (decrease) in borrowings	0.00	0.00
(Decrease) in other non-financial liabilities	(0.05)	(0.08)
<b>Cash Generated from Operations before Tax</b>	<b>(50.87)</b>	<b>(617.76)</b>
Tax expenses for the year	0.00	0.00
<b>Net Cash Inflow/(outflow) from Operating Activities [A]</b>	<b>(50.87)</b>	<b>(617.76)</b>
<b>B) CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase/Sale of Fixed Assets	0.00	0.00
Purchase/Sale of Investments	0.00	618.51
Dividend Income	0.00	0.00
<b>Net Cash Inflow/(outflow) from Investing Activities [B]</b>	<b>0.00</b>	<b>618.51</b>
<b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>		
Interest paid	0.00	0.00
<b>Net Cash Inflow from Financing Activities [C]</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Increase/ Decrease in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>-50.87</b>	<b>0.75</b>
Opening balance of cash and cash equivalents	53.03	3.57
Closing balance of cash and cash equivalents	2.16	4.32

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.

PLACE: INDORE  
Date: 13-11-2021



By Order of the Board  
For: AVAILABLE FINANCE LIMITED

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