

# AVAILABLE FINANCE LIMITED

www.availablefinance.in

Statement of Standalone Audited Financial Results for the quarter and year ended on 31st March, 2024

S. No.	Particulars	(Rs in Lacs except per share data)				
		Quarter Ended			Year Ended	
		31-03-2024	31-12-2023	31-03-2023	31-03-2024	31-03-2023
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
(I)	Revenue from operations					
	Interest Income	13.86	13.79	10.59	54.65	58.97
	<b>Total Revenue from operations (I)</b>	<b>13.86</b>	<b>13.79</b>	<b>10.59</b>	<b>54.65</b>	<b>58.97</b>
(II)	Other Income	0.00	0.16	2.41	0.16	2.41
(III)	<b>Total Income (I+II)</b>	<b>13.86</b>	<b>13.95</b>	<b>13.00</b>	<b>54.81</b>	<b>61.38</b>
(IV)	Expenses					
	Finance Costs	0.00	0.00	0.00	0.00	6.63
	Employee Benefits Expenses	2.54	3.05	2.55	9.87	8.64
	Depreciation, amortization and impairment	0.04	0.04	0.01	0.11	0.04
	Others expenses	3.04	1.82	2.54	15.74	13.30
	<b>Total Expenses (IV)</b>	<b>5.62</b>	<b>4.92</b>	<b>5.10</b>	<b>25.72</b>	<b>28.62</b>
(V)	<b>Profit / (loss) before exceptional items and tax (III-IV)</b>	<b>8.24</b>	<b>9.04</b>	<b>7.90</b>	<b>29.09</b>	<b>32.76</b>
(VI)	Exceptional items	0.00	0.00	0.00	0.00	0.00
(VII)	<b>Profit/(loss) before tax (V-VI)</b>	<b>8.24</b>	<b>9.04</b>	<b>7.90</b>	<b>29.09</b>	<b>32.76</b>
(VIII)	Tax Expenses:					
	- Current Tax	1.70	2.30	2.74	7.00	9.00
	- Deferred Tax	0.00	0.01	(0.02)	0.00	0.09
	- Taxation for earlier years	0.00	0.00	3.79	(1.22)	2.48
	<b>Total Tax Expense</b>	<b>1.70</b>	<b>2.31</b>	<b>6.51</b>	<b>5.78</b>	<b>11.56</b>
(IX)	<b>Profit/ (loss) for the period / year (VII-VIII)</b>	<b>6.54</b>	<b>6.73</b>	<b>1.39</b>	<b>23.31</b>	<b>21.20</b>
(X)	Other Comprehensive Income / (Loss)					
	(i) Items that will not be reclassified to profit or loss	18.58	4.10	(7.64)	15.75	31.66
(A)	(ii) Income tax relating to items that will not be reclassified to profit or loss	10.46	(8.19)	(0.77)	10.55	(2.56)
	(i) Items that will be reclassified to profit or loss	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
	<b>Other Comprehensive Income / (loss) for the period / year net of tax</b>	<b>8.12</b>	<b>12.29</b>	<b>(6.87)</b>	<b>5.20</b>	<b>34.21</b>
(XI)	<b>Total Comprehensive Income / (loss) for the period / year net of tax (IX+X)</b>	<b>14.66</b>	<b>19.02</b>	<b>(5.48)</b>	<b>28.51</b>	<b>55.42</b>
(XII)	Paid-up Share Capital of the Company (Face Value Rs.10/-)	1020.37	1020.37	1020.37	1020.37	1020.37
(XIII)	Reserves excluding revaluation reserves	703.14	696.60	679.83	703.14	679.83
(XIV)	Earnings per equity share					
	Basic (Rs.)	0.06	0.07	0.01	0.23	0.21
	Diluted (Rs.)	0.06	0.07	0.01	0.23	0.21

**Notes:**

- The above standalone results were reviewed by the Audit Committee and thereafter have been adopted by the Board at its meeting held on 30.05.2024. The standalone financial results for the year ended March 31, 2024 have been audited by the Statutory Auditors.
- 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 and accordingly these financial results have been prepared in accordance with the recognition and measurement principals laid down in the IND AS 34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under.
- The company is engaged primarily in the business of financing and accordingly there are no separate reportable segments.
- The figures for the fourth quarter of the current financial year and previous financial year are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of third quarter of the current and previous financial year which were subject to limited review by the statutory auditors.
- The figures for the previous quarter/ year have been regrouped / rearranged wherever necessary to conform to the current year presentation.

Place: Indore  
Date: 30.05.2024



FOR AND ON BEHALF OF BOARD OF DIRECTORS  
AVAILABLE FINANCE LIMITED

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



**Regd. Office:** Agarwal House, 5 Yeshwant Colony Indore 452003 MP

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CIN : L67120MP1993PLC007481

## AVAILABLE FINANCE LIMITED

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**STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT 31st MARCH, 2024**

(Rs in Lacs)

Particulars	As at 31 March 2024	As at 31 March 2023
<b>ASSETS</b>		
<b>1) Financial Assets</b>		
a) Cash and Cash Equivalents	2.48	2.51
b) Loans	625.62	601.56
c) Investments	1235.06	1219.31
d) Other financial assets	0.47	0.03
<b>2) Non-financial Assets</b>		
a) Property, Plant and Equipment	0.37	0.07
b) Other non-financial assets	0.00	1.66
c) Current tax assets (Net)	0.76	0.00
<b>Total Assets</b>	<b>1864.77</b>	<b>1825.15</b>
<b>LIABILITIES AND EQUITY</b>		
<b>LIABILITIES</b>		
<b>1) Financial Liabilities</b>		
a) Other financial liabilities	4.23	2.58
<b>2) Non-Financial Liabilities</b>		
a) Other non-financial liabilities	0.26	0.24
b) Deferred tax liabilities (Net)	13.34	2.78
c) Current tax Liabilities (Net)	0.00	1.10
<b>EQUITY</b>		
a) Equity Share Capital	1020.37	1020.37
b) Other Equity	826.57	798.07
<b>Total Liabilities and Equity</b>	<b>1864.77</b>	<b>1825.15</b>

For and on behalf of Board of Directors  
Available Finance Limited



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



Place: Indore  
Date: 30.05.2024



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## AVAILABLE FINANCE LIMITED

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### STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2024

(Rs in Lacs)

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
<b>A) CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit Before Tax	29.09	32.76
Add : Adjustment for		
NPA provision	0.06	-0.37
Depreciation and amortization expenses	0.11	0.04
<b>Operating Profit before Working Capital Changes</b>	<b>29.26</b>	<b>32.43</b>
<b>Adjustments for changes in working capital:</b>		
Increase in Loans	-24.12	149.04
Increase in other financial assets	-0.44	0.02
Decrease in other non-financial assets	1.66	18.09
Increase in other financial liabilities	1.65	0.69
Increase in other non financial liabilities	0.02	-0.13
<b>Cash Generated from/ used in Operations before Tax</b>	<b>8.03</b>	<b>200.13</b>
Direct taxes paid	-7.65	-10.03
<b>[A] Net Cash Inflow from Operating Activities</b>	<b>0.37</b>	<b>190.11</b>
<b>B) CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	-0.40	0.00
<b>[B] Net Cash Outflow from Investing Activities</b>	<b>-0.40</b>	<b>0.00</b>
<b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>		
Repayment of borrowings	0.00	-189.65
<b>[C] Net Cash Outflow from Financing Activities</b>	<b>0.00</b>	<b>-189.65</b>
<b>Net Increase/ Decrease in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>-0.03</b>	<b>0.46</b>
Effects of exchange rate changes of cash and cash equivalents	0.00	0.00
Cash & Cash Equivalents at the beginning of the year	2.51	2.05
<b>Cash &amp; Cash Equivalents at the end of the year</b>	<b>2.48</b>	<b>2.51</b>

PLACE: INDORE  
DATE: 30/05/2024



For and on behalf of Board of Directors  
Available Finance Limited

*Rakesh Sahu*

Rakesh Sahu  
Whole Time Director & CFO  
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MAHENDRA  
BADJATYA  
& CO.  
CHARTERED  
ACCOUNTANTS

**Independent Auditor's Review Report on Standalone Audited Quarterly 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  
Available Finance Limited**

**Opinion**

We have audited the accompanying "Statement of Standalone Financial Results for the Quarter/Year ended 31st March, 2024" of AVAILABLE FINANCE LIMITED (the "Company"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Standalone Profit and Loss (Including Other Comprehensive Income) for the quarter and year ended March 31, 2024 (the "Statement") and the Statement of Standalone Cashflows for the quarter and year ended March 31, 2024, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i) Is presented in accordance with the requirements of Regulations 33 of the Listing Regulations; and
- ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter and year then ended.

**Basis for Opinion**

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in



**MAHENDRA BADJATYA & CO.**

208, Morya Centre, 16 Race Course Road, Opposite Basket Ball Complex, Indore 452003 (M.P.)

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& CO.  
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ACCOUNTANTS

accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

#### Management's Responsibilities for the Financial Results

The Company's Board of Directors is responsible for the preparation and presentation of these standalone financial statements that give a true and fair view of the financial position, financial performance, including total comprehensive income, changes in equity and cash flows of the Company in accordance with Ind AS 34 and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

#### Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



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Independent  
Financial  
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We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other matters

- a. The annual financial results include the results for the quarter ended 31 March 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

FOR: MAHENDRA BADJATYA & CO.  
CHARTERED ACCOUNTANTS  
ICAI FRN 001457

  
  
CA NIRDESH BADJATYA  
PARTNER  
ICAI MNO 420388  
ICAI UDIN: 24420388BKFRJK 8627  
PLACE: INDORE  
DATE: 30.05.2024

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# AVAILABLE FINANCE LIMITED

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Statement of Consolidated Audited Financial Results for the quarter and year ended on 31st March, 2024

(Rs in Lacs except per share data)

S. No.	Particulars	Quarter Ended			Year Ended	
		31-03-2024	31-12-2023	31-03-2023	31-03-2024	31-03-2023
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
(I)	Revenue from operations					
	Interest Income	13.86	13.79	10.59	54.65	58.97
	<b>Total Revenue from operations (I)</b>	<b>13.86</b>	<b>13.79</b>	<b>10.59</b>	<b>54.65</b>	<b>58.97</b>
(II)	Other Income	0.00	0.16	2.41	0.16	2.41
(III)	<b>Total Income (I+II)</b>	<b>13.86</b>	<b>13.95</b>	<b>13.00</b>	<b>54.81</b>	<b>61.38</b>
(IV)	Expenses					
	Finance Costs	0.00	0.00	0.00	0.00	6.63
	Employee Benefits Expenses	2.54	3.05	2.55	9.87	8.64
	Depreciation, amortization and impairment	0.04	0.04	0.01	0.11	0.04
	Others expenses	3.04	1.82	2.54	15.74	13.30
	<b>Total Expenses (IV)</b>	<b>5.62</b>	<b>4.92</b>	<b>5.10</b>	<b>25.72</b>	<b>28.61</b>
(V)	<b>Profit / (loss) before exceptional items and tax (III-IV)</b>	<b>8.24</b>	<b>9.04</b>	<b>7.90</b>	<b>29.09</b>	<b>32.77</b>
(VI)	Exceptional items	0.00	0.00	0.00	0.00	0.00
(VII)	<b>Profit/(loss) before tax (V-VI)</b>	<b>8.24</b>	<b>9.04</b>	<b>7.90</b>	<b>29.09</b>	<b>32.76</b>
(VIII)	Tax Expenses:					
	- Current Tax	1.70	2.30	2.74	7.00	9.00
	- Deferred Tax	0.00	0.01	(0.02)	0.00	0.09
	- Taxation for earlier years	0.00	0.00	3.79	(1.22)	2.48
	<b>Total Tax Expense</b>	<b>1.70</b>	<b>2.31</b>	<b>6.51</b>	<b>5.78</b>	<b>11.57</b>
	<b>Profit/ (loss) for the period / year (VII-VIII)</b>	<b>6.54</b>	<b>6.73</b>	<b>1.39</b>	<b>23.31</b>	<b>21.20</b>
(IX)	Share in Profit of Associates	3284.64	4853.48	3850.69	11859.20	17196.86
	<b>Consolidated Profit/ (loss) for the period / year</b>	<b>3291.18</b>	<b>4860.21</b>	<b>3852.08</b>	<b>11882.51</b>	<b>17218.06</b>
(X)	Other Comprehensive Income / (Loss)					
(A)	(i) Items that will not be reclassified to profit or loss	433.87	1.43	(51.35)	413.03	22.55
	(ii) Income tax relating to items that will not be reclassified to profit or loss	10.46	(8.19)	(0.77)	10.55	(2.56)
(B)	(i) Items that will be reclassified to profit or loss	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
	<b>Other Comprehensive Income / (loss) for the period / year net of tax</b>	<b>423.41</b>	<b>9.62</b>	<b>(50.58)</b>	<b>402.48</b>	<b>25.11</b>
(XI)	<b>Total Comprehensive Income / (loss) for the period / year net of tax (IX+X)</b>	<b>3714.59</b>	<b>4869.83</b>	<b>3801.50</b>	<b>12284.99</b>	<b>17243.17</b>
(XII)	Paid-up Share Capital of the Company (Face Value Rs.10/-)	1020.37	1020.37	1020.37	1020.37	1020.37
(XIII)	Reserves excluding revaluation reserves	104956.83	101665.65	93074.32	104956.83	93074.32
(XIV)	Earnings per equity share					
	Basic (Rs.)	32.25	47.63	37.75	116.45	168.74
	Diluted (Rs.)	32.25	47.63	37.75	116.45	168.74

Notes:

- The above consolidated results were reviewed by the Audit Committee and thereafter have been adopted by the Board at its meeting held on 30.05.2024. The consolidated financial results for the year ended March 31, 2024 have been audited by the Statutory Auditors.
- 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 and accordingly these financial results have been prepared in accordance with the recognition and measurement principals laid down in the IND AS 34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under.
- The company is engaged primarily in the business of financing and accordingly there are no separate reportable segments.
- The figures for the fourth quarter of the current financial year and previous financial year are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of third quarter of the current and previous financial year which were subject to limited review by the statutory auditors.
- The figures for the previous quarter/ year have been regrouped / rearranged wherever necessary to conform to the current year presentation.

FOR AND ON BEHALF OF BOARD OF DIRECTORS  
AVAILABLE FINANCE LIMITED



*Rakesh Sahu*

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

Place: Indore  
Date: 30.05.2024



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### STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT 31st MARCH, 2024

(Rs in Lacs)

Particulars	As at 31 March 2024	As at 31 March 2023
<b>ASSETS</b>		
<b>1) Financial Assets</b>		
a) Cash and Cash Equivalents	2.48	2.51
b) Loans	625.62	601.56
c) Investments	107558.54	93661.38
d) Other financial assets	0.47	0.03
<b>2) Non-financial Assets</b>		
a) Property, Plant and Equipment	0.37	0.07
b) Other non-financial assets	0.00	1.66
c) Current tax assets (Net)	0.76	0.00
<b>Total Assets</b>	<b>108188.24</b>	<b>94267.22</b>
<b>LIABILITIES AND EQUITY</b>		
<b>LIABILITIES</b>		
<b>1) Financial Liabilities</b>		
a) Other financial liabilities	4.23	2.58
<b>2) Non-Financial Liabilities</b>		
a) Other non-financial liabilities	0.26	0.24
b) Deferred tax liabilities (Net)	13.34	2.78
c) Current tax Liabilities (Net)	0.00	1.10
<b>EQUITY</b>		
a) Equity Share Capital	1020.37	1020.37
b) Other Equity	107150.04	93240.14
<b>Total Liabilities and Equity</b>	<b>108188.24</b>	<b>94267.22</b>

FOR AND ON BEHALF OF BOARD OF DIRECTORS  
AVAILABLE FINANCE LIMITED



*Rakesh Sahu*

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

Place: Indore  
Date: 30.05.2024



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## AVAILABLE FINANCE LIMITED

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### CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2024

(Rs in Lacs)

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
<b>A) CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit Before Tax	29.09	32.76
Add : Adjustment for		
NPA provision	0.06	-0.37
Depreciation and amortization expenses	0.11	0.04
<b>Operating Profit before Working Capital Changes</b>	<b>29.26</b>	<b>32.43</b>
<b>Adjustments for changes in working capital:</b>		
Increase in Loans	-24.12	149.04
Increase in other financial assets	-0.44	0.02
Decrease in other non-financial assets	1.66	18.09
Increase in other financial liabilities	1.65	0.69
Increase in other non financial liabilities	0.02	-0.13
<b>Cash Generated from/ used in Operations before Tax</b>	<b>8.03</b>	<b>200.13</b>
Direct taxes paid	-7.65	-10.03
<b>[A] Net Cash Inflow from Operating Activities</b>	<b>0.37</b>	<b>190.11</b>
<b>B) CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	-0.40	0.00
<b>[B] Net Cash Outflow from Investing Activities</b>	<b>-0.40</b>	<b>0.00</b>
<b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>		
Repayment of borrowings	0.00	-189.65
<b>[C] Net Cash Outflow from Financing Activities</b>	<b>0.00</b>	<b>-189.65</b>
<b>Net Increase/ Decrease in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>-0.03</b>	<b>0.46</b>
Effects of exchange rate changes of cash and cash equivalents	0.00	0.00
Cash & Cash Equivalents at the beginning of the year	2.51	2.05
Cash & Cash Equivalents at the end of the year	2.48	2.51

FOR AND ON BEHALF OF BOARD OF DIRECTORS  
AVAILABLE FINANCE LIMITED



*Rakesh Sahu*

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(Whole Time Director and CFO)  
DIN:08433972

Place: Indore  
Date: 30.05.2024



**Regd. Office:** Agarwal House, 5 Yeshwant Colony Indore 452003 MP

Phone: 0731-4714000 | Fax: 0731-2531388 | Email: cs@availablefinance.in

CIN : L67120MP1993PLC007481



MAHENDRA  
BADJATYA  
& CO.  
CHARTERED  
ACCOUNTANTS

**Independent Auditor's Report on Consolidated Audited Quarterly 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  
Available Finance Limited**

**Opinion**

We have audited the accompanying "Statement of Consolidated Financial Results for the Quarter/ Year ended 31st March, 2024" of AVAILABLE FINANCE LIMITED (the "Parent"), which includes its associates (the Parent and the associates together referred to as the "Group") and its share of the net profit/loss after tax and total comprehensive income/loss of its associates for the quarter and year ended 31st March, 2024 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the audit reports of the other auditors on standalone/ consolidated financial statements/ financial results/ financial information of the associates referred to in Other Matters section below, the Statement:

- i) includes the results of the following entities as associates:
  - a) Agarwal Coal Corporation Private Limited
  - b) Agarwal Fuel Corporation Private Limited
- ii) is presented in accordance with the requirements of Regulations 33 of the Listing Regulations; and
- iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter and year then ended.



**MAHENDRA BADJATYA & CO.**

208, Morya Centre, 16 Race Course Road, Opposite Basket Ball Complex, Indore 452003 (M.P)

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URL: www.camkb.com, E-mail: jalnok@hotmail.com, info@camkb.com



#### Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

#### Management's Responsibilities for the Financial Results

The Company's Board of Directors is responsible for the preparation and presentation of these consolidated financial statements that give a true and fair view of the financial position, financial performance, including total comprehensive income, changes in equity and cash flows of the Company in accordance with Ind AS 34 and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.



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The respective Board of Directors of the companies included in the Group and of its associates are responsible for overseeing the financial reporting process of the Group and of its associates.

#### Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up



**MAHENDRA BADJATYA & CO.**

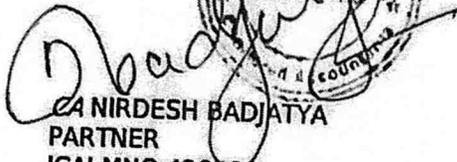
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Our opinion on the Statement is not modified in respect of the above matter with respect to our reliance on the work done and the reports of such auditors.

FOR: MAHENDRA BADJATYA & CO.  
CHARTERED ACCOUNTANTS  
ICAI FRN 001457C

  
CA NIRDESH BADJATYA  
PARTNER  
ICAI MNO 420388  
ICAI UDIN: 24420388BKFRJK8627  
PLACE: INDORE  
DATE: 30.05.2024

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# AVAILABLE FINANCE LIMITED

www.availablefinance.in

Date: 30<sup>th</sup> May, 2024

Online Filing at www.listing.bseindia.com

To,  
The General Manager  
DCS-CRD  
BSE Limited  
Dalal Street, Fort  
Mumbai 400001, MH

**BSE CODE: 531310**

**SUB.: SUBMISSION OF DECLARATION AS PER SECOND PROVISIO TO THE REGULATION 33(3) OF THE SEBI (LODR) REGULATIONS, 2015 FOR THE AUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER/YEAR ENDED 31<sup>ST</sup> MARCH, 2024.**

Dear Sir,

We hereby submit the following declaration regarding unmodified opinion in the Auditors Report on the Audited Standalone and Consolidated Financial Results/Statements for the year 31<sup>st</sup> March, 2024 as audited by the Auditors of the Company.

### **DECLARATION**

Pursuant to SEBI Listing obligation and Disclosure Requirements) Regulations, 2015, and Notification No. SEBI/LAD-NRO/GN/2016-17/001 dated 25<sup>th</sup> May, 2016 and further amendment vide Circular No. CIR/CFD/CMD/56/2016 dated 27<sup>th</sup> May, 2016 and Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016 issued by the SEBI, We, the undersigned do hereby declare that in the Audit Report, accompanying the Annual Audited Standalone and Consolidated Financial Statements of the Company for the financial year ended on 31<sup>st</sup> March 2024, the Auditor has not expressed any Modified Opinion(s)/ Audit Qualification(s)/ or other Reservation(s) and accordingly the statement on impact of audit qualifications is not required to be given.

You are requested to please consider and take on record the same

Thanking You

Yours truly,

For, Available Finance Limited



(Rakesh Sahu)

Whole-Time Director & CFO

DIN: 08433972



Mahesh Nirmal

CEO

PAN: AJDPN4530E

