



MAHENDRA BADJATYA & CO.

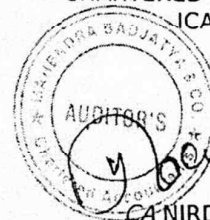
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Standalone Unaudited 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

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Available Finance Limited ('the Company') for the period ended 30 September 2022 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. The 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 Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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. 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 the Standards on Auditing specified under Section 143(10) of the Act, 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 Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (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.

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



CA NIRDESH BADJATYA
PARTNER

ICAI MNO 420388

ICAI UDIN: 22420388BDCJAE 9523

DATE: 14.11.2022

PLACE: INDORE

MAHENDRA BADJATYA & CO.

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AVAILABLE FINANCE LIMITED

www.availablefinance.in

Statement of Standalone Financial Results for the Half-Year and Quarter ended on 30th September, 2022

(₹ in Lacs except EPS)

S. No.	Particulars	Quarter Ended			Half Year Ended		Year
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
(I)	Revenue from operations	16.94	16.31	19.61	33.25	34.45	63.46
	Interest Income	16.94	16.31	19.61	33.25	34.45	63.46
(II)	Total Revenue from operations (I)	0.00	0.00	0.00	0.00	0.00	5.43
(III)	Other Income	16.94	16.31	19.61	33.25	34.45	68.89
(IV)	Total Income (I+II)	16.94	16.31	19.61	33.25	34.45	68.89
(V)	Expenses						
	Finance Costs	3.32	3.31	0.00	6.63	0.00	0.00
	Employee Benefits Expenses	2.17	2.03	1.75	4.20	3.32	6.30
	Depreciation, amortization and impairment	0.01	0.01	0.00	0.02	0.00	0.01
	Others expenses	3.69	3.89	3.54	7.57	6.29	17.69
	Total Expenses (IV)	9.19	9.24	5.29	18.42	9.61	24.00
(VI)	Profit / (loss) before exceptional items and tax (III-IV)	7.75	7.07	14.32	14.83	24.84	44.89
(VII)	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
(VIII)	Profit/(loss) before tax (V-VI)	7.75	7.07	14.32	14.83	24.84	44.89
(IX)	Tax Expenses:						
	Current Tax	3.80	0.00	0.00	3.80	0.00	9.50
	Deferred Tax	0.13	0.00	(0.07)	0.13	(0.07)	(0.08)
	Taxation for earlier years	(1.31)	0.00	0.00	(1.31)	0.00	0.00
	Total Tax Expense	2.61	0.00	(0.07)	2.62	(0.07)	9.42
(X)	Profit/(loss) for the period / year (VII-VIII)	5.14	7.07	14.39	12.21	24.91	35.47
(XI)	Other Comprehensive Income / (Loss)						
	(i) Items that will not be reclassified to profit or loss	19.58	(3.24)	6.35	16.34	20.77	57.24
(A)	(ii) Income tax relating to items that will not be reclassified to profit or loss	(4.09)	0.00	0.42	(4.09)	0.42	4.07
	(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	23.67	(3.24)	5.93	20.43	20.35	53.17
(XII)	Total Comprehensive Income / (loss) for the period / year net of tax (IX+X)	28.81	3.83	20.32	32.64	45.26	88.64
(XIII)	Paid-up Share Capital of the Company (Face Value Rs.10/-)	1020.37	1020.37	1020.37	1020.37	1020.37	1020.37
(XIV)	Reserves excluding revaluation reserves	670.84	665.70	648.07	670.84	648.07	658.63
(XV)	Earnings per equity share						
	Basic (Rs.)	0.05	0.07	0.14	0.12	0.24	0.35
	Diluted (Rs.)	0.05	0.07	0.14	0.12	0.24	0.35

Notes:

- The above results for the quarter and half year ended 30th September, 2022 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 14.11.2022, 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, 2022 and quarter ended June 30, 2022 represents balances as per the audited Balance Sheet for the year ended March 31, 2022 and balances for the quarter and half year ended September 30, 2021 represents balances as per the audited Balance Sheet for the year ended March 31, 2021 as required by SEBI (Listing and Other Disclosure Requirements) Regulations, 2015.
- The Company is engaged primarily in the business of financing and accordingly there are no separate reportable segments.
- Previous period figures have been regrouped/ reclassified wherever necessary to confirm to this period classification.

Place: Indore
Date: 14-11-2022



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



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

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

CIN : L67120MP1993PLC007481

AVAILABLE FINANCE LIMITED

www.availablefinance.in

Statement Of Standalone Assets And Liabilities As At 30th September, 2022

(₹ in Lacs)

Particulars	As at 30th September, 2022 (Unaudited)	As at 31st March 2022 (Audited)
ASSETS		
Financial Assets		
Cash and cash equivalents	9.50	2.05
Loans	563.55	750.23
Investments	1204.00	1187.66
Other financial Assets	0.29	0.03
Non-financial Assets		
Property, Plant and Equipment	0.09	0.11
Other non-financial assets	21.41	19.75
Current tax assets (Net)	0.03	0.35
Total Assets	1798.87	1960.18
LIABILITIES AND EQUITY		
LIABILITIES		
Financial Liabilities		
Borrowings (Other than Debt Securities)	0.00	189.65
Other Financial Liabilities	1.58	1.88
Non-Financial Liabilities		
Other non-financial liabilities	0.33	0.37
Deferred tax liabilities	1.29	5.25
EQUITY		
Equity Share capital	1020.37	1020.37
Other Equity	775.30	742.66
Total Liabilities and Equity	1798.87	1960.18

For: AVAILABLE FINANCE LIMITED



Rakesh Sahu

Rakesh Sahu

(Whole Time Director and CFO)

DIN:08433972

PLACE: INDORE
Date: 14-11-2022



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Standalone Cash Flow Statement For The Half-Year Ended 30th September 2022

(₹ in Lacs)

Particulars	For the half year ended 30th September, 2022	For the half year ended 30th September, 2021
A) CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Tax & Extra Ordinary Items	14.83	24.84
Add : Adjustment for		
Depreciation and amortization expenses	0.02	0.00
Interest paid	6.63	0.00
Operating Profit before Working Capital Changes	21.48	24.85
Adjustments for changes in working capital:		
(Increase)/ decrease in Loans	186.68	(116.98)
(Increase) in other financial asset	(0.26)	0.00
Decrease/ (increase) in other non-financial assets	(1.66)	40.83
(Decrease)/ increase in other financial liabilities	(0.30)	0.49
(Decrease) in other non-financial liabilities	(0.03)	(0.05)
Cash Generated from Operations before Tax	205.91	(50.87)
Tax expenses for the year	2.18	0.00
Net Cash Inflow/(outflow) from Operating Activities [A]	203.73	(50.87)
B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase/ Sale of Fixed Assets	0.00	0.00
Purchase/ Sale of Investments	0.00	0.00
Dividend Income	0.00	0.00
Net Cash Inflow/(outflow) from Investing Activities [B]	0.00	0.00
C) CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of borrowings	(189.65)	0.00
Interest paid	(6.63)	0.00
Net Cash Inflow from Financing Activities [C]	(196.28)	0.00
Net Increase/ Decrease in Cash & Cash Equivalents (A+B+C)	7.45	(50.87)
Opening balance of cash and cash equivalents	2.05	53.03
Closing balance of cash and cash equivalents	9.50	2.16

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

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

PLACE: INDORE
Date: 14-11-2022



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

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CIN : L67120MP1993PLC007481



Independent Auditor's Review Report on Consolidated Unaudited 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

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Available Finance Limited ('the Holding Company') and its associates (the Holding Company and its associates: "Agarwal Coal Corporation Private Limited" and "Agarwal Fuel Corporation Private Limited", together referred to as 'the Group') for the period ended 30 September 2022 being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's 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 ('the Act'), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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. 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 the Standards on Auditing specified under Section 143(10) of the Act, 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.

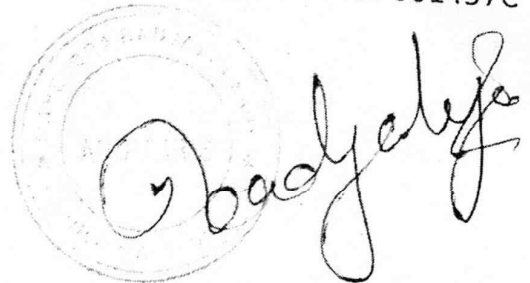
We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information



required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (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.

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



CA NIRDESH BADJATYA
PARTNER

ICAI MNO 420388

ICAI UDIN: 22420388 BDCJAE9523

DATE: 14.11.2022

PLACE: INDORE

AVAILABLE FINANCE LIMITED

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Statement of Consolidated Financial Results for the Half-Year and Quarter ended on 30th September, 2022

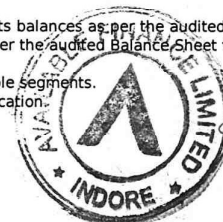
(₹ in Lacs except EPS)

S. No.	Particulars	Quarter Ended			Half Year Ended		Year
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
(I)	Revenue from operations	16.94	16.31	19.61	33.25	34.45	63.46
	Interest Income	16.94	16.31	19.61	33.25	34.45	63.46
(II)	Total Revenue from operations (I)	0.00	0.00	0.00	0.00	0.00	5.43
(III)	Other Income	16.94	16.31	19.61	33.25	34.45	68.89
(IV)	Total Income (I+II)	16.94	16.31	19.61	33.25	34.45	68.89
(V)	Expenses						
	Finance Costs	3.32	3.31	0.00	6.63	0.00	0.00
	Employee Benefits Expenses	2.17	2.03	1.75	4.20	3.32	6.30
	Depreciation, amortization and impairment	0.01	0.01	0.00	0.02	0.00	0.01
	Others expenses	3.69	3.89	3.54	7.57	6.29	17.69
	Total Expenses (IV)	9.19	9.24	5.29	18.42	9.61	24.00
(VI)	Profit / (loss) before exceptional items and tax (III-IV)	7.75	7.07	14.32	14.83	24.84	44.89
(VII)	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
(VIII)	Profit/(loss) before tax (V-VI)	7.75	7.07	14.32	14.83	24.84	44.89
(IX)	Tax Expenses:						
	Current Tax	3.80	0.00	0.00	3.80	0.00	9.50
	Deferred Tax	0.13	0.00	(0.07)	0.13	(0.07)	(0.08)
	Taxation for earlier years	(1.31)	0.00	0.00	(1.31)	0.00	0.00
	Total Tax Expense	2.61	0.00	(0.07)	2.62	(0.07)	9.42
(X)	Profit/(loss) for the period / year (VII-VIII)	5.14	7.07	14.39	12.21	24.91	35.47
(XI)	Share in profit of the associates	1715.29	8933.95	5876.67	10649.24	10767.67	20859.83
(XII)	Consolidated Profit/(loss) for the period / year (IX+X)	1720.42	8941.02	5891.06	10661.45	10792.58	20895.29
(XIII)	Other Comprehensive Income / (Loss)						
	(i) Items that will not be reclassified to profit or loss	(8.57)	(5.37)	0.30	(13.94)	25.72	92.74
(A)	(ii) Income tax relating to items that will not be reclassified to profit or loss	(4.09)	0.00	0.42	(4.09)	0.42	4.07
	(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	(4.48)	(5.37)	(0.12)	(9.85)	25.30	88.67
(XIV)	Total Comprehensive Income / (loss) for the period / year net of tax (XI+XII)	1715.95	8935.65	5890.94	10651.60	10817.88	20983.98
(XV)	Paid-up Share Capital of the Company (Face Value Rs.10/-)	1020.37	1020.37	1020.37	1020.37	1020.37	1020.37
(XVI)	Reserves excluding revaluation reserves	83626.46	81906.04	57929.59	83626.46	57929.59	72965.01
(XVII)	Earnings per equity share						
	Basic (Rs.)	16.86	87.63	57.73	104.49	105.77	204.78
	Diluted (Rs.)	16.86	87.63	57.73	104.49	105.77	204.78

Notes:

- The above consolidated results for the quarter and half year ended 30th September, 2022 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 14.11.2022, 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, 2022 and quarter ended June 30, 2022 represents balances as per the audited Balance Sheet for the year ended March 31, 2022 and balances for the quarter and half year ended September 30, 2021 represents balances as per the audited Balance Sheet for the year ended March 31, 2021 as required by SEBI (Listing and Other Disclosure Requirements) Regulations, 2015.
- The Company is engaged primarily in the business of financing and accordingly there are no separate reportable segments.
- Previous period figures have been regrouped/ reclassified wherever necessary to confirm to this period classification.

Place: Indore
Date: 14-11-2022



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



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CIN : L67120MP1993PLC007481

AVAILABLE FINANCE LIMITED

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Statement of Consolidated Assets And Liabilities As At 30th September, 2022

(₹ in Lacs)

Particulars	As at 30th September, 2022 (Unaudited)	As at 31st March 2022 (Audited)
ASSETS		
Financial Assets		
Cash and cash equivalents	9.50	2.05
Loans	563.55	750.23
Investments	85055.92	73555.66
Other financial Assets	0.29	0.03
Non-financial Assets		
Property, Plant and Equipment	0.09	0.11
Other non-financial assets	21.41	19.75
Current tax assets (Net)	0.03	0.35
Total Assets	85650.79	74328.19
LIABILITIES AND EQUITY		
LIABILITIES		
Financial Liabilities		
Borrowings (Other than Debt Securities)	0.00	189.65
Other Financial Liabilities	1.58	1.88
Non-Financial Liabilities		
Other non-financial liabilities	0.33	0.37
Deferred tax liabilities	1.29	5.25
EQUITY		
Equity Share capital	1020.37	1020.37
Other Equity	84627.22	73110.67
Total Liabilities and Equity	85650.79	74328.19

For: AVAILABLE FINANCE LIMITED



Rakesh Sahu

Rakesh Sahu
(Whole Time Director and CFO)

DIN:08433972

PLACE: INDORE
Date: 14-11-2022



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AVAILABLE FINANCE LIMITED

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Consolidated Cash Flow Statement For The Half-Year Ended 30th September 2022

(₹ in Lacs)

Particulars	For the half year ended 30th September, 2022	For the half year ended 30th September, 2021
A) CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Tax & Extra Ordinary Items	14.83	24.84
Add : Adjustment for		
Depreciation and amortization expenses	0.02	0.00
Interest paid	6.63	0.00
Operating Profit before Working Capital Changes	21.48	24.85
Adjustments for changes in working capital:		
(Increase)/ decrease in Loans	186.68	(116.98)
(Increase) in other financial asset	(0.26)	0.00
Decrease/ (increase) in other non-financial assets	(1.66)	40.83
(Decrease)/ increase in other financial liabilities	(0.30)	0.49
(Decrease) in other non-financial liabilities	(0.03)	(0.05)
Cash Generated from Operations before Tax	205.91	(50.87)
Tax expenses for the year	2.18	0.00
Net Cash Inflow/(outflow) from Operating Activities [A]	203.73	(50.87)
B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase/ Sale of Fixed Assets	0.00	0.00
Purchase/ Sale of Investments	0.00	0.00
Dividend Income	0.00	0.00
Net Cash Inflow/(outflow) from Investing Activities [B]	0.00	0.00
C) CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of borrowings	(189.65)	0.00
Interest paid	(6.63)	0.00
Net Cash Inflow from Financing Activities [C]	(196.28)	0.00
Net Increase/ Decrease in Cash & Cash Equivalents (A+B+C)	7.45	(50.87)
Opening balance of cash and cash equivalents	2.05	53.03
Closing balance of cash and cash equivalents	9.50	2.16

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


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

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Date: 14-11-2022



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