

AVAILABLE FINANCE LIMITED

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Statement of Standalone Financial Results for the Quarter and Nine Months ended on 31st December, 2022

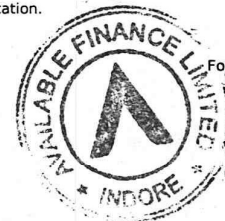
(₹ in Lacs except per share data)

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	31-Mar-22
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
(I)	Revenue from operations	15.12	16.94	16.62	48.38	51.07	63.46
	Interest income	15.12	16.94	16.62	48.38	51.07	63.46
(II)	Total Revenue from operations (I)	0.00	0.00	1.36	0.00	1.36	5.43
(III)	Other Income	15.12	16.94	17.99	48.38	52.43	68.89
(III*)	Total Income (I+II)						
(IV)	Expenses						
	Finance Costs	0.00	3.32	0.00	6.63	0.00	0.00
	Employee Benefits Expenses	1.89	2.17	1.69	6.09	5.00	6.30
	Depreciation, amortization and impairment	0.01	0.01	0.00	0.03	0.00	0.01
	Others expenses	3.19	3.69	3.95	10.76	10.25	17.69
	Total Expenses (IV)	5.09	9.19	5.64	23.51	15.25	24.00
(V)	Profit / (loss) before exceptional items and tax (III-IV)	10.04	7.75	12.35	24.86	37.18	44.89
(VI)	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
(VII)	Profit/(loss) before tax (V-VI)	10.04	7.75	12.35	24.86	37.18	44.89
(VIII)	Tax Expenses:						
	Current Tax	2.46	3.80	0.00	6.26	0.00	9.50
	Deferred Tax	(0.02)	0.13	0.01	0.11	(0.06)	(0.08)
	Taxation for earlier years	0.00	(1.31)	0.00	(1.31)	0.00	0.00
	Total Tax Expense	2.44	2.61	0.01	5.05	(0.06)	9.42
(IX)	Profit/(loss) for the period / year (VII-VIII)	7.60	5.14	12.34	19.81	37.24	35.47
(X)	Other Comprehensive Income / (Loss)						
	(i) Items that will not be reclassified to profit or loss	22.96	19.58	24.58	39.30	45.35	57.24
(A)	(ii) Income tax relating to items that will not be reclassified to profit or loss	2.30	(4.09)	2.46	(1.79)	2.88	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	20.66	23.67	22.12	41.09	42.47	53.17
(XI)	Total Comprehensive Income / (loss) for the period / year net of tax (IX+X)	28.26	28.81	34.46	60.90	79.72	88.64
(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	678.44	670.84	650.40	678.44	660.40	658.63
(XIV)	Earnings per equity share						
	Basic (Rs.)	0.07	0.05	0.12	0.19	0.37	0.35
	Diluted (Rs.)	0.07	0.05	0.12	0.19	0.37	0.35

Notes:

- The above standalone results for the quarter and nine months ended 31st December, 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 13.02.2023, 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.
- The company is engaged primarily in the business of financing and accordingly there are no separate reportable segments.
- Balances for the quarter and nine months ended December 31, 2022 and quarter ended September 30, 2022 represents balances as per the audited Balance Sheet for the year ended March 31, 2022 and balances for the quarter and nine months ended December 31, 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.
- Previous period figures have been regrouped/ reclassified wherever necessary to confirm to this period classification.

Place: Indore
Date: 13-02-2023



For: AVAILABLE FINANCE LIMITED

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



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CIN : L67120MP1993PLC007481



MAHENDRA BADJATYA & CO.

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on standalone unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF
AVAILABLE FINANCE LIMITED

1. We have reviewed the accompanying statement of unaudited financial results of AVAILABLE FINANCE LIMITED ("the Company"), for the quarter and nine months ended 31.12.2022 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations. 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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 Indian Accounting Standard ("Ind AS") specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations 33 of the Listing Regulations, 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



(Signature)
CA NIROESH BADJATYA
PARTNER
ICAI MNO 420388

ICAI UDIN: 23920 388 6GXHX4734
PLACE: INDORE
DATE: 13.02.2023

MAHENDRA BADJATYA & CO.

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AVAILABLE FINANCE LIMITED

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Statement of Consolidated Financial Results for the Quarter and Nine Months ended on 31st December, 2022

(₹ in Lacs except per share data)

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	31-Mar-22
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
(I)	Revenue from operations	15.12	16.94	16.62	48.38	51.07	63.46
	Interest Income	15.12	16.94	16.62	48.38	51.07	63.46
(ii)	Total Revenue from operations (I)	0.00	0.00	1.36	0.00	1.36	5.43
	Other Income	15.12	16.94	17.99	48.38	52.43	68.89
(III)	Total income (I+II)						
(IV)	Expenses						
	Finance Costs	0.00	3.32	0.00	6.63	0.00	0.00
	Employee Benefits Expenses	1.89	2.17	1.69	6.09	5.00	6.30
	Depreciation, amortization and impairment	0.01	0.01	0.00	0.03	0.00	0.01
	Others expenses	3.19	3.69	3.95	10.76	10.25	17.69
	Total Expenses (IV)	5.09	9.19	5.64	23.51	15.25	24.00
(V)	Profit / (loss) before exceptional items and tax (III-IV)	10.04	7.75	12.35	24.86	37.18	44.89
(VI)	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
(VII)	Profit/(loss) before tax (V-VI)	10.04	7.75	12.35	24.86	37.18	44.89
(VIII)	Tax Expenses:						
	Current Tax	2.46	3.80	0.00	6.26	0.00	9.50
	Deferred Tax	(0.02)	0.13	0.01	0.11	(0.06)	(0.08)
	Taxation for earlier years	0.00	(1.31)	0.00	(1.31)	0.00	0.00
	Total Tax Expense	2.44	2.61	0.01	5.05	(0.06)	9.42
(IX)	Profit/(loss) for the period / year (VII-VIII)	7.60	5.14	12.34	19.81	37.24	35.47
(X)	Share in profit of the associates	2696.94	1715.29	3675.51	13346.17	14443.17	20859.83
(XI)	Consolidated Profit/(loss) for the period / year (IX+X)	2704.53	1720.42	3687.84	13365.98	14480.42	20895.30
(XII)	Other Comprehensive Income / (Loss)						
	(i) Items that will not be reclassified to profit or loss	87.84	(8.57)	43.35	73.90	69.07	92.74
(A)	(ii) Income tax relating to items that will not be reclassified to profit or loss	2.30	(4.09)	2.46	(1.79)	2.88	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	85.54	(4.48)	40.89	75.69	66.19	88.67
(XIII)	Total Comprehensive Income / (loss) for the period / year net of tax (XI+XII)	2790.08	1715.95	3728.74	13441.67	14546.61	20983.97
(XIV)	Paid-up Share Capital of the Company (Face Value Rs.10/-)	1020.37	1020.37	1020.37	1020.37	1020.37	1020.37
(XV)	Reserves excluding revaluation reserves	86330.99	83626.46	61617.43	86330.99	61617.43	72965.01
(XVI)	Earnings per equity share						
	Basic (Rs.)	26.51	16.86	36.14	130.99	141.91	204.78
	Diluted (Rs.)	26.51	16.86	36.14	130.99	141.91	204.78

Notes:

- The above consolidated results for the quarter and nine months ended 31st December, 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 13.02.2023, 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.
- The company is engaged primarily in the business of financing and accordingly there are no separate reportable segments.
- Balances for the quarter and nine months ended December 31, 2022 and quarter ended September 30, 2022 represents balances as per the audited Balance Sheet for the year ended March 31, 2022 and balances for the quarter and nine months ended December 31, 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.
- Previous period figures have been regrouped/ reclassified wherever necessary to confirm to this period classification.



For: AVAILABLE FINANCE LIMITED

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

Place: Indore
Date: 13.02.2023



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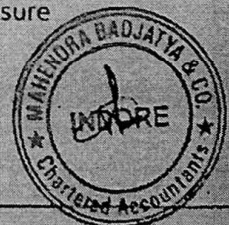


Independent Auditor's Review Report on consolidated unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF
AVAILABLE FINANCE LIMITED

1. We have reviewed the accompanying Statement of Consolidated unaudited Financial Results of AVAILABLE FINANCE LIMITED ("the Parent") and its associates (the Parent and its associates together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income its associates for the quarter ended 31.12.2022 and for the period from 01.04.2022 to 31.12.2022 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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, 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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 Circular No. CIR/CFD/CMDI/44/ 2019 dated 29th March, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.
4. The Statement includes the results of the following entity as associates:
AGARWAL COAL CORPORATION PRIVATE LIMITED
AGARWAL FUEL CORPORATION PRIVATE LIMITED
5. 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



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Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The consolidated unaudited financial results include the Group's share of net profit after tax of ₹ 2696.94 lakhs and ₹ 13346.17 lakhs and total comprehensive income of ₹ 2761.82 and ₹ 13380.77 for the quarter ended 31.12.2022 and for the period from 01.04.2022 to 31.12.2022, respectively, as considered in the consolidated unaudited financial results, in respect of its two associates.
Our conclusion on the Statement is not modified in respect of the above matter.

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



Nirdesh Badjatya
CA NIRDESH BADJATYA
PARTNER
ICAI MNO 420388
ICAI UDIN: 2342038861XH4734
PLACE: INDORE
DATE: 13.02.2023