

New No.2, Old No.11, 2nd Street, Parthasarathypuram, North Usman Road, T. Nagar, Chennai - 600 017. Phone : 044-49530954 E-mail : abi@afslindia.in Compliance : abicompliance@afslndia.in Webstie : www.afslindia.in CIN : L65993TN1993PLC024861 GSTIN : 33AAACA3210D1ZP

Date: 05/08/2024

To BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001.

Sub: - Submission of Un- audited financial results for the Quarter ended 30th June 2024-Reg.

Scrip Code:- 511756

Dear Sir,

We have enclosed Un-audited Financial results, statement of Assets and Liabilities and Cash flow statement for the Quarter ended 30th June 2024 of the company together with Limited Review Report of statutory Auditor thereon pursuant to the Regulation 33(3) (a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 which was reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 05/08/2024.

This is for your information and records.

Thanking You,

Yours faithfully,

For ABIRAMI FINANCIAL SERVICES (INDIA) LIMITED

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CHITRA SIVARAMAKRISHNAN WHOLETIME DIRECTOR DIN: 00292725



INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL RESULTS PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMMENDED.

TO THE BOARD OF DIRECTORS OF ABIRAMI FINANCIAL SERVICES INDIA LIMITED

Opinion

We have unaudited the financial results for the quarter ended 30th June, 2024 ("Financial Results") included in the accompanying "statement of financial results for the quarter ended 30th June, 2024" (" the statement") of **Abirami Financial Services (India) Limited** ("the Company") being submitted by the Company pursuant to the requirements 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 financial results for the quarter ended 30th June,2024:

- i. are presented in accordance with the requirements of Regulation 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 Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the quarter ended 30th June, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143 (10) of the Companies Act,2013 ("the Act"). Our responsibilities under those Standards are further described in Auditor's Responsibilities for audit of the financial results for the quarter ended 30th June,2024. We are independent of the company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the financial results for the quarter ended 30th June,2024 under the provisions of the Act and the Rules 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.

Management's Responsibilities for the Statement

This Statement which includes financial results is the responsibility of the Company's Board of Directors and has been approved by them. The Statement has been compiled from the related unaudited financial statements as at and for the quarter ended 30th June,2024 and interim financial information for the quarter ended 30th June,2024. This responsibility includes the preparation and presentation of the financial results for the quarter ended 30th June,2024 that give a true and fair view of the net profit and total comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Ind AS 34, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of the 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 the 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

ND.6, C36B NANCHIL CROWN APT. THIRUVALLUVAR NAGAR MAIN ROAD, Alandur, Chennai - 600 016.

MOBILE : 9003021692 / 9789886891 MAIL : ACCOUNTS@TSGASSOCIATES.IN WEB : HTTPS://WWW.TSGASSOCIATES.IN financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the respective Boards of Directors are 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 the Boards of Directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the company.

Auditor's Responsibilities for Audit of the Financial Results for the quarter ended 30th June,2024

Our objectives are to obtain reasonable assurance about whether the financial results 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 results.

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 results, 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statement in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
 - Conclude on the appropriateness of the Board of Directors' 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 ability of the company 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 results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the comapny to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the company to express an opinion on the financial results.

Materiality is the magnitude of misstatements in the financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial results.

We communicate with those charged with governance of the Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

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.

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M. No. 025094 Chennai - 16

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For TSG & Associates

Chartered Accountants

(FRN:013133S)

Place: Chennai Date: 05/08/2024. T.S.Gobinathan

Partner

(Membership No:025094)

UDIN: 24025094 BKE WLK 8259

		/ B	in Lace)	
Particulars	1	Quarter Ended	s in Lacs)	Year Ended
	June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
	(Un-audited)	(Audited)	(Un-audited)	(Audited)
(a) Income from Operations	*			
(a) Other Income	43.62	58.01	32.20	183.
Total Income (1+2)	43.62	58.01	32.20	183.
Expenditure	E.	-	1	
ost of Materials Consumed				
urchase of Stock in Trade	1121			
nanges in Inventories of raw material				
mployees cost	5.31	8.54	4.32	26
nance Cost	0.42	0.00	0.00	1
epreciation	0.09	0.20	0.20	
ther expenditure	8.25	8.61	9.83	0. 45.
Dtal Expenses	14.08	17.35	14.35	
Profit/(loss) before tax and exceptional items (3-4)	29.54			73.
Exceptional Items		40.66	17.85	109.1
Profit/(loss) before tax (4 - 5)	*	2÷1	-	12
	29.54	40.66	17.85	109.1
ax expenses			14	
urrent tax	7.25	15.49	1.00	29.6
eferred tax	-	2 4 21		(65.6
tal tax Expenses	7.25	15.49	1.00	(35.9
Profit/(loss) for the period from continuing operations (6 - 7)	22.29	25.17	16.85	145.1
Profit/(loss) form discontinuing operations	-	-		145.1
Tax expenses of discontinued opetaions				
Profit/(loss) form discontinuing operations (after tax) (10-11)				
Profit/(loss) for the period (9+12)	- 22.29	- 25.17	16.05	-
Other Comprehensive income, net of income tax	22.29	25.17	16.85	145.1
)items that will not be reclassified to profit or loss				-
i) income tax relating to items that will not be				
reclassifed to profit or loss				
)items that will be reclassifed to profit or loss				
) income tax relating to items that will be				
reclassifed to profit or loss				
I other comprehensice income, net of income tax	· ·			
otal comprehensice income/(loss),				
et of income tax (13+14)	22.29	25.17	16.85	145.1
Paid-up equity share capital	540.00	540.00	540.00	540.0
(Face value: Rs.10/- per share.)			540.00	340.0
arnings per share(Rs)(not annualised) Basic				
Basic				

UDIN: 24025094 BKEWLK8259

Place: Chennai Date: 05/08/2024

8.35

Directors at their meeting held on August 05, 2024

- 2. The Limited Review report issued by the Statutory Auditor in respect of Financial Results for the Q/E: 30th June 2023 was taken on record by the Board of Directors at their meeting held on August 05, 2024
 - 3. Figures have been regrouped/reclassified wherever required.
 - Status of Investor Complaints: Pending at the beginning of quarter-Nil. Complaints received and disposed off during the quarter-Nil. Pending at the end of the quarter-Nil.

5.Statement of Standalone assets and liabilites

Particulars	1 4 + 1		(Rupees in Lacs)	
Assets	As at June 30, 2024	As at June 30, 2023	As at March 31, 2024	
Non - Current assets				
Property, plant and equipment				
Investments	0.64	1.33	0.73	
Other non-current assets	93.73	65.34	89.34	
	4.50	13.99	1.69	
Current assets	98.86	80.66	91.76	
Cash and Cash equivalents				
Other current assets	1,961.16	1,909.86	1,887.02	
other current assets	74.62	457.08	127.69	
	2,035.78	2,366.93	2,014.72	
Fotal -Assets	2,134.64	2,447.59	2 100 40	
	2,134.04	2,447.35	2,106.48	
Equity and Liabilites				
Equity	1			
Equty share capital	540.00	540.00	540.00	
Other Equity	1,543.41	1,500.82		
	2,083.41	2,040.82	1,521.12	
Ion Current Liability		2,040.02	2,061.12	
Borrowings			7.	
urrent Liabilities				
Other Current Liabilities	14.20			
Provisions	14.30	5.49	15.67	
	36.94	401.28	29.69	
	51.24	406.77	45.36	
otal Equity and Liabilities	2,134.64	2,447.59	2,106.48	

6. Net profit reconcilation

The reconcilation of net profit reported in accordance with the previous Indian GAAP to total comprehensive income

in accordance with Ind AS for its coressponding quarter of the preivious year as required by SEBI is given below:

		(Rupee	is in Lacs)	
Particulars	Standalone Unaudited			
			Audited	
· · · · · · · · · · · · · · · · · · ·	Quarter ended 30.06.2024	Quarter ended 30.06.2023	Year ended	
			31.03.2024	
Net profit for the period as per GAAP	22.29	16.85	145.1	
Less:		20100	145.1	
Acturial Gain/ (Loss) on other comprehensive Income				
Net profit under IND AS (A)	22.29	16.85	145.14	
Other comprehensive Income				
Transaction cost relating to buyback *				
Other comprehensive Income (B)				
			-	
Total Comprehensive Income for the period under IND AS (A+B)	22.29	16.85	145.14	

S.Chithra

As per our report of even date For TSG & Associates Chartered Accountants FRN : 013133S

T S Gobinathan (Partner) Membership No. 025094 Place: Chennai Date: 05/08/2024

BINA M. No. 025094 Chennai - 16 ered Acco

Whole Time Director DIN:00292725



For Abirami Financial Services (India) Limited

ABIRAMI FINANCIAL SERVICES (INDIA) LIMITED

CASH FLOW STATEMENT FOR THE QUARTER ENDED 30th June, 2024

A. CASH FLOW FROM OPERATING ACTIVITIES : 22.29 145 Net Profit before Tax 22.29 145 Add : Provision for Depreciation 0.09 0 Less: Interest on Income Tax Refund (34.20) (138 Less: Dividend from Investment (0.04) (0 Less: Non Crowision (0.04) (0 Add : Excess amount - adjusted general reserve - - Add : Excess amount - adjusted general reserve - - Add : Excess amount - adjusted general reserve - - Add : Excess amount - adjusted general reserve - - Add : Excess amount - adjusted general reserve - - Add : Non Cash item - (Assets) tost due to flowstments) (20.49) (38 Less : Non Operating item - (Profit on Sale of Investments) - - Less : Interese (Increase) in Tade and other rescrevables - - Increase/ Increase in Short Carrent morbiolisos (0.00) (33.4) Increase/ Increase in Carrent investment - - Increase/ Increase in Carrent investment - - Increase/ Increase in Carrent investment - -	Particulars	Quarter Ended June 30, 2024	For the year ended March 31, 2024
Add : Provision for Depreciation 0.00 Less: Interest on Nacom Tax Refund 0.00 Less: Interest on Nacom Tax Refund 0.00 Less: Short Provision 0.00 Add : Nor Cash Hem - (Assets Iost due to floods - Write off) - Less: Non Operating Item - (Profit on Sale of Investments) - Add : Non Cash Hem - (Assets Iost due to floods - Write off) - Less: Non Operating Item - (Profit on Sale of Investments) - Less: Taxes Paid 7.25 Operating Profit Before Working Capital Changes (22.36) Operating Profit Before Working Capital Changes - Operase/ (Increase) in Trade and other receivables - Increase (Decrease) in Other current labilities - Decrease/ (Increase) in Other time Joss & Advances - Increase (Decrease) in Other current sets - Decrease/ (Increase) in Other timestions - Decrease/ (Increase) in Other current sets - Decreas	A. CASH FLOW FROM OPERATING ACTIVITIES :	5410 50, 2024	March 91, 2024
Add : Provision for Depreciation 0.00 Less: Interest on Nacom Tax Refund 0.00 Less: Interest on Nacom Tax Refund 0.00 Less: Short Provision 0.00 Add : Nor Cash Hem - (Assets Iost due to floods - Write off) - Less: Non Operating Item - (Profit on Sale of Investments) - Add : Non Cash Hem - (Assets Iost due to floods - Write off) - Less: Non Operating Item - (Profit on Sale of Investments) - Less: Taxes Paid 7.25 Operating Profit Before Working Capital Changes (22.36) Operating Profit Before Working Capital Changes - Operase/ (Increase) in Trade and other receivables - Increase (Decrease) in Other current labilities - Decrease/ (Increase) in Other time Joss & Advances - Increase (Decrease) in Other current sets - Decrease/ (Increase) in Other timestions - Decrease/ (Increase) in Other current sets - Decreas	Net Profit before Tax	01.12	145 -
Less: Interest on IncomeTax Refund000Less: Interest on Inced Deposit(34.20)Less: Dividend from Investment(0.04)Less: Short Provision1Add : Non Cash Item - (Assets lost due to floods : Write off)-Less: Non Operating Item - (Profit on Sale of Investments)(20.49)Less: Non Operating Item - (Profit on Sale of Investments)-Less: Invo Operating Item - (Profit on Sale of Investments)-Less: Invo Operating Item - (Profit on Sale of Investments)-Less: Invo Operating Item - (Profit on Sale of Investments)-Less: Invo Operating Item - (Profit on Sale of Investments)-Less: Invo Operating Item - (Profit on Sale of Investments)-Less: Invo Operating Item - (Profit on Sale of Investments)-Decrease (Increase) in Stort term provisions(0.00)Increase (Increase) in Other current liabilities-Decrease (Increase) in Current Investment-Decrease (Increase) in Current Insetties-Decrease (Increase) in Current Insetties-Decrease (Increase) in Current assets-Decrease (Increase) in Current assets-		W42231150	
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Add : Non Cash item - (Assets lost due to floods - Write off) Less : Non Operating Item - (Forfit on Sale of Investments) Add : Non Operating Item - (Loss on Sale of Investments) Add : Non Operating Item - (Loss on Sale of Investments) Add : Non Operating Item - (Loss on Sale of Investments) Add : Non Operating Item - (Loss on Sale of Investments) Add : Non Operating Tem - (Loss on Sale of Investments) Add : Non Operating Tem - (Loss on Sale of Investments) Add : Non Operating Tem - (Loss on Sale of Investments) Add : Non Operating Tem - (Loss on Sale of Investments) Less : Taxes Paid Operating Tem - (Loss on Sale of Investments) Decrease (Increase) in Interm provisions Increase (Decrease) in Interm provisions Concrease (Increase) in Interm threat sets Decrease (Increase) in Other current lassets Decrease (Increase) in Other set in twestment Decrease (Increase) in Other set in the sets Decrease (Increase) in Other set in sets Decrease (Increase) in Current sets Decrease (Increase) in Other set in sets Decrease (Increase) in Current sets Decrease (Increase) in Current sets Decrease (Increase) in Current sets Decrease (Increase) in Other current sets <t< td=""><td></td><td>•</td><td></td></t<>		•	
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Net profit before tax and extra-ordinary items (32.36) (31. Less : Taxes Paid 7.25 (35. Operating Profit Before Working Capital Changes (25.11) (67. Decrease/ (Increase) in Short term provisions (0.00) (334. Increase/ (Decrease) in Other current labilities (1.37) 9. Decrease/ (Increase) in Current assets - - Decrease/ (Increase) in Current assets - - Decrease/ (Increase) in Current assets 50.27 343. Decrease/ (Increase) in Current assets - - Decrease/ (Increase) in Curren	Less : Non Operating Item - (Profit on Sale of Investments)	(20.49)	(38.5
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Purchase of Investment Sale of Property, Plant & Equipment ale of Investments Purchase of Property, Plant & Equipment Investment in Fixed Deposit Interest Received Dividend from Investments (0.04 0.9 (142.1 0.04 0.9 (142.1 0		23.79	(48.20
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A CASH FLOW FROM FINANCING ACTIVITIES: tecrease in Long Term Borrowings arlier Year Provision Adj ividend & DDT paid uy Back of Equity Shares eserve adjusted on Buy Back ncrease)/ Decrease in Long Term Borrowings et cash from Financing Activities et Increase in cash and cash Equivalents (A+B+C) ash and Cash Equivalents at the beginning 1,887.02 2,100.3		0.04	0.53
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	sh and Cash Equivalents at the beginning	1,887.02	2,100.32
ish and Cash Equivalents at the end 1,961.16 1.887.0	sh and Cash Equivalents at the end		1,887.02

As per our report of even date For TSG & Associates Chartered Accountants FRN : 0131335

T S Gobinathan (Partner) Membership No. 025094

Place:Chennai Date: 05/08/2024

GOBINA; M. No. 025094 Chennai - 16 ered Acco

For Abirami Financial Services (India) Limited

S.Chithra Whole Time Director DIN:00292725