



**ABIRAMI**

**FINANCIAL SERVICES  
(INDIA) LIMITED**

Old.No.11, New.No.2, 2nd street  
Parthasarathy Puram,  
North Usman Road,  
T.Nagar, Chennai – 600 017.  
Phone : 044 - 4953 0954  
E- mail : [abi@afslindia.in](mailto:abi@afslindia.in)  
Compliance : [abicompliance@afslindia.in](mailto:abicompliance@afslindia.in)  
Website : [www.afslindia.in](http://www.afslindia.in)  
**CIN : L65993TN1993PLC024861**  
**GSTIN : 33AAACA3210D1ZP**

Date: 06/08/2024

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

**Sub: Publication of Unaudited Financial Results for the Quarter ended June 30, 2024**

**Ref: Regulation 47 of SEBI (LODR) Regulations, 2015;**

**Scrip Code- 511756**

Dear Sirs,

Pursuant to above referred regulations, we are enclosing copy of Newspaper Advertisement of the following:

SI NO.	PARTICULARS	DATE OF PUBLICATION	NAME OF PUBLICATION	LANGUAGE
1.	Unaudited Financial Results for the Quarter ended June 30, 2024	06/08/2024	Trinity Mirror	English
2.	Unaudited Financial Results for the Quarter ended June 30, 2024	06/08/2024	Makkal Kural	Tamil

Kindly take the same on record.

Thanking You

Yours faithfully

**For ABIRAMI FINANCIAL SERVICES (INDIA) LIMITED**

**CHITRA SIVARAMAKRISHNAN**

**Wholetime Director**

**DIN: 00292725**

# A day to remember and honour ancestors

**M Rafi Ahmed**  
Come Aadi Amavasai, Hindu brethren spread across the globe remember and honour their ancestors by performing special rituals. For generations together, this tradition has been followed wherein 'Tarpanam' is performed at holy rivers and water bodies. No doubt, this is the ideal time to appease the ancestors while removing all obstacles and receiving their blessings.

Moreover, it is believed that the rituals on this particular day for ancestors will make them descend to the earth to receive special offerings and prayers from their descendants that can liberate them and enable them to ascend to higher planes. The rituals performed on Aadi Amavasai are believed to help the spirits of departed loved ones attain moksha. Further, this day is also considered auspicious for attracting positive energy and blessings into the lives of the living.

According to sacred texts, the Sun (Atma Karaka - represents the soul and father) and the Moon (Mano Karaka - represents the mind and mother) play an important role in determining ancestors' blessings. Therefore, the Sun and Moon coming together in Cancer on Aadi New Moon Day make it an auspicious day for appeasing ancestors.

In Mettupalayam, the Anaithu Hindu Samuthaya Nandanavam at the banks of Bhavani river on Mettupalayam in Coimbatore district. Elaborate arrangements were made by the management facilitating the people who thronged the Nandanavam from Tirupur, Nilgiris and Coimbatore to perform 'Tarpanam' to the ancestors.



**During Aadi Amavasai, people performed special rituals at Anaithu Hindu Samuthaya Nandanavam situated on the banks of Bhavani river in Mettupalayam in Coimbatore district. Elaborate arrangements were made by the management facilitating the people who thronged the Nandanavam from Tirupur, Nilgiris and Coimbatore to perform 'Tarpanam' to the ancestors.**

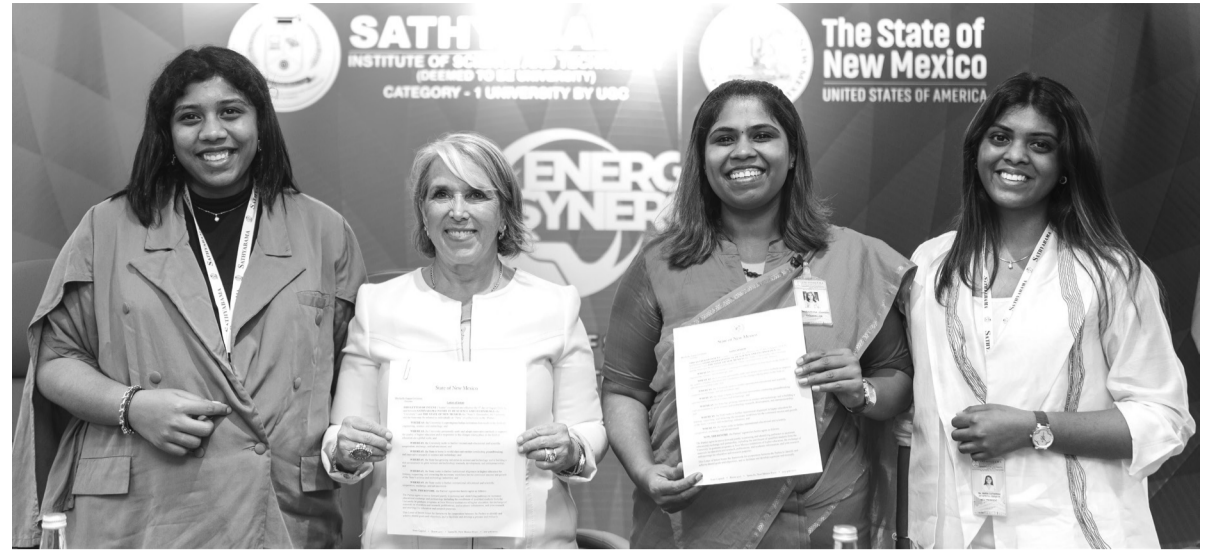
During the ceremony, the people offered rice, sesame seeds, water, and other sacred items with a view to seek the blessings of their ancestors. Since Nandanavam is considered similar to Kasi, people have a strong belief that performing the ritual will bring peace to ancestors' souls and receive their blessings in return. Scores of priests were seen

performing the special rituals in the presence of Nandanavanam executives. The Hindu tradition makes the people remember and honour their ancestors on this particular day. Right from early morning there was a stream of people performing Tarpanam to their forefathers and loved ones. Meanwhile, the Nandanavanam management had made special arrangements for the people to perform the ritual with ease. Anaithu Hindu Samuthaya Nandanavam president NSV Arumugam along with secretary Sugumar, treasurer Arunachalakumar, vice president Kaliappa Gounder and executive committee members were present on the occasion. Traffic was paralysed on the main thoroughfare following Aadi Amavasai fest at the Nandanavam. Seeds carry life from generation to generation without end. Through the seeds speak the voices of the ancestors. The words of American social entrepreneur, investigative journalist, and award-winning filmmaker Kenny Ausubel hold good in this context---"Each time we plant a seed, we become ancestors for the generations to come.

performing the special rituals in the presence of Nandanavanam executives. The Hindu tradition makes the people remember and honour their ancestors on this particular day.

Right from early morning there was a stream of people performing Tarpanam to their forefathers and loved ones. Meanwhile, the Nandanavanam management had made special arrangements for the people to perform the ritual with ease. Anaithu Hindu Samuthaya Nandanavam president NSV Arumugam along with secretary Sugumar, treasurer Arunachalakumar, vice president Kaliappa Gounder and executive committee members were present on the occasion.

Traffic was paralysed on the main thoroughfare following Aadi Amavasai fest at the Nandanavam. Seeds carry life from generation to generation without end. Through the seeds speak the voices of the ancestors. The words of American social entrepreneur, investigative journalist, and award-winning filmmaker Kenny Ausubel hold good in this context---"Each time we plant a seed, we become ancestors for the generations to come.



# Sathyabama University signs MoU with State of New Mexico for education, research

Chennai, Aug 6: Sathyabama Institute of Science and Technology proudly hosted a distinguished delegation led by Dr. Michelle Lujan Grisham, Governor of New Mexico. This visit marks a significant step in fostering international collaboration and advancing educational and technological partnerships.

The delegation was warmly welcomed at the "Sathyabama Center for Advanced Studies" building entrance by Vice Presidents Maria Bernadette Tamilrasi, J. Arul Selvan, Maria Catherine Jayapriya, and other esteemed dignitaries from Sathyabama University.

A Memorandum of Understanding (MOU) was signed between Sathyabama University and the State of New Mexico for future collaboration in education and research in the fields of clean energy, artificial intelligence, and

Partnership). Ms. Nora Sackett (Director, Science & Technology), Dr. Mahyar Amouzegar (President, NM Tech), Dr. Srinivas Mukkamalla (CPO, Ivanti), Ram Movva (CEO, Securin), and Chris Hodges (U.S. Consul General, Chennai), along with other dignitaries including Dr. A. V. Ratna (Vice Chancellor, Siddhartha University), Vinay Kumar, Neeti Sravan, and Arvindan (IPS Officer).

building entrance by Vice Presidents Maria Bernadette Tamilrasi, J. Arul Selvan, Maria Catherine Jayapriya, and other esteemed dignitaries from Sathyabama University.

A Memorandum of Understanding (MOU) was signed between Sathyabama University and the State of New Mexico for future collaboration in education and research in the fields of clean energy, artificial intelligence, and

Partnership). Ms. Nora Sackett (Director, Science & Technology), Dr. Mahyar Amouzegar (President, NM Tech), Dr. Srinivas Mukkamalla (CPO, Ivanti), Ram Movva (CEO, Securin), and Chris Hodges (U.S. Consul General, Chennai), along with other dignitaries including Dr. A. V. Ratna (Vice Chancellor, Siddhartha University), Vinay Kumar, Neeti Sravan, and Arvindan (IPS Officer).

The delegation included notable figures such as Manuel Cordova, Ms. Caroline Buerkle (CVO, Governor Office), Ms. Melanie A. Kenderdine (Energy, Minerals & Natural Resources Minister), Melinda Alen (President, NM

Partnership). Ms. Nora Sackett (Director, Science & Technology), Dr. Mahyar Amouzegar (President, NM Tech), Dr. Srinivas Mukkamalla (CPO, Ivanti), Ram Movva (CEO, Securin), and Chris Hodges (U.S. Consul General, Chennai), along with other dignitaries including Dr. A. V. Ratna (Vice Chancellor, Siddhartha University), Vinay Kumar, Neeti Sravan, and Arvindan (IPS Officer).

## SC stays Madras HC's order on property guideline value increase

Chennai, Aug 6: The Supreme Court has stayed a Madras High Court order that set aside a Tamil Nadu government circular which increased the guideline value of properties in cities like Chennai, Madurai, and Coimbatore by 33%.

The interim order was issued on Monday by a bench comprising Justice BV Nagarathna and Justice Nongmeikapam Kotiswar Singh, following an appeal by the Tamil Nadu government challenging the high court's decision.

On March 6, a division bench of the Madras High Court had directed the state to adhere to the guideline value fixed in 2017 until the valuation committee revises the values following the due procedure of law.

The court clarified that documents already registered during the interim period are excluded from this directive, and no refunds of the stamp duty already paid would be entertained.

The order came while disposing of an appeal filed by the Tamil Nadu government against a single judge's order dated December 8, 2023.

The high court emphasized that administrative decisions must not be arbitrary.

The single judge had noted that while the government has the authority to increase the guideline value, it must follow the procedure outlined in the rules, which include the formation of an expert committee and a public hearing before implementing any hike.

The case involved a plea by CREDAI Chennai, Shree Mahalaxmi Enterprises, and Magnum Infra, challenging the circular dated March 30, 2023.

# President Murmu conferred Fiji's highest civilian award

Suva, Aug 6: President Draupadi Murmu, who is on a state visit to Fiji, has been conferred the Companion of the Order of Fiji, the highest civilian award of the South Pacific Ocean island country.

President Murmu was conferred the award by Fijian President Ratu Wiliame Maivalili Katonivere at the State House, Suva, on Monday.

President Murmu said the honour is a reflection of the deep ties of friendship between India

and Fiji. President Murmu is the first President of India to visit Fiji.

She also addressed the Fijian Parliament and interacted with the MPs. In her address, President Murmu highlighted how shared values of democracy, pluralism and diversity bring the two countries closer together.

"Despite the vast difference in our size, both India and Fiji have much in common, including our vibrant democracies. Almost 10

years ago, speaking in this same Hall, Prime Minister of India Shri Narendra Modi had underlined some basic values that unite India and Fiji," she said in her address, according to posts on X by the President's Office.

"These include, "our democracy, the diversity of our societies, our creed that all human beings are equal, and our commitment to the liberty, dignity and rights of every individual". These shared values

are eternal, and shall continue to guide us ahead "In my short time here, I can see that the rest of the world has so much to learn from Fiji. The gentle Fijian way of life, the deep-rooted respect for traditions and customs, an open and multicultural environment, makes Fiji so special in an increasingly conflict-ridden world. No wonder, Fiji is the place where rest of the world comes to find its happiness.

"I am confident that the newly announced projects, including the Super Specialty Cardiology Hospital to be established in Suva, would help to meet the priority needs of the people of Fiji and the wider Pacific region.

"As a powerful voice of the Global South, India will keep pushing the developed countries for both climate finance and climate technology. We will continue to stand shoulder-to-shoulder with Fiji and other ocean states for climate justice.

"As India emerges strongly on the global stage, we stand ready to partner with Fiji, according to your priorities, to build a stronger, resilient, and more prosperous nation. Let us come together to unlock the full potential in our partnership for the mutual benefit of people of both our beloved countries," she said.

Earlier, on her arrival in Suva, President Murmu was received at the airport by Prime Minister Sitiveni Rabuka and accorded a ceremonial welcome.

The President's House and MEA spokesperson in posts on X said: "An important milestone in India-Fiji partnership! President Murmu @rashtrapatibhvn arrived in Suva on the first-ever visit by the President of India to Fiji.

"In a special gesture, PM @srbabu of Fiji received President Murmu at the Nausori Airport with full state honours."

**SPEL Semiconductor Limited**  
an IC Assembly & Test Company

CIN: L32201TN1984PLC011434  
Registered Office: No. 5, CMDA Industrial Estate, Maraimalai Nagar, Tamil Nadu - 603209  
Email: ca@spel.com Website: www.natronix.net/SPEL

**NOTICE TO MEMBERS**

Notice is hereby given that the 39<sup>th</sup> ANNUAL GENERAL MEETING (AGM) Of the Company will be convened on Wednesday, the 28<sup>th</sup> August, 2024 at 3:00 P.M., through Video Conferencing (VC) or Other Audio Visual Means (OAVM) facility in compliance with the applicable provisions of the Companies Act, 2013 and Rules framed thereunder and SEBI (LODR) Regulations, 2015 read with Circulars of Ministry of Corporate Affairs and Securities and Exchange Board of India, issued pursuant to conducting of Annual General Meeting.

The Notice of the 39<sup>th</sup> AGM and the Annual Report for the year 2023-24 including the Financial Statements for the year ended 31<sup>st</sup> March 2024 will be sent only by email to all those Members, whose email addresses are registered with the Company or with their respective Depository Participants ("Depository").

The instructions for e-voting for participating in the AGM are provided in the Notice of the AGM. The Notice of the AGM and the Annual Report will also be available on the website of the Company i.e. <http://www.natronix.net/spel.htm> and in the website of Stock Exchanges i.e. BSE Limited: <https://www.bseindia.com> and CDSL's e-voting portal at <https://www.evotingindia.com>

Members holding shares in physical mode and have not registered their E-Mail ID may update the same by communicating to the Company at the address / E-Mail ID given below. Members holding shares in demat mode may contact their respective depository participant for the same.

The Cut-Off Date is 21<sup>st</sup> August 2024 and the Register of Members and Share Transfer Books of the Company will remain closed from Thursday, the 22<sup>nd</sup> August 2024 to Wednesday the 28<sup>th</sup> August 2024 (both days inclusive) for the purpose of determining the eligibility of the shareholders to vote by remote e-voting in the AGM.

Members holding shares in physical mode and members who have not registered their E-Mail ID with the Company! Depository Participant and the members who have acquired shares after the dispatch of the notice and holding shares as of Cut-Off Date, may cast their vote through remote e-voting or through the e-voting during the meeting.

**Members may also note that**

Voting Rights shall be in proportion to the Equity Shares held by the Members as on the Cut-Off Date.

Remote e-voting will commence on 25<sup>th</sup> August 2024 at 10.00 A.M. (IST) and ends on 27<sup>th</sup> August 2024 at 5.00 P.M. (IST) During this period, Members holding shares as on the Cut-off date may cast their votes electronically.

Those Members, who will be present in the AGM through VC and have not cast their vote on the resolutions through remote e-voting and are otherwise not barred from doing so, shall be eligible to vote through remote e-voting system during the AGM.

Members who have cast their votes by remote e-voting prior to the AGM may also attend and participate in the AGM through VC but shall not be entitled to cast their votes again.

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com) or contact at toll free no.1800 22 55 33.

By Order of the Board  
For SPEL SEMICONDUCTOR LIMITED  
Sd/-  
P.BALAMURUGAN  
WHOLE-TIME DIRECTOR  
DIN: 07480881

Regg Office : 5 CMDA Industrial Estate  
Maraimalai Nagar,  
Tamil Nadu - 603 209  
Date : 06.08.2024  
Place : Chennai

**ABIRAMI FINANCIAL SERVICES (INDIA) LIMITED**  
Reg. Off.: Old No. 11, New No. 2, Parthasarathyapuram, 2nd Street, T.Nagar, Chennai-600017  
Phone No. 044-4953 0954 | E-Mail ID: abicompliance@afslindia.in | website: www.afslindia.in | CIN: L65993TN1993PLC024861

**UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024**  
(Rupees in Lacs)

Particulars	Quarter Ended			Year Ended
	30/06/2024 (Un-audited)	31/03/2024 (Audited)	30/06/2023 (Un-audited)	
1. (a) Income from Operations	-	-	-	-
2. (a) Other Income	43.62	58.01	32.20	183.13
3. Total Income (1+2)	43.62	58.01	32.20	183.13
4. Expenditure	-	-	-	-
Cost of Materials Consumed	-	-	-	-
Purchase of Stock in Trade	-	-	-	-
Changes in Inventories of raw material	-	-	-	-
Employees cost	5.31	8.54	4.32	26.60
Finance Cost	0.42	0.00	0.00	1.25
Depreciation	0.09	0.20	0.20	0.79
Other expenditure	8.25	8.61	9.83	45.32
Total Expenses	14.08	17.35	14.35	73.96
5. Profit/(loss) before tax and exceptional items (3-4)	29.54	40.66	17.85	109.16
6. Exceptional Items	-	-	-	-
7. Profit/(loss) before tax (5-6)	29.54	40.66	17.85	109.16
8. Tax expenses	-	-	-	-
Current tax	7.25	15.49	1.00	29.69
Deferred tax	-	-	-	(65.67)
Total tax Expenses	7.25	15.49	1.00	(35.98)
9. Profit/(loss) for the period from continuing operations (7 - 8)	22.29	25.17	16.85	145.14
10. Profit/(loss) from discontinuing operations	-	-	-	-
11. Tax expenses of discontinued operations	-	-	-	-
12. Profit/(loss) from discontinuing operations (after tax) (10-11)	-	-	-	-
13. Profit/(loss) for the period (9+12)	22.29	25.17	16.85	145.14
14. Other Comprehensive income, net of income tax	-	-	-	-
(a) Items that will not be reclassified to profit or loss	-	-	-	-
(b) Items that will be reclassified to profit or loss	-	-	-	-
(i) income tax relating to items that will be reclassified to profit or loss	-	-	-	-
(ii) income tax relating to items that will be reclassified to profit or loss	-	-	-	-
Total other comprehensive income, net of income tax	-	-	-	-
15. Total comprehensive income/(loss), net of income tax (13+14)	22.29	25.17	16.85	145.14
16. Paid-up equity share capital (Face value: Rs.10/- per share)	540.00	540.00	540.00	540.00
17. Earnings per share(Rs)(not annualised)				
Basic				
Diluted				

Notes:

- The above Financial Results for the Q/E: 30th June 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on August 05, 2024.
- The Limited Review report issued by the Statutory Auditor in respect of Financial Results for the Q/E: 30th June 2024 was taken on record by the Board of Directors at their meeting held on August 05, 2024.
- 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.
- Statement of Standalone assets and liabilities

(Rupees in Lacs)

Particulars	As at June 30, 2024	As at June 30, 2023	As at March 31, 2024
	<b>Assets</b>		
<b>Non - Current assets</b>			
Property, plant and equipment	0.6	1.33	0.73
Investments	93.7	65.34	89.34
Other non-current assets	4.5	13.99	1.69
	98.9	80.66	91.76
<b>Current assets</b>			
Cash and Cash equivalents	1,961.2	1,909.86	1,887.02
Other current assets	74.6	457.08	127.69
	2,035.8	2,366.93	2,014.72
<b>Total -Assets</b>	<b>2,134.6</b>	<b>2,447.59</b>	<b>2,106.48</b>
<b>Equity and Liabilities</b>			
<b>Equity</b>			
Equity share capital	540.0	540.00	540.00
Other Equity	1,543.4	1,500.82	1,521.12
	2,083.4	2,040.82	2,061.12
<b>Non Current Liability</b>			
Borrowings	-	-	-
<b>Current Liabilities</b>			
Other Current Liabilities	14.3	5.49	15.67
Provisions	36.9	401.28	29.69
	51.2	406.77	45.36
<b>Total Equity and Liabilities</b>	<b>2,134.6</b>	<b>2,447.59</b>	<b>2,106.48</b>

6. Net profit reconciliation  
The reconciliation of net profit reported in accordance with the previous Indian GAAP to total comprehensive income in accordance with Ind AS for its corresponding quarter of the previous year as required by SEBI is given below:

(Rupees 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	22.3	16.85	145.14
Less:			
Actuarial Gain/(Loss) on other comprehensive Income			
<b>Net profit under IND AS (A)</b>	<b>22.3</b>	<b>16.85</b>	<b>145.14</b>
Other comprehensive Income			
Transaction cost relating to buyback *	-	-	-
Other comprehensive Income (B)	-	-	-
<b>Total Comprehensive Income for the period under IND AS (A+B)</b>	<b>22.3</b>	<b>16.85</b>	<b>145.14</b>

Place : Chennai  
Date : August 05, 2024

For Abirami Financial Services (India) Limited  
Chitra Sivaramkrishnan  
Wholtime Director (DIN: 00292725)

