



ABIRAMI

**FINANCIAL SERVICES
(INDIA) LIMITED**

"Capital Place"

#16/50, South Boag Road,
T.Nagar, Chennai - 600 017.

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Compliance : abicompliance@afslindia.in

Website : www.afslindia.in

CIN : L65993TN1993PLC024861

GSTIN : 33AAACA3210D1ZP

Date: 10/11/2021

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

**Sub: - Submission of Un- audited financial results for the 2nd Quarter
ended 30th September 2021-Reg.**

Dear Sir,

We have enclosed Un-audited Financial results, statement of Assets and Liabilities and Cash flow statement for the 2nd Quarter ended 30th September 2021 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 10/11/2021.

This is for your information and records.

Thanking You,

Yours faithfully,

For ABIRAMI FINANCIAL SERVICES (INDIA) LIMITED

(P.SANKARAN)

EXECUTIVE DIRECTOR

DIN: 00404210



ABIRAMI FINANCIAL SERVICES (INDIA) LIMITED
REGD.OFFICE:"CAPITAL PLACE",
16/50, SOUTH BOAG ROAD,
T.NAGAR, CHENNAI - 600 017.

Audited Financial Results for the Quarter and Year ended 30th september, 2021.

Particulars	3 months ended 9/30/2021	Preceding 3 months ended 6/30/2021	Corresponding 3 months ended 9/30/2020	Half Year ended 9/30/2021	Corresponding Half year ended 9/30/2020	Year ended 3/31/2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. (a) Income from Operations	-	-	-	-	-	-
2. (a) Other Income	13.59	10.62	10.01	24.21	20.34	51.08
3.Total Income (1+2)	13.59	10.62	10.01	24.21	20.34	51.08
4. Expenditure						
Cost of Materials Consumed						
Purchase of Stock in Trade						
Changes in Inventories of raw material						
Employees cost	3.81	5.78	2.29	9.59	4.31	12.28
Depreciation	2.16	2.15	2.16	4.31	4.32	10.58
Other expenditure	21.15	4.50	6.05	25.65	12.90	40.15
Total Expenses	27.12	12.43	10.50	39.55	21.53	63.01
5. Exceptional Items						
6. Profit/(loss) before tax (3 - 4)	(13.53)	(1.81)	(0.49)	(15.34)	(1.19)	(11.93)
7.Tax expenses						
Current tax			0.12		0.69	
Defereed tax						
Total tax Expenses	-	-	0.12	-	0.69	-
8. Profit/(loss) for the period from continuing operations (6 - 7)	(13.53)	(1.81)	(0.61)	(15.34)	(1.88)	(11.93)
9. Profit/(loss) form discontinuing operations						
10. Tax expenses of discontinued opetaions						
11.Profit/(loss) form discontinuing operations (after tax) (9-10)						
12.Profit/(loss) for the period (8+11)	(13.53)	(1.81)	(0.61)	(15.34)	(1.88)	(11.93)
13.Other Comprehensive income, net of income tax						
a(i)items that will not be reclassified to profit or loss						
(ii) income tax relating to items that will not be reclassified to profit or loss						
b(i)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 comprehensice income.net of income tax						
14.Total comprehensice income/(loss), net of income tax (12+13)	(13.53)	(1.81)	(0.61)	(15.34)	(1.88)	(11.93)
15. Paid-up equity share capital (Face value: Rs.10/- per share.)	600.00	600.00	600.00	600.00	600.00	600.00
16.Earnings per share(Rs)(not annualised)						
Basic						
Dilluted						



Note:

1. The above Financial Results for the Q/E: 30th September 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 10-11-2021.
2. The Limited Review report issued by the Statutory Auditor in respect of Financial Results for the Q/E: 30th September 2021 was taken on record by the Board of Directors at their meeting held on 10-11-2021.
3. Figures have been regrouped/reclassified wherever required.
4. 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 liabilities

(Rupees in Lacs)

Particulars	As at September 30, 2021	As at March 31, 2021
Assets		
Non - Current assets		
Property, plant and equipment	213.01	215.58
Capital work in progress	-	-
Intangible assets	-	-
Loans and Advances	38.82	37.03
Financial Assets		
Investments	48.97	47.44
Other non-current assets	-	-
	300.80	300.05
Current assets		
Inventories	-	-
Financial Assets		
Investments	-	-
Trade receivables	-	-
Cash and Cash equivalents	483.67	499.65
Bank Balances other than above	-	-
Other current assets	-	-
	483.67	499.65
Total -Assets	784.47	799.70
Equity and Liabilities		
Equity		
Equity share capital	600.00	600.00
Other Equity	177.61	192.96
	777.61	792.96
Non Current Liability		
Financial Liabilities	-	-
Borrowings	-	-
Current Liabilities		
Financial Liabilities		
trade Payables	-	-
Other Current Liabilities	6.15	5.78
Provisions	0.71	0.94
	6.86	6.72
Total Equity and Liabilities	784.47	799.68




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 Un -Audited		
	Quarter ended 30.09.2021	Quarter ended 30.09.2020	Year ended 31.03.2021
Net profit for the period as per GAAP	(13.53)	(1.19)	(11.93)
Less:			
Actuarial Gain/ (Loss) on other comprehensive Income	-	-	-
Net profit under IND AS (A)	(13.53)	(1.19)	(11.93)
Other comprehensive Income			
Actuarial Gain / (loss) on other comprehensive Income	-	-	-
Other comprehensive Income (B)	-	-	-
Total Comprehensive Income for the period under IND AS	(13.53)	(1.19)	(11.93)

For Abirami Financial Services (India) Limited


(P. SANKARAN)
EXECUTIVE DIRECTOR



Place: Chennai

Date: 10/11/2021

ABIRAMI FINANCIAL SERVICES (INDIA) LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED SEPTEMBER, 2021

Particulars	Amount in lacs	
	30.09.2021	31.03.2021
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit before Tax	-15.34	(11.93)
Add : Provision for Depreciation	4.31	10.58
Less : Short Provision		
Add: Excess amount - adjusted general reserve		
Add: Non Cash item - (Assets lost due to floods - Write off)		
Net profit before tax and extra-ordinary items	(11.03)	(1.35)
Less : Provision for Tax		
Operating Profit Before Working Capital Changes	(11.03)	(1.35)
Increase in Trade and other receivables	-2.10	0.02
Decrease in short term provisions	-0.23	(5.50)
Increase in other current liabilities	0.37	0.23
Decrease in Long Term Loans & Advances	-	-
Increase in Trade and other Payables	-	-
Decrease in Current Investment	-	-
Decrease in current assets	0.29	1.60
Cash generated from Operations	(1.67)	(3.65)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Investment	-	-
Sale of Fixed Assets	-	-
Sale of Investments	-1.53	41.61
Purchase of Fixed Asstes	-1.75	-
Investment in Fixed Deposit	-	-
Interest Received	-	-
Dividend from Investments	-	-
Net cash outflow from Investing Activities	(3.28)	41.61
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Decrease in Long Term Borrowings	-	-
Earlier Year Provision Adj	-	-
Dividend & DDT paid	-	-
Increase in Long Term Borrowings	-	-
Net cash from Financing Activities	-	-
Net Increase in cash and cash Equivalents (A+B+C)	-15.98	36.61
Cash and Cash Equivalents as on 31.03.2021	499.65	463.04
Cash and Cash Equivalents as on 30.09.2021	483.67	499.65





TSG & ASSOCIATES
CHARTERED ACCOUNTANT

T.S. Gobinathan, B.Com., F.C.A

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Thiruvalluvar Nagar Main Road, Alandur, Chennai - 16.
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Email : t_s_gobi@yahoo.co.in

LIMITED REVIEW REPORT FOR THE QUARTER ENDED 30/09/2021.

Review Report to The Board of Directors

We have reviewed the accompanying statement of unaudited financial results of M/s.Abirami Financial Services (India) Limited for the Q/E: 30.09.2021 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. 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 is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For TSG & ASSOCIATES
CHARTERED ACCOUNTANTS,
F.No:013133S**

T.S. Gobinathan

**T.S.GOBINATHAN
PROPRIETOR
M. No: 025094**

Place: Chennai
Date: 06.10.2021

UDIN : 21025094AAAACJ7284