



**ABIRAMI**

**FINANCIAL SERVICES  
(INDIA) LIMITED**

**“ CAPITAL PLACE ”  
# 16/50, South Boag Road,  
T.Nagar, Chennai - 600 017  
Phone : 24356224 / 24355869  
Fax : 24329441  
E-mail : abi@afslindia.com  
website : www.afslindia.com  
CIN : L65993TN1993PLC024861  
GSTIN : 33AAACA3210D1ZP**

Date: 30/06/2021

To  
Bombay Stock Exchange Limited  
Reg. Office: Floor 25,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400 001.

Dear Sirs,

**Sub: - Submission of audited financial results and Statement of Assets & Liabilities for the 4<sup>th</sup>Quarter ended 31<sup>st</sup>March 2021-Reg.**

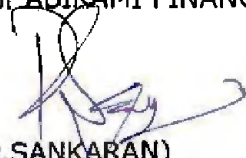
We have enclosed audited Financial results and statement of Assets and Liabilities for the 4<sup>th</sup>Quarter ended 31<sup>st</sup>March 2021 of the company together with Audit Report of Statutory Auditor and thereon pursuant to the Regulation 33(3) (a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 which was reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 30/06/2021.

This is for your information and record.

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 ended 31st March, 2021.**

Particulars	3 months ended	Preceding	Corresponding	Current Year	Year
	31/03/2021	3 months ended	3 months ended	ended	ended
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1. (a) Income from Operations	-	-	-	-	-
2. (a) Other Income	19.33	11.41	30.36	51.08	68.78
3.Total Income (1+2)	19.33	11.41	30.36	51.08	68.78
4. Expenditure					
Cost of Materials Consumed	-	-	-	-	-
Purchase of Stock in Trade	-	-	-	-	-
Changes in Inventories of raw material	-	-	-	-	-
Employees cost	3.46	4.51	2.16	12.28	9.31
Depreciation	4.11	2.15	2.45	10.58	9.82
Other expenditure	18.03	9.22	10.74	40.15	28.12
Total Expenses	25.60	15.88	15.35	63.01	47.25
5. Exceptional Items	-	-	-	-	-
6. Profit/(loss) before tax ( 3 - 4 )	(6.27)	(4.47)	15.01	(11.93)	21.53
7.Tax expenses					
Current tax	-	-	4.34	-	5.54
Defereed tax	-	-	-	-	-
Total tax Expenses	-	-	4.34	-	5.54
8. Profit/(loss) for the period from continuing operations ( 6 - 7 )	(6.27)	(4.47)	10.67	(11.93)	15.99
9. Profit/(loss) form discontinuing operations	-	-	-	-	-
10. Tax expenses of discontinued opetaions	-	-	-	-	-
11.Profit/(loss) form discontinuing operations (after tax) (10-11)	-	-	-	-	-
12.Profit/(loss) for the period (9+12)	(6.27)	(4.47)	10.67	(11.93)	15.99
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 (13+14)	(6.27)	(4.47)	10.67	(11.93)	15.99
15. Paid-up equity share capital (Face value: Rs.10/- per share.)	600.00	600.00	600.00	600.00	600.00
16.Earnings per share(Rs)(not annualised)					
Basic			0.18		0.27
Dilluted			0.18		0.27



**Note:**

1. The above Financial Results for the Q/E: 31st March 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30-06-2021.
2. The Limited Review report issued by the Statutory Auditor in respect of Financial Results for the Q/E:31st March 2021 was taken on record by the Board of Directors at their meeting held on 30-06-2021.
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 March 31, 2021	As at March 31, 2020
<b>Assets</b>		
<b><u>Non - Current assets</u></b>		
Property, plant and equipment	215.58	226.15
Capital work in progress	-	-
Intangible assets		
Loans and Advances	37.03	38.66
<b><u>Financial Assets</u></b>		
Investments	47.44	89.05
Other non-current assets	-	-
	<b>300.05</b>	<b>353.86</b>
<b><u>Current assets</u></b>		
Inventories	-	-
<b><u>Financial Assets</u></b>		
Investments	486.00	450.00
Trade receivables	-	-
Cash and Cash equivalents	13.63	13.02
Bank Balances other than above	-	-
Other current assets	-	-
	<b>499.63</b>	<b>463.02</b>
<b>Total -Assets</b>	<b>799.68</b>	<b>816.88</b>
<b><u>Equity and Liabilities</u></b>		
<b><u>Equity</u></b>		
Equity share capital	600.00	600.00
Other Equity	192.96	204.89
	<b>792.96</b>	<b>804.89</b>
<b><u>Non Current Liability</u></b>		
Financial Liabilities	-	-
Borrowings	-	-
<b><u>Current Liabilities</u></b>		
<b><u>Financial Liabilities</u></b>		
trade Payables	-	-
Other Current Liabilities	5.78	5.55
Provisions	0.94	6.44
	<b>6.72</b>	<b>11.99</b>
<b>Total Equity and Liabilities</b>	<b>799.68</b>	<b>816.88</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		
	Quarter ended 31.03.2021	Quarter ended 31.03.2020	Year ended 31.03.2021
Net profit for the period as per GAAP	(6.27)	10.67	(11.93)
Less:			
Actuarial Gain/ (Loss) on other comprehensive Income	-	-	-
Net profit under IND AS (A)	(6.27)	10.67	(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	(6.27)	10.67	(11.93)

For Abirami Financial Services (India) Limited



(P. SANKARAN)  
EXECUTIVE DIRECTOR

Chennai  
30-06-2021.





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(INDIA) LIMITED**

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website : www.afslindia.com  
CIN : L65993TN1993PLC024861  
GSTIN : 33AAACA3210D1ZP

Date: 30/06/2021

To

Bombay Stock Exchange Limited  
PhirozeJeejeebhoy Towers,  
Dalai Street, Mumbai - 400 001.

**Sub: Declaration pursuant to Regulation 33 and Regulation 52 of the SEBI of the Securities & Exchange Board of India (Listing Obligation and Disclosure Requirements) (Amendment) Regulations, 2015 ["LODR"]**

**Ref: SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016**

Dear Sir/Madam,

In compliance Regulation 33 and Regulation 52 of the SEBI of LODR as amended by the SEBI Circular No. CIR/CFD/CM D/56 /2016 dated May 27, 2016 we hereby declare that, Statutory Auditors of our Company M/s. TSG & Associates, Chartered Accountants (FRN: 013133S) have issued an Audit Report with unmodified opinion on Audited Standalone Financial Results of the Company for the quarter and year ended 31<sup>st</sup> March, 2021.

You are requested to take the same on record & oblige.

Thanking you,

Yours faithfully,

For ABIRAMI FINANCIAL SERVICES (I) LTD.,

(P.SANKARAN)

EXECUTIVE DIRECTOR

DIN: 00404210



**TSG & ASSOCIATES**  
CHARTERED ACCOUNTANT

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

Flat No.6, Nanchil Crown, Plot No.C-36B,  
Thiruvalluvar Nagar Main Road, Alandur, Chennai - 16.  
Office : Phone : 2232 1704, Cell : 9884828276, 90030 21692  
Res : Phone : 2253 1449  
Email : t\_s\_gobi@yahoo.co.in

**Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
Board of Directors of M/s. Abirami Financial Services (India) Ltd

We have audited the quarterly financial results of M/s. Abirami Financial Services (India) Ltd for the Quarter ended 31.03.2021 and the year to date results for the period April 2020 to March 2021 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit also includes examining, on test basis evidence supporting the amounts disclosed as financial results. An Audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- (i) Are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) Give a true and fair view of the net profit and other financial information for the quarter ended 31.03.2021 as well as the year to date results for the period from April 2020 to March 2021.

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



*T.S. Gobinathan*

Place: Chennai  
Date: 21.06.2021

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



**ABIRAMI FINANCIAL SERVICES (INDIA) LIMITED**

**CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2021**

Particulars	Amount in lacs	
	31.03.2021	31.03.2020
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>		
Net Profit before Tax	(11.93)	21.53
Add : Provision for Depreciation	10.58	9.82
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	(1.35)	31.35
Less : Provision for Tax	-	5.55
<b>Operating Profit Before Working Capital Changes</b>	<b>(1.35)</b>	<b>25.80</b>
Increase in Trade and other receivables	0.02	(0.02)
Decrease in short term provisions	(5.50)	(0.54)
Increase in other current liabilities	0.23	0.12
Decrease in Long Term Loans & Advances	-	-
Increase in Trade and other Payables	-	-
Decrease in Current Investment		1.38
Decrease in current assets	(34.41)	(4.32)
<b>Cash generated from Operations</b>	<b>(39.66)</b>	<b>(3.38)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Investment	-	(21.90)
Sale of Fixed Assets	-	0.69
Sale of Investments	41.61	-
Purchase of Fixed Asstes	-	(0.39)
Investment in Fixed Deposit	-	(63.00)
Interest Received	-	-
Dividend from Investments	-	-
<b>Net cash outflow from Investing Activities</b>	<b>41.61</b>	<b>(84.60)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Decrease in Long Term Borrowings	-	-
Earlier Year Provision Adj	-	-
Dividend & DDT paid	-	-
Increase in Long Term Borrowings	-	-
<b>Net cash from Financing Activities</b>	<b>-</b>	<b>-</b>
<b>Net Increase in cash and cash Equivalents (A+B+C)</b>	<b>0.60</b>	<b>(62.18)</b>
<b>Cash and Cash Equivalents as on 31.03.2020</b>	<b>13.03</b>	<b>75.21</b>
<b>Cash and Cash Equivalents as on 31.03.2021</b>	<b>13.63</b>	<b>13.03</b>



For ABIRAMI FINANCIAL SERVICES (INDIA) LTD.,

Executive Director