

AVAILABLE FINANCE LIMITED



AFL/BSE /2020-2021

Date: 12.02.2021

To
DCS – CRD
BSE Ltd.,
1st Floor, New Trading Wing,
Rotunda Building, P.J. Tower,
Dalal Street, Fort
MUMBAI – 400 001

[Online filling: listing.bseindia.com](http://listing.bseindia.com)

BSE Code: 531310

SUB: SUBMISSION OF PUBLISHED UN-AUDITED FINANCIAL RESULTS BOTH STANDALONE & CONSOLIDATED OF THE COMPANY UNDER REGULATION 47 OF THE SEBI (LODR) REGULATIONS 2015 FOR QUARTER AND NINE MONTHS ENDED ON 31ST DAY OF DECEMBER, 2020.

Dear Sir,

Pursuant to Regulation 30 read alongwith Schedule III Part A (A) and in compliance of **Regulation 47(1)(b) of the SEBI (LODR) Regulations 2015**, we are please to inform you that the Un-audited Financial Result both Standalone & Consolidated of the Company for the quarter and nine ended 31st day of December, 2020 has published in the Newspapers.

We are sending herewith the relevant newspapers cutting along with Limited Review Report Standalone & Consolidated of M/s Mahendra Badjatya & Co., Chartered Accountant, Indore for your reference and record.

You are requested to please take on record the said information.

By The order of Board
Yours faithfully

FOR AVAILABLE FINANCE LIMITED

(RAKESH SAHU)

WHOLE-TIME DIRECTOR & CFO

DIN: 08433972



Encls as above

SPORTS 11

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FRIDAY | FEBRUARY 12, 2021 | INDORE

AVAILABLE FINANCE LIMITED

CIN:- L67120MP1993PLC007481

Agarwal House* Ground Floor, 5, Yeshwant Colony, Indore- 452003 Phone No. 0731-4714000

Fax: 0731- 4043193 Email: cs@availablefinance.in

STANDALONE & CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2020

(Rs. In Lakhs) (except EPS)

Particulars	Standalone				Consolidated			
	Quarter ended		Nine months ended	Year ended	Quarter ended		Nine months ended	Year ended
	31.12.2020	31.12.2019	31.12.2020	31.03.2020	31.12.2020	31.12.2019	31.12.2020	31.03.2020
	(Unaudited)			(Audited)	(Unaudited)			
Total income from operations	14.13	0.26	41.40	109.31	14.13	0.26	41.40	109.31
Net Profit / (Loss) for the period (Before Tax, Exceptional and/ or Extraordinary items)	5.33	(4.85)	24.52	97.72	5.33	(4.85)	24.52	97.72
Net Profit / (Loss) for the period Before Tax (After Exceptional and/ or Extraordinary items)	5.33	(8.42)	24.52	97.72	5.33	(8.42)	24.52	97.72
Net Profit / (Loss) for the period After Tax Exceptional and/ or Extraordinary items)	5.33	(8.42)	24.52	95.66	2726.35	1904.75	4794.27	4817.11
Total comprehensive Income for the period (Comprising Profit/ (Loss) for the period (after tax) and other comprehensive income (after Tax))	10.46	(8.42)	41.45	67.82	2732.40	1904.75	4812.75	4790.52
Paid up Equity Share Capital (Face value Rs. 10/- each)	1020.37	1020.37	1020.37	1020.37	1020.37	1020.37	1020.37	1020.37
Reserves (excluding Revaluation Reserve as shown in the Audited Balance Sheet of previous year)	610.40	480.41	610.40	585.88	30758.45	25941.46	30758.45	25964.18
Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations)	0.05	(0.08)	0.24	0.94	26.72	18.67	46.99	47.21
Basic:								
Diluted:								

Note:

- The above is an extract of the detailed format of unaudited financial results for the quarter and nine months ended December 31, 2020 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015.
- The full format of the Financial Results (Standalone and consolidated) for the quarter and nine months ended December 31, 2020 are available on the website of the Company at www.availablefinance.in and Stock exchange at www.bseindia.com

For Available Finance Limited

(Rakesh Sahu)

Whole-time Director & CFO

DIN : 08433972

Date: 11/02/2021

Place: Indore



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STANDALONE & CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2020

(Rs. In Lakhs) (except EPS)

Particulars	Standalone				Consolidated			
	Quarter ended		Nine months ended	Year ended	Quarter ended		Nine months ended	Year ended
	31.12.2020	31.12.2019	31.12.2020	31.03.2020	31.12.2020	31.12.2019	31.12.2020	31.03.2020
	(Unaudited)		(Audited)		(Unaudited)		(Audited)	
Total income from operations	14.13	0.26	41.40	109.31	14.13	0.26	41.40	109.31
Net Profit / (Loss) for the period (Before Tax, Exceptional and/ or Extraordinary items)	5.33	(4.85)	24.52	97.72	5.33	(4.85)	24.52	97.72
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Reserves (excluding Revaluation Reserve as shown in the Audited Balance Sheet of previous year)	610.40	480.41	610.40	585.88	30758.45	25941.46	30758.45	25964.18
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-Basic:								
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Note:

1. The above is an extract of the detailed format of unaudited financial results for the quarter and nine months ended December 31, 2020 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015.

2. The full format of the Financial Results (Standalone and consolidated) for the quarter and nine months ended December 31, 2020 are available on the website of the Company at www.availablefinance.in and Stock exchange at www.bseindia.com

For Available Finance Limited

(Rakesh Sahu)

Whole-time Director & CFO

DIN : 08433972

Date: 11/02/2021

Place: Indore



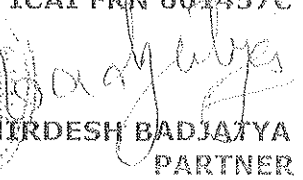


Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

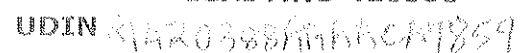
To the Board of Directors of Available Finance Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Available Finance Limited ('the Company') for the quarter ended 31st December 2020 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. The Statement, which is the responsibility of the Company's Management and approved by the Company'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 ('the Act'), 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. A review of interim financial information consists of making inquiries, primarily of persons 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 the Standards on Auditing specified under Section 143(10) of the Act, 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 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 Requirements) Regulations, 2015 (as amended), 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


CA NIRDESH BADJATYA
PARTNER

ICAI MNO 420388

UDIN 

PLACE: INDORE
DATE: 11.02.2021

MAHENDRA BADJATYA & CO.

208, Morya Centre, 16 Race Course Road, Opposite Basket Ball Complex, Indore - 452003 (M.P)

Dial: (0) 0731- 2535934, 2532783, 4078331, Mobile: 9827023923, 9993023823

URL: www.cakb.com E-mail: info@cakb.com, info@mahb.com



Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Available Finance Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Available Finance Limited ('the Holding Company') and its associates (the Holding Company and its associates together referred to as 'the Group') for the quarter ended 31 December 2020 being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

(refer Annexure 1 for the list of associates included in the Statement)

2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company'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 ('the Act'), 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. A review of interim financial information consists of making inquiries, primarily of persons 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 the Standards on Auditing specified under Section 143(10) of the Act, 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.

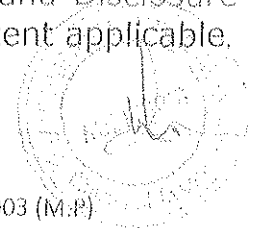
We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

MAHENDRA BADJATYA & CO.

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4. 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 Requirements) Regulations, 2015 (as amended), 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


CA NIRDESH BADJATYA
PARTNER

PLACE: INDORE

DATE: 10/02/2021

ICAI MNO 420388
ICAI UDIN 21420388AAAACA7859

Annexure 1

List of entities included
in the Statement

Entity	Relationship
Agarwal Coal Corporation Pvt. Ltd.	Associate
Agarwal Fuel Corporation Pvt. Ltd.	Associate

