

AVAILABLE FINANCE LIMITED



To,
The General Manager
DCS-CRD
BSE LIMITED
Dalal Street, Fort
MUMBAI-400001

Date: 29th May, 2019

Online Filing at listing.bseindia.com

BSE CODE: 531310

Sub.: Submission of Annual Audited Financial results for the Quarter/Year ended 31st March, 2019 as per Regulation 33 of SEBI (LODR) Regulations, 2015.

Dear Sir,

Pursuant to Regulation 33 of **SEBI (LODR) Regulations, 2015**, we are pleased to submit the Audited Financial Results for the Quarter/Year ended 31st March, 2019 in the form of PDF which was also approved by the Audit Committee and the Board of Directors of the Company at their meeting held on 29th day of May, 2019.

The Financial Results will also be published in widely circulated English and Hindi (Vernacular) newspaper in the prescribed format for that purpose.

We are also in process to file the aforesaid financial results in the form of XBRL within the stipulated time of 24 hours from the conclusion of the board Meeting and the same shall also be hosted at the website of the Company.

The Audited Financial Results will also be published in widely circulated English and Hindi (Vernacular) in the prescribed format for that purpose.

You are requested to take on record the Audited Financial Results for your reference and record.

Thanking You!

Yours faithfully,

FOR AVAILABLE FINANCE LIMITED

(RAKESH SAHU)
CHIEF FINANCIAL OFFICER



Encls.: Audited Financial Statement and Auditor's Report

AVAILABLE FINANCE LIMITED



(Rs. in Lacs)

Statement of Standalone Audited Financial Results for the quarter and Year ended on 31st March, 2019

Sl No.	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Previous year ended
		31/03/2019 (Audited)	31/12/2018 (Unaudited)	31/03/2018 (Audited)	31/03/2019 (Audited)	31/03/2018 (Audited)
	(Refer Notes Below)					
I	Income/Revenue from Operations	(17.38)	24.04	21.06	56.14	96.68
II	Other Income	-	-	-	-	1.16
III	Total Income (I+II)	(17.38)	24.04	21.06	56.14	97.84
IV	Expenses					
a	Cost of Materials consumed	-	-	-	-	-
b	Purchase of stock-in-trade	-	-	-	-	-
c	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
d	Employee benefits expense	2.5	2.53	2.82	9.69	9.46
e	Finance Costs	(23.41)	20.45	16.94	36.36	75.61
f	Depreciation and amortization expense	(0.02)	0.01	(0.02)	0.01	0.01
g	Other expenses	5.65	2.80	148.45	12.99	155.24
H	Provision on Standard Assets	(1.11)	-	(0.28)	(1)	(0.28)
	Total Expenses (IV)	(16.39)	25.79	167.92	58.05	240.03
V	Profit / (Loss) before exceptional items and Tax (I - IV)	(0.99)	(1.75)	(146.86)	(1.91)	(142.19)
VI	Exceptional Items	-	-	-	-	(1.95)
VII	Profit / (Loss) before tax (V - VI)	(0.99)	(1.75)	(146.86)	(1.91)	(140.24)
VIII	Tax expense					
(1)	Current Tax	0.40	0.00	(1.40)	.85	-
(2)	Deferred Tax					
IX	Profit / (Loss) for the period from continuing operations (VII-VIII)	(1.39)	(1.75)	(145.46)	(2.76)	(140.24)
X	Profit / (Loss) from Discontinuing operations	-	-	-	-	-
XI	Tax expenses from Discontinuing operations	-	-	-	-	-
XII	Profit / (Loss) from Discontinuing operations (after Tax) (X-XI)	-	-	-	-	-
XIII	Profit / (Loss) for the period (IX+XII)	(1.39)	(1.75)	(145.46)	(2.76)	(140.24)
XIV	Other Comprehensive Income: 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 re-classified to profit or loss (ii) Income Tax relating to items that will be reclassified to Profit or loss	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII + XIV) (Comprising profit/(Loss) and other comprehensive income for the period)	(1.39)	(1.75)	(145.46)	(2.76)	(140.24)
XVI	Earnings Per Share (for continuing operations)					
	(a) Basic	(0.01)	(0.002)	(1.43)	(0.03)	(1.37)
	(b) Diluted	(0.01)	(0.002)	(1.43)	(0.03)	(1.37)
XVII	Earnings Per Share (for Discontinued operations)					
	(a) Basic					
	(b) Diluted					
XVIII	Earnings Per Share (for Discontinued and continuing operations)					
	(a) Basic	(0.01)	(0.002)	(1.43)	(0.03)	(1.37)
	(b) Diluted	(0.01)	(0.002)	(1.43)	(0.03)	(1.37)

AVAILABLE FINANCE LIMITED



Note:-

1. The above Results were reviewed by the Audit Committee and approved by the Board at their respective Meetings held on 29th May 2019.
2. Depreciation on fixed assets is provided on straight line method as per the estimated remaining useful life of assets.
3. Figures of the last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the respective financial year.
4. Previous year/period figures have been regrouped/rearranged, wherever deemed necessary to confirm the current period/ year's classification and minus figures are shown in brackets.

Place: Indore
Date: 29.05.2019

For: AVAILABLE FINANCE LIMITED

(RAKESH SAHU)
DIRECTOR & CFO
DIN: 08433972



AVAILABLE FINANCE LIMITED



Statement of Assets and Liabilities		Rupees in	
Particulars	Note No.	Figures as at the end of current reporting period 31/03/2019	Figures as at the end of previous reporting period 31/03/2018
1	2	3	4
		Audited	Audited
<u>I. EQUITY AND LIABILITIES</u>			
(1) Shareholders' Funds			
(a) Share Capital		1020.37	1020.37
(b) Reserves and Surplus		490.22	492.99
(2) Non-Current Liabilities			
(a) Long-Term Borrowings		191.65	199.64
(b) Deferred Tax Liability			
(3) Current Liabilities			
(a) Short-Term Borrowings		173.24	547.40
(b) Other Current Liabilities		5.68	9.50
Total		1881.16	2269.90
<u>II. ASSETS</u>			
(1) Non-Current Assets			
(a) Fixed Assets		0.08	0.09
(b) Non-Current Investments		1625.71	1628.58
(c) Long-Term Loans and Advances		40.80	31.97
(2) Current Assets			
(a) Trade Receivables			
(b) Cash and Cash Equivalents		13.74	1.44
(c) Short-Term Loans and Advances		195.11	598.03
(d) Other Current Assets		5.72	9.79



AVAILABLE FINANCE LIMITED

Total		1881.16	2269.90
--------------	--	----------------	----------------

Place: Indore
Date: 29.05.2019

For: AVAILABLE FINANCE LIMITED

(RAKESH SAHU)
DIRECTOR & CFO
DIN: 08433972





Auditor's Report On yearly Standalone Financial Results and Year to Date Results of the Available Finance Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

INDEPENDENT AUDITOR'S REPORT

**To
The Board of Directors Of
Available Finance Limited**

We have audited the yearly financial results of Standalone Available Finance Limited for the year ended 31st March, 2019 and the year to date results for the period 1st April, 2018 to 31st March, 2019, 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 yearly financial results as well as the 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), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under, 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 includes examining, on a 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 Standalone 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 Loss and other financial information for the year ended 31st March, 2019 as well as the year to date results for the period from 1st April, 2018 to 31st March, 2019.

**FOR MAHENDRA BADJATYA & CO
CHARTERED ACCOUNTANTS
ICAI FRN 001457C**

**CA M.K BADJATYA
PARTNER
ICAI MNO 070578**



Place: - Indore

Date: - 29 MAY 2019

AVAILABLE FINANCE LIMITED



Date: 29th May, 2019

To,
The General Manager
DCS-CRD
BSE LIMITED
Dalal Street, Fort
MUMBAI-400001

Online Filing at listing.bseindia.com

BSE CODE: 531310

Sub.: Submission of declaration as per second proviso to the Regulation 33(3) of the SEBI (LODR) Regulations, 2015 for the Annual Audited Financial results for the year ended 31st March, 2019.

Dear Sir,

We hereby submit the following declaration regarding unmodified Auditors Report on the Audited Financial Results/Statements for the year 31st March, 2019 as audited by the Auditors of the company.

DECLARATION

Pursuant to SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 and Notification No. SEBI/LAD-NRO/GN/2016-17/001 dated 25th May, 2016 and Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016 and Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 issued by the SEBI, we, the undersigned do hereby declare that in the Audit report, accompanying the Annual Audited Financial Result of the Company for the financial year ended on 31/03/2019, the Auditor does not express any Modified Opinion(s)/ Audit Qualification(s)/ or other Reservation(s) and accordingly the statement on impact of audit qualifications is not required to be given.

You are requested to please consider and take the same on record the same.

Thanking You!

Yours faithfully,

EOR AVAILABLE FINANCE LIMITED


(RAKESH SAHU)
CHIEF FINANCIAL OFFICER

