

AVAILABLE FINANCE LIMITED



AFL/BSE /2021-22

Date: 10th August, 2021

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

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BSE CODE: 531310

SUB.: SUBMISSION OF UN-AUDITED FINANCIAL RESULTS BOTH STANDALONE & CONSOLIDATED FOR THE QUARTER ENDED 30TH JUNE, 2021 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 Un-audited Financial Results both Standalone & consolidated for the Quarter ended 30th June, 2021 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 10th day of August, 2021.

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 also being hosted at the website of the Company.

The Un-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 Un-audited Financial Results for your reference and record.

Thanking You

By The order of Board

Yours faithfully

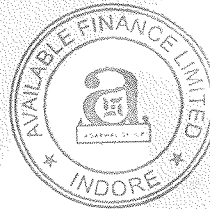
FOR AVAILABLE FINANCE LIMITED


(RAKESH SAHU)

WHOLE-TIME DIRECTOR & CFO

DIN: 08433972

Encls: Un-audited Financial Results and Limited Review Report



AVAILABLE FINANCE LIMITED



Statement of Standalone Un-Audited Financial Results for the quarter ended on 30th June, 2021

		(₹ in Lakhs, except EPS)			
S. No.	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Year Ended
		30-06-2021 (Un-audited)	31-03-2021 (Audited)	30-06-2020 (Un-audited)	31-03-2021 (Audited)
(i)	Revenue from operations				
	Interest income	14.84	13.87	13.12	55.27
	Total Revenue from operations (i)	14.84	13.87	13.12	55.27
(ii)	Other income	0.00	0.00	0.00	0.00
(iii)	Total income (i+ii)	14.84	13.87	13.12	55.27
(iv)	Expenses				
	Finance Costs	0.00	0.00	0.00	0.00
	Employee Benefits Expenses	1.57	2.05	0.46	5.11
	Depreciation, amortization and impairment	0.00	-0.05	0.02	0.00
	Others expenses	2.75	-0.20	4.91	13.57
	Total Expenses (iv)	4.32	1.80	5.39	18.68
(v)	Profit / (loss) before exceptional items and tax (iii-iv)	10.52	12.07	7.73	36.59
(vi)	Exceptional items	0.00	0.00	0.00	0.00
(vii)	Profit/(loss) before tax (V-VI)	10.52	12.07	7.73	36.59
(viii)	Tax Expenses:				
	Current Tax	0.00	0.00	0.00	0.00
	Deferred Tax	0.00	-0.40	0.00	-0.40
	Taxation for earlier years	0.00	-0.28	0.00	-0.28
	Total Tax Expense	0.00	-0.68	0.00	-0.68
(ix)	Profit/(loss) for the period / year (VII-VIII)	10.52	12.75	7.73	37.27
(x)	Other Comprehensive Income / (Loss)				
	(i) Items that will not be reclassified to profit or loss	14.42	-0.38	8.02	16.56
(A)	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	1.66	0.00	1.66
	(i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
(B)	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
	Other Comprehensive Income / (loss) for the period / year net of tax	14.42	-2.04	8.02	14.90
(xi)	Total Comprehensive Income / (loss) for the period / year net of tax (IX+X)	24.94	10.71	15.75	52.17
(xii)	Paid-up Share Capital of the Company (Face Value Rs.10/-)	1020.37	1020.37	1020.37	1020.37
(xiii)	Reserves excluding revaluation reserves	633.68	623.16	593.61	623.16
(xiv)	Earnings per equity share				
	Basic (Rs.)	0.10	0.12	0.08	0.37
	Diluted (Rs.)	0.10	0.12	0.08	0.37

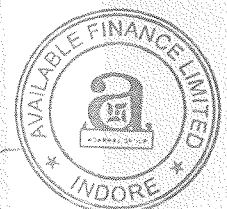
Notes:

- The above financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meetings held on 10-08-2021 respectively. The statutory auditors of the Company have carried out a limited review of the aforesaid results, for the quarter ended 30 June, 2021.
- The above financial results are prepared in compliance with Indian Accounting Standards ("IND-AS") as notified under Section 133 of the Companies Act, 2013 ("the Act") (Companies (Indian Accounting Standards) Rules, 2015) as amended and accordingly these financial results have been prepared in accordance with the recognition and measurement principals laid down in the IND-AS 34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under.
- The company is engaged primarily in the business of financing and accordingly there are no separate reportable
- The figures for the quarter ended 31st March 2021 represent the difference between the audited figures in respect of the full financial year ended 31st March 2021 and the unaudited published figures of nine months ended 31st
- The Company has considered the possible effects that may result from the pandemic relating to COVID-19 in the preparation of these financial statements including the recoverability of carrying amounts of financial and non financial assets. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the Company has, at the date of approval of these financial statements, used internal and external sources of information that the carrying amount of these assets will be recovered.
- The provision for income tax, will be considered at the year end.
- The figures for the previous quarter/year have been regrouped / rearranged wherever necessary to conform to the current year presentation.

By Order of the Board
For, Available Finance Limited

Rakesh Sahu

Rakesh Sahu
(Whole Time Director and CFO)
DIN:08433972



Place: Indore
Date: 10-08-2021

Statement of Consolidated Un-Audited Financial Results for the quarter ended on 30th June, 2021.

(₹ in lacs except per share data)

S. No.	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Year Ended
		30-06-2021	31-03-2021	30-06-2020	31-03-2021
		(Un-audited)	(Audited)	(Un-audited)	(Audited)
(I)	Revenue from operations				
	Interest Income	14.84	13.87	13.12	55.27
	Total Revenue from operations (i)	14.84	13.87	13.12	55.27
(II)	Other Income	0.00	0.00	0.00	0.00
(III)	Total Income (I+II)	14.84	13.87	13.12	55.27
(IV)	Expenses				
	Finance Costs	0.00	(0.00)	0.00	0.00
	Employee Benefits Expenses	1.57	2.05	0.46	5.11
	Depreciation, amortization and impairment	0.00	(0.05)	0.02	0.00
	Others expenses	2.75	(0.20)	4.91	13.57
	Total Expenses (IV)	4.32	1.80	5.39	18.68
(V)	Profit / (loss) before exceptional items and tax (III-IV)	10.52	12.07	7.73	36.59
(VI)	Exceptional items	0.00	0.00	0.00	0.00
(VII)	Profit/(loss) before tax (V-VI)	10.52	12.07	7.73	36.59
(VII)	Tax Expenses:				
	Current Tax	0.00	0.00	0.00	0.00
	Deferred Tax	0.00	(0.40)	0.00	(0.40)
	Taxation for earlier years	0.00	(0.28)	0.00	(0.28)
	Total Tax Expense	0.00	(0.68)	0.00	(0.68)
(IX)	Profit/(loss) for the period / year (VII-VIII)	10.52	12.75	7.73	37.27
	Share in Profit of Associates	4891.00	3690.54	865.45	8460.29
	Consolidated Profit For the Year	4901.52	3703.29	873.18	8497.56
(X)	Other Comprehensive Income / (Loss)				
	(i) Items that will not be reclassified to profit or loss	25.42	44.59	12.46	63.07
(A)	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	(1.66)	0.00	(1.66)
	(i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
(B)	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
	Other Comprehensive Income / (loss) for the period / year net of tax	25.42	42.93	12.46	61.41
(XI)	Total Comprehensive Income / (loss) for the period / year net of tax (IX+X)	4926.94	3746.23	885.64	8558.98
(XII)	Reserves excluding revaluation reserves	52038.53	47137.01	27175.02	47137.01
(XIII)	Earnings per equity share				
	Basic (Rs.)	48.04	36.29	8.56	83.28
	Diluted (Rs.)	48.04	36.29	8.56	83.28

Notes:

- The above financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meetings held on 10.08.2021 respectively. The statutory auditors of the Company have carried out a limited review of the aforesaid results, for the quarter ended 30 June, 2021.
- The above financial results are prepared in compliance with Indian Accounting Standards ("IND-AS") as notified under Section 133 of the Companies Act, 2013 ("the Act") [Companies (Indian Accounting Standards) Rules, 2015] as amended and accordingly these financial results have been prepared in accordance with the recognition and measurement principals laid down in the IND AS 34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under.
- The figures for the quarter ended 31st March 2021 represent the difference between the audited figures in respect of the full financial year ended 31st March 2021 and the unaudited published figures of nine months ended 31st December 2020.
- The Company is engaged primarily in the business of financing and accordingly there are no separate reportable segments.
- The Company has considered the possible effects that may result from the pandemic relating to COVID-19 in the preparation of these financial statements including the recoverability of carrying amounts of financial and non financial assets. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the Company has, at the date of approval of these financial statements, used internal and external sources of information that the carrying amount of these assets will be recovered.
- The provision for income tax, will be considered at the year end.
- The figures for the previous quarter/year have been regrouped / rearranged wherever necessary to conform to the current year presentation.

By Order of the Board
For, Available Finance Limited

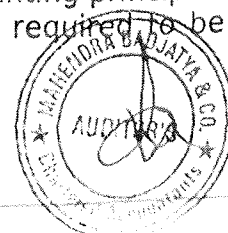
Rakesh Sahu
(Whole Time Director and CFO)
DIN:08433972
Place: Indore
Date: 10-08-2021



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 30 June 2021 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



MAHENDRA BADJATYA & CO.

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

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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

ICAI UDIN: 21420388AAAAL01605

PLACE: INDORE

DATE: 10.08.2021



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 associate (the Holding Company and its associate together referred to as 'the Group') for the quarter ended 30 June 2021 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.

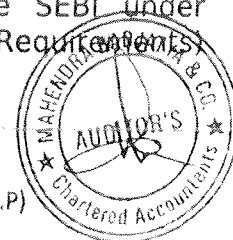
We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

MAHENDRA BADJATYA & CO.

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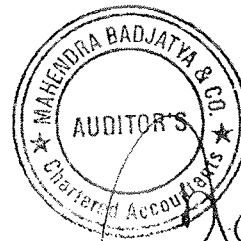
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URI: www.camkh.com E-mail: ilainok@hotmail.com info@camkh.com



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



(Handwritten Signature)
CA NIRDESH BADJATYA
PARTNER
ICAI MNO 420388
ICAI UDIN: 21420388AAAAD1605
PLACE: INDORE
DATE: 10.08.2021

Annexure 1

List of entities included in the Statement

Entity	Relationship
Agarwal Coal Corporation Private Limited	Associate
Agarwal Fuel Corporation Private Limited	Associate



AVAILABLE FINANCE LIMITED



CEO & CFO Certificate under Regulation 33(2) (a) of SEBI (LODR) Regulations, 2015

To the Board of Directors of the
Available Finance Limited

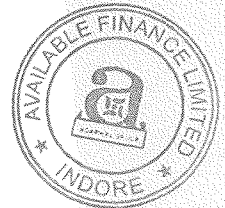
In compliance with Regulation 17(8) read with Schedule II Part B of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 Listing Agreement with the Stock Exchange, We hereby certify that:

- A. We have reviewed Financial Results of **Available Finance Limited** for the Quarter ending on 30th June, 2021 and to the best of our knowledge and belief:
 - a. These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
 - b. These statements together present a true and fair view of the listed entity's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
- B. There are, to the best of our knowledge and belief, no transaction entered into by the listed entity's during the Quarter ending on 30th June, 2021 which are fraudulent, illegal or violative of the Company's code of conduct.
- C. We accept responsibility for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of internal control systems of the Company pertaining to Financial Reporting and they have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.
- D. We have indicated to the Auditors and the Audit Committee:
 - a. that there are no significant changes in internal control over financial reporting during the quarter;
 - b. that there are no significant changes in accounting policies during the quarter; and that the same have been disclosed in the notes to the financial statements;
 - c. that there are no instances of significant fraud of which they have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over Financial Reporting.

For, AVAILABLE FINANCE LIMITED

(RAKESH SAHU)
WHOLE-TIME DIRECTOR & CFO
DIN: 08433972

(MAHESH NIRMAL)
CHIEF EXECUTIVE OFFICER



Date: 10.08.2021
Place: Indore