

## AVAILABLE FINANCE LIMITED

www.availablefinance.in

AFL/BSE /2026-27

Date: 30<sup>th</sup> May, 2026

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

**BSE CODE: 531310**

**Sub: Submission of Audited Financial Results (Standalone & Consolidated) along with Statement of Assets and Liabilities and Cash Flow and the Auditors' Report of the Company for the Quarter and Year Ended March 31, 2026, Pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015**

Dear Sir,

Pursuant to **Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015**, We are pleased to submit the Audited Standalone and Consolidated Financial Results of the Company for the Quarter and Financial year ended 31<sup>st</sup> March 2026 and Auditors' Reports with unmodified opinions of the Statutory Auditors on the Standalone and Consolidated Audited Financial Statements of the Company for the Quarter and Financial year ended 31<sup>st</sup> March 2026 and Statement of Assets and Liabilities and Cash Flow for the year ended 31<sup>st</sup> March, 2026 in the PDF Format along with CEO & CFO Certificate which was also approved by the Audit Committee and the Board of Directors of the Company at their meeting held today i.e. on Saturday, May 30, 2026 at 4:30 P.M. and concluded at 06:00 P.M.

The said Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company, at their respective meetings held today. Further, since the Audit Report is self-explanatory and has no opinions / adverse remarks, it needs no further comments by the Company.



## AVAILABLE FINANCE LIMITED

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We are also in the process of filing the aforesaid financial results in the form of XBRL within the stipulated time and same shall also be hosted at the website of the company. The Audited Financial Results of the Company will also be published in widely circulated English and Hindi (Vernacular) Newspaper in the prescribed format for that purpose.

You are requested to take on record the aforesaid information.

Thanking You

Yours faithfully

**For, Available Finance Limited**



**Rakesh Sahu**

**Whole-Time Director & CFO**

**DIN: 08433972**



Encls: a/a



SAP JAIN  
& ASSOCIATES  
CHARTERED  
ACCOUNTANTS

Independent Auditor's Report on Audit of Quarterly and Annual Standalone Financial Results of Available Finance Limited ("the Company") pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended.

To the Board of Directors of  
Available Finance Limited

#### Opinion

We have audited the accompanying "Statement of Standalone Financial Results for the Quarter and Year ended 31st March, 2026" of AVAILABLE FINANCE LIMITED (the "Company"), which comprises the Balance Sheet as at 31st March, 2026, the Statement of Profit and Loss (including Other Comprehensive Income) for the quarter and year ended 31st March, 2026 (the "Statement") and the Statement of Cashflows for the year ended 31st March, 2026, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i) is presented in accordance with the requirements of Regulations 33 of the Listing Regulations; and
- ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter and year then ended.



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### SAP JAIN & ASSOCIATES

209, Morya Centre, 16 Race Course Road, Opposite Basket Ball Complex, Indore 452003 (M.P)  
Mobile: 7045687363, 8120658336, E-mail: sapjainassociates@gmail.com



### Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

### Management's Responsibilities for the Financial Results

The Company's Board of Directors is responsible for the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance, including total comprehensive income, changes in equity and cash flows of the Company in accordance with Ind AS 34 and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



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In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

#### Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



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- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



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Other matters

- a. The annual financial results include the results for the quarter ended 31st March, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.
- b. The Quarterly Audit Report for the quarter/ year ended March 31, 2025, included in the accompanying Standalone Statement, was audited by the previous Statutory Auditors, Mahendra Badjatya & Co., whose report dated 29.05.2025 expressed an unmodified conclusion on those financial results.

For SAP Jain & Associates  
Chartered Accountants  
FRN: 019356C



CA Nikita Bilala  
Partner  
M.No. 429690  
ICAI UDIN: 26429690YSLKUV8078  
Date : 30.05.2026  
Place: Indore

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## AVAILABLE FINANCE LIMITED

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AVAILABLE FINANCE LIMITED  
Statement of Standalone Audited Financial Results for the quarter and year ended on 31st March, 2026

(₹ in Lacs except per share data)

S. No.	Particulars	Quarter Ended			Year Ended	
		31/03/2026	31/12/2025	31/03/2025	31/03/2026	31/03/2025
		(Audited)	(Un-audited)	(Audited)	(Audited)	(Audited)
(I)	Revenue from operations					
	Interest Income	15.53	15.03	14.06	60.47	56.67
	Total Revenue from operations (I)	15.53	15.03	14.06	60.47	56.67
(II)	Other Income	0.00	0.00	(0.02)	0.00	0.01
(III)	Total Income (I+II)	15.53	15.03	14.04	60.47	56.68
(IV)	Expenses					
	Employee Benefits Expenses	4.01	2.81	2.88	12.05	10.74
	Depreciation, amortization and impairment	0.10	0.10	0.04	0.26	0.17
	Others expenses	2.61	4.27	1.87	17.05	15.89
	Total Expenses (IV)	6.72	7.18	4.79	29.36	26.80
(V)	Profit / (loss) before exceptional items and tax (III-IV)	8.81	7.85	9.25	31.11	29.88
(VI)	Exceptional items	0.00	0.00	0.00	0.00	0.00
(VII)	Profit/(loss) before tax (V-VI)	8.81	7.85	9.25	31.11	29.88
(VIII)	Tax Expenses:					
	Current Tax	2.26	1.69	1.40	7.91	7.40
	Deferred Tax	-0.03	(0.02)	(0.00)	(0.05)	(0.01)
	Taxation for earlier years	0.00	1.19	0.40	0.94	(0.05)
	Total Tax Expense	2.23	2.86	1.80	8.80	7.34
(IX)	Profit/(loss) for the period / year (VII-VIII)	6.58	4.99	7.45	22.31	22.54
(X)	Other Comprehensive Income / (Loss)					
(A)	(i) Items that will not be reclassified to profit or loss	(22.23)	(22.12)	(97.05)	(26.36)	14.12
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(2.78)	(2.77)	(19.02)	0.49	1.41
(B)	(i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	Other Comprehensive Income / (loss) for the period / year net of tax	(19.45)	(19.35)	(78.03)	(26.85)	12.71
(XI)	Total Comprehensive Income / (loss) for the period / year net of tax (IX+X)	(12.87)	(14.36)	(70.58)	(4.54)	35.25
(XII)	Paid-up Share Capital of the Company (Face Value Rs.10/-)	1020.37	1020.37	1020.37	1020.37	1020.37
(XIII)	Reserves excluding revaluation reserves	747.97	741.39	725.66	747.97	725.66
(XIV)	Earnings per equity share					
	Basic (Rs.)	0.06	0.05	0.07	0.22	0.22
	Diluted (Rs.)	0.06	0.05	0.07	0.22	0.22

*(Signature)*



# AVAILABLE FINANCE LIMITED

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**Notes:**

- 1) The above standalone results were reviewed by the Audit Committee and thereafter have been adopted by the Board at its meeting held on 30.05.2026. The financial results for the year ended March 31, 2026 have been audited by the Statutory Auditors.
- 2) 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.
- 3) The figures for the fourth quarter of the current financial year and previous financial year are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of third quarter of the current and previous financial year which were subject to limited review by the statutory auditors.
- 4) The Company is engaged primarily in the business of financing and accordingly there are no separate reportable segments.
- 5) The figures for the previous quarter/year have been regrouped / rearranged wherever necessary to confirm to the current year presentation.

Place: Indore  
Date: 30.05.2026



For: AVAILABLE FINANCE LIMITED

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

## AVAILABLE FINANCE LIMITED

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**AVAILABLE FINANCE LIMITED**

**STANDALONE BALANCE SHEET AS AT 31st MARCH, 2026**

(All amounts are in ₹ lakhs, except share and per share data, unless otherwise stated)

Particulars	2025-2026	2024-2025
<b>ASSETS</b>		
1) Financial Assets		
a) Cash and Cash Equivalents	2.55	10.98
b) Loans	672.28	621.65
c) Investments	1222.82	1249.19
d) Other financial assets	0.03	20.44
2) Non-financial Assets		
a) Property, Plant and Equipment	0.68	0.36
b) Other non-financial assets	0.58	0.00
c) Current tax assets (Net)	0.00	0.31
<b>Total Assets</b>	<b>1898.94</b>	<b>1902.93</b>
<b>LIABILITIES AND EQUITY</b>		
<b>LIABILITIES</b>		
1) Financial Liabilities		
a) Other financial liabilities	5.42	5.75
2) Non-Financial Liabilities		
a) Other non-financial liabilities	0.32	0.25
b) Deferred tax liabilities (Net)	15.18	14.74
c) Current tax liabilities (Net)	0.37	0.00
<b>EQUITY</b>		
a) Equity Share Capital	1020.37	1020.37
b) Other Equity	857.28	861.82
<b>Total Liabilities and Equity</b>	<b>1898.94</b>	<b>1902.93</b>

For: AVAILABLE FINANCE LIMITED



*Rakesh Sahu*

Rakesh Sahu

(Whole Time Director and CFO)

DIN:08433972

PLACE: INDORE

Date: 30.05.2026



**Regd. Office:** Agarwal House, 5 Yeshwant Colony Indore 452003 MP

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CIN : L67120MP1993PLC007481

## AVAILABLE FINANCE LIMITED

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**AVAILABLE FINANCE LIMITED**

**STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2026**

(All amounts are in ₹ lakhs, except share and per share data, unless otherwise stated)

Particulars	2025-2026	2024-2025
<b>A) CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit Before Tax	31.11	29.88
Add : Adjustment for		
NPA provision	0.13	-0.01
Depreciation and amortization expenses	0.26	0.17
<b>Operating Profit before Working Capital Changes</b>	<b>31.50</b>	<b>30.04</b>
<b>Adjustments for changes in working capital:</b>		
In Loans	-50.75	3.97
In other financial assets	20.41	-19.96
In other non-financial assets	-0.58	0.00
In other financial liabilities	-0.33	1.52
In other non financial liabilities	0.07	-0.01
<b>Cash Generated from/ used in Operations before Tax</b>	<b>0.32</b>	<b>15.56</b>
Direct taxes paid	-8.17	-6.90
<b>[A] Net Cash Inflow from Operating Activities</b>	<b>-7.85</b>	<b>8.66</b>
<b>B) CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	-0.58	-0.17
<b>[B] Net Cash Outflow from Investing Activities</b>	<b>-0.58</b>	<b>-0.17</b>
<b>C ) CASH FLOW FROM FINANCING ACTIVITIES</b>		
Repayment of borrowings	0.00	0.00
<b>[C] Net Cash Outflow from Financing Activities</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Increase/ Decrease in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>-8.43</b>	<b>8.49</b>
<b>Effects of exchange rate changes of cash and cash equivalents</b>	<b>0.00</b>	<b>0.00</b>
<b>Cash &amp; Cash Equivalents at the beginning of the year</b>	<b>10.98</b>	<b>2.48</b>
<b>Cash &amp; Cash Equivalents at the end of the year</b>	<b>2.55</b>	<b>10.98</b>

i) The Statement of Cash Flow has been prepared under the 'Indirect Method' set out in Ind AS 7 'Statement of Cash Flow'.

PLACE: INDORE  
Date: 30.05.2026



For: AVAILABLE FINANCE LIMITED

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



**Regd. Office:** Agarwal House, 5 Yeshwant Colony Indore 452003 MP  
Phone: 0731-4714000 | Fax: 0731-2531388 | Email: cs@availablefinance.in  
CIN : L67120MP1993PLC007481



Independent Auditor's Report on Audit of Quarterly and Annual Consolidated Financial Results of Available Finance Limited ("the Company") pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended.

To the Board of Directors of  
Available Finance Limited

#### Opinion

We have audited the accompanying "Statement of Consolidated Financial Results for the Quarter / Year ended 31/03/2026" of AVAILABLE FINANCE LIMITED (the "Parent"), which includes its associates (the Parent and the associates together referred to as the "Group") and its share of the net profit / loss after tax and total comprehensive income / loss of its associates for the quarter and year ended 31/03/2026 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the audit reports of the other auditors on the consolidated financial statements / financial results / financial information of the associates referred to in the Other Matters section below, the Statement:

- i. includes the results of the following entities as associates: (a) Agarwal Coal Corporation Private Limited; (b) Agarwal Fuel Corporation Private Limited;
- ii. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit and total comprehensive income and other financial information of the Company for the quarter and year then ended.

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**SAP JAIN & ASSOCIATES**

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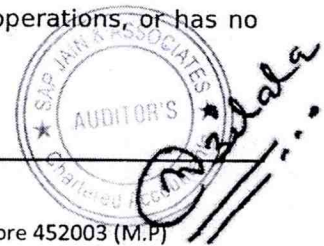
### Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

### Management's Responsibilities for the Financial Results

The Company's Board of Directors is responsible for the preparation and presentation of these consolidated financial statements that give a true and fair view of the financial position, financial performance including total comprehensive income, changes in equity and cash flows of the Company in accordance with Ind AS 34 and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.



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The Board of Directors is responsible for overseeing the Company's financial reporting process.

#### Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt

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on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with Circular No. CIR/CFD/CMD1/44/2019 dated 29th March, 2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

#### Other matters

- a. The annual financial results include the results for the quarter ended 31st March, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the

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- current financial year which were subject to limited review by us.
- b. The Quarterly Audit Report for the quarter/ year ended March 31, 2025, included in the accompanying Consolidated Statement, was audited by the previous Statutory Auditors, Mahendra Badjatya & Co., whose report dated 29.05.2025 expressed an unmodified conclusion on those financial results.
- c. The accompanying Statement includes the audited consolidated financial statements / financial results / financial information in respect of 2 associates, whose audited consolidated financial statements / financial results / financial information reflect the Group's share of profit after tax of ₹1,984.37 lakhs and ₹10,714.06 lakhs for the quarter and year ended 31/03/2026 respectively, and total comprehensive profit of ₹1,640.27 lakhs and ₹11716.37 lakhs for the quarter and year ended 31/03/2026 respectively, as considered in the Statement.

Our opinion on the Statement is not modified in respect of the above matter with respect to our reliance on the work done and the reports of such auditors.

For SAP Jain & Associates  
Chartered Accountants  
FRN: 019356C



CA Nikita Bilala  
Partner  
M.No. 429690  
ICAI UDIN: 26429690ZLXLM1440  
Date: 30.05.2026  
Place: Indore

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# AVAILABLE FINANCE LIMITED

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AVAILABLE FINANCE LIMITED

Statement of Consolidated Audited Financial Results for the quarter and year ended on 31st March, 2026

(₹ in Lacs except per share data)

S. No.	Particulars	Quarter Ended			Year Ended	
		31/03/2026	31/12/2025	31/03/2025	31/03/2026	31/03/2025
		(Audited)	(Un-audited)	(Audited)	(Audited)	(Audited)
(I)	Revenue from operations					
	Interest Income	15.53	15.03	14.06	60.47	56.67
	Total Revenue from operations (I)	15.53	15.03	14.06	60.47	56.67
(II)	Other Income	0.00	0.00	(0.02)	0.00	0.01
(III)	Total Income (I+II)	15.53	15.03	14.04	60.47	56.68
(IV)	Expenses					
	Employee Benefits Expenses	4.01	2.81	2.88	12.05	10.74
	Depreciation, amortization and impairment	0.10	0.10	0.04	0.26	0.17
	Others expenses	2.61	4.27	1.87	17.05	15.89
	Total Expenses (IV)	6.72	7.18	4.79	29.36	26.80
(V)	Profit / (loss) before exceptional items and tax (III-IV)	8.81	7.85	9.25	31.11	29.88
(VI)	Exceptional items	0.00	0.00	0.00	0.00	0.00
(VII)	Profit/(loss) before tax (V-VI)	8.81	7.85	9.25	31.11	29.88
(VIII)	Tax Expenses:					
	Current Tax	2.26	1.69	1.40	7.91	7.40
	Deferred Tax	-0.03	(0.02)	(0.00)	(0.05)	(0.01)
	Taxation for earlier years	0.00	1.19	0.40	0.94	(0.05)
	Total Tax Expense	2.23	2.86	1.80	8.80	7.34
(IX)	Profit/(loss) for the period / year (VII-VIII)	6.58	4.99	7.45	22.31	22.54
(X)	Share in the profits of Associates	1984.37	2657.12	3160.87	10714.06	10360.12
(XI)	Consolidated Profit for the period / year (XIII+XIV)	1990.95	2662.11	3168.32	10736.37	10382.66
(XII)	Other Comprehensive Income / (Loss)					
(A)	(i) Items that will not be reclassified to profit or loss	(366.33)	311.41	(196.32)	975.95	671.84
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(2.78)	(2.77)	(19.02)	0.49	1.41
(B)	(i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	Other Comprehensive Income / (loss) for the period / year net of tax	(363.55)	314.18	(177.30)	975.46	670.43
(XIII)	Total Comprehensive Income / (loss) for the period / year net of tax (IX+X)	1627.40	2976.29	2991.02	11711.83	11053.09
(XII)	Paid-up Share Capital of the Company (Face Value Rs.10/-)	1020.37	1020.37	1020.37	1020.37	1020.37
(XIII)	Reserves excluding revaluation reserves	128511.01	125990.66	117935.33	128511.01	117935.33
(XIV)	Earnings per equity share					
	Basic (Rs.)	19.51	26.09	31.05	105.22	101.75
	Diluted (Rs.)	19.51	26.09	31.05	105.22	101.75

*(Signature)*



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**Notes:**

- 1) The above consolidated results were reviewed by the Audit Committee and thereafter have been adopted by the Board at its meeting held on 30.05.2026. The financial results for the year ended March 31, 2026 have been audited by the Statutory Auditors.
- 2) 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.
- 3) The figures for the fourth quarter of the current financial year and previous financial year are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of third quarter of the current and previous financial year which were subject to limited review by the statutory auditors.
- 4) The Company is engaged primarily in the business of financing and accordingly there are no separate reportable segments.
- 5) The figures for the previous quarter/year have been regrouped / rearranged wherever necessary to confirm to the current year presentation.

Place: Indore  
Date: 30.05.2026



For: AVAILABLE FINANCE LIMITED

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

## AVAILABLE FINANCE LIMITED

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**AVAILABLE FINANCE LIMITED**

**CONSOLIDATED BALANCE SHEET AS AT 31st MARCH, 2026**

(All amounts are in ₹ lakhs, except share and per share data, unless otherwise stated)

Particulars	2025-2026	2024-2025
<b>ASSETS</b>		
1) Financial Assets		
a) Cash and Cash Equivalents	2.55	10.98
b) Loans	672.28	621.65
c) Investments	130073.41	119201.68
d) Other financial assets	0.03	20.44
2) Non-financial Assets		
a) Property, Plant and Equipment	0.68	0.36
b) Other non-financial assets	0.58	0.00
c) Current tax assets (Net)	0.00	0.31
<b>Total Assets</b>	<b>130749.53</b>	<b>119855.42</b>
<b>LIABILITIES AND EQUITY</b>		
<b>LIABILITIES</b>		
1) Financial Liabilities		
a) Other financial liabilities	5.42	5.75
2) Non-Financial Liabilities		
a) Other non-financial liabilities	0.32	0.25
b) Deferred tax liabilities (Net)	15.18	14.74
c) Current tax liabilities (Net)	0.37	0.00
<b>EQUITY</b>		
a) Equity Share Capital	1020.37	1020.37
b) Other Equity	129707.87	118814.31
<b>Total Liabilities and Equity</b>	<b>130749.53</b>	<b>119855.42</b>

For: AVAILABLE FINANCE LIMITED



*Rakesh Sahu*

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

PLACE: INDORE  
Date: 30.05.2026



**Regd. Office:** Agarwal House, 5 Yeshwant Colony Indore 452003 MP

Phone: 0731-4714000 | Fax: 0731-2531388 | Email: cs@availablefinance.in

CIN : L67120MP1993PLC007481

## AVAILABLE FINANCE LIMITED

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**AVAILABLE FINANCE LIMITED**

**CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2026**

(All amounts are in ₹ lakhs, except share and per share data, unless otherwise stated)

Particulars	2025-2026	2024-2025
<b>A) CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit Before Tax	31.11	29.88
Add : Adjustment for		
NPA provision	0.13	-0.01
Depreciation and amortization expenses	0.26	0.17
Operating Profit before Working Capital Changes	31.50	30.04
Adjustments for changes in working capital:		
In Loans	-50.75	3.97
In other financial assets	20.41	-19.96
In other non-financial assets	-0.58	0.00
In other financial liabilities	-0.33	1.52
In other non financial liabilities	0.07	-0.01
Cash Generated from/ used in Operations before Tax	0.32	15.56
Direct taxes paid	-8.17	-6.90
[A] Net Cash Inflow from Operating Activities	-7.85	8.66
<b>B) CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	-0.58	-0.17
[B] Net Cash Outflow from Investing Activities	-0.58	-0.17
<b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>		
Repayment of borrowings	0.00	0.00
[C] Net Cash Outflow from Financing Activities	0.00	0.00
Net Increase/ Decrease in Cash & Cash Equivalents (A+B+C)	-8.43	8.49
Effects of exchange rate changes of cash and cash equivalents	0.00	0.00
Cash & Cash Equivalents at the beginning of the year	10.98	2.48
Cash & Cash Equivalents at the end of the year	2.55	10.98

i) The Statement of Cash Flow has been prepared under the 'Indirect Method' set out in Ind AS 7 'Statement of Cash Flow'.



For: AVAILABLE FINANCE LIMITED

*Rakesh Sahu*

Rakesh Sahu

(Whole Time Director and CFO)

DIN:08433972

PLACE: INDORE

Date: 30.05.2026



**Regd. Office:** Agarwal House, 5 Yeshwant Colony Indore 452003 MP

Phone: 0731-4714000 | Fax: 0731-2531388 | Email: cs@availablefinance.in

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## AVAILABLE FINANCE LIMITED

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

To,  
The Board of Directors of,  
**Available Finance Limited**  
Agarwal House, 5, Yeshwant  
Colony Indore 452003 MP

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

- A. We have reviewed Audited Financial Results (Standalone & Consolidated) and Cash flow statement of **Available Finance Limited** for the Quarter/Financial Year ended 31<sup>st</sup> March, 2026 and to the best of our knowledge and belief:
- These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
  - 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/Financial Year ended 31<sup>st</sup> March, 2026 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


## AVAILABLE FINANCE LIMITED

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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/Year;
- b. that there are no significant changes in accounting policies during the quarter/Year; and that the same have been disclosed in the notes to the financial statements; and other changes made by Government from time to time, if any and
- 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  
PAN: AJDPN4530E

Date: 30<sup>th</sup> May, 2026

Place: Indore

# AVAILABLE FINANCE LIMITED

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AFL/BSE /2026-27

Date: 30<sup>th</sup> May, 2026

Online Filing at [www.listing.bseindia.com](http://www.listing.bseindia.com)

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

**BSE CODE: 531310**

**Sub; Submission of Declaration as per Second proviso to the Regulation 33(3) of the SEBI (LODR) Regulation, 2015 for the Annual Standalone and Consolidated Financial Results of the Company for the Quarter/Year ended March 31, 2026.**

Dear Sir,

We hereby submit the following declaration regarding unmodified opinion in the Auditors Report on the Audited Standalone and Consolidated Financial Results/Statements for the year 31<sup>st</sup> March, 2026 as audited by the Auditors of the Company.

## DECLARATION

Pursuant to SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015, and Notification No. SEBI/LAD-NRO/GN/2016-17/001 dated 25th May, 2016 and further vide Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 issued by the SEBI, We, the undersigned do hereby declare that in the Audit Report, accompanying the Audited Standalone and Consolidated Financial Statements of the Company for the financial quarter/year ended on 31<sup>st</sup> March 2026, the Auditor has not expressed 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 on record the same

Thanking You  
Yours truly,  
For, Available Finance Limited



**Rakesh Sahu**  
Whole-Time Director & CFO  
DIN: 08433972



**Mahesh Nirmal**  
CEO  
PAN: AJDPN4530E

