

AVAILABLE FINANCE LIMITED

www.availablefinance.in

AFL/BSE /2025-26

Date: 14th November, 2025

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

BSE CODE: 531310

SUBJECT: SUBMISSION OF UN-AUDITED FINANCIAL RESULTS (STANDALONE & CONSOLIDATED) OF THE COMPANY FOR THE QUARTER/HALF YEAR ENDED 30TH SEPTEMBER, 2025 ALONG WITH STATEMENT OF ASSETS AND LIABILITIES AND CASH FLOW AND LIMITED REVIEW REPORT BY AUDITORS 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 Un-Audited Standalone and Consolidated Financial Results along with Statements of Assets and Liabilities, Cash Flow of the Company and Limited Review Report by the Auditors on Un-Audited Financial Results for the Quarter/Half Year ended September 30, 2025, which were also approved by the Audit Committee and the Board of Directors of the Company at their meeting held today i.e. on Friday, November, 14, 2025 at 4:30 p.m. and concluded at 05:45 p.m.

We are also in the process of filing the aforesaid financial results in the form of XBRL within the stipulated timeline and same shall also be hosted at the website of the company.

The QR Code of Un-audited Standalone and Consolidated Financial Results of the Company for the Quarter/Half Year ended September 30, 2025 will be hosted on the website of the Company and BSE Ltd will also be published in widely circulated English and Hindi (Vernacular) Newspaper.



AVAILABLE FINANCE LIMITED

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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

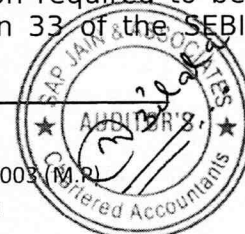
Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

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 period ended 30 September 2025 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

SAP JAIN & ASSOCIATES

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SAP JAIN
& ASSOCIATES
CHARTERED
ACCOUNTANTS

(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.

5. Other Matter:

The Limited Review Report for the quarter/ half-year ended September 30, 2024, included in the accompanying Statement, was reviewed by the previous Statutory Auditors, Mahendra Badjatya & Co., whose report dated 14.11.2024 expressed an unmodified conclusion on those interim financial results.

For SAP Jain & Associates
Chartered Accountants
FRN: 019356C



CA Nikita Bilala
Partner
M.No. 429690
ICAI UDIN: 25429690BMLCQB9035
Date: 14.11.2025
Place: Indore

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AVAILABLE FINANCE LIMITED

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Statement of Standalone Un-audited Financial Results for the quarter and half-year ended on 30th September, 2025
(All amounts are in ₹ lakhs, except share and per share data, unless otherwise stated)

S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
(I)	Revenue from operations						
	Interest Income	15.07	14.84	14.42	29.91	28.51	56.67
	Total Revenue from operations (I)	15.07	14.84	14.42	29.91	28.51	56.67
(II)	Other Income	-0.03	0.03	0.00	0.00	0.00	0.01
(III)	Total Income (I+II)	15.04	14.87	14.42	29.91	28.51	56.68
(IV)	Expenses						
	Employee Benefits Expenses	2.60	2.63	2.58	5.23	5.22	10.74
	Depreciation, amortization and impairment	0.02	0.04	0.04	0.06	0.08	0.17
	Others expenses	2.59	7.58	5.64	10.17	9.28	15.89
	Total Expenses (IV)	5.21	10.25	8.26	15.46	14.58	26.80
(V)	Profit / (loss) before exceptional items and tax (III-IV)	9.83	4.62	6.16	14.45	13.93	29.88
(VI)	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
(VII)	Profit/(loss) before tax (V-VI)	9.83	4.62	6.16	14.45	13.93	29.88
(VIII)	Tax Expenses:						
	Current Tax	2.76	1.20	2.00	3.95	4.00	7.40
	Deferred Tax	0.00	0.01	(0.01)	0.01	(0.01)	(0.01)
	Taxation for earlier years	-0.25	0.00	(0.45)	(0.25)	(0.45)	(0.05)
	Total Tax Expense	2.51	1.21	1.55	3.71	3.54	7.34
(IX)	Profit/(loss) for the period / year (VII-VIII)	7.33	3.41	4.61	10.74	10.39	22.54
(X)	Other Comprehensive Income / (Loss)						
(A)	(i) Items that will not be reclassified to profit or loss	(19.29)	37.28	149.42	17.99	204.34	14.13
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(2.41)	8.44	20.43	6.03	20.43	1.41
(B)	(i) Items that will be reclassified to profit or loss	0.00	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	0.00
	Other Comprehensive Income / (loss) for the period / year net of tax	(16.88)	28.83	128.99	11.96	183.91	12.72
(XI)	Total Comprehensive Income / (loss) for the period / year net of tax (IX+X)	(9.55)	32.23	133.60	22.70	194.30	35.26
(XII)	Paid-up Share Capital of the Company (Face Value Rs. 10/-)	1020.37	1020.37	1020.37	1020.37	1020.37	1020.37
(XIII)	Reserves excluding revaluation reserves	736.40	729.07	713.53	736.40	713.53	725.66
(XIV)	Earnings per equity share						
	Basic (Rs.)	0.07	0.03	0.05	0.11	0.10	0.22
	Diluted (Rs.)	0.07	0.03	0.05	0.11	0.10	0.22

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 14.11.2025 respectively. The statutory auditors of the Company have carried out a limited review of the aforesaid results, for the quarter ended 30.09.2025.
- 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.
- Balances for the quarter and half year ended September 30, 2025 and quarter ended June 30, 2025 represents balances as per the audited Balance Sheet for the year ended March 31, 2025 and balances for the quarter and half year ended September 30, 2024 represents balances as per the audited Balance Sheet for the year ended March 31, 2024 as required by SEBI (Listing and Other Disclosure Requirements) Regulations, 2015.
- The Company is engaged primarily in the business of financing and accordingly there are no separate reportable segments.
- The figures for the previous quarter/ year have been regrouped/ rearranged wherever necessary to confirm to the current quarter/ year presentation.

Place: Indore
Date: 14.11.2025



For: AVAILABLE FINANCE LIMITED

[Signature]

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



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 BALANCE SHEET AS AT 30th September, 2025

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

Particulars	30-09-2025	2024-2025
ASSETS		
1) Financial Assets		
a) Cash and Cash Equivalents	15.70	10.98
b) Loans	622.61	621.66
c) Investments	1267.18	1249.19
d) Other financial assets	21.16	20.44
2) Non-financial Assets		
a) Property, Plant and Equipment	0.88	0.36
b) Current tax assets (Net)	0.00	0.31
c) Other current assets	0.56	0.00
Total Assets	1928.09	1902.94
LIABILITIES AND EQUITY		
LIABILITIES		
1) Financial Liabilities		
a) Other financial liabilities	1.95	5.75
2) Non-Financial Liabilities		
a) Other non-financial liabilities	0.01	0.25
b) Deferred tax liabilities (Net)	20.78	14.74
c) Current tax liabilities (Net)	0.46	0.00
EQUITY		
a) Equity Share Capital	1020.37	1020.37
b) Other Equity	884.52	861.82
Total Liabilities and Equity	1928.09	1902.94

For: AVAILABLE FINANCE LIMITED



Rakesh Sahu

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

Place: Indore
Date: 14.11.2025



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AVAILABLE FINANCE LIMITED

Standalone Cash Flow Statement For The Half-Year Ended 30th September, 2025

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

Particulars	For the half year ended 30th September, 2025	For the half year ended 30th September, 2024
<u>A) CASH FLOW FROM OPERATING ACTIVITIES</u>		
Profit before Tax & Extra Ordinary Items	14.45	13.93
Add : Adjustment for		
Depreciation and amortization expenses	0.06	0.08
Operating Profit before Working Capital Changes	14.51	14.01
Adjustments for changes in working capital:		
In Loans	(0.95)	(9.33)
In other financial asset	(0.72)	0.44
In other non-financial assets	(0.56)	(0.81)
In other financial liabilities	(3.81)	(1.99)
In other non-financial liabilities	(0.25)	(0.22)
Cash Generated from Operations before Tax	8.22	2.11
Tax expenses for the year	2.92	3.23
Net Cash Inflow/(outflow) from Operating Activities [A]	5.30	(1.12)
<u>B) CASH FLOW FROM INVESTING ACTIVITIES</u>		
Purchase/ Sale of Fixed Assets	(0.58)	0.00
Purchase/ Sale of Investments	0.00	0.00
Dividend Income	0.00	0.00
Net Cash Inflow/(outflow) from Investing Activities [B]	(0.58)	0.00
<u>C) CASH FLOW FROM FINANCING ACTIVITIES</u>		
Repayment of borrowings	0.00	0.00
Net Cash Inflow from Financing Activities [C]	0.00	0.00
Net Increase/ Decrease in Cash & Cash Equivalents (A+B+C)	4.72	(1.12)
Opening balance of cash and cash equivalents	10.98	2.48
Closing balance of cash and cash equivalents	15.70	1.36

Note: The above Statement of Cash Flows has been prepared under the indirect method as set out in Indian Accounting Standard - 7 on Statement of Cash Flows.



For: AVAILABLE FINANCE LIMITED

Rakesh Sahu

Rakesh Sahu

(Whole Time Director and CFO)

DIN:08433972

PLACE: INDORE

Date: 14.11.2025



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Independent Auditor's Review Report on consolidated unaudited quarterly and year to date 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 Parent') and its associates, (the Parent and its 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 ended 30.09.2025 and for the period from 01.04.2025 to 30.09.2025 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
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.

4. The Statement includes the results of the following entities as associates:
 - a) Agarwal Coal Corporation Private Limited (32.63%)
 - b) Agarwal Fuel Corporation Private Limited (43.55%)



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SAP JAIN
& ASSOCIATES
CHARTERED
ACCOUNTANTS

5. 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.
6. The consolidated unaudited financial results include the Group's share of net profit after tax of ₹2327.30 lakhs and ₹6072.58 lakhs and total comprehensive income of ₹921.99 lakhs and ₹1012.88 lakhs for the quarter ended 30.09.2025 and for the period from 01.04.2025 to 30.09.2025, respectively, as considered in the consolidated unaudited financial results, in respect of its two associates.

Our conclusion on the Statement is not modified in respect of the above matter.

7. Other Matter:

The Limited Review Report for the quarter/ half-year ended September 30, 2024, included in the accompanying Statement, was reviewed by the previous Statutory Auditors, Mahendra Badjatya & Co., whose report dated 14.11.2024 expressed an unmodified conclusion on those interim financial results.

For SAP Jain & Associates
Chartered Accountants
FRN: 019356C



CA Nikita Bilala
Partner
M.No. 429690
ICAI UDIN: 25429690BMLCQC5275
Date: 14.11.2025
Place: Indore

SAP JAIN & ASSOCIATES

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Statement of Consolidated Un-audited Financial Results for the quarter and half- year ended on 30th September, 2025
(All amounts are in ₹ lakhs, except share and per share data, unless otherwise stated)

S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
(I)	Revenue from operations						
	Interest Income	15.07	14.84	14.42	29.91	28.51	56.67
	Total Revenue from operations (I)	15.07	14.84	14.42	29.91	28.51	56.67
(II)	Other Income	-0.03	0.03	0.00	0.00	0.00	0.01
(III)	Total Income (I+II)	15.04	14.87	14.42	29.91	28.51	56.68
(IV)	Expenses						
	Employee Benefits Expenses	2.60	2.63	2.58	5.23	5.22	10.74
	Depreciation, amortization and impairment	0.02	0.04	0.04	0.06	0.08	0.17
	Others expenses	2.59	7.58	5.64	10.17	9.28	15.89
	Total Expenses (IV)	5.21	10.25	8.26	15.46	14.58	26.80
(V)	Profit / (loss) before exceptional items and tax (III-IV)	9.83	4.62	6.16	14.45	13.93	29.88
(VI)	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
(VII)	Profit/(loss) before tax (V-VI)	9.83	4.62	6.16	14.45	13.93	29.88
(VIII)	Tax Expenses:						
	Current Tax	2.76	1.20	2.00	3.95	4.00	7.40
	Deferred Tax	0.00	0.01	(0.01)	0.01	(0.01)	(0.01)
	Taxation for earlier years	-0.25	0.00	(0.45)	(0.25)	(0.45)	(0.05)
	Total Tax Expense	2.51	1.21	1.55	3.71	3.54	7.34
(IX)	Profit/(loss) for the period / year (VII-VIII)	7.33	3.41	4.61	10.74	10.39	22.54
(X)	Share in the profits of Associates	2327.30	3745.27	1599.53	6072.57	5139.52	10398.13
(XI)	Consolidated Profit/(loss) for the period / year (IX+X)	2334.63	3748.68	1604.15	6083.31	5149.92	10420.67
(XII)	Other Comprehensive Income / (Loss)						
(A)	(i) Items that will not be reclassified to profit or loss	902.70	128.17	367.87	1030.87	458.82	674.75
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(2.41)	8.44	20.43	6.03	20.43	1.41
(B)	(i) Items that will be reclassified to profit or loss	0.00	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	0.00
	Other Comprehensive Income / (loss) for the period / year net of tax	905.11	119.73	347.43	1024.84	438.39	673.34
(XIII)	Total Comprehensive Income / (loss) for the period / year net of tax (XI+XII)	3239.74	3868.41	1951.58	7108.15	5588.30	11094.01
(XIV)	Paid-up Share Capital of the Company (Face Value Rs.10/-)	1020.37	1020.37	1020.37	1020.37	1020.37	1020.37
(XVI)	Reserves excluding revaluation reserves	123328.56	120993.93	110106.75	123328.56	110106.75	117724.82
(XIV)	Earnings per equity share						
	Basic (Rs.)	22.88	36.74	15.72	59.62	50.47	102.13
	Diluted (Rs.)	22.88	36.74	15.72	59.62	50.47	102.13

Notes:

- The above consolidated financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meetings held on 14.11.2025 respectively. The statutory auditors of the Company have carried out a limited review of the aforesaid results, for the quarter ended 30.09.2025.
- The above consolidated 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.
- Balances for the quarter and half year ended September 30, 2025 and quarter ended June 30, 2025 represents balances as per the audited Balance Sheet for the year ended March 31, 2025 and balances for the quarter and half year ended September 30, 2024 represents balances as per the audited Balance Sheet for the year ended March 31, 2024 as required by SEBI (Listing and Other Disclosure Requirements) Regulations, 2015.
- The Company is engaged primarily in the business of financing and accordingly there are no separate reportable segments.
- The figures for the previous quarter/ year have been regrouped/ rearranged wherever necessary to confirm to the current quarter/ year presentation.

For: AVAILABLE FINANCE LIMITED

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

Place: Indore
Date: 14.11.2025



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AVAILABLE FINANCE LIMITED

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AVAILABLE FINANCE LIMITED
CONSOLIDATED BALANCE SHEET AS AT 30th September, 2025
(All amounts are in ₹ lakhs, except share and per share data, unless otherwise stated)

Particulars	30-09-2025	2024-2025
ASSETS		
1) Financial Assets		
a) Cash and Cash Equivalents	15.70	10.98
b) Loans	622.61	621.65
c) Investments	125618.07	118994.20
d) Other financial assets	21.16	20.44
2) Non-financial Assets		
a) Property, Plant and Equipment	0.88	0.36
b) Current tax assets (Net)	0.00	0.31
c) Other current assets	0.56	0.00
Total Assets	126278.98	119647.94
LIABILITIES AND EQUITY		
LIABILITIES		
1) Financial Liabilities		
a) Other financial liabilities	1.95	5.75
2) Non-Financial Liabilities		
a) Other non-financial liabilities	0.01	0.25
b) Deferred tax liabilities (Net)	20.78	14.74
c) Current tax liabilities (Net)	0.46	0.00
EQUITY		
a) Equity Share Capital	1020.37	1020.37
b) Other Equity	125235.41	118606.83
Total Liabilities and Equity	126278.98	119647.94

For: AVAILABLE FINANCE LIMITED



Rakesh Sahu

Place: Indore
Date: 14.11.2025

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

AVAILABLE FINANCE LIMITED

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AVAILABLE FINANCE LIMITED

Consolidated Cash Flow Statement For The Half-Year Ended 30th September, 2025

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

Particulars	For the half year ended 30th September, 2025	For the half year ended 30th September, 2024
<u>A) CASH FLOW FROM OPERATING ACTIVITIES</u>		
Profit before Tax & Extra Ordinary Items	14.45	13.93
Add : Adjustment for		
Depreciation and amortization expenses	0.06	0.08
Operating Profit before Working Capital Changes	14.51	14.01
Adjustments for changes in working capital:		
In Loans	(0.95)	(9.33)
In other financial asset	(0.72)	0.44
In other non-financial assets	(0.56)	(0.81)
In other financial liabilities	(3.81)	(1.99)
In other non-financial liabilities	(0.25)	(0.22)
Cash Generated from Operations before Tax	8.22	2.11
Tax expenses for the year	2.92	3.23
Net Cash Inflow/(outflow) from Operating Activities [A]	5.30	(1.12)
<u>B) CASH FLOW FROM INVESTING ACTIVITIES</u>		
Purchase/ Sale of Fixed Assets	(0.58)	0.00
Purchase/ Sale of Investments	0.00	0.00
Dividend Income	0.00	0.00
Net Cash Inflow/(outflow) from Investing Activities [B]	(0.58)	0.00
<u>C) CASH FLOW FROM FINANCING ACTIVITIES</u>		
Repayment of borrowings	0.00	0.00
Net Cash Inflow from Financing Activities [C]	0.00	0.00
Net Increase/ Decrease in Cash & Cash Equivalents (A+B+C)	4.72	(1.12)
Opening balance of cash and cash equivalents	10.98	2.48
Closing balance of cash and cash equivalents	15.70	1.36

Note: The above Statement of Cash Flows has been prepared under the indirect method as set out in Indian Accounting Standard - 7 on Statement of Cash Flows.

PLACE: INDORE

Date: 14.11.2025



For: AVAILABLE FINANCE LIMITED

Rakesh Sahu

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

AVAILABLE FINANCE LIMITED

www.availablefinance.in

**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 Un-audited Financial Results (Standalone & Consolidated) of **Available Finance Limited** for the Quarter/Half Year ended September 30, 2025 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/Half Year ended September 30, 2025 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.







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D. We have indicated to the Auditors and the Audit Committee:

- that there are no significant changes in internal control over financial reporting during the quarter;
- 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; and other changes made by Government from time to time, if any and
- 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: 14th November, 2025

Place: Indore