

# AVAILABLE FINANCE LIMITED



AFL/BSE /2019-20/006

Date: 08<sup>th</sup> August, 2019

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

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BSE CODE: 531310

**SUB.: SUBMISSION OF QUARTERLY UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30<sup>TH</sup> JUNE, 2018 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 for the Quarter ended 30<sup>th</sup> June, 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 08<sup>th</sup> day of August, 2019.

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

Yours faithfully

**FOR AVAILABLE FINANCE LIMITED**

**(RAKESH SAHU)**  
**DIRECTOR & CFO**  
**DIN: 08433972**



*Encls: Un-Audited Financial Results and Limited Review Report*

## AVAILABLE FINANCE LIMITED

Statement of Standalone Unaudited Financial Results of Available Finance Ltd. for the Quarter Ended 30<sup>th</sup> June, 2019

S. No.	Particulars	Quarter			Year
		3 months ended	Preceding 3 Months ended	Corresponding 3 months ended in the previous year	Previous Year ended
		30-06-2019	31-03-2019	30-06-2018	31-03-2019
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I	Income/Revenue from Operations	3.56	(17.38)	23.79	56.14
II	Other Income	-	-	-	-
III	<b>Total Income (I+II)</b>	<b>3.56</b>	<b>(17.38)</b>	<b>23.79</b>	<b>56.14</b>
IV	<b>Expenses</b>				
a	Cost of Materials consumed	-	-	-	-
b	Purchase of Stock-in-Trade	-	-	-	-
c	Changes in inventories of finished goods stock-in-trade and work-in-progress	-	-	-	-
d	Employee benefits expense	0.70	2.5	2.45	9.70
e	Finance Costs	2.74	(23.41)	17.99	36.36
f	Depreciation and amortization expense	0.00	(0.02)	0.01	0.01
g	Other expenses	2.05	5.65	1.54	12.99
h	Provision on Standard Assets & NPA	0.01	(1.11)	-	(1.00)
	<b>Total Expenses (IV)</b>	<b>5.51</b>	<b>(16.39)</b>	<b>21.99</b>	<b>58.05</b>
V	<b>Profit/ (Loss) before exceptional items and Tax (I -IV)</b>	<b>(1.95)</b>	<b>(0.99)</b>	<b>1.80</b>	<b>(1.91)</b>
VI	Exceptional Items				
VII	<b>Profit / (Loss) before tax (V -VI)</b>	<b>(1.95)</b>	<b>(0.99)</b>	<b>1.80</b>	<b>(1.91)</b>
VIII	Tax expense:				
	(1) Current Tax	-	0.40	0.45	0.85
	(2) Deferred Tax	-	-	-	-
IX	<b>Profit / (Loss) for the period from continuing operations (VII-VIII)</b>	<b>(1.95)</b>	<b>(1.39)</b>	<b>1.35</b>	<b>(2.76)</b>
X	<b>Profit / (Loss) from Discontinuing operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



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XI	Tax expenses of Discontinuing operations	-	-	-	-
XII	Profit / (Loss) from Discontinuing operations (after Tax) (X-XI)	-	-	-	-
XIII	Profit / (Loss), for the period (IX+XII)	(1.95)	(1.39)	1.35	(2.76)
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	-	-	-	-
V	Total Comprehensive Income for the period (XIII + XIV) (Comprising Profit/(Loss) and other Comprehensive Income for the period)	(1.95)	(1.39)	1.35	(2.76)
XVI	Paid up Share Capital of the Company (Face Value Rs. 10/-)	1020.37	1,020.37	1,020.37	1020.37
XVII	Reserves excluding revaluation reserves	488.27	490.22	494.34	490.22
XVIII	Earnings Per Share (for continuing operations)				
	(a) Basic	(0.02)	(0.01)	0.01	(0.03)
	(b) Diluted	(0.02)	(0.01)	0.01	(0.03)
XIX	Earnings Per Share (for Discontinued operations)				
	(a) Basic	-	-	-	-
	(b) Diluted	-	-	-	-
XX	Earnings Per Share (for Discontinued and continuing operations)				
	(a) Basic	(0.02)	(0.01)	0.01	(0.03)
	(b) Diluted	(0.02)	(0.01)	0.01	(0.03)





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## Notes:

1. The above results were reviewed by the Audit Committee and thereafter have been adopted by the Board at its meeting held on 8<sup>th</sup> Aug 2019.
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.
3. The company is operating in finance segment.
4. Effective from 1<sup>st</sup> April, 2019, the company has adopted Indian Accounting Standards (IND AS) 116 "leases" using the "Modified Prospective Approach". The adoption of the said IND AS did not have any impact on the retained earnings as at 1<sup>st</sup> April, 2019 and there was no material impact on financial results for the quarter ended on 30<sup>th</sup> June, 2019.
5. Previous period figures have been regrouped/reclassified wherever necessary to confirm to this period classification.

**Date: 08.08.2019**

**Place: Indore**

**FOR AVAILABLE FINANCE LIMITED**



**(RAKESH SAHU)**  
**DIRECTOR & CFO**  
**DIN: 08433972**





**LIMITED REVIEW REPORT**

**REVIEW REPORT TO AVAILABLE FINANCE LIMITED, INDORE**

We have reviewed the accompanying statement of unaudited financial results of **AVAILABLE FINANCE LIMITED** for the period ended June 30, 2019. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015 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**



**PLACE: INDORE**  
**DATED: 08/08/2019**

ICAI EDIN:-19420388AAAAFC2421

**MAHENDRA BADJATYA & CO.**

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# 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, I hereby certify that:

A. We have reviewed Financial Results of **Available Finance Limited** for the Quarter ended on 30<sup>th</sup> June, 2019 and to the best of our knowledge and belief:

- (1) These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
- (2) 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 ended on 30<sup>th</sup> June, 2019 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:

- (i) that there are no significant changes in internal control over financial reporting during the quarter;
- (ii) 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; except IND-AS and other changes made by Government from time to time, if any and
- (iii) 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.



**(RAKESH SAHU)**  
**DIRECTOR & CFO**

**VIN: 08453972**



Date: 08/08/2019

Place: Indore