

AASTAMANGALAM FINANCE LIMITED

(Formerly UPASANA FINANCE LIMITED)

CIN: L65191TN1985PLC011503

Regd off: No.51 Hunters Road, Choolai, Chennai 600112

E-mail: upasana_shares@yahoo.com

Scrip Code: 511764, ISIN: INE819K01014

14/11/2025

To,
The Bombay Stock Exchange Limited
P J Towers, Dalal Street
Mumbai – 400 001

Dear Sir / Madam,

Sub: Outcome of Board Meeting in accordance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 30 and 33 of SEBI (LODR) Regulations, 2015, we would like to inform you that the Board of directors at their meeting held on 14.11.2025 had considered the following.

(a) considered and approved the unaudited financial results for the quarter ended 30.09.2025. In this connection we enclose the unaudited financial results and report for the quarter ended 30.09.2025

The Board meeting commenced at 5.30 P.M. and concluded at 6.30 P.M.

Kindly acknowledge the receipt.

Thanking You
Yours Faithfully

For **AASTAMANGALAM FINANCE LIMITED**

BHAVIKA M JAIN
Director

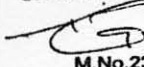
AASTAMANGALAM FINANCE LIMITED
(Formerly UPASANA FINANCE LIMITED)
 Regd off: No.51, Hunters Road, Choolai, Chennai - 600 112
 Tel: 7305319733; Email: upasana_shares@yahoo.com
 CIN: L65191TN1985PLCO11503

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER 2025

(Rs. In Lakhs)

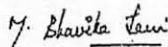
S.No	Particulars	Quarter Ended			Half Year Ended		Previous Year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
	Revenue From Operations						
	a) Interest Income	362.10	470.93	395.98	833.03	682.66	1,527.13
	b) Others	-	-	-	-	-	-
I	Total Revenue from operations	362.10	470.93	395.98	833.03	682.66	1,527.13
II	Other Income	-	-	22.49	-	22.49	22.49
III	Total Income (I+II)	362.10	470.93	418.46	833.03	705.15	1,549.62
	Expenses						
	a) Finance Costs	57.18	56.99	56.99	114.17	112.15	226.13
	b) Impairment of financial instruments	(39.95)	(0.75)	7.77	(40.70)	3.18	171.49
	c) Employee Benefit Expenses	4.72	6.27	3.33	10.99	6.63	14.34
	d) Depreciation and amortisation expenses	0.13	0.13	0.00	0.27	0.44	1.12
	e) Other Expenses	8.05	9.14	15.08	17.19	25.48	88.16
IV	Total Expenses	30.13	71.78	83.18	101.91	147.88	501.24
V	Profit / (loss) before exceptional items and tax (III-IV)	331.97	399.15	335.29	731.12	557.26	1,048.38
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before tax (V -VI)	331.97	399.15	335.29	731.12	557.26	1,048.38
VIII	Tax Expense						
	a) Current Year	93.80	100.47	84.75	194.27	139.46	220.71
	b) Deferred Tax	-	-	-	-	-	-
IX	Profit / (loss) for the period from continuing operations(VII-VIII)	238.17	298.68	250.54	536.85	417.80	827.67
X	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	-	-	-	-	-	-
	Sub total (A)	-	-	-	-	-	-
	(B) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Sub total (B)	-	-	-	-	-	-
	Other Comprehensive Income (A + B)	-	-	-	-	-	-
XI	Total Comprehensive Income for the period (IX+X)	238.17	298.68	250.54	536.85	417.80	827.67
	(Comprising Profit (Loss) and other Comprehensive Income for the period)						
XII	Earnings per equity share Face vale of Rs.10 Each Fully Paidup (Quarter not annualised)						
	a) Basic **	1.53	1.92	2.81	12.55	9.77	5.33
	b) Diluted **	1.53	1.92	2.81	12.55	9.77	5.33

For VENKAT AND RANGAA LLP
CHARTERED ACCOUNTANTS

 **T. Zameer, Partner**
 M.No.230441, FRN 004597S



On behalf of the board of directors
 For Aastamangalam Finance Limited



Bhavika M Jain
 Director

UDIN: 25230441BMIPVY3522
 Place : Chennai
 Date : 14.11.2025

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STATEMENT OF ASSETS AND LIABILITIES (STANDALONE)*(Rs. In Lakhs)*

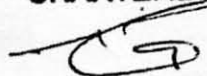
Particulars	As on 30.09.2025	As on 30.09.2024	As on 31.03.2025
	Unaudited	Unaudited	Audited
ASSETS			
1) Financial Assets			
a) Cash and cash equivalents	3,715.46	217.12	272.70
b) Bank Balance other than (a) above			
c) Derivative financial instruments			
d) Receivables			
i. Trade Receivables			
ii. Other Receivables	15.22	22.45	-
e) Loans	9,572.42	8,787.13	11,887.13
f) Investments			
g) Other Financial assets	3.50	3.50	3.50
2) Non-financial Assets			
a) Inventories			
b) Current tax assets (Net)			
c) Deferred tax Assets (Net)			
d) Investment Property			
e) Biological assets other than bearer plants			
f) Property, Plant and Equipment	2.30	2.63	2.57
g) Capital work-in-progress			
h) Intangible assets under development			
i) Goodwill			
j) Other Intangible assets	0.01	0.11	0.01
k) Other non-financial assets		-	-
Total Assets	13,308.91	9,032.94	12,165.91

LIABILITIES AND EQUITY			
LIABILITIES			
1) Financial Liabilities			
a) Derivative financial instruments			
b) Payables			
I) Trade Payables			
i) total outstanding dues of micro enterprises and small enterprises			
ii) total outstanding dues of creditors other than micro enterprises and small enterprises			
II) Other Payables			
i) total outstanding dues of micro enterprises and small enterprises			-
ii) total outstanding dues of creditors other than micro enterprises and small enterprises	107.49	259.71	3.79
c) Debt Securities			
d) Borrowings (Other than Debt Securities)	5,045.11	4,445.06	4,445.11
e) Deposits			
f) Subordinated Liabilities			
g) Other financial liabilities			13.80
2) Non-Financial Liabilities			
a) Current tax liabilities (Net)	194.27	139.46	22.77
b) Provisions	(44.39)	(16.89)	172.14
c) Deferred tax liabilities (Net)			
d) Other non-financial liabilities	62.72	20.00	101.43
EQUITY			
a) Equity Share capital	1,553.73	890.98	1,553.73
b) Other Equity	6,389.99	3,295.10	5,853.13
Total Liabilities and Equity	13,308.91	9,033.41	12,165.91

NOTE:

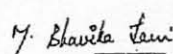
- The above financial results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 14th November 2025.
- The above financial results for the quarter ended 30th September 2025 have been subjected to audit by the Statutory Auditors.
- The Company deals only with Financing Activities and hence Ind AS -108 relating to "Operating Segments" is not applicable.
- The figures of the corresponding year have been regrouped/rearranged, wherever required, to confirm to current year figures as the case may be.
- The results of the Company are available on the website of the stock exchange viz. BSE Ltd (www.bseindia.com).

**For VENKAT AND RANGAA LLP
CHARTERED ACCOUNTANTS**

 **T. Zameer, Partner**
M.No.230441, FRN 004597S



On behalf of the board of directors
For Aastamangalam Finance Limited



Bhavika M Jain
Director

UDIN: 25230441BMIPVY3522
Place : Chennai
Date : 14.11.2025

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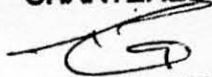
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CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER 2025

(Rs. In Lakhs)

PARTICULARS	Year Ended	
	30.09.2025	31.03.2025
A. Cash Flow From Operating Activities:		
Net Profit before tax	731.12	1,048.38
Adjustments for:		
Statutory Provision of Loan Assets	(40.70)	171.49
Interest Paid	114.17	226.13
Depreciation	0.27	1.12
Operating Profit before Extraordinary items & Working Capital changes:	804.85	1,447.12
Adjustments For Changes in Working Capital :		
Loans and Advances and other current assets	2,299.49	(4,459.18)
Other Current Liabilities and Provisions	263.38	(131.13)
	3,367.72	(3,143.19)
Less: Provision for Direct Taxes	410.80	220.71
Net Cash Flow From/(used in) Operating Activities (a)	2,956.92	(3,363.90)
B. Cash Flow From Investing Activities:		
Purchase on fixed assets	-	0.28
Net Cash Flow From/(used in) Investing Activities (b)	-	0.28
C. Cash Flow From Financing Activities:		
Loan taken from Directors		
Inter Corporate Deposits	600.00	425.36
Issue of Shares		662.76
Share Premium		2,153.96
Share allotment received		
Interest Paid	(114.17)	(226.13)
Net Cash Flow From/(used in) Financing Activities (c)	485.83	3,015.95
Net Increase/(decrease) In Cash And Cash Equivalents (a+b+c)	3,442.76	(347.67)
Cash and cash equivalents at the beginning of the Period	272.70	620.37
Cash and cash equivalents at the end of the Period	3,715.46	272.70

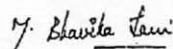
For VENKAT AND RANGAA LLP
CHARTERED ACCOUNTANTS



T. Zameer, Partner
M.No.230441, FRN 004597S



On behalf of the board of directors
For Aastamangalam Finance Limited



Bhavika M Jain
Director

UDIN: 25230441BMIPVY3522

Place : Chennai

Date : 14.11.2025

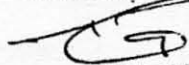
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Reconciliation of Net Profit as per IND AS and IGAAP

(Rs. In Lakhs)

Particulars	Quarter Ended		Year Ended
	30.09.2025	30.06.2025	31.03.2025
Net Profit/(loss) after tax for the period as per IGAAP	238.17	298.68	827.67
Items that will not be reclassified to profit or loss:			
Revaluation of property, plant and equipment	-	-	-
Defined benefit plan actuarial gains (losses)	-	-	-
Income tax on items that will not be reclassified to Profit or loss	-	-	-
A	-	-	-
Items that may be reclassified subsequently to profit or loss:			
Cash flow hedges	-	-	-
Available for sale financial assets	-	-	-
Income tax on items that may be reclassified to profit or loss	-	-	-
B	-	-	-
Total Comprehensive Income for the period as per IND AS C=(A+B)	238.17	298.68	827.67

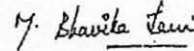
For VENKAT AND RANGAA LLP
CHARTERED ACCOUNTANTS

 **T. Zameer, Partner**
M.No.230441, FRN 004597S

Place : Chennai
 Date : 14.11.2025
 UDIN:25230441BMIPVY3522



On behalf of the board of directors
 For Aastamangalam Finance Limited



Bhavika M Jain
 Director



VENKAT AND RANGAA LLP

CHARTERED ACCOUNTANTS

Limited Review Report on Quarterly Unaudited Standalone Financial Results of AASTAMANGALAM FINANCE LIMITED (Formerly Upasana Finance Limited) pursuant to the Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015

**To the Board of Directors
Aastamangalam Finance Limited**

We have reviewed the accompanying statement of unaudited standalone financial results of Aastamangalam Finance Limited (Formerly Upasana Finance Limited) ('the Company') for the quarter ended 30th September 2025, together with the notes thereon ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') read with SEBI circular No. CIRICFD/FAC/62/2016 dated July 5, 2016 ('the circular'). This statement is the responsibility of the Company's management and approved by the 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') read with relevant rules thereunder, as applicable and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial results based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial information Performed by the independent Auditor of the Entity' 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 results are free of material misstatement. A review of interim financial information 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder as applicable and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement or that it has not been prepared in accordance with the relevant prudential norms issued by the Reserve Bank of India in respect of income recognition, asset classification, provisioning and other related matters.

Our conclusion is not modified in respect of this matter.

For M/s. Venkat and Rangaa LLP
Chartered Accountants
FRN: 004597S



Date: 14.11.2025
Place: Chennai

T. Zameer
Partner
Membership No: 230441
UDIN: 25230441BMIPVY3522

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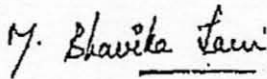
EXTRACTS OF RESOLUTION PASSED IN THE BOARD MEETING OF M/s. AASTAMANGALAM FINANCE LIMITED HELD ON 14TH DAY OF NOVEMBER 2025 AT THE REGISTERED OFFICE OF COMPANY AT NO.51, HUNTERS ROAD, CHOOLAI, CHENNAI 600112

"RESOLVED THAT the unaudited financial results for the Quarter ended September 30, 2025 in terms of regulation 33 of SEBI (LODR) Regulations, 2015 as placed before the board be and is hereby approved.

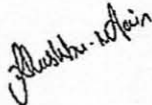
RESOLVED FURTHER THAT Ms. Bhavika Jain, Director (DIN: 07704015) Director, be and is hereby authorized to sign the same by and on behalf of the Board."

/ Certified True Copy /

For AASTAMANGALAM FINANCE LIMITED



BHAVIKA M JAIN
Director



KHUSHBU M JAIN
Director