



**ABIRAMI
FINANCIAL SERVICES
(INDIA) LIMITED**

Old.No.11, New.No.2, 2nd street
Parthasarathy Puram,
North Usman Road,
T.Nagar, Chennai – 600 017.
Phone : 044 - 4953 0954
E- mail : abi@afslindia.in
Compliance : abicompliance@afslindia.in
Website : www.afslindia.in
CIN : L65993TN1993PLC024861
GSTIN : 33AAACA3210D1ZP

Date: 28/07/2026

To
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001.

Sub: - Un-audited Financial Results for the Quarter ended 30-06-2026.

Dear Sir,

We have enclosed Un-audited Financial results, statement of Assets and Liabilities and Cash flow statement for the Quarter ended 30th June 2026 of the company together with Limited Review Report of statutory Auditor thereon pursuant to the Regulation 33(3) (a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 which was reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 28-07-2026.

This is for your information and records.

Thanking You,

Yours faithfully,

For ABIRAMI FINANCIAL SERVICES (INDIA) LIMITED

CHITRA SIVARAMAKRISHNAN

Whole-time Director

DIN: 00292725

LIMITED REVIEW REPORT ON THE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND THREE MONTHS ENDED JUNE 30, 2026 OF ABIRAMI FINANCIAL SERVICES INDIA LIMITED PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED.

TO

THE BOARD OF DIRECTORS

ABIRAMI FINANCIAL SERVICES INDIA LIMITED

Opinion

We have reviewed the accompanying unaudited financial results for the quarter ended 30th June, 2026 ("Financial Results") included in the accompanying "statement of financial results for the quarter ended 30th June, 2026" ("the statement") of **Abirami Financial Services (India) Limited** ("the Company") being submitted by the Company 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, the financial results for the quarter ended 30th June 2026:

- i. are presented in accordance with the requirements of Regulation 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 Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the quarter ended 30th June 2026.

Basis for Opinion

We conducted our review in accordance with the Standards on Auditing ("SA"s) specified under Section 143 (10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in Auditor's Responsibilities for review of the financial results for the quarter ended 30th June 2026. We are independent of the company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our review of the financial results for the quarter ended 30th June 2026 under the provisions of the Act and the Rules 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 Statement

This Statement which includes financial results is the responsibility of the Company's Board of Directors and has been approved by them. The Statement has been compiled from the related unaudited financial statements as at and for the quarter ended 30th June 2026 and interim financial information for the quarter ended 30th June 2026. This responsibility includes the preparation and presentation of the financial results for the quarter ended 30th June 2026 that give a true and fair view of the net profit and total comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Ind AS 34, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the



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Listing Regulations. This responsibility also includes maintenance of the 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 the 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 results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the respective Boards of Directors are 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 the Boards of Directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the company.

Auditor's Responsibilities for Review of the Financial Results for the quarter ended 30th June 2026

Our objectives are to obtain reasonable assurance about whether the financial results 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 review 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 results.

As part of an review 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 results, 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 control relevant to the review in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statement in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' 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 ability of the company 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 results 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 results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the company to express an opinion on the financial results.



Materiality is the magnitude of misstatements in the financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial results 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 results.

We communicate with those charged with governance of the Company regarding, among other matters, the planned scope and timing of the review and significant review 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.

Place: Chennai

Date: 28-07-2026



For TSG & Associates

Chartered Accountants

(FRN:0131335)

T.S. Gobinath
T.S.GOBINATHAN

Partner

(Membership No:025094)

UDIN: 26025094TXSHHN5924

ABIRAMI FINANCIAL SERVICES (INDIA) LIMITED
UN-Audited Financial Results for the Quarter ended June 30, 2026

(Rupees in Lacs)

Particulars	Quarter Ended			Year ended
	June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
	(Un-audited)	(Audited)	(Un-audited)	(Audited)
1. (a) Income from Operations				-
2. (a) Other Income	30.72	30.92	34.34	133.30
3.Total Income (1+2)	30.72	30.92	34.34	133.30
4. Expenditure				
Cost of Materials Consumed				-
Purchase of Stock in Trade				-
Changes in Inventories of raw material				-
Employees cost	5.50	6.36	6.25	27.09
Finance Cost	0.01	0.01	0.05	0.09
Depreciation	0.10	0.12	0.08	0.36
Other expenditure	10.85	9.51	9.53	38.53
Total Expenses	16.45	16.00	15.91	66.07
4.Profit/(loss) before tax and exceptional items (3-4)	14.27	14.92	18.43	67.23
5.Exceptional items				-
6. Profit/(loss) before tax (4 - 5)	14.27	14.92	18.43	67.23
7.Tax expenses				
Current tax	4.50	2.87	6.25	17.27
Current Tax True down - Prior Year	-	(1.25)	-	(1.25)
Deferred tax				-
Total tax Expenses	4.50	1.62	6.25	16.02
8. Profit/(loss) for the period from continuing operations (6 - 7)	9.77	13.30	12.18	51.21
9. Profit/(loss) form discontinuing operations				-
10. Tax expenses of discontinued opetaions				-
11.Profit/(loss) form discontinuing operations (after tax) (10-11)				-
12.Profit/(loss) for the period (9+12)	9.77	13.30	12.18	51.21
13.Other Comprehensive income, net of income tax				-
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 reclassified to profit or loss				-
(ii) income tax relating to items that will be reclassified to profit or loss				-
Total other comprehensice income,net of income tax				-
14.Total comprehensice income/(loss), net of income tax (13+14)	9.77	13.30	12.18	51.21
15. Paid-up equity share capital (Face value: Rs.10/- per share.)	540.00	540.00	540.00	540.00
16.Earnings per share(Rs)(not annualised)				
Basic	0.18	0.25	0.23	0.95
Dilluted				

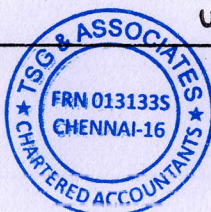
As per our report of even date
For TSG & Associates
Chartered Accountants
FRN : 013133S

T S Gobinathan
(Partner)
Membership No. 025094
Place: Chennai
Date: 26-07-2026

For Abirami Financial Services (India) Limited

Chitra
Chitra Sivaramakrishnan
Wholetime Director
DIN: 00292725

UDIN: 26025094TXSHHN5924



1. The above Financial Results for the Q/E: 30th June 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on July 28, 2026
2. Audit report issued by the Statutory Auditor in respect of Financial Results for the Q/E: 30th June 2026 was taken on record by the Board of Directors at their meeting held on July 28, 2026
3. Figures have been regrouped/reclassified wherever required.
4. Status of Investor Complaints: Pending at the beginning of quarter- Nil.
Complaints received and disposed off during the quarter- Nil.
Pending at the end of the quarter- Nil.

5. Statement of Standalone assets and liabilities for Quarter ended June 30, 2026

(Rupees in Lacs)

Particulars	As at June 30, 2026	As at March 31, 2026
Assets		
Non - Current assets		
Property, plant and equipment	2.04	1.72
Investments	114.94	94.74
Other non-current assets	4.63	1.71
	121.60	98.17
Current assets		
Cash and Cash equivalents	1,830.37	1,858.46
Other current assets	63.73	46.48
	1,894.10	1,904.93
Total -Assets	2,015.71	2,003.10
Equity and Liabilities		
Equity		
Equity share capital	540.00	540.00
Other Equity	1,424.02	1,414.25
	1,964.02	1,954.25
Non Current Liability		
Borrowings	-	-
Current Liabilities		
Other Current Liabilities	29.92	31.59
Provisions	21.77	17.27
	51.69	48.86
Total Equity and Liabilities	2,015.71	2,003.10



6. Net profit reconciliation

The reconciliation of net profit reported in accordance with the previous Indian GAAP to total comprehensive income in accordance with Ind AS for its corresponding quarter of the previous year as required by SEBI is given below:

Particulars	Standalone	
	Unaudited	Audited
	Quarter ended June 30, 2026	Year ended March 31, 2026
Net profit for the period as per GAAP	9.77	51.21
Less:		
Acturial Gain/ (Loss) on other comprehensive Income		
Net profit under IND AS (A)	9.77	51.21
Other comprehensive Income		
Transaction cost relating to buyback *		-
Other comprehensive Income (B)		-
Total Comprehensive Income for the period under IND AS (A+B)	9.77	51.21

As per our report of even date

For TSG & Associates

Chartered Accountants

FRN : 013133S

T.S. Gobinathan

T S Gobinathan

(Partner)

Membership No. 025094

Place: Chennai

Date: 28-07-2026



For Abirami Financial
Services (India) Limited

Chitra

Chitra Sivaramakrishnan

Wholetime Director

DIN: 00292725



Statement of Changes in Equity (contd.)

Statement of Changes in Equity (contd.)															
Particulars	Equity share capital	Capital reserve					Reserves and surplus			Other equity			Other comprehensive income		Total equity attributable to equity holders of the Company
		Capital reserve		Capital redemption reserve	Securities premium	Retained earnings	General reserve	Share options outstanding account	Special Economic Zone (SEZ) Re-investment Reserve (i)	Equity instruments through other comprehensive income	Other comprehensive income				
		Capital reserve	Other reserves								Effective portion of cash flow hedges	Other items of other comprehensive income / (loss)			
Balance as at April 1, 2025	540.00	-	60.00	-	-	1,333.59	50.46	-	-	-	-	-	-	1,984.04	
Impact on adoption of amendment to Ind AS 37 *	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Changes in equity for the Year Ended March 31, 2026	540.00	-	60.00	-	-	1,333.59	50.46	-	-	-	-	-	-	1,984.04	
Profit for the Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Equity instruments through other comprehensive income, net *	-	-	-	-	-	51.21	-	-	-	-	-	-	-	51.21	
Fair value changes on derivatives designated as cash flow hedge.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fair value changes on investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total comprehensive income for the year	-	-	-	-	-	51.21	-	-	-	-	-	-	-	51.21	
Buyback of equity shares ** (Refer to Note 7 & 8)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transaction cost relating to buyback *	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Amount transferred to capital redemption reserve upon buyback	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transferred to Special Economic Zone (SEZ) Re-investment Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transferred from Special Economic Zone Re-investment Reserve on utilization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transferred on account of exercise of stock options	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Shares issued on exercise of employee stock options	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Employee stock compensation expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Income tax benefit arising on exercise of stock options	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Reserves on common control transaction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Balance as at March 31, 2026	540.00	-	60.00	-	-	1,303.79	50.46	-	-	-	-	-	-	1,954.25	

Particulars	Equity share capital	Other equity										Total equity attributable to equity holders of the Company
		Capital reserve		Reserves and surplus				Other comprehensive income				
		Capital reserve	Other reserves	Capital redemption reserve	Securities premium	Retained earnings	General reserve	Share options outstanding account	Special Economic Zone (SEZ) Re-investment Reserve (1)	Equity instruments through other comprehensive	Effective portion of cash flow hedges	
Balance as at April 1, 2026	540.00	-	60.00	-	-	1,303.79	50.46	-	-	-	-	1,954.25
Impairment on adoption of amendment to Ind AS 37 ⁽²⁾	-	-	-	-	-	-	-	-	-	-	-	-
Change in equity for the quarter ended June 30, 2026	540.00	-	60.00	-	-	1,303.79	50.46	-	-	-	-	1,954.25
Profit for the quarter	-	-	-	-	-	9.77	-	-	-	-	-	-
Equity instruments through other comprehensive income: net	-	-	-	-	-	-	-	-	-	-	-	9.77
Fair value changes on derivatives designated as cash flow hedge	-	-	-	-	-	-	-	-	-	-	-	-
Fair value changes on investments	-	-	-	-	-	-	-	-	-	-	-	-
Total comprehensive income for the year	-	-	-	-	-	9.77	-	-	-	-	-	9.77
Buyback of equity shares ⁽³⁾ (Refer to Note 7 & 8)	-	-	-	-	-	-	-	-	-	-	-	-
Transaction cost relating to buyback	-	-	-	-	-	-	-	-	-	-	-	-
Amount transferred to capital redemption reserve upon buyback	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Special Economic Zone (SEZ) Re-investment Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Transferred from Special Economic Zone Re-investment Reserve on utilization	-	-	-	-	-	-	-	-	-	-	-	-
Transferred on account of exercise of stock options	-	-	-	-	-	-	-	-	-	-	-	-
Shares issued on exercise of employee stock options	-	-	-	-	-	-	-	-	-	-	-	-
Employee stock compensation expense	-	-	-	-	-	-	-	-	-	-	-	-
Income tax benefit arising on exercise of stock options	-	-	-	-	-	-	-	-	-	-	-	-
Reserves in common control transaction	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at June 30, 2026	540.00	-	60.00	-	-	1,313.56	50.46	-	-	-	-	1,964.02

ABIRAMI FINANCIAL SERVICES (INDIA) LIMITED
CASH FLOW STATEMENT FOR THE QUARTER ENDED June 30, 2026

Amount in lacs

Particulars	Quarter Ended June 30, 2026	For the year ended March 31, 2026
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit for the year	14.27	67.22
Add : Provision for Depreciation	0.10	0.36
Less: Interest on IncomeTax Refund		-
Less: Interest on Fixed Deposit	(30.23)	(129.76)
Less: Dividend from Investment	(0.05)	(0.47)
Less : Short Provision		-
Add : Excess amount - adjusted general reserve		-
Add : Taxes Provision	4.50	-
Add : Non Cash item - (Assets lost due to floods - Write off)		-
Less : Non Operating Item - (Profit on Sale of Fixed Assets)		-
Less : Non Operating Item - (Profit on Sale of Investments)	(0.44)	(2.85)
Add : Non Operating Item - (Loss on Sale of Investments)		-
Net profit before tax and extra-ordinary items	(11.85)	(65.50)
Less : Taxes Paid	-	(6.70)
Operating Profit Before Working Capital Changes	(11.85)	(72.19)
Decrease/ (Increase) in Trade and other receivables		-
Increase/ (Decrease) in Short term provisions	(4.50)	(12.05)
Increase/ (Decrease) in Other current liabilities	(1.67)	7.65
Decrease/ (Increase) in Long Term Loans & Advances		-
Increase/ (Decrease) in Trade and other Payables		-
Decrease/ (Increase) in Other current assets	(2.91)	0.00
Decrease/ (Increase) in current assets	(17.25)	32.52
Cash generated from Operations	(38.18)	(44.07)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Investment	(67.47)	(75.03)
Sale of Property, Plant & Equipment		-
Sale of Investments	47.71	88.59
Purchase of Property, Plant & Equipment	(0.42)	(1.14)
Investment in Fixed Deposit		-
Interest Received	30.23	129.76
Dividend from Investments	0.05	0.47
Net cash outflow from Investing Activities	10.10	142.65
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Decrease in Long Term Borrowings	-	-
Reserve adjusted for Dividend	-	-
Earlier Year Provision Adj	-	-
Dividend & DDT paid	-	(81.00)
Buy Back of Equity Shares	-	-
Reserve adjusted on Buy Back	-	-
(Increase)/ Decrease in Long Term Borrowings	-	-
Net cash from Financing Activities	-	(81.00)
Net Increase in cash and cash Equivalents (A+B+C)	(28.08)	17.58
Cash and Cash Equivalents at the beginning	1,858.46	1,840.88
Cash and Cash Equivalents at the end	1,830.37	1,858.46

As per our report of even date
For TSG & Associates
Chartered Accountants
FRN : 0131335

T.S. Gobinathan
(T.S. Gobinathan
(Partner)
Membership No. 025094
UDIN:
Place: Chennai
Date: 28-07-2026



For Abirami Financial Services
(India) Limited

Chitra

Chitra Sivaramakrishnan
Wholetime Director
DIN: 00292725

