



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: 23/05/2026

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

**Sub: - Audited Financial Results for the Quarter/Year ended 31st March,
2026.**

Dear Sir,

We have enclosed Audited financial results, statement of Assets and Liabilities and Cash flow statement for the Quarter/Year ended March 31, 2026 of the company together with Audit 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 Saturday, the 23rd day of May, 2026.

This is for your information and records.

Thanking You,

Yours faithfully,

For ABIRAMI FINANCIAL SERVICES (INDIA) LIMITED

CHITRA SIVARAMAKRISHNAN
Wholtime Director
DIN: 00292725



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CIN : **L65993TN1993PLC024861**
GSTIN : **33AAACA3210D1ZP**

Date: 23/05/2026

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

Sub: - Declaration with respect to Auditors Report with Unmodified Opinion for the Annual Audited Financial Results (Standalone) for the year ended March 31, 2026- Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

Pursuant to the provisions of Regulation 33(3)(d) of the Listing Regulations, we hereby declare that M/s TSG & Associates, Chartered Accountants, Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on the Audited Standalone Financial Results for the Financial Year ended March 31, 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

INDEPENDENT AUDITORS REPORT ON THE FINANCIAL RESULTS PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

TO THE BOARD OF DIRECTORS OF ABIRAMI FINANCIAL SERVICES INDIA LIMITED

Opinion

We have audited the financial results for the quarter and year ended March 31, 2026 ("Financial Results") included in the accompanying "Statement of audited Financial Results for the quarter and year ended March 31, 2026" ("the statement") of **Abirami Finance Service 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 Regulation").

In our opinion and to the best of our information and according to the explanations given to us, the financial results for the quarter and year ended March 31, 2026:

- i. are presented in accordance with the requirements of the Listing Regulations; and
- ii. give 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 for the quarter and year then March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of The Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the 'Auditor's responsibilities for the audit of the Financial Results for the quarter and year ended March 31, 2026' 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 ("the ICAI) together with the ethical requirements that are relevant to our audit of the Financial Results for the quarter and year ended March 31, 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 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 the 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 audited Financial Statement as at and for the year ended March 31, 2026 and interim financial information for the quarter ended March 31, 2026. This responsibility includes the preparation and presentation of the Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view if the net profit and total comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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 Listing regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements 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 Results that give true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial results, the Board 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 Board of Directors either intend to liquidate the company or to cease operations, or has no realistic alternative but to do so.

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

Auditors Responsibilities for the audit of Financial Results for the quarter and year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the Financial results for the quarter and year ended March 31, 2026 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. Misstatement 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 decision of users taken on the basis of these Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism 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 that of one resulting from error, as fraud may involve collusion, forgery, intentional, misrepresentation, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 and related disclosures 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 condition that may cast significant doubt 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 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 misstatement 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 work; and (ii) to evaluate the effect of any identified misstatement in the Financial Results.

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 reasonable be thought to bare on our independence, and where applicable, related safeguards.

Other matter

The statement includes the results for the quarter ended March 31, 2026 and March 31, 2025 being the balancing figures between audited figures in respect of the full financial years respectively and the nine months figures of the relevant financial years, which are subject to limited review by us.

For TSG & Associates

Chartered Accountants

FRN: 013133S

T. S. Gobinathan

T S Gobinathan

Partner

Membership No. 025094

UDIN: 26025094WOJEDE2259

Place: Chennai

Date: May23, 2026



ABIRAMI FINANCIAL SERVICES (INDIA) LIMITED
Audited Financial Results for the Quarter ended March 31, 2026

(Rupees in Lacs)

Particulars	3 months	Preceding	Corresponding	Year	Year
	ended	3 months ended	3 months ended	ended	ended
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	(Audited)	(Un-audited)	(Audited)	(Audited)	(Audited)
1. (a) Income from Operations	-	-	-	-	-
2. (a) Other Income	30.92	33.67	31.44	133.30	144.62
3. Total Income (1+2)	30.92	33.67	31.44	133.30	144.62
4. Expenditure					
Cost of Materials Consumed	-	-	-	-	-
Purchase of Stock in Trade	-	-	-	-	-
Changes in Inventories of raw material	-	-	-	-	-
Employees cost	6.36	7.47	6.30	27.09	26.36
Finance Cost	0.01	0.03	0.00	0.09	0.52
Depreciation	0.12	0.08	0.14	0.36	0.50
Other expenditure	9.51	11.27	9.01	38.53	36.82
Total Expenses	16.00	18.85	15.45	66.07	64.20
4. Profit/(loss) before tax and exceptional items (3-4)	14.92	14.82	15.99	67.23	80.42
5. Exceptional Items	-	-	-	-	-
6. Profit/(loss) before tax (4 - 5)	14.92	14.82	15.99	67.23	80.42
7. Tax expenses					
Current tax	2.87	3.80	5.00	17.27	20.00
Current Tax True down - Prior Year	(1.25)	-	-	(1.25)	2.73
Deferred tax	-	-	-	-	-
Total tax Expenses	1.62	3.80	5.00	16.02	22.73
8. Profit/(loss) for the period from continuing operations (6 - 7)	13.30	11.02	10.99	51.21	57.69
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)	13.30	11.02	10.99	51.21	57.69
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 comprehensive income net of income tax	-	-	-	-	-
14. Total comprehensive income/(loss), net of Income tax (13+14)	13.30	11.02	10.99	51.21	57.69
15. Paid-up equity share capital (Face value: Rs.10/- per share.)	540.00	540.00	540.00	540.00	540.00
16. Earnings per share(Rs)(not annualised)					
Basic	0.25	0.20	0.20	0.95	1.07
Diluted	-	-	-	-	-

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

T.S. Gobinathan
T.S. Gobinathan
(Partner)
Membership No. 025094
Place: Chennai
Date: May 23, 2026



For Abirami Financial Services (India) Limited

Chitra

Chitra Sivaramakrishnan
Wholetime Director
DIN: 00292725

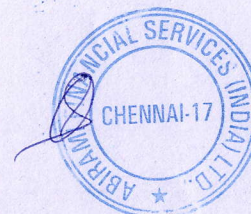


UDIN: 26025094W0JEDF 2259

1. The above Financial Results for the Q/E: 31st March 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 23, 2026
2. Audit report issued by the Statutory Auditor in respect of Financial Results for the Q/E: 31st March 2026 was taken on record by the Board of Directors at their meeting held on May 23, 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 March 31, 2026

Particulars	(Rupees in Lacs)	
	As at March 31, 2026	As at March 31, 2025
Assets		
<u>Non - Current assets</u>		
Property, plant and equipment	1.72	0.93
Investments	94.74	105.46
Other non-current assets	1.71	1.72
	98.17	108.11
<u>Current assets</u>		
Cash and Cash equivalents	1,858.46	1,840.88
Other current assets	46.48	78.99
	1,904.93	1,919.87
Total -Assets	2,003.10	2,027.98
<u>Equity and Liabilities</u>		
<u>Equity</u>		
Equity share capital	540.00	540.00
Other Equity	1,414.25	1,444.04
	1,954.25	1,984.04
<u>Non Current Liability</u>		
Borrowings	-	-
<u>Current Liabilities</u>		
Other Current Liabilities	31.59	23.93
Provisions	17.27	20.00
	48.86	43.93
Total Equity and Liabilities	2,003.10	2,027.98



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		
	Audited Quarter ended March 31, 2026	Audited Quarter ended March 31, 2025	Audited Year ended March 31, 2025
Net profit for the period as per GAAP	13.30	10.99	57.69
Less:			
Actuarial Gain/ (Loss) on other comprehensive Income			
Net profit under IND AS (A)	13.30	10.99	57.69
Other comprehensive Income			
Transaction cost relating to buyback *	-	-	-
Other comprehensive Income (B)	-	-	-
Total Comprehensive Income for the period under IND AS (A+B)	13.30	10.99	57.69

As per our report of even date

For TSG & Associates
Chartered Accountants
FRN : 013133S

T.S. Gobinathan

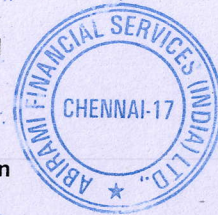
T S Gobinathan
(Partner)
Membership No. 025094
Place: Chennai
Date: May 23, 2026



For Abirami Financial
Services (India) Limited

Chitra

Chitra Sivaramakrishnan
Wholetime Director
DIN: 00292725



ABIRAMI FINANCIAL SERVICES (INDIA) LIMITED
CASH FLOW STATEMENT FOR THE QUARTER ENDED 31st March, 2026

Amount in lacs

Particulars	For the period ended 31.03.2026	For the period ended 31.03.2025
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit After Tax	67.23	80.42
Add : Provision for Depreciation	0.36	0.50
Less: Interest on IncomeTax Refund	-	(0.11)
Less: Interest on Fixed Deposit	(129.76)	(133.91)
Less: Dividend from Investment	(0.47)	(0.71)
Less : Short Provision	-	-
Add : Excess amount - adjusted general reserve	-	-
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)	(2.85)	(21.01)
Add : Non Operating Item - (Loss on Sale of Investments)	-	-
Net profit before tax and extra-ordinary items	(65.49)	(74.82)
Less : Taxes Paid	(6.70)	(10.35)
Operating Profit Before Working Capital Changes	(72.18)	(85.17)
Decrease/ (Increase) in Trade and other receivables	-	-
Increase/ (Decrease) in Short term provisions	(12.05)	(20.69)
Increase/ (Decrease) in Other current liabilities	7.65	8.26
Decrease/ (Increase) in Long Term Loans & Advances	-	-
Increase/ (Decrease) in Trade and other Payables	-	-
Decrease/ (Increase) in Current Investment	-	-
Decrease/ (Increase) in Other current assets	0.00	(0.03)
Decrease/ (Increase) in current assets	32.52	47.32
Cash generated from Operations	(44.06)	(50.31)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Investment	(75.03)	(216.84)
Sale of Property, Plant & Equipment	-	-
Sale of Investments	88.59	221.74
Purchase of Property, Plant & Equipment	(1.14)	(0.70)
Investment in Fixed Deposit	-	-
Interest Received	129.76	134.03
Dividend from Investments	0.47	0.71
Net cash outflow from Investing Activities	142.65	138.93
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Decrease in Long Term Borrowings	-	-
Reserve adjusted for Dividend	-	-
Earlier Year Provision Adj	-	-
Dividend & DDT paid	(81.00)	(135.00)
Buy Back of Equity Shares	-	0.24
Reserve adjusted on Buy Back	-	-
(Increase)/ Decrease in Long Term Borrowings	-	-
Net cash from Financing Activities	(81.00)	(134.76)
Net Increase in cash and cash Equivalents (A+B+C)	17.59	(46.15)
Cash and Cash Equivalents at the beginning	1,840.88	1,887.02
Cash and Cash Equivalents at the end	1,858.47	1,840.88

As per our report of even date

For TSG & Associates

Chartered Accountants

FRN : 0131335

T.S. Gobinathan

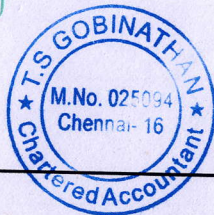
T S Gobinathan

(Partner)

Membership No. 025094

Place: Chennai

Date: May 23, 2026



For Abirami Financial Services
(India) Limited

Chitra

Chitra Sivaramakrishnan

Wholetime Director

DIN: 00292725



Statement of Changes in Equity (contd.)

Particulars	Equity share capital	Other equity											Total equity attributable to equity holders of the Company	
		Reserves and surplus				Other equity								
		Capital reserve	Capital reserve	Capital redemption reserve	Securities premium	Retained earnings	General reserve	Share options outstanding	Special Economic Zone	Equity instruments through	Effective portion of cash flow hedges	Other income items of other compreh		
Capital reserve	Other reserves													
Balance as at April 1, 2024	5,40,00,000.00	-	-	60,00,000.00	-	14,10,65,904.00	50,45,627.00	-	-	-	-	-	-	20,61,11,531.00
Impact on adoption of amendment to Ind AS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Changes in equity for the Year Ended March 31, 2025	-	-	60,00,000.00	-	14,10,65,904.00	50,45,627.00	-	-	-	-	-	-	-	20,61,11,531.00
Profit for the Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equity instruments through other	-	-	-	-	57,69,018.88	-	-	-	-	-	-	-	-	57,69,018.88
comprehensive Fair Value changes on derivatives designated as cash flow hedge	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fair value changes on investments.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total comprehensive income for the year	-	-	-	-	57,69,018.88	-	-	-	-	-	-	-	-	57,69,018.88
Buyback of equity shares ** (Refer to Transaction cost relating to buyback)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amount transferred to capital redemption reserve upon buyback	-	-	-	-	23,600.00	-	-	-	-	-	-	-	-	23,600.00
Transferred on account of exercise of Shares issued on exercise of employee compensation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee stock compensation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Income tax benefit arising on exercise of Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at March 31, 2025	5,40,00,000.00	-	-	60,00,000.00	-	13,33,58,522.88	50,45,627.00	-	-	-	-	-	-	(1,35,00,000.00)
														19,84,04,150.00

Statement of Changes in Equity (contd.)

Particulars	Equity share capital	Other equity											Total equity attributable to equity holders of the Company				
		Reserves and surplus			Other comprehensive income				Special Economic Zone	Share options outstanding	General reserve	Retained earnings		Equity instruments through	Effective portion of cash flow hedges	Other items of other compreh	
		Capital reserve		Capital redemption reserve	Securities premium	Retained earnings	General reserve	Share options outstanding									Special Economic Zone
		Capital reserve	Other reserves														
Balance as at April 1, 2025	5,40,00,000.00	-	60,00,000.00	-	-	13,33,58,522.88	50,45,627.00	-	-	-	-	-	-	-	-	19,84,04,149.88	
Impact on adoption of amendment to Ind AS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Changes in equity for the Year Ended March 31, 2026	5,40,00,000.00	-	60,00,000.00	-	-	13,33,58,522.88	50,45,627.00	-	-	-	-	-	-	-	-	19,84,04,149.88	
Profit for the Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Equity instruments through other	-	-	-	-	-	51,20,723.21	-	-	-	-	-	-	-	-	-	51,20,723.21	
Fair value changes on derivatives designated	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fair value changes on investments.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total comprehensive income for the year	-	-	-	-	-	51,20,723.21	-	-	-	-	-	-	-	-	-	51,20,723.21	
Buyback of equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transaction cost relating to buyback *	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Amount transferred to capital redemption transferred on	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
account of exercise of	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Shares issued on	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Employee stock compensation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Income tax benefit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Reserves on common control transaction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	(81,00,000.00)	-	-	-	-	-	-	-	-	-	(81,00,000.00)	
Balance as at March 31, 2026	5,40,00,000.00	-	60,00,000.00	-	-	13,03,79,246.09	50,45,627.00	-	-	-	-	-	-	-	-	19,54,24,873.00	