AASTAMANGALAM FINANCE LIMITED

CIN: L65191TN1985PLC011503
Regd off: No.51 Hunters Road, Choolai, Chennai 600112
E-mail: upasana_shares@yahoo.com
Scrip Code: 511764, ISIN: INE819K01014

13/11/2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Mumbai - 400 001

Dear Sir/Madam

Sub: Outcome of Board Meeting

Pursuant to regulation 30, 33 and other applicable regulations of SEBI (LODR) Regulations, 2015, we hereby inform that the Board of Directors at their meeting held on 13.11.2026 have considered the following among other business

a) Unaudited financial results for the quarter / half year ended 30.09.2026
b) Limited review report.

The meeting commenced at 6.00 P.M. and concluded at 8.15 P.M.

Thanking You
Yours Faithfully,

For **AASTAMANGALAM FINANCE LIMITED**

M. Bhavika Jain

BHAVIKA JAIN
Director
DIN: 07704015

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: L65191TN1985PLC011503

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER 2026

(Rs. In Lakhs)

S.No	Particulars	Quarter Ended			Half Year Ended		Previous Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Revenue From Operations						
	a) Interest Income	171.45	427.35	362.10	598.80	833.03	1,716.42
	b) Others	-	-	-	-	-	1.23
I	**Total Revenue from operations**	**171.45**	**427.35**	**362.10**	**598.80**	**833.03**	**1,717.65**
II	Other Income	-	-	-	-	-	-
III	**Total Income (I+II)**	**171.45**	**427.35**	**362.10**	**598.80**	**833.03**	**1,717.65**
	Expenses						
	a) Finance Costs	(28.01)	74.82	57.18	46.81	114.17	400.21
	b) Impairment of financial instruments	-	-	-	-	-	-
	c) Employee Benefit Expenses	12.23	6.49	4.72	18.72	10.99	21.75
	d) Depreciation and amortisation expenses	0.14	0.25	0.13	0.39	0.27	0.53
	e) Other Expenses	14.04	6.69	8.05	20.73	17.19	56.80
	f) Statutory Provision on Loan Assets	470.23	4.75	(39.95)	474.98	(40.70)	(35.55)
IV	**Total Expenses**	**468.63**	**93.00**	**30.13**	**561.63**	**101.91**	**443.75**
V	Profit / (loss) before exceptional items and tax (III-IV)	(297.18)	334.36	331.97	37.18	731.12	1,273.90
VI	Exceptional Items	-	-	-	-	-	-
VII	**Profit/(loss) before tax (V -VI)**	**(297.18)**	**334.36**	**331.97**	**37.18**	**731.12**	**1,273.90**
VIII	**Tax Expense**						
	a) Current Year	-	84.16	93.80	-	184.02	329.59
	b) Deferred Tax	-	-	-	-	-	-
IX	**Profit / (loss) for the period from continuing operations(VII-VIII)**	**(297.18)**	**250.20**	**238.17**	**37.18**	**547.10**	**944.31**
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) (Comprising Profit (Loss) and other Comprehensive Income for the period)**	**(297.18)**	**250.20**	**238.17**	**37.18**	**547.10**	**944.31**
XII	**Earnings per equity share Face vale of Rs.10 Each Fully Paidup (Quarter not annualised)**						
	a) Basic **	(1.91)	1.61	1.53	0.87	12.79	6.08
	b) Diluted **	(1.91)	1.61	1.53	0.87	12.79	6.08

For AASTAMANGALAM FINANCE LIMITED

M. Bhavika Jain

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 ASSETS AND LIABILITIES (STANDALONE)

(Rs. In Lakhs)

Particulars	As on 30.09.2026	As on 30.09.2025	As on 31.03.2026
	Unaudited	Unaudited	Audited
ASSETS			
1) Financial Assets			
a) Cash and cash equivalents	2,084.30	3,715.46	2,237.08
b) Bank Balance other than (a) above			
c) Derivative financial instruments			
d) Receivables			
i. Trade Receivables			
ii. Other Receivables	128.80	15.22	83.20
e) Loans	11,770.00	9,572.42	11,562.13
f) Investments			
g) Other Financial assets	3.80	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	1.89	2.30	2.03
g) Capital work-in-progress			
h) Intangible assets under development			
i) Goodwill			
j) Other Intangible assets	0.09	0.01	0.01
k) Other non-financial assets		-	-
Total Assets	**13,988.88**	**13,308.91**	**13,887.96**

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	4.41	107.49	5.67
c) Debt Securities			
d) Borrowings (Other than Debt Securities)	5,057.11	5,045.11	5,045.11
e) Deposits			
f) Subordinated Liabilities			
g) Other financial liabilities	269.28	-	373.52
2) Non-Financial Liabilities			
a) Current tax liabilities (Net)	-	194.27	28.06
b) Provisions	234.57	(44.39)	55.08
c) Deferred tax liabilities (Net)			
d) Other non-financial liabilities	36.58	62.72	30.26
EQUITY			
a) Equity Share capital	1,553.73	1,553.73	1,553.73
b) Other Equity	6,833.21	6,389.99	6,796.53
Total Liabilities and Equity	**13,988.88**	**13,308.91**	**13,887.96**

NOTE:

1 The above financial results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 13th November 2026.

3 The above financial results for the quarter ended 30th September 2026 have been subjected to audit by the Statutory Auditors.

3 The Company deals only with Financing Activities and hence Ind AS -108 relating to "Operating Segments" is not applicable.

4 The figures of the corresponding year have been regrouped/rearranged, wherever required, to confirm to current year figures as the case may be.

5 The results of the Company are available on the website of the stock exchange viz. BSE Ltd (www.bseindia.com).

On behalf of the board of directors
For Aastamangalam Finance Limited

M. Bhavika Jain

Bhavika M Jain
Director

Place : Chennai
Date : 13.11.2026

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CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER 2026

(Rs. In Lakhs)

PARTICULARS	Year Ended	
	30.09.2026	31.03.2026
A. Cash Flow From Operating Activities:		
Net Profit before tax	37.18	1,273.90
Adjustments for:		
Statutory Provision of Loan Assets	474.98	(35.55)
Interest Paid	46.81	400.21
Depreciation	0.39	0.53
Operating Profit before Extraordinary items & Working Capital changes:	**559.36**	**1,639.10**
Adjustments For Changes in Working Capital :		
Loans and Advances and other current assets	(253.77)	240.86
Other Current Liabilities and Provisions	(423.22)	214.20
	(117.63)	**2,094.16**
Less: Provision for Direct Taxes	-	329.59
Net Cash Flow From/(used in) Operating Activities (a)	**(117.63)**	**1,764.57**
B. Cash Flow From Investing Activities:		
Purchase on fixed assets	(0.33)	-
Net Cash Flow From/(used in) Investing Activities (b)	**(0.33)**	**-**
C. Cash Flow From Financing Activities:		
Inter Corporate Deposits	12.00	600.00
Interest Paid	(46.81)	(400.21)
Net Fash Flow From/(used in) Financing Activities (c)	**(34.81)**	**199.79**
Net Increase/(decrease) In Cash And Cash Equivalents (a+b+c)	(152.77)	1,964.36
Cash and cash equivalents at the beginning of the Period	2,237.08	272.72
Cash and cash equivalents at the end of the Period	2,084.30	2,237.08

On behalf of the board of directors
For Aastamangalam Finance Limited

M. Bhavika Jain

Bhavika M Jain
Director

Place : Chennai
Date : 13.11.2026

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 2026, 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.

VENKAT AND RANGAA LLP
VALASARAVAKKAM
CHENNAI
600087
CHARTERED ACCOUNTANTS

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



T.Zameer
Partner
Membership No: 230441
UDIN: 26230441TKHPBV3220

Date: 13.11.2026
Place: Chennai

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EXTRACTS OF RESOLUTION PASSED BY THE BOARD OF DIRECTORS OF M/s. AASTAMANGALAM FINANCE LIMITED HELD AT THE REGISTERED OFFICE OF THE COMPANY AT NO.51, HUNTERS ROAD, CHOOLAI, CHENNAI – 600112 ON FRIDAY, 13TH NOVEMBER 2026.

"RESOLVED THAT the unaudited financial results for the quarter ended 30th September 2026 in terms of Regulation 33 of SEBI (LODR) Regulations, 2015 as placed at this meeting be and is hereby approved and taken on record and Ms. Bhavika M Jain, Director, be and is hereby authorized to sign the same on behalf of the Board."

// CERTIFIED TRUE COPY //

For AASTAMANGALAM FINANCE LIMITED



KHUSHBU M JAIN
Director