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: 11/11/2026

To

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai - 400 001.

Sub: - Un-audited Financial Results for the Quarter/Half year ended 30-09-2026.

Dear Sir,

We have enclosed Un-audited Financial results, statement of Assets and Liabilities and Cash flow statement for the Quarter/half year ended 30th September 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 11-11-2026.

This is for your information and records.

Thanking You,

Yours faithfully,

For ABIRAMI FINANCIAL SERVICES (INDIA) LIMITED

CHITRA SIVARAMAKRISHNAN

Digitally signed by CHITRA SIVARAMAKRISHNAN
Date: 2026.11.11 16:53:50 +05'30'

CHITRA SIVARAMAKRISHNAN

Whole-time Director

DIN: 00292725

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

TO

THE BOARD OF DIRECTORS

ABIRAMI FINANCIAL SERVICES INDIA LIMITED

Opinion

We have reviewed the accompanying unaudited financial results for the quarter ended 30th September, 2026 ("Financial Results") included in the accompanying "statement of financial results for the quarter ended 30st September, 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 September 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 September 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 September 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 September 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 September 2026 and interim financial information for the quarter ended 30th September 2026. This responsibility includes the preparation and presentation of the financial results for the quarter ended 30th September 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

T.S GOBINATHAN M.No. 025094 Chennai- 16 Chartered Accountant

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 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 September 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.

T.S GOBINATHAN M.No 025094 Chennai-16

- 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.

For TSG & Associates

Chartered Accountants

(FRN:013133S)

T.S.GOBINATHAN
M.No. 025094
Chennai- 16
Chartered Accountant

Place: Chennai

Date: 11th November 2026

T.S.GOBINATHAN

Partner

(Membership No:025094)

UDIN: 26025094EQCBHK9629

ABIRAMI FINANCIAL SERVICES (INDIA) LIMITED

Un-audited Financial Results for the Quarter ended September 30, 2026

(Rupees in Lacs)

Particulars	Quarter Ended			Half -Year Ended		Year Ended
	September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	31-03-2026
	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1. (a) Income from Operations	-	-	-			
2. (a) Other Income	44.23	30.72	34.38	74.95	68.72	133.30
3.Total Income (1+2)	44.23	30.72	34.38	74.95	68.72	133.30
4. Expenditure						
Cost of Materials Consumed	-	-	-	-	-	-
Purchase of Stock in Trade	-	-	-	-	-	-
Changes in inventories of raw material	-	-	-	-	-	-
Employees cost	6.40	5.50	7.01	11.90	13.26	27.09
Finance Cost	-	0.01	0.01	0.01	0.06	0.09
Depreciation	0.12	0.10	0.08	0.22	0.16	0.36
Other expenditure	10.36	10.85	8.23	21.21	17.76	38.53
Total Expenses	16.88	16.45	15.33	33.34	31.24	66.07
4.Profit/(loss) before tax and exceptional items (3-4)	27.35	14.27	19.05	41.61	37.48	67.23
5.Exceptional Items	-	-	-		-	-
6. Profit/(loss) before tax (4 - 5)	27.35	14.27	19.05	41.61	37.48	67.23
7.Tax expenses						
Current tax	5.68	4.50	4.35	10.18	10.60	17.27
Deferred tax	-	-	-		-	(1.25)
Total tax Expenses	5.68	4.50	4.35	10.18	10.60	16.02
8. Profit/(loss) for the period from continuing operations (6 - 7)	21.67	9.77	14.70	31.43	26.88	51.22
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 (8+11)	21.67	9.77	14.70	31.43	26.88	51.22
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 reclassifed to profit or loss	-	-	-		-	-
b(i)items that will be reclassifed to profit or loss						
(ii) income tax relating to items that will be reclassifed to profit or loss	-	-	-		-	-
	-	-	-		-	-
Total other comprehensice income,net of income tax	-	-	-	-	-	-
14.Total comprehensice income/(loss), net of income tax (13+14)	21.67	9.77	14.70	31.43	26.88	51.22
15. Paid-up equity share capital (Face value: Rs.10/- per share.)	540.00	540.00	540.00	540.00	540.00	540.00
16.Earnings per share(Rs)(not annualised) Basic Dilluted	0.40	0.18	0.27	0.58	0.50	0.95

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: 11-11-2026

T.S. GOBINATHAN M No. 025094 Chennai- 16 Chartered Accountant

UDIN: 26025094EQCBHK9629

For Abirami Financial Services (India) Limited

Chitras

S.Chitra
Whole Time Director
DIN- 00292725

ABIRAMI FINANCIAL SERVICES (INDIA) LTD CHENNAI-17

Abirami Financial Services (India) Limited

Statement of Changes in Equity (c Un-audited Financial Results for the Quarter ended September 30, 2026 **(Rupees in Lacs)**

Particulars	Equity share capital	Other equity											Total equity attributable to equity holders of the Company
		Reserves and surplus								Other comprehensive income			
		Capital reserve		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 income	Effective portion of cash flow hedges	Other items of other comprehensive income / (loss)	
		Capital reserve	Other reserves										
Balance as at April 1, 2026	540.00	-	-	60.00	-	1,303.80	50.46	-	-	-	-	-	1,954.26
Impact on adoption of amendment to Ind AS 37 #	-	-	-	-	-	-	-	-	-	-	-	-	-
	540.00	-	-	60.00	-	1,303.80	50.46	-	-	-	-	-	1,954.26
Changes in equity for the quarter ended September 30, 2026	-	-	-	-	-	-	-	-	-	-	-	-	-
Profit for the Half Year	-	-	-	-	-	31.43	-	-	-	-	-	-	31.43
Equity instruments through other comprehensive income, net *	-	-	-	-	-	-	-	-	-	-	-	-	-
Fair value changes on derivatives designated as cash flow hedge.	-	-	-	-	-	-	-	-	-	-	-	-	-
Fair value changes on investments.	-	-	-	-	-	-	-	-	-	-	-	-	-
Total comprehensive income for the half year	-	-	-	-	-	**31.43**	-	-	-	-	-	-	**31.43**
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	-	-	-	-	-	(81.00)	-	-	-	-	-	-	(81.00)
Balance as at September 30, 2026	540.00	-	-	60.00	-	1,254.23	50.46	-	-	-	-	-	1,904.69

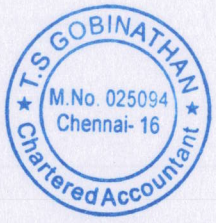
T.S GOBINATHAN
M.No. 025094
Chennai- 16
Chartered Accountant

Abirami Financial Services (India) Limited

Statement of Changes in Equity

(Rupees in Lacs)

Particulars	Equity share capital	Other equity										Total equity attributable to equity holders of the Company
		Reserves and surplus							Other comprehensive income			
		Capital reserve		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 income	Effective portion of cash flow hedges	Other items of other comprehensive income / (loss)	
		Capital reserve	Other reserves										
Balance as at April 1, 2025	540.00	-	-	60.00	-	1,333.59	50.46	-	-	-	-	-	1,984.04
Changes in equity for the year ended March 31, 2026													
Profit for the year	-	-	-	-	-	51.22	-	-	-	-	-	-	51.22
Equity instruments through other comprehensive income, net *	-	-	-	-	-	-	-	-	-	-	-	-	-
Fair value changes on derivatives designated as cash flow hedge.	-	-	-	-	-	-	-	-	-	-	-	-	-
Fair value changes on derivatives designated as cash flow hedge	-	-	-	-	-	-	-	-	-	-	-	-	-
Total comprehensive income for the year	-	-	-	-	-	51.22	-	-	-	-	-	-	51.22
Buyback of equity shares	-	-	-	-	-	-	-	-	-	-	-	-	-
Transaction cost relating to buyback *	-	-	-	-	-	-	-	-	-	-	-	-	-
Amount transferred to capital redemption reserve upon buyback	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	(81.00)	-	-	-	-	-	-	(81.00)
Balance as at March 31, 2026	540.00	-	-	60.00	-	1,303.80	50.46	-	-	-	-	-	1,954.26



1. The above Financial Results for the Q/E: September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 11-11-2026

2. The Limited Review report issued by the Statutory Auditor in respect of Financial Results for the Q/E:September 30, 2026 was taken on record by the Board of Directors at their meeting held on 11-11-2026

3. Figures have been regrouped/reclassified wherever required. Un-audited Financial Results for the Quarter ended September 30, 2026

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 liabilites

(Rupees in Lacs)

Particulars	As at September 30, 2026	As at September 30, 2025	As at March 31, 2026
Assets			
Non - Current assets			
Property,plant and equipment	1.92	0.77	1.72
Investments	146.80	92.14	94.74
Other non-current assets	3.38	3.43	1.71
	152.10	96.34	98.17
Current assets			
Cash and Cash equivalents	1,760.63	1,835.25	1,858.46
Other current assets	64.57	71.41	46.48
	1,825.20	1,906.66	1,904.93
Total -Assets	**1,977.31**	**2,003.00**	**2,003.10**
Equity and Liabilites			
Equity			
Equty share capital	540.00	540.00	540.00
Other Equity	1,364.68	1,389.92	1,414.25
	1,904.68	1,929.92	1,954.25
Non Current Liability			
Borrowings	-	-	-
Current Liabilities			
Other Current Liabilities	45.18	42.48	31.59
Provisions	27.45	30.60	17.27
	72.63	73.08	48.86
Total Equity and Liabilities	**1,977.31**	**2,003.00**	**2,003.10**
	0.00	-	0.00

6. Net profit reconcilation

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

(Rupees in Lacs)

Particulars	Standalone		
	Unaudited		Audited
	Quarter ended September 30, 2026	Quarter ended September 30, 2025	Year ended 31.03.2026
Net profit for the period as per GAAP	21.67	14.70	51.22
Less:			
Acturial Gain/ (Loss) on other comprehensive Income			
Net profit under IND AS (A)	**21.67**	**14.70**	**51.22**
Other comprehensive Income			
Transaction cost relating to buyback *	-	-	-
Transaction cost relating to Dividend			-
Other comprehensive Income (B)	-	-	-
Total Comprehensive Income for the period under IND AS (A+B)	**21.67**	**14.70**	**51.22**

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: 11-11-2026

T.S GOBINATHAN M.No. 025094 Chennai- 16 Chartered Accountant

For Abirami Financial Services (India) Limited

Chitra

S.Chitra
Whole Time Director
DIN- 00292725

ABIRAMI FINANCIAL SERVICES (INDIA) LTD. CHENNAI-17

ABIRAMI FINANCIAL SERVICES (INDIA) LIMITED

CASH FLOW STATEMENT FOR THE QUARTER ENDED September 30, 2026

Amount in lacs

Particulars	Half-Year Ended September 30, 2026	Half-Year Ended September 30, 2025	For the year ended 31.03.2026
A. CASH FLOW FROM OPERATING ACTIVITIES :			
Net Profit before Tax	41.61	37.48	67.23
Add : Provision for Depreciation	0.22	0.16	0.36
Less: Interest on IncomeTax Refund			-
Less: Interest on Fixed Deposit	(60.24)	(66.15)	(129.76)
Less: Dividend from Investment	(0.39)	(0.06)	(0.47)
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)	(14.31)	(2.50)	(2.85)
Add : Non Operating Item - (Loss on Sale of Investments)	-	-	-
Net profit before tax and extra-ordinary items	(33.11)	(31.07)	(65.49)
Less : Taxes Paid	(5.10)	-	(6.70)
Operating Profit Before Working Capital Changes	**(38.21)**	**(31.07)**	**(72.19)**
Decrease/ (Increase) in Trade and other receivables	-	-	-
Increase/ (Decrease) in Short term provisions	-	-	(12.05)
Increase/ (Decrease) in Other current liabilities	13.59	18.54	7.65
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	(14.66)	5.87	-
Decrease/ (Increase) in current assets	-	-	32.52
Cash generated from Operations	**(39.28)**	**(6.66)**	**(44.07)**
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Investment	(162.89)	(63.29)	(75.03)
Sale of Property, Plant & Equipment	-	-	-
Sale of Investments	125.13	79.11	88.59
Purchase of Property, Plant & Equipment	(0.42)	-	(1.14)
Investment in Fixed Deposit	-	-	-
Interest Received	60.24	66.15	129.76
Dividend from Investments	0.39	0.06	0.47
Net cash outflow from Investing Activities	**22.45**	**82.03**	**142.65**
C. CASH FLOW FROM FINANCING ACTIVITIES:			
Decrease in Long Term Borrowings	-	-	-
Dividend & DDT paid	(81.00)	(81.00)	(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)**	**(81.00)**	**(81.00)**
Net Increase in cash and cash Equivalents (A+B+C)	**(97.83)**	**(5.63)**	**17.58**
Cash and Cash Equivalents at the beginning	**1,858.46**	**1,840.88**	**1,840.88**
Cash and Cash Equivalents at the end	**1,760.63**	**1,835.25**	**1,858.46**

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

T S Gobinathan
(Partner)
Membership No. 025094

Place:Chennai
Date: 11-11-2026

T.S GOBINATHAN ★ M.No. 025094 Chennai- 16 ★ Chartered Accountant

For Abirami Financial Services (India) Limited

S.Chitra
Whole Time Director
DIN- 00292725

ABIRAMI FINANCIAL SERVICES (INDIA) LTD. ★ CHENNAI-17