



**ABIRAMI
FINANCIAL SERVICES
(INDIA) LIMITED**

New No.2, Old No.11,
2nd Street, Parthasarathypuram,
North Usman Road,
T. Nagar, Chennai - 600 017.
Phone : 044-49530954
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Webstie : www.afslindia.in
CIN : L65993TN1993PLC024861
GSTIN : 33AAACA3210D1ZP
Date:28/07/2025

To

BSE Limited

PhirozeJeejeebhoy Towers,

Dalal Street, Mumbai – 400 001.

Sub : Outcome of Board Meeting held on 28-07-2025

Ref : Scrip Code: 511756

Dear Sir(s),

With reference to the captioned subject and as per the provisions of Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, outcome of board meeting held on 28-07-2025 is as under:

Business transacted at the meeting: -

Sl.	Particulars	Resolution passed (Yes/No)	Approval given by
1	To take Note of Audit Committee Report as on 30-06-2025	Yes	All directors
2	To Consider and approve Un Audited financial results for the quarter ended 30-06-2025	Yes	All directors
3	To take on record the Limited Review Report of the Statutory Auditor for the quarter ended 30-06-2025	Yes	All directors
4	To take note of the Internal Audit Report for the quarter ended 30-06-2025	Yes	All directors
5	To take on record a)the Reconciliation of Share Capital Audit report for the Quarter ended 30-06-2025 certified by Practicing Company Secretary.	Yes	All directors



	b)the shareholding pattern as on 30-06-2025 submitted to BSE.		
6	To consider and recommend dividend, 15%, on equity shares for the financial year ended 31-03-2025	Yes	All directors
7	To consider and adopt the Director's Report along with its annexures for the financial year ended 31-03-2025	Yes	All directors
8	To take on record the Secretarial Audit Report issued by M/s. Porselvam and Associates for the financial year ended 31-03-2025	Yes	All directors
9	To consider and appoint Ms. SindhujaPorselvam, Peer Reviewed Practicing Company Secretary (Mem No. 44831; CP 23622; Peer Review No. 5912/2024), Proprietor of Porselvam and Associates (Firm Registration No. S2021TN811500) as Secretarial Auditors of the Company for a term of 5 (five) consecutive years and to fix their remuneration	Yes	All directors
10	To consider retirement by rotation and reappointment of Mrs. Muthulakshmi Ganesh, retiring Director	Yes	All directors
11	To consider continuation of directorship of Mr. K.V. Aiyappan, who has attained the age of 75 years.	Yes	All directors
12	To consider and reappoint Mrs. ChitraSivaramakrishnan as a Whole-Time Director of the Company	Yes	All directors
13	Date of Annual General Meeting- The 32 nd Annual General Meeting of the company will be held through Video Conferencing ("VC")/Other Audio Visual Means ["OAVM"] on Thursday 4 th September, 2025 at 11.00 A.M. IST	Yes	All directors
14	To consider and approve closure of Register of Members and to fix the cut-off date for remote e-voting	Yes	All directors
15	To appoint Ms. SindhujaPorselvam, Peer Reviewed Practicing Company Secretary (Mem No. 44831; CP 23622; Peer Review No. 5912/2024), Proprietor of Porselvam and Associates (Firm Registration No. S2021TN811500) as the	Yes	All directors



	Scrutinizer for the 32nd Annual General Meeting of the Company		
16	To consider alteration of the Main Objects Clause in the Memorandum of Association of the Company	Yes	All directors
17	Other Business: (i) To consider and authorize the publication of the notice for the Special Window for re-lodgement of transfer requests of physical shares in newspapers. (ii) Transfer of unclaimed dividend and shares to IEPF and related matters.	Yes	All directors

In this regard, please find enclosed the following:

1. The Standalone un-audited Financial Results for the quarter ended 30th June, 2025 along with reports of the auditors.
2. The additional information under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, is given as Annexure A.

The Meeting of the Board of Directors commenced at 10:00 Hrs and concluded at 14:30 Hrs.

You are requested to kindly take the same on record and disseminate.

Thanking you,

Yours faithfully,

For ABIRAMI FINANCIAL SERVICES (INDIA) LIMITED,

Chitra

Chitra Sivaramakrishnan

Wholetime Director

DIN: 00292725



ANNEXURE A

I. Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024:

S. No.	Particulars	Details
1.	Reason for Change Viz., Appointment, Resignation, removal, death or otherwise;	Re-appointment of Mrs. ChitraSivaramakrishnan as Whole-Time Director of the Company designated as Executive Director w.e.f 1 st August 2025, for a period of Three Years, subject to approval of Shareholders of the Company.
2.	Date of Re-appointment	1 st August, 2025
3.	Brief profile (in case of appointment)	Name of Director: Mrs. ChitraSivaramakrishnan. Email: chitrasrk1955@gmail.com Field of Experience: A versatile professional with extensive knowledge and exposure, specializing in Finance and Accounts. Terms of appointment: 3 years (Subject to approval of Shareholders).
4.	Disclosure of relationship between directors (in case of appointment of a director).	Mrs. ChitraSivaramakrishnan is related to Mr. K.V.Aiyappan and Mrs. Muthulakshmi Ganesh, Non-Executive Directors of the Company.
5.	Information as required under Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 issued by the BSE and NSE, respectively.	Mrs. ChitraSivaramakrishnan is not debarred from holding office of a Director by virtue of any SEBI Order or any other such authority.



II. Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024:

S. No.	Particulars	Details
1.	Reason for Change Viz., appointment. Resignation, removal, death or otherwise;	Continuation of directorship of Mr. K.V. Aiyappan (DIN: 00117641) as Non-executive Director cum Chairman of the company, who has attained the age of 75 years
2.	Date of Appointment	Not Applicable
3.	Brief profile (in case of appointment)	Name of Director: Mr. K.V. Aiyappan Email: kvaiyappan@yahoo.com Field of Experience: Experienced Banker. He has got vast experience in International trade and industry. About Mr. K.V. Aiyappan: An accomplished banking professional with extensive experience in international trade and industrial sectors, known for delivering strategic financial solutions and fostering cross-border business growth
4.	Disclosure of relationships between directors (in case of appointment of a director).	Mr. K.V.Aiyappan is related to Mrs. ChitraSivaramakrishnan, Whole-Time Director and Mrs. Muthulakshmi Ganesh, Non-Executive Director of the Company.
5.	Information as required under Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 issued by the BSE and NSE, respectively.	Mr. K.V. Aiyappan is not debarred from holding office of a Non – executive by virtue of any SEBI Order or any other such authority.



III. Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024:

S. No.	Particulars	Details
1.	Reason for Change Viz., appointment. Resignation, removal, death or otherwise;	Reappointment of Mrs. Muthulakshmi Ganesh, retiring Director (DIN: 00286658) as Non-executive Director
2.	Date of Appointment	Not Applicable
3.	Brief profile (in case of appointment)	Name of Director: Mrs. Muthulakshmi Ganesh Email: kvmganesh@gmail.com Field of Experience: She received her Master's Degree in Science About: A seasoned professional with extensive experience in marketing and trading, she approaches every assignment with dedication and strategic focus. As an integral part of the Company's growth journey, she has held key roles across multiple business units and has been instrumental in driving cost optimization in sourcing and operations.
4.	Disclosure of relationships between directors (in case of appointment of a director).	Mrs. Muthulakshmi Ganesh is related to Mrs. ChitraSivaramakrishnan, Whole-Time Director and Mr. K.V. Aiyappan, Non-Executive Director of the Company.
5.	Information as required under Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 issued by the BSE and NSE, respectively.	Mrs. Muthulakshmi Ganesh is not debarred from holding office of a Non – executive by virtue of any SEBI Order or any other such authority.



IV. Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024:

S.No	Disclosure Requirement	Details
1	Name of the Firm and address of the Firm	M/s. PORSELVAM AND ASSOCIATES SindhujaPorselvam, ACS., LLB., Company Secretary in Practice LPF Building , II Floor, 25(10), Thiyagaraja Street, North Usman Road., T. Nagar, Chennai-600017; Email-gporselvam@gmail.com
2	Reason for Change Viz., Appointment, Resignation, removal, death or otherwise;	<i>Appointment:</i> To Comply with the Companies Act, 2013 and the requirements under SEBI (LODR) Regulations, 2015
3	Date of Appointment & terms of appointment	July, 28 th 2025 Terms of Appointment: With effect from FY 2025-26 for a term of 5 (five) consecutive financial years, subject to approval of the Members at the forthcoming Annual General Meeting.
4	Brief profile	Ms. SindhujaPorselvam, Proprietor (CP No. 23622 and Membership No. 44831) of Porselvam and Associates, Practicing Company Secretaries is an Associate Peer Reviewed Member of ICSI. She has nearly a decade of experience in corporate compliance and advisory services. Her firm offers a comprehensive range of services including secretarial, legal, financial, and business advisory, with expertise in company law compliance, SEBI listing regulations, secretarial audits, NCLT/ROC representations, FDI compliance, and corporate documentation. She operates from Chennai, extending tailored compliance solutions to private, public and listed companies.
5	Relationships between Directors inter-se	None



TSG & ASSOCIATES

CHARTERED ACCOUNTANTS

LIMITED REVIEW REPORT ON THE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND THREE MONTHS ENDED JUNE 30, 2025 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, 2025 ("Financial Results") included in the accompanying "statement of financial results for the quarter ended 30th June, 2025" ("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 2025:

- 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 2025.

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 2025. 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 2025 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 2025 and interim financial information for the quarter ended 30th June 2025. This responsibility includes the preparation and presentation of the financial results for the quarter ended 30th June 2025 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

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 2025

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: 28th July

For TSG & Associates

Chartered Accountants

(FRN:013133S)



T.S.GOBINATHAN

Partner

(Membership No:025094)

UDIN: 25025094BMORXJ6469

ABIRAMI FINANCIAL SERVICES (INDIA) LIMITED
Un-audited Financial Results for the Quarter ended 30th June, 2025

(Rupees in Lacs)

Particulars	Quarter Ended			Year Ended
	June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
	(Un-audited)	(Audited)	(Un-audited)	(Audited)
1. (a) Income from Operations	-	-	-	-
2. (a) Other Income	34.34	31.44	43.62	144.62
3.Total Income (1+2)	34.34	31.44	43.62	144.62
4. Expenditure	-	-	-	-
Cost of Materials Consumed	-	-	-	-
Purchase of Stock in Trade	-	-	-	-
Changes in Inventories of raw material	-	-	-	-
Employees cost	6.25	6.30	5.31	26.36
Finance Cost	0.05	0.00	0.42	0.52
Depreciation	0.08	0.14	0.09	0.50
Other expenditure	9.53	9.01	8.25	36.82
Total Expenses	15.91	15.45	14.08	64.20
4.Profit/(loss) before tax and exceptional items (3-4)	18.43	15.99	29.54	80.42
5.Exceptional Items	-	-	-	-
6. Profit/(loss) before tax (4 - 5)	18.43	15.99	29.54	80.42
7.Tax expenses	-	-	-	-
Current tax	6.25	5.00	7.25	22.73
Deferred tax	-	-	-	-
Total tax Expenses	6.25	5.00	7.25	22.73
8. Profit/(loss) for the period from continuing operations (6 - 7)	12.18	10.99	22.29	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)	12.18	10.99	22.29	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 comprehensice income,net of income tax	-	-	-	-
14.Total comprehensice income/(loss), net of income tax (13+14)	12.18	10.99	22.29	57.69
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	0.23	0.20	0.41	1.07
Dilluted				

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: 28th July, 2025

For Abirami Financial Services (India) Limited

Chithra

S.Chithra
Whole Time Director
DIN:00292725



UDIN : 25025094BMORXJ6469

1. The above Financial Results for the Q/E: 30th June 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 28th July, 2025.
2. The Limited Review report issued by the Statutory Auditor in respect of Financial Results for the Q/E: 30th June 2025 was taken on record by the Board of Directors at their meeting held on 28th July, 2025.
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

(Rupees in Lacs)

Particulars	As at June 30, 2025	As at March 31, 2025
Assets		
<u>Non - Current assets</u>		
Property, plant and equipment	0.85	0.93
Investments	107.11	105.46
Other non-current assets	4.63	1.72
	112.59	108.11
<u>Current assets</u>		
Cash and Cash equivalents	1,848.32	1,840.88
Other current assets	85.27	78.99
	1,933.59	1,919.87
Total -Assets	2,046.18	2,027.98
<u>Equity and Liabilities</u>		
<u>Equity</u>		
Equity share capital	540.00	540.00
Other Equity	1,456.23	1,444.04
	1,996.23	1,984.04
<u>Non Current Liability</u>		
Borrowings	-	-
<u>Current Liabilities</u>		
Other Current Liabilities	23.70	23.93
Provisions	26.25	20.00
	49.95	43.93
Total Equity and Liabilities	2,046.18	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:

(Rupees in Lacs)

Particulars	Standalone	
	Unaudited	Audited
	Quarter ended 30.06.2025	Year ended 31.03.2025
Net profit for the period as per GAAP	12.18	57.69
Less:		
Acturial Gain/ (Loss) on other comprehensive Income		
Net profit under IND AS (A)	12.18	57.69
<u>Other comprehensive Income</u>		
Transaction cost relating to buyback *	-	-
Other comprehensive Income (B)	-	-
Total Comprehensive Income for the period under IND AS (A+B)	12.18	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: 28th July, 2025

For Abirami Financial Services (India) Limited

Chithra

S.Chithra

Whole Time Director

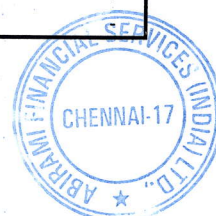
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ABIRAMI FINANCIAL SERVICES (INDIA) LIMITED
CASH FLOW STATEMENT FOR THE QUARTER ENDED 31st June 2025

Amount in lacs

Particulars	Quarter Ended June 30, 2025	For the period ended 31.03.2025
Net profit for the year	12.18	57.69
Adjustments for reconcile profit (loss)	-	-
Adjustments for finance costs	-	-
Adjustments for decrease (increase) in inventories	-	-
Adjustments for decrease (increase) in trade receivables, current	(3.33)	59.05
Adjustments for decrease (increase) in trade receivables, non-current	-	-
Adjustments for decrease (increase) in other current assets	-	-
Adjustments for decrease (increase) in other non-current assets	(2.92)	(0.03)
Adjustments for other financial assets, non-current	-	-
Adjustments for other financial assets, current	-	-
Adjustments for other bank balances	-	-
Adjustments for increase (decrease) in trade payables, current	-	-
Adjustments for increase (decrease) in trade payables, non-current	-	-
Adjustments for increase (decrease) in other current liabilities	(0.23)	(24.16)
Adjustments for increase (decrease) in other non-current liabilities	-	-
Adjustments for depreciation and amortisation expense	0.08	0.50
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	-	-
Adjustments for provisions, current	6.25	22.73
Adjustments for provisions, non-current	-	-
Adjustments for other financial liabilities, current	-	-
Adjustments for other financial liabilities, non-current	-	-
Adjustments for unrealised foreign exchange losses gains	-	-
Adjustments for dividend income	-	-
Adjustments for interest income	-	-
Adjustments for share-based payments	-	-
Adjustments for fair value losses (gains)	-	-
Adjustments for undistributed profits of associates	-	-
Other adjustments for which cash effects are investing or financing cash flow	(1.45)	(21.01)
Other adjustments to reconcile profit (loss)	-	-
Other adjustments for non-cash items	-	-
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	-	-
Total adjustments for reconcile profit (loss)	(1.59)	37.08
Net cash flows from (used in) operations	10.59	94.77
Dividends received	-	(0.71)
Interest paid	-	-
Interest received	(32.90)	(134.03)
Income taxes (paid) refund	(2.95)	(10.35)
Other inflows (outflows) of cash	-	-
Net cash flows from (used in) operating activities	(25.25)	(50.31)
Cash flows from used in investing activities	-	-
Cash flows from losing control of subsidiaries or other businesses	-	-
Cash flows used in obtaining control of subsidiaries or other businesses	-	-
Other cash receipts from sales of equity or debt instruments of other entities	-	-
Other cash payments to acquire equity or debt instruments of other entities	-	-
Other cash receipts from sales of interests in joint ventures	-	-
Other cash payments to acquire interests in joint ventures	-	-
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	-	-
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	-	-
Proceeds from sales of property, plant and equipment	-	-
Purchase of property, plant and equipment	-	(0.70)
Proceeds from sales of investment property	29.03	221.74
Purchase of investment property	(29.24)	(216.84)
Proceeds from sales of Intangible assets	-	-
Purchase of intangible assets	-	-
Proceeds from sales of intangible assets under development	-	-
Purchase of intangible assets under development	-	-
Proceeds from sales of goodwill	-	-
Purchase of goodwill	-	-
Proceeds from biological assets other than bearer plants	-	-
Purchase of biological assets other than bearer plants	-	-
Proceeds from government grants	-	-



Proceeds from sales of other long-term assets		-
Purchase of other long-term assets		-
Cash advances and loans made to other parties		-
Cash receipts from repayment of advances and loans made to other parties		-
Cash payments for future contracts, forward contracts, option contracts and swap contracts		-
Cash receipts from future contracts, forward contracts, option contracts and swap contracts		-
Dividends received		0.71
Interest received	32.90	134.03
Income taxes paid (refund)		-
Other inflows (outflows) of cash		-
Net cash flows from (used in) investing activities	32.69	138.93
Cash flows from used in financing activities		-
Proceeds from changes in ownership interests in subsidiaries		-
Payments from changes in ownership interests in subsidiaries		-
Proceeds from issuing shares		-
Proceeds from issuing other equity instruments		-
Payments to acquire or redeem entity's shares		-
Payments of other equity instruments		-
Proceeds from exercise of stock options		-
Proceeds from issuing debentures notes Bonds etc		-
Proceeds from borrowings		-
Repayments of borrowings		-
Payments of lease liabilities		-
Dividends paid		(135.00)
Interest paid		-
Income taxes paid (refund)		-
Other inflows (outflows) of cash		0.24
Net cash flows from (used in) financing activities	-	(134.76)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	7.44	(46.15)
Effect of exchange rate changes on cash and cash equivalents	-	-
Effect of exchange rate changes on cash and cash equivalents	-	-
Net increase (decrease) in cash and cash equivalents	7.44	(46.15)
Cash and cash equivalents cash flow statement at beginning of period	1,840.88	1,887.02
Cash and cash equivalents cash flow statement at end of period	1,848.32	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: 28th July, 2025

For Abirami Financial Services

(India) Limited

Chitra

Chitra Sivaramakrishnan

Wholetime Director

DIN: 00292725



Statement of Changes in Equity (contd.)

(Rupees in Lacs)

Statement of changes in equity (contd.)															(Rupees in Lacs)
Particulars	Equity share capital	Reserves and surplus						Other equity				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	-	1,333.58	50.46	-	-	-	-	-	-	1,984.04	
Impact on adoption of amendment to Ind AS 37 [#]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Changes in equity for the quarter ended June 30, 2025	540.00	-	-	60.00	-	1,333.58	50.46	-	-	-	-	-	-	1,984.04	
Profit for the quarter	-	-	-	-	-	12.18	-	-	-	-	-	-	-	12.18	
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 Year	-	-	-	-	-	12.18	-	-	-	-	-	-	-	12.18	
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 June 30, 2025	540.00	-	-	60.00	-	1,345.77	50.46	-	-	-	-	-	-	1,996.23	



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 ⁽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, 2024	540.00	-	-	60.00	-	1,410.66	50.46	-	-	-	-	-	2,061.11	
Changes in equity for the year ended March 31, 2025	540.00	-	-	60.00	-	1,410.66	50.46	-	-	-	-	-	2,061.11	
Profit for the year	-	-	-	-	-	57.69	-	-	-	-	-	-	57.69	
Equity instruments through other comprehensive income, net	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fair value changes on derivatives designated as cash flow hedge ²	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fair value changes on derivatives designated as cash flow hedge ³	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total comprehensive income for the year	-	-	-	-	-	57.69	-	-	-	-	-	-	57.69	
Buyback of equity shares	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transaction cost relating to buyback ⁴	-	-	-	-	-	0.24	-	-	-	-	-	-	0.24	
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 ⁵	-	-	-	-	-	-	-	-	-	-	-	-	-	
Income tax benefit arising or exercised on stock options	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	(135.00)	-	-	-	-	-	-	(135.00)	
Balance as at March 31, 2025	540.00	-	-	60.00	-	1,333.58	50.46	-	-	-	-	-	1,984.04	

