AASTAMANGALAM FINANCE LIMITED

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

14.02.2025

To,
The Bombay Stock Exchange Limited
P J Towers, Dalal Street
Mumbai – 400 001

Dear Sir,

Sub: Integrated Filing (Financial) for the Quarter ended December 31, 2024

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31 2024, read with BSE Circular No. 20250102-4 dated January 02, 2025, we are herewith submitting the Integrated Filing (Financials) for the Quarter and Nine Months ended December 31, 2024.

We request you to take the document on record.

Thanking you,
Yours faithfully

For **AASTAMANGALAM FINANCE LIMITED**

BHAVIKA
M JAIN

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pseudonym=1332092510282039621354cS0lLEPE77,
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serialNumber=61cd0dfc8f5eb57712f3f2516fee094081378dd6c352907890b755a7dcd6df55, cn=BHAVIKA M JAIN
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BHAVIKA M JAIN
Director

AASTAMANGALAM FINANCE LIMITED
(Formerly UPASANA FINANCE LIMITED)
Regd off: No.51, Hunters Road, Choolai, Chennai - 600 112
Email: upasana_shares@yahoo.com
CIN: L65191TN1985PLCO11503

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER 2024

(Rs. In Lakhs)

S.No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Revenue From Operations						
	a) Interest Income	424.83	395.98	225.67	1,107.49	476.68	698.04
	b) Others			-	-	5.00	5.00
I	**Total Revenue from operations**	**424.83**	**395.98**	**225.67**	**1,107.49**	**481.68**	**703.04**
II	Other Income		22.49	-	22.49	-	-
III	**Total Income (I+II)**	**424.83**	**418.46**	**225.67**	**1,129.98**	**481.68**	**703.04**
	Expenses						
	a) Finance Costs	57.18	56.99	39.47	169.33	118.42	160.38
	b) Impairment on financial instruments	(7.45)	7.77	0.89	(4.28)	4.73	7.70
	c) Employee Benefit Expenses	3.60	3.33	2.13	10.23	2.71	8.16
	d) Depreciation and amortisation expenses	(0.15)	0.44	0.49	0.73	1.46	1.94
	e) Other Expenses	29.88	15.08	7.39	55.36	31.16	43.52
IV	**Total Expenses**	**83.06**	**83.62**	**50.36**	**231.38**	**158.47**	**221.70**
V	Profit / (loss) before exceptional items and tax (III-IV)	341.77	334.85	175.31	898.59	323.21	481.34
VI	Exceptional Items	-	-	-	-	-	-
VII	**Profit/(loss) before tax (V -VI)**	**341.77**	**334.85**	**175.31**	**898.59**	**323.21**	**481.34**
VIII	**Tax Expense**						
	a) Current Year	86.02	84.64	44.13	226.18	81.35	121.15
	b) Deferred Tax	-	-	-	-	-	-
IX	**Profit / (loss) for the period from continuing operations(VII-VIII)**	**255.75**	**250.21**	**131.19**	**672.42**	**241.87**	**360.19**
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)**	**255.75**	**250.21**	**131.19**	**672.42**	**241.87**	**360.19**
XII	**Earnings per equity share Face vale of Rs.10 Each Fully Paidup (Quarter not annualised)**						
	a) Basic **	2.87	2.81	1.47	7.55	5.65	4.04
	b) Diluted **	2.87	2.81	1.47	7.55	5.65	4.04

Y. Bhavita Jain

AASTAMANGALAM FINANCE LIMITED
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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 14th February 2025.

2 The above financial results for the quarter ended 31st December 2024 have been subjected to limited review 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
DIN: 07704015

Place : Chennai
Date : 14.02.2025

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** ('the Company') for the quarter ended 31st December 2024, 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. CIRlCFD/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.

H.O: New No.13, Old No. 6, Flat No.5,Majestic Apartments, 1st floor, Soundarajan Street, T.Nagar, Chennai-600 017.
B.O : Flat A1, Acacia Homes, Udayavarlu Villa, No.07, Ambedkar Salai, Valasaravakkam, Chennai – 600 087.
Mob : 9380742792/9444353680, Email – zameer.t.ca@gmail.com/venkatandrangaatz@gmail.com

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: 25230441BMIPPZ6947

Date: 14.02.2025
Place: Chennai

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.

- Not Applicable

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

S.NO.	Particulars	In INR Crore
1.	**Loans / revolving facilities like cash credit from banks / financial institutions**	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
2.	**Unlisted debt securities i.e. NCDs and NCRPS**	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	0

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS

- Not Applicable

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS

- Not Applicable

For **AASTAMANGALAM FINANCE LIMITED**

BHAVIKA M JAIN

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BHAVIKA M JAIN
Director