AVAILABLE FINANCE LIMITED

www.availablefinance.in

AFL/BSE /2026-27 Date: 14th August, 2026

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To,
The General Manager
DCS-CRD
BSE LIMITED
Dalal Street, Fort
Mumbai-400001, MH

BSE CODE: 531310

Sub: Submission of Un-Audited Financial Results (Standalone & Consolidated) of the Company along with Limited Review Report for the Quarter Ended 30th June, 2026, Pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015

Dear Sir,

Pursuant to **Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015**, We are pleased to submit the Un-Audited Standalone and Consolidated Financial Results of the Company for the Quarter ended 30th June, 2026 and Limited Review Report by the Auditors on Un-audited Financial Results for the Quarter ended 30th June, 2026, which were also approved by the Audit Committee and the Board of Directors of the Company at their meeting held today i.e. on Friday, 14th August, 2026 at 4:30 p.m. and concluded at 05:45 p.m..

We are also in the process of filing the aforesaid financial results in the form of Integrated XBRL within the stipulated time and same shall also be hosted at the website of the company. The Audited Financial Results of the Company will also be published in widely circulated English and Hindi (Vernacular) Newspaper in the prescribed format for that purpose.

You are requested to take on record the aforesaid information.

Thanking You
Yours faithfully
For, Available Finance Limited

AVAILABLE FINANCE LIMITED INDORE

Sahaj Jain
Whole-Time Director & CFO
DIN: 11806119

Encls: a/a

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of
Available Finance Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Available Finance Limited ('the Company') for the quarter and period ended 30th June, 2026 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

2. The Statement, which is the responsibility of the Company's Management and approved by the Company's 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'), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

SAP JAIN & ASSOCIATES
209, Morya Centre, 16 Race Course Road, Opposite Basket Ball Complex, Indore 452003 (M.P)
Mobile: 7045687363, 8120658336, E-mail: sapjainasssociates@gmail.com

CA INDIA

SAP JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS

4. Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Other Matter:
The Limited Review Report for the quarter and period ended 30th June, 2025, included in the accompanying Statement, was reviewed by the previous Statutory Auditors, **Mahendra Badjatya & Co.**, whose report dated **14.08.2025** expressed an unmodified conclusion on those interim financial results.

For SAP Jain & Associates
Chartered Accountants
FRN: 019356C

SAP Jain & Associates Chartered Accountants AUDITOR'S

CA Nikita Bilala
Partner
M.No. 429690
ICAI UDIN: 26429690PUPIFD3791
Date: 14.08.2026
Place: Indore

AVAILABLE FINANCE LIMITED

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AVAILABLE FINANCE LIMITED

Statement of Standalone Un-audited Financial Results for the quarter ended on 30th June, 2026

(Rs. In Lakhs, Except EPS))

S. No.	Particulars	Quarter Ended			Year Ended
		30/06/2026	31/03/2026	30/06/2025	31/03/2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
(I)	Revenue from operations				
	Interest Income	15.09	15.53	14.84	60.47
	Total Revenue from operations (I)	**15.09**	**15.53**	**14.84**	**60.47**
(II)	Other Income	0.00	0.00	0.03	0.00
(III)	Total Income (I+II)	15.09	15.53	14.87	60.47
(IV)	Expenses				
	Employee Benefits Expenses	2.88	4.01	2.63	12.05
	Depreciation, amortization and impairment	0.08	0.10	0.04	0.26
	Others expenses	3.44	2.61	7.58	17.05
	Total Expenses (IV)	6.40	6.72	10.25	29.36
(V)	Profit / (loss) before exceptional items and tax (III-IV)	8.69	8.81	4.62	31.11
(VI)	Exceptional items	0.00	0.00	0.00	0.00
(VII)	Profit/(loss) before tax (V-VI)	8.69	8.81	4.62	31.11
(VIII)	Tax Expenses:				
	- Current Tax	2.17	2.26	1.20	7.91
	- Deferred Tax	0.01	(0.03)	0.01	(0.05)
	- Taxation for earlier years	0.00	0.00	0.00	0.94
	Total Tax Expense	2.18	2.23	1.21	8.80
(IX)	Profit/ (loss) for the period / year (VII-VIII)	6.51	6.58	3.41	22.31
(X)	Other Comprehensive Income / (Loss)				
	(i) Items that will not be reclassified to profit or loss	24.17	(22.23)	37.28	(26.36)
(A)	(ii) Income tax relating to items that will not be reclassified to profit or loss	3.02	(2.78)	8.44	0.49
	(i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
(B)	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
	Other Comprehensive Income / (loss) for the period / year net of tax	21.15	(19.45)	28.82	(26.85)
(XI)	Total Comprehensive Income / (loss) for the period / year net of tax (IX+X)	27.66	(12.87)	32.23	(4.54)
(XII)	Paid-up Share Capital of the Company (Face Value Rs.10/-)	1020.37	1020.37	1020.37	1020.37
(XIII)	Reserves excluding revaluation reserves	754.48	747.97	729.07	747.97
(XIV)	Earnings per equity share				
	Basic (Rs.)	0.06	0.06	0.03	0.22
	Diluted (Rs.)	0.06	0.06	0.03	0.22

Notes:

1. The above standalone results were reviewed by the Audit Committee and thereafter have been adopted by the Board at its meeting held on 14.08.2026. The standalone financial results for the year ended March 31, 2026 have been reviewed by the Statutory Auditors.
2. The above financial results are prepared in compliance with Indian Accounting Standards ("IND-AS") as notified under Section 133 of the Companies Act, 2013 ("the Act") [Companies (Indian Accounting Standards) Rules, 2015] as amended and accordingly these financial results have been prepared in accordance with the recognition and measurement principals laid down in the IND AS 34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under.
3. The company is engaged primarily in the business of financing and accordingly there are no separate repportable segments.
4. The figures for the quarter ended 31st March 2026 are the balancing figure audited figures in respect of the full financial year and limited reviewed published year to date figures up to the third quarter of the financial year ended 31st December 2025.
5. The figures for the previous quarter/ year have been regrouped / rearranged wherever necessary to conform to the current year presentation.

AVAILABLE FINANCE LIMITED INDORE

For: AVAILABLE FINANCE LIMITED

Sahaj Jain
(Whole Time Director)
DIN: 11806119

Place: Indore
Date: 14.08.2026

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of
Available Finance Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Available Finance Limited ('the Parent Company') and its associates (the Parent Company and its associates together referred to as 'the Group') for the quarter and period ended 30th June, 2026 being submitted by the Parent Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

2. This Statement, which is the responsibility of the Parent Company's management and approved by the Parent Company's 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'), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

SAP JAIN & ASSOCIATES CHARTERED ACCOUNTANTS AUDITOR'S

4. The Statement includes the results of the following two entities as associates:
    1. Agarwal Coal Corporation Private Limited
    2. Agarwal Fuel Corporation Private Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The accompanying Statement includes the unaudited financial results/ financial information, in respect of its two associates, which reflects Group's share of net profit after tax of ₹7713.68 lakhs and ₹7713.68 lakhs and total comprehensive income of ₹8553.06 lakhs and ₹8553.06 lakhs for the quarter ended 30.06.2026 and for the period from 01.04.2026 to 30.06.2026, respectively, as considered in the Statement.
   Our conclusion on the Statement is not modified in respect of the above matter.

7. Other Matter:
   The Limited Review Report for the quarter and period ended 30th June, 2025, included in the accompanying Statement, was reviewed by the previous Statutory Auditors, **Mahendra Badjatya & Co.**, whose report dated **14.08.2025** expressed an unmodified conclusion on those interim financial results.

For SAP Jain & Associates
Chartered Accountants
FRN: 019356C

CA Nikita Bilala
Partner
M.No. 429690
ICAI UDIN: 26429690HFKLAC8908
Date: 14.08.2026
Place: Indore

AVAILABLE FINANCE LIMITED

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AVAILABLE FINANCE LIMITED

Statement of Consolidated Un-audited Financial Results for the quarter ended on 30th June, 2026

(Rs. In Lakhs, Except EPS))

S. No.	Particulars	Quarter Ended			Year Ended
		30/06/2026	31/03/2026	30/06/2025	31/03/2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
(I)	Revenue from operations				
	Interest Income	15.09	15.53	14.84	60.47
	Total Revenue from operations (I)	15.09	15.53	14.84	60.47
(II)	Other Income	0.00	0.00	0.03	0.00
(III)	Total Income (I+II)	15.09	15.53	14.87	60.47
(IV)	Expenses				
	Employee Benefits Expenses	2.88	4.01	2.63	12.05
	Depreciation, amortization and impairment	0.08	0.10	0.04	0.26
	Others expenses	3.44	2.61	7.58	17.05
	Total Expenses (IV)	6.40	6.72	10.25	29.36
(V)	Profit / (loss) before exceptional items and tax (III-IV)	8.69	8.81	4.62	31.11
(VI)	Exceptional items	0.00	0.00	0.00	0.00
(VII)	Profit/(loss) before tax (V-VI)	8.69	8.81	4.62	31.11
(VIII)	Tax Expenses:				
	- Current Tax	2.17	2.26	1.20	7.91
	- Deferred Tax	0.01	(0.03)	0.01	(0.05)
	- Taxation for earlier years	0.00	0.00	0.00	0.94
	Total Tax Expense	2.18	2.23	1.21	8.80
(IX)	Profit/ (loss) for the period / year (VII-VIII)	6.51	6.58	3.41	22.31
(X)	Share in the profits of Associates	7713.68	1990.95	3745.27	10736.37
(XI)	Consolidated Profit for the period / year (IX+X)	7720.19	1997.53	3748.68	10758.68
(XII)	Other Comprehensive Income / (Loss)				
	(i) Items that will not be reclassified to profit or loss	863.56	(366.33)	128.17	975.95
(A)	(ii) Income tax relating to items that will not be reclassified to profit or loss	3.02	(2.78)	8.44	0.49
	(i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
(B)	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
	Other Comprehensive Income / (loss) for the period / year net of tax	860.54	(363.55)	119.71	975.46
(XIII)	Total Comprehensive Income / (loss) for the period / year net of tax (Xi+XII)	8580.73	1633.98	3868.39	11734.14
(XIV)	Paid-up Share Capital of the Company (Face Value Rs.10/-)	1020.37	1020.37	1020.37	1020.37
(XV)	Reserves excluding revaluation reserves	145148.08	128511.01	120993.93	128511.01
(XVI)	Earnings per equity share				
	Basic (Rs.)	75.66	19.58	36.74	105.44
	Diluted (Rs.)	75.66	19.58	36.74	105.44

Notes:

1. The above consolidated results were reviewed by the Audit Committee and thereafter have been adopted by the Board at its meeting held on 14.08.2026. The consolidated financial results for the year ended March 31, 2026 have been reviewed by the Statutory Auditors.
2. The above financial results are prepared in compliance with Indian Accounting Standards ("IND-AS") as notified under Section 133 of the Companies Act, 2013 ("the Act") [Companies (Indian Accounting Standards) Rules, 2015] as amended and accordingly these financial results have been prepared in accordance with the recognition and measurement principals laid down in the IND AS 34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under.
3. The company is engaged primarily in the business of financing and accordingly there are no separate repportable segments.
4. The figures for the quarter ended 31st March 2026 are the balancing figure audited figures in respect of the full financial year and limited reviewed published year to date figures up to the third quarter of the financial year ended 31st December 2025.
5. The figures for the previous quarter/ year have been regrouped / rearranged wherever necessary to conform to the current year presentation.

For: AVAILABLE FINANCE LIMITED

AVAILABLE FINANCE LIMITED INDORE

Sahaj Jain
(Whole Time Director)
DIN: 11806119

Place: Indore
Date: 14.08.2026

CEO & CFO Certificate under Regulation 33(2) (a) of SEBI (LODR) Regulations, 2015

To,
The Board of Directors of,
Available Finance Limited
Agarwal House, 5, Yeshwant
Colony Indore 452003 (M.P.)

In compliance with Regulation 17(8) read with Schedule II Part B of the **SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**, We hereby certify that:

A. We have reviewed Unaudited Financial Results (Standalone & Consolidated) of **Available Finance Limited** for the Quarter ended 30th June, 2026 and to the best of our knowledge and belief:

   a. These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;

   b. These statements together present a true and fair view of the listed entity's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

B. There are, to the best of our knowledge and belief, no transaction entered into by the listed entity's during the Quarter ended 30th June 2026 which are fraudulent, illegal or violative of the Company's code of conduct.

C. We accept responsibility for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of internal control systems of the Company pertaining to Financial Reporting and they have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

D. We have indicated to the Auditors and the Audit Committee:

a. that there are no significant changes in internal control over financial reporting during the quarter/Year;

b. that there are no significant changes in accounting policies during the quarter; and that the same have been disclosed in the notes to the financial statements; and other changes made by Government from time to time, if any and

c. that there are no instances of significant fraud of which they have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over Financial Reporting.

For, Available Finance Limited

AVAILABLE FINANCE LIMITED INDORE

Sahaj Jain
Chief Financial Officer
PAN: APZPJ8358J

Mahesh Nirmal
Chief Executive Officer
PAN: AJDPN4530E

Date: 14th August, 2026
Place: Indore