



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: 23/05/2025

To
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001.

**Sub: - Submission of Revised - Audited Financial Results for the
Quarter/Year ended 31/03/2025.**

Dear Sir,

With reference to our filings dated 10th May 2025 regarding the financial results of the Company, filed under Acknowledgement Number 9709346, we wish to inform that some of the items have been regrouped in the Cash Flow Statement and the PDF document is changed as per the XML Format; however, there is no change in the total. The changes made are solely due to this regrouping.

We kindly request you to take the revised submission on record.

Thanking You,

Yours faithfully,

For ABIRAMI FINANCIAL SERVICES (INDIA) LIMITED

CHITRA SIVARAMAKRISHNAN

Wholetime Director

DIN: 00292725



**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
E-mail : abi@afslindia.in
Compliance : abicompliance@afslindia.in
Webstie : www.afslindia.in
CIN : L65993TN1993PLC024861
GSTIN : 33AAACA3210D1ZP

Date: 09/05/2025

To

BSE Limited

PhirozeJeejeebhoy Towers,

Dalal Street, Mumbai - 400 001.

Sub: - Declaration with respect to Auditors Report with Unmodified Opinion for the Annual Audited Financial Results (Standalone) for the year ended March 31, 2025- Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

Pursuant to the provisions of Regulation 33(3)(d) of the Listing Regulations, we hereby declare that M/s TSG & Associates, Chartered Accountants, Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on the Audited Standalone Financial Results for the Financial Year ended March 31, 2025.

This is for your information and records.

Thanking You,

Yours faithfully,

For ABIRAMI FINANCIAL SERVICES (INDIA) LIMITED

CHITRA SIVARAMAKRISHNAN

Wholetime Director

DIN: 00292725



INDEPENDENT AUDITORS REPORT ON THE FINANCIAL RESULTS PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

TO THE BOARD OF DIRECTORS OF ABIRAMI FINANCIAL SERVICES INDIA LIMITED

Opinion

We have audited the financial results for the quarter and year ended March 31, 2025 ("Financial Results") included in the accompanying "Statement of audited Financial Results for the quarter and year ended March 31, 2025" ("the statement") of **Abirami Finance Service 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 Regulation").

In our opinion and to the best of our information and according to the explanations given to us, the financial results for the quarter and year ended March 31, 2025:

- i. are presented in accordance with the requirements of the Listing Regulations; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information for the quarter and year then March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of The Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the 'Auditor's responsibilities for the audit of the Financial Results for the quarter and year ended March 31, 2025' section of our report. 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 audit of the Financial Results for the quarter and year ended March 31, 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 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 the 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 audited Financial Statement as at and for the year ended March 31, 2025 and interim financial information for the quarter ended March 31, 2025. This responsibility includes the preparation and presentation of the Financial Results for the quarter and year ended March 31, 2025 that give a true and fair view if the net profit and total comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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 Listing regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and 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 true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial results, the Board 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 Board of Directors either intend to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the company.

Auditors Responsibilities for the audit of Financial Results for the quarter and year ended March 31, 2025

Our objectives are to obtain reasonable assurance about whether the Financial results for the quarter and year ended March 31, 2025 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 audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement 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 decision of users taken on the basis of these Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism 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 that of one resulting from error, as fraud may involve collusion, forgery, intentional, misrepresentation, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 and related disclosures 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 condition that may cast significant doubt on the company's ability 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 misstatement 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 work; and (ii) to evaluate the effect of any identified misstatement in the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit 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.

Other matter

The statement includes the results for the quarter ended March 31, 2025 and March 31, 2024 being the balancing figures between audited figures in respect of the full financial years respectively and the nine months figures of the relevant financial years, which are subject to limited review by us.

Place: Chennai

Date: May 09, 2025



For TSG & Associates

Chartered Accountants

FRN: 013133S

T.S. Gobinathan

T S Gobinathan

Partner

Membership No. 025094

UDIN: 25025094BMORWX8136

ABIRAMI FINANCIAL SERVICES (INDIA) LIMITED
Audited Financial Results for the Quarter ended March 31, 2025

(Rupees in Lacs)

Particulars	3 months ended March 31, 2025 (Audited)	Preceeding 3 months ended December 31, 2024 (Un-audited)	Corresponding 3 months ended March 31, 2024 (Audited)	Year ended March 31, 2025 (Audited)	Year ended March 31, 2024 (Audited)
1. (a) Income from Operations	-	-	-	-	-
2. (a) Other Income	31.44	33.79	58.01	144.62	183.13
3.Total Income (1+2)	31.44	33.79	58.01	144.62	183.13
4. Expenditure					
Cost of Materials Consumed	-	-	-	-	-
Purchase of Stock in Trade	-	-	-	-	-
Changes in Inventories of raw material	-	-	-	-	-
Employees cost	6.30	7.78	8.54	26.36	26.60
Finance Cost	0.00	0.08	-	0.52	1.25
Depreciation	0.14	0.14	0.20	0.50	0.79
Other expenditure	9.01	7.70	8.61	36.82	45.32
Total Expenses	15.45	15.70	17.35	64.20	73.96
4.Profit/(loss) before tax and exceptional items (3-4)	15.99	18.09	40.66	80.42	109.17
5.Exceptional Items	-	-	-	-	-
6. Profit/(loss) before tax (4 - 5)	15.99	18.09	40.66	80.42	109.17
7.Tax expenses					
Current tax	5.00	5.00	15.49	20.00	29.69
Current Tax True down - Prior Year	-	-	-	2.73	(65.67)
Deferred tax	-	-	-	-	-
Total tax Expenses	5.00	5.00	15.49	22.73	(35.98)
8. Profit/(loss) for the period from continuing operations (6 - 7)	10.99	13.09	25.17	57.69	145.15
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)	10.99	13.09	25.17	57.69	145.15
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)	10.99	13.09	25.17	57.69	145.15
15. Paid-up equity share capital (Face value: Rs.10/- per share.)	540.00	540.00	540.00	540.00	540.00
16.Earnings per share(Rs)(not annualised)					
Basic	0.20	0.24	0.47	1.07	2.69
Dilluted	-	-	-	-	-

As per our report of even date

For TSG & Associates

Chartered Accountants

FRN : 0131335

T.S. Gobinath
T.S. Gobinathan

(Partner)

Membership No. 025094

Place: Chennai

Date: May 09, 2025

For Abirami Financial Services (India) Limited

Chitra Sivaramakrishnan

Wholetime Director

DIN: 00292725

1. The above Financial Results for the Q/E: 31st March 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 09th May 2025
2. Audit report issued by the Statutory Auditor in respect of Financial Results for the Q/E: 31st March 2025 was taken on record by the Board of Directors at their meeting held on May 09, 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 for Quarter ended March 31, 2025

(Rupees in Lacs)

Particulars	As at March 31, 2025	As at March 31, 2024
Assets		
Non - Current assets		
Property, plant and equipment	0.93	0.73
Investments	105.46	89.34
Other non-current assets	1.72	1.69
	108.11	91.76
Current assets		
Cash and Cash equivalents	1,840.88	1,887.02
Other current assets	78.99	127.69
	1,919.87	2,014.71
Total -Assets	2,027.98	2,106.47
Equity and Liabilities		
Equity		
Equity share capital	540.00	540.00
Other Equity	1,444.04	1,521.11
	1,984.04	2,061.11
Non Current Liability		
Borrowings	-	-
Current Liabilities		
Other Current Liabilities	23.93	15.67
Provisions	20.00	29.69
	43.93	45.36
Total Equity and Liabilities	2,027.98	2,106.47

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:

Particulars	Standalone		
	Audited	Audited	Audited
	Quarter ended March 31, 2025	Quarter ended March 31, 2024	Year ended March 31, 2024
Net profit for the period as per GAAP	10.99	25.17	145.15
Less:			
Acturial Gain/ (Loss) on other comprehensive Income			
Net profit under IND AS (A)	10.99	25.17	145.15
Other comprehensive Income			
Transaction cost relating to buyback *	-	-	-
Other comprehensive Income (B)	-	-	-
Total Comprehensive Income for the period under IND AS (A+B)	10.99	25.17	145.15

As per our report of even date

For TSG & Associates

Chartered Accountants

FRN : 013133S

T S Gobinathan

(Partner)

Membership No. 025094

Place: Chennai

Date: May 09, 2025

For Abirami Financial

Services (India) Limited

Chitra Sivaramakrishnan

Wholetime Director

DIN: 00292725

Abirami Financial Services (India) Limited

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-	Equity instruments through other	Effective portion of cash flow hedges	Other items of other comprehensive income /	
		Capital reserve	Other reserves										
Balance as at April 1, 2023	600.00	-	-	-	-	1,583.35	50.46	-	-	-	-	-	2,233.80
Impact on adoption of amendment to Ind AS 37	-	-	-	-	-	-	-	-	-	-	-	-	-
Changes in equity for the year ended March 31, 2024	600.00	-	-	-	-	1,583.35	50.46	-	-	-	-	-	2,233.80
Profit for the year	-	-	-	-	-	-	-	-	-	-	-	-	-
Equity instruments through other comprehensive income, net	-	-	-	-	-	145.15	-	-	-	-	-	-	145.15
Fair value changes on derivatives designated as cash flow hedge	-	-	-	-	-	-	-	-	-	-	-	-	-
Fair value changes on investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Buyback of equity shares ** (Refer to Note 7 & 8)	(60.00)	-	-	-	-	(108.00)	-	-	-	-	-	-	(168.00)
Transaction cost relating to buyback	-	-	-	-	-	(41.84)	-	-	-	-	-	-	(41.84)
Amount transferred to capital redemption reserve upon buyback	-	-	60.00	-	-	(60.00)	-	-	-	-	-	-	-
Transferred to Special Economic Zone (SEZ) Re-Investment Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
Transferred from Special Economic Zone Re-investment Reserve on utilization	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	(108.00)	-	-	-	-	-	-	(108.00)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at March 31, 2024	540.00	-	60.00	-	-	1,410.65	50.46	-	-	-	-	-	2,061.11

Abirami Financial Services (India) Limited

Statement of Changes in Equity (contd.)

(Rupees in Lacs)

Particulars	Equity share capital	Reserves and surplus				Other equity				Other comprehensive income			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	Equity Instruments through other comprehensive	Effective portion of cash flow hedges	Other items of comprehensive income	Other comprehensive income	
Balance as at April 1, 2024	540.00	-	60.00	-	1,410.66	50.45	-	-	-	-	-	-	2,061.11
Impact on adoption of amendment to Ind AS 37	-	-	-	-	-	-	-	-	-	-	-	-	-
Changes in equity for the year ended March 31, 2025	540.00	-	60.00	-	1,410.66	50.45	-	-	-	-	-	-	2,061.11
Profit for the year	-	-	-	-	57.69	-	-	-	-	-	-	-	57.69
Equity instruments through other comprehensive income, net	-	-	-	-	-	-	-	-	-	-	-	-	-
Total comprehensive income for the year	-	-	-	-	57.69	-	-	-	-	-	-	-	57.69
Buyback of equity shares (Refer to Note 7 & 8)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transaction cost relating to buyback	-	-	-	-	0.24	-	-	-	-	-	-	-	0.24
Amount transferred to capital redemption reserve upon buyback	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	(135.00)	-	-	-	-	-	-	-	(135.00)
Balance as at March 31, 2025	540.00	-	60.00	-	1,333.58	50.45	-	-	-	-	-	-	1,984.04

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

Amount in lacs

Particulars	For the period ended 31.03.2025
Profit before tax	80.42
Adjustments for reconcile profit (loss)	0.00
Adjustments for finance costs	0.00
Adjustments for decrease (increase) in inventories	0.00
Adjustments for decrease (increase) in trade receivables, current	0.00
Adjustments for decrease (increase) in trade receivables, non-current	0.00
Adjustments for decrease (increase) in other current assets	47.29
Adjustments for decrease (increase) in other non-current assets	0.00
Adjustments for other financial assets, non-current	0.00
Adjustments for other financial assets, current	0.00
Adjustments for other bank balances	0.00
Adjustments for increase (decrease) in trade payables, current	0.00
Adjustments for increase (decrease) in trade payables, non-current	0.00
Adjustments for increase (decrease) in other current liabilities	8.26
Adjustments for increase (decrease) in other non-current liabilities	0.00
Adjustments for depreciation and amortisation expense	0.50
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
Adjustments for provisions, current	-20.69
Adjustments for provisions, non-current	0.00
Adjustments for other financial liabilities, current	0.00
Adjustments for other financial liabilities, non-current	0.00
Adjustments for unrealised foreign exchange losses gains	0.00
Adjustments for dividend income	0.00
Adjustments for interest income	0.00
Adjustments for share-based payments	0.00
Adjustments for fair value losses (gains)	0.00
Adjustments for undistributed profits of associates	0.00
Other adjustments for which cash effects are investing or financing cash flow	-21.01
Other adjustments to reconcile profit (loss)	0.00
Other adjustments for non-cash items	0.00
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
Total adjustments for reconcile profit (loss)	14.35
Net cash flows from (used in) operations	94.77
Dividends received	-0.71
Interest paid	-134.03
Interest received	-10.35
Income taxes paid (refund)	-10.35
Other inflows (outflows) of cash	-50.31
Net cash flows from (used in) operating activities	-50.31
Cash flows from used in investing activities	0.00
Cash flows from losing control of subsidiaries or other businesses	0.00
Cash flows used in obtaining control of subsidiaries or other businesses	0.00
Other cash receipts from sales of equity or debt instruments of other entities	0.00
Other cash payments to acquire equity or debt instruments of other entities	0.00
Other cash receipts from sales of interests in joint ventures	0.00
Other cash payments to acquire interests in joint ventures	0.00
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
Proceeds from sales of property, plant and equipment	0.00
Purchase of property, plant and equipment	-0.70
Proceeds from sales of investment property	221.74
Purchase of investment property	-216.84
Proceeds from sales of intangible assets	0.00
Purchase of intangible assets	0.00
Proceeds from sales of intangible assets under development	0.00
Purchase of intangible assets under development	0.00
Proceeds from sales of goodwill	0.00
Purchase of goodwill	0.00
Proceeds from biological assets other than bearer plants	0.00
Purchase of biological assets other than bearer plants	0.00
Proceeds from government grants	0.00

Proceeds from sales of other long-term assets	0.00
Purchase of other long-term assets	0.00
Cash advances and loans made to other parties	0.00
Cash receipts from repayment of advances and loans made to other parties	0.00
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
Dividends received	0.71
Interest received	134.03
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	0.00
Net cash flows from (used in) investing activities	138.93
Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0.00
Payments from changes in ownership interests in subsidiaries	0.00
Proceeds from issuing shares	0.00
Proceeds from issuing other equity instruments	0.00
Payments to acquire or redeem entity's shares	0.00
Payments of other equity instruments	0.00
Proceeds from exercise of stock options	0.00
Proceeds from issuing debentures notes bonds etc	0.00
Proceeds from borrowings	0.00
Repayments of borrowings	0.00
Payments of lease liabilities	0.00
Dividends paid	-135.00
Interest paid	0.00
Income taxes paid (refund)	0.00
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	-46.15
Effect of exchange rate changes on cash and cash equivalents	0.00
Effect of exchange rate changes on cash and cash equivalents	0.00
Net increase (decrease) in cash and cash equivalents	-46.15
Cash and cash equivalents cash flow statement at beginning of period	1887.02
Cash and cash equivalents cash flow statement at end of period	1840.88

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: May 09, 2025



For Abiram Financial Services
(India) Limited

Chitra Sivaramakrishnan
Wholetime Director
DIN: 00292725