

Date: August 06, 2025

To,
BSE Limited,
25th Floor, P. J. Towers,
Dalal Street, Fort,
Mumbai- 400 001.

Symbol: 544224

Sub: Outcome of Board Meeting held on August 06, 2025 under Regulation 30 read with Para A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 30 read with Para A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the meeting of the Board of Directors (the "Board") of the Company which **commenced at 03:30 PM** and **concluded at 03:55 PM** today have inter-alia transacted the following:

1. Approved the unaudited financial statements and its limited review report for the quarter ended June 30, 2025.

In this regard, please find enclosed copies of the following:

- i. Statement showing the unaudited financial results including Statement of Assets and Liabilities, Profit and Loss statement and cashflow statement for the quarter ended June 30, 2025.
- ii. Limited Review Report on the financial statements of the Company issued by M/s. PPN and Company, Chartered Accountants, our Statutory Auditors pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Please note that the Company is listed on the SME Platform, and while it is not mandatorily required to publish quarterly financial results under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board has voluntarily approved and disclosed the unaudited financial results for the quarter ended June 30, 2025, as a measure of maintaining transparency and upholding the highest standards of good corporate governance.

We request to take the above on record.

Thanking You,

For **AFCOM HOLDINGS LIMITED**

Name : Ajith Kumar
Designation : Company Secretary and Compliance Officer

AFCOM HOLDINGS LIMITED

Regd. Office :

No.2, LIC Colony, Dr.Radhakrishnan
Nagar, Thiruvanimiyur,
Chennai - 600041, India.

Corporate Office :

3rd Floor, IndiQube Palmyra
Plot No. 16 (NP), SIDCO Industrial Estate,
Ekkattuthangal, Guindy, Chennai - 600032, India.

Airport Office :

Integrated Air Cargo Complex,
Phase-III, 2nd Floor, Meenambakkam,
Chennai – 600027, India.

CIN : L51201TN2013PLC089652
GSTIN : 33AALCA3603M1ZQ

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PPN AND COMPANY

CHARTERED ACCOUNTANTS

No.2, IV Cross Street, Sterling Road, Nungambakkam, Chennai - 600 034.

(Near to Loyola College) Ph: 044-2828 0033, Cell: 98844 48912.

E-mail: info@ppnaco.com | Web: www.ppnaco.com | www.ppnaco.co.in

Independent Auditor's Limited Review Report on unaudited standalone financial results of Afcom Holdings Limited (formerly known as Afcom Holdings Private Limited) for the quarter year ended June 30, 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors,
Afcom Holdings Limited
(formerly known as Afcom Holdings Private Limited)

1. We have reviewed the accompanying statement of unaudited standalone financial results of Afcom Holdings Limited (formerly known as Afcom Holdings Private Limited) ("the Company"), for the Quarter year ended June 30, 2025 ("the statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulation").
2. The Company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standards (AS' 25) "Interim Financial Reporting", prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the financial statements 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. This standard requires that we plan and perform the review to obtain moderate assurance about whether the Statement is free from material misstatements. 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 to financial data. A review is substantially less in scope than an audit conducted in accordance with 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. Thus, we have not performed an audit and accordingly, we do not express an audit opinion.



We also performed procedures in accordance with the Circular No.CIR/CFD/CMD1/44/2019 dated March 29, 2019, issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable accounting standards specified under section 133 of the Companies Act, 2013 as amended, read with rules issued thereunder and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P P N and Company

Chartered Accountants

Firm's Registration No: 013623S

Peer review Certificate No.013578

D Hitesh

D. Hitesh

Partner



Membership No.231991

UDIN : 25231991BMKROB4429



Date :06-08-2025

Place : Chennai

AFCOM HOLDINGS LIMITED (Formerly Known as AFCOM HOLDINGS PRIVATE LIMITED) No. 2 LIC Colony, Dr. Radhakrishnan Nagar, Thiruvannamiyur, Chennai - 600 041 CIN : L51201TN2013PLC089652		
(Rs. in Lakhs)		
Statement of Assets and Liabilities as at June 30, 2025		
Particulars	As at 30th June, 2025	As at 31st March, 2025
	Unaudited	Audited
I. EQUITY AND LIABILITIES		
1 SHAREHOLDER'S FUNDS		
(a) Share Capital	2,485.77	2,485.77
(b) Reserves and Surplus	22,257.93	19,550.97
2 NON-CURRENT LIABILITIES		
(a) Long-Term Borrowings	74.68	26.36
(b) Deferred Tax Liabilities (Net)	78.25	304.07
(c) Long-Term Provisions	94.19	81.19
3 CURRENT LIABILITIES		
(a) Short-Term Borrowings	3,290.20	2,578.79
(b) Trade Payables		
(A) Total outstanding dues of Micro, medium and small enterprises	-	0.14
(B) Total outstanding dues of other creditors	405.02	865.73
(c) Other Current Liabilities	615.01	344.67
(d) Short-Term Provisions	2,092.33	1,306.06
TOTAL	31,393.38	27,543.74
II. ASSETS		
1 NON-CURRENT ASSETS		
(a) Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	1,701.35	1,744.77
(ii) Capital Work in Progress	-	-
(b) Other Non-Current Assets	16,910.52	15,604.19
2 CURRENT ASSETS		
(a) Inventories	1,103.02	1,580.02
(b) Trade Receivables	8,827.05	6,244.86
(c) Cash & Bank Balances	561.13	8.54
(d) Short-Term Loans and Advances	9.22	52.82
(e) Other Current Assets	2,281.10	2,308.54
TOTAL	31,393.38	27,543.74
The figures for the corresponding previous period have been regrouped / reclassified wherever necessary		
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div> Place: Chennai Date: 06-08-2025 </div> <div style="text-align: center;">  </div> <div style="text-align: right;"> For and on behalf of the Board of Directors of AFCOM HOLDINGS LIMITED (Formerly Known as Afcom Holdings Private Limited)  Deepak Parasuraman Managing Director DIN: 00699855 </div> </div>		

AFCOM HOLDINGS LIMITED
(Formerly Known as AFCOM HOLDINGS PRIVATE LIMITED)
No. 2 LIC Colony, Dr. Radhakrishnan Nagar, Thiruvananthapuram, Chennai - 600 041
CIN : LS1201TN2013PLC089652

(Rs. in Lakhs except for EPS)

Statement of Financial Results for the Quarter ended and Financial Year ended on 31.03.2025

Particulars	Quarter Ended 30th June, 2025	Quarter Ended 31st March, 2025	Quarter Ended 30th June, 2024	Year Ended 31st March, 2025
	Unaudited	Audited	Unaudited	Audited
I Revenue From Operations	11,888.90	10,039.01	3,986.18	23,871.80
II Other Income	0.11	236.49	1.89	382.35
III Total Income (I+II)	11,889.00	10,275.50	3,988.08	24,254.16
IV Expenses				
Operating Cost	7,220.84	5,117.98	3,288.64	14,992.56
Employee Benefits Expenses	592.46	486.65	414.56	1,110.82
Finance Costs	68.10	70.61	48.84	333.02
Depreciation	44.84	41.44	2.10	56.94
Amortisation of Dry Lease Expenses	266.94	266.44	-	349.73
Other Expenses	411.06	286.73	138.39	889.96
Total Expenses (IV)	8,604.24	6,269.84	3,892.53	17,733.02
V Profit Before Exceptional and Extraordinary Items and Tax(III-IV)	3,284.76	4,005.66	95.54	6,521.14
VI Exceptional Items	-	-	-	-
VII Profit Before Extraordinary Items and Tax (V - VI)	3,284.76	4,005.66	95.54	6,521.14
VIII Extraordinary Items	-	-	-	-
IX Profit Before Tax (VII - VIII)	3,284.76	4,005.66	95.54	6,521.14
X Tax Expense:				
(1) Current Tax	(803.63)	(1,008.15)	(24.05)	(1,368.40)
(2) Deferred Tax	225.82	-310.51	(9.34)	(310.51)
(3) Tax Adjustments for Earlier Years	-	-	-	-
XI Profit/(Loss) For The Period (IX - X)	2,706.96	2,687.01	62.16	4,842.23
Earnings per Equity Share: (In Rs.)				
(1) Basic	10.89	10.81	0.34	21.61
(2) Diluted	10.89	10.81	0.34	21.61

Notes on Standalone Financial Results:

- The above results which are published in accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 06.08.2025. The Financial results have been prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.
 - As per Ministry of Corporate Affairs Notification dated February 16, 2015, Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of Ind AS.
 - The figures for the corresponding previous period have been regrouped / reclassified wherever necessary.
 - The balance appearing under the Trade Payables Loans and Advances, Other Current Liabilities are subjected to confirmation and reconciliation and consequent adjustments, if any, will be accounted for in the year of confirmation and / or reconciliation.
 - Earnings per share are calculated on the weighted average of the share capital received by the company for the year ended 31st March, 2025. Quarterly earnings per share are not annualised.
 - There were no Investor Compliants pending received during the period under review.
- The necessary approvals for the dry lease operations were obtained, and the operations commenced in December 2024. Accordingly, the related payment, which was previously classified under "Prepaid Expenses", has been reclassified under other non current assets and amortised in a systematic manner under "Other Expenses" over the lease period of aircrafts, in accordance with the general accounting principles. This treatment ensures appropriate recognition of the expense over the economic benefits derived during the lease period.



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- 8 The Company has issued 68,36,400 Equity Share of Rs.10/- each at a premium of Rs.98/- each by way of Initial Public Offer ("IPO") and got listed on Emerge Platform of Bombay Stock Exchange of India Limited on 09-08-2024. Accordingly these unaudited results as on June 30, 2025 and Audited Financial Result for the year ended March 31, 2025 are drawn in accordance with the Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, as amended.

S.No	Object of the Issue	Amount Alloted for the object	Amount utilised till June 30, 2025	Amount unutilised till June 30, 2025	Remarks
1	Issue Related Expenses	350.00	350.00	-	NA
2	Funding Capital Expenditure towards taking of two new aircraft on Lease basis	4,279.91	3,135.89	1,144	NA
3	Prepayment or repayment of all or a portion of certain outstanding borrowings availed by	1,000.00	1,000.00	-	NA
4	Funding of Working Capital Requirement	800.00	800.00	-	NA
5	General corporate purposes	953.40	953.40	-	NA

- 9 As the Company collectively operates only in one business segment, hence it is reporting its results in single segment. Therefore, Segment disclosure is not applicable.
- 10 There were no exceptional and Extra- Ordinary items for the reporting period



For and on behalf of the Board of Directors of
AFKOM HOLDINGS LIMITED
(Formerly Known as Afcom Holdings Private Limited)


Deepak Parasuraman
Managing Director
DIN: 00699855

Place: Chennai
Date: 06-08-2025

AFCOM HOLDINGS LIMITED
(Formerly Known as AFCOM HOLDINGS PRIVATE LIMITED)
No. 2 LIC Colony, Dr. Radhakrishnan Nagar, Thiruvanniyur, Chennai - 600 041
CIN : L51201TN2013PLC089652

(Rs. in Lakhs)

Unaudited Statement of Cash Flows for the Period ended June 30, 2025

Particulars	Period ended 30th June, 2025	Year ended 31st March, 2025
A CASH FLOWS FROM OPERATING ACTIVITIES:		
Net Profit Before Tax	3,284.76	6,521.14
Adjustments for:		
Depreciation	44.84	56.94
Provision for Gratuity	13.00	47.71
Exchange difference on Forex (Gain) / Loss	-	(217.68)
Profit on sale of asset	-	(0.86)
Interest Expenses	60.32	270.78
Interest Income	(0.04)	(163.74)
Operating Profit before working capital changes:	3,402.89	6,514.29
Adjustments for changes in working capital:		
(Increase)/decrease in Trade Receivables	(2,582.18)	(3,764.37)
(Increase)/decrease in Inventory	477.00	(10.85)
(Increase)/decrease in Other current assets	27.44	425.71
(Increase)/decrease in Short Term Loans And Advances	43.60	(20.80)
(Decrease)/increase in Trade and Other payables	(460.84)	476.37
(Decrease)/increase in Other Current Liabilities	270.35	70.61
Cash generated from operations	1,178.24	3,690.97
Income Taxes paid	(17.35)	(952.71)
NET CASH FROM OPERATING ACTIVITIES (A)	1,160.89	2,738.25
B CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	0.04	163.74
Fixed assets purchased including Intangible Assets	(1.41)	(538.03)
Profit on sale of asset	-	0.86
(Increase)/Decrease in Other Non-Current Assets	(1,306.33)	(10,022.33)
NET CASH USED IN INVESTING ACTIVITIES (B)	(1,307.71)	(10,395.76)
C CASH FLOWS FROM FINANCING ACTIVITIES		
Interest paid	(60.32)	(270.78)
Proceeds from Issue Of Share Capital	-	6,869.57
Increase/(Decrease) in Short-Term Borrowings	711.41	749.62
Increase/(Decrease) in Long -Term Borrowings	48.32	7.99
NET CASH USED IN FINANCING ACTIVITIES (C)	699.41	7,356.40
D NET INCREASE IN CASH AND CASH EQUIVALENT (A+B+C)	552.59	(301.10)
Opening Cash and Cash Equivalents	8.54	309.63
CLOSING CASH AND CASH EQUIVALENT	561.13	8.54
Reconciliation of Cash and Cash Equivalents with the Balance Sheet:		
Cash & Cash Equivalent as per Balance Sheet	561.13	8.54
Cash & Cash Equivalent at the End of the Period	561.13	8.54

Place: Chennai
Date: 06-08-2025



For and on behalf of the Board of Directors of
AFCOM HOLDINGS LIMITED
(Formerly known as Afcom Holdings Private Limited)

Deepak Parasuraman
Managing Director
DIN: 00699855