Date: November 12, 2025

To,
BSE Limited,
25th Floor, P. J. Towers,
Dalal Street, Fort,
Mumbai- 400 001.
Symbol: 544224

Symbol: 544224

Sub: Outcome of Board Meeting held on November 12, 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 04:00 PM and concluded at 04:55 PM** today have inter-alia transacted the following:

1. Approved the unaudited financial statements and its limited review report for the period ended September 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 period ended September 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.

We request to take the above on record.

Thanking You,

For AFCOM HOLDINGS LIMITED

MARAN AJITH KUMAR

Digitally signed by MARAN AJITH KUMAR
Date: 2025.11.12 17:21:18 +05'30'

Name : Ajith Kumar
Designation : Company Secretary and Compliance Officer

P P N 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 half year ended September 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 half year ended September 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.

P P N AND COMPANY CHENNAI 600 034 CHARTERED ACCOUNTANTS

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.020690

D Hitesh

P P N AND COMPANY CHENNAI 600 034 CHARTERED ACCOUNTANTS

D. Hitesh
Partner
Membership No.231991
UDIN: 25231991BMKRSW9186

Place: Chennai

Date: 12-11-2025

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

(All amounts are in lakhs)

Statement of Assets and Liabilities as at 30th September, 2025

Particulars	As at 30th September, 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	25,050.38	19,550.97
2 NON-CURRENT LIABILITIES		
(a) Long-Term Borrowings	78.19	26.36
(b) Deferred Tax Liabilities (Net)	101.37	304.07
(c) Long-Term Provisions	77.15	81.19
3 CURRENT LIABILITIES		
(a) Short-Term Borrowings	3,283.67	2,578.79
(b) Trade Payables		
(A) Total outstanding dues to Micro and Small Enterprises	-	0.14
(B) Total outstanding dues other than Micro & Small Enterprises	364.68	865.73
(c) Other Current Liabilities	340.82	344.67
(d) Short-Term Provisions	1,414.11	1,306.06
TOTAL	**33,196.15**	**27,543.74**
II. ASSETS		
1 NON-CURRENT ASSETS		
(a) Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	1,658.11	1,744.77
(b) Other Non-Current Assets	17,720.78	15,888.24
2 CURRENT ASSETS		
(a) Inventories	1,389.31	1,580.02
(b) Trade Receivables	8,921.81	5,960.81
(c) Cash and Cash Equivalents	349.21	8.54
(d) Short-Term Loans and Advances	97.41	52.82
(e) Other Current Assets	3,059.52	2,308.54
TOTAL	**33,196.15**	**27,543.74**

Figures of the previous period/ year have been rearranged/ reclassified wherever necessary, to correspond/ with current period/ year presentation

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

AFCOM HOLDINGS LIMITED CHENNAI 600 032

Kannan Ramakrishnan
Whole-Time Director
DIN: 08202306

Place: Chennai
Date: 12-11-2025

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

(All amounts are in lakhs)

Statement of Profit and Loss for the Half Year ended 30th September, 2025

	Particulars	For the Half year ended 30th September, 2025	For the Half year ended 31st March, 2025	For the Half year ended 30th September, 2024	For the Year ended 31st March, 2025
		Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	24,027.84	14,995.84	8,875.96	23,871.80
II	Other Income	352.17	238.99	143.36	382.35
III	**Total Income (I+II)**	**24,380.01**	**15,234.84**	**9,019.32**	**24,254.16**
IV	**Expenses**				
	Operating Cost	13,956.94	9,247.37	5,745.19	14,992.56
	Employee Benefits Expenses	1,156.93	800.86	309.96	1,110.82
	Finance Costs	153.38	117.51	215.51	333.02
	Depreciation	90.24	52.49	4.46	56.94
	Amortisation of Dry Lease Expenses	534.39	349.73	-	349.73
	Other Expenses	1,390.19	674.31	215.65	889.96
	Total Expenses (IV)	**17,282.07**	**11,242.25**	**6,490.77**	**17,733.02**
V	**Profit Before Exceptional and Extraordinary Items and Tax(III - IV)**	**7,097.94**	**3,992.58**	**2,528.55**	**6,521.14**
VI	Exceptional Items	-	-	-	-
VII	**Profit Before Extraordinary Items and Tax (V - VI)**	**7,097.94**	**3,992.58**	**2,528.55**	**6,521.14**
VIII	Extraordinary Items	-	-	-	-
IX	**Profit Before Tax (VII - VIII)**	**7,097.94**	**3,992.58**	**2,528.55**	**6,521.14**
X	**Tax Expense:**				
	(1) Current Tax	(1,801.23)	(724.38)	(644.02)	(1,368.40)
	(2) Deferred Tax	202.70	(311.61)	1.10	(310.51)
	(3) Tax Adjustments for Earlier Years	-	-	-	-
XI	**Profit/(Loss) For The Period (IX - X)**	**5,499.42**	**2,956.60**	**1,885.63**	**4,842.23**
	Earnings per Equity Share: (In Rs.)				
	(1) Basic	22.12	13.20	9.45	21.61
	(2) Diluted	22.12	13.20	9.45	21.61

Notes on Standalone Financial Results:

1. 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 **November 12, 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.

2. 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.

3. The figures for the corresponding previous period have been regrouped / reclassified wherever necessary.

4. 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.

5. Earnings per share are calculated on the weighted average of the share capital received by the company for the year ended 31st March, 2025. Half yearly earnings per share are not annualised.

6. There were no Investor Compliants pending received during the period under review.

7. 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.

8. There were no exceptional and Extra- Ordinary items for the reporting period

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

AFCOM HOLDINGS LIMITED
CHENNAI
600 032

Kannan Ramakrishnan
Whole-Time Director
DIN: 08202306

Place: Chennai
Date: 12-11-2025

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

(All amounts are in lakhs)

Statement of Cash Flows for the Half Year ended 30th September, 2025

Particulars	For the Half year ended 30th September, 2025	For the Year ended 31st March, 2025
A CASH FLOWS FROM OPERATING ACTIVITIES		
Net Profit Before Tax	7,097.94	6,521.14
Adjustments for:		
Depreciation	90.24	56.94
Provision for Gratuity	3.64	47.71
Exchange difference on Forex (Gain) / Loss	(161.63)	(217.68)
Profit on sale of asset	-	(0.86)
Interest Expenses	130.12	270.78
Interest Income	(175.47)	(163.74)
Operating Profit before working capital changes	**6,984.85**	**6,514.29**
Adjustments for changes in working capital		
(Increase)/decrease in Trade Receivables	(2,799.37)	(3,480.32)
(Increase)/decrease in Inventory	190.71	(10.85)
(Increase)/decrease in Other current assets	(750.98)	425.71
(Increase)/decrease in Short Term Loans And Advances	(44.59)	(20.80)
(Decrease)/increase in Trade and Other payables	(501.19)	476.37
(Decrease)/increase in Other Current Liabilities	(3.84)	70.61
Cash generated from operations	**3,075.58**	**3,975.02**
Income Taxes paid	(1,700.86)	(952.71)
NET CASH FROM OPERATING ACTIVITIES (A)	**1,374.72**	**3,022.31**
B CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	175.47	163.74
Fixed assets purchased including Intangible Assets	(3.58)	(538.03)
Profit on sale of asset	-	0.86
(Increase)/Decrease in Other Non-Current Assets	(1,832.54)	(10,306.38)
NET CASH USED IN INVESTING ACTIVITIES (B)	**(1,660.65)**	**(10,679.81)**
C CASH FLOWS FROM FINANCING ACTIVITIES		
Interest paid	(130.12)	(270.78)
Proceeds from Issue Of Share Capital	-	6,869.57
Proceeds from Short-Term Borrowings	704.88	-
Repayment towards Short-Term Borrowings	-	749.62
Proceeds from Long-Term Borrowings	-	7.99
Repayment towards Long-Term Borrowings	51.83	-
NET CASH USED IN FINANCING ACTIVITIES (C)	**626.60**	**7,356.40**
D NET INCREASE IN CASH AND CASH EQUIVALENT (A+B+C)	**340.67**	**(301.10)**
Opening Cash and Cash Equivalents	8.54	309.63
CLOSING CASH AND CASH EQUIVALENT	**349.21**	**8.54**
Reconciliation of Cash and Cash Equivalents with the Balance Sheet:		
Cash & Cash Equivalent as per Balance Sheet	349.21	8.54
Cash & Cash Equivalent at the End of the Period	**349.21**	**8.54**

The Cash flow statement is prepared as per AS 3 "Cash flow statement" where balance with banks in Deposit Account not treated as part of Cash and cash equivalents

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

AFCOM HOLDINGS LIMITED CHENNAI 600 032

Kannan Ramakrishnan
Whole-Time Director
DIN: 08202306

Place: Chennai
Date: 12-11-2025