Date: August 14, 2026

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 August 14, 2026 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 05:50 PM** today have inter-alia transacted the following:

1. Approved the unaudited financial statements and its limited review report for the period ended June 30, 2026.

2. Conversion of 15,000 warrants into equal number of equity shares of the Company

This is in continuation to our intimation dated December 17, 2025 regarding the allotment 11,65,000 convertible warrants at an issue price of Rs.863.17/- having face value Rs. 10/- and at a premium of Rs.853.17/- each convertible into an equivalent number of Equity Shares.

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that 1 (One) of the said warrant holders have applied for conversion of Convertible Warrants into Equity Shares along with receipt of the remaining exercise price of Rs.647.37 Per Warrant being 75% of the issue price (Rs.863.17) per warrants.

Consequently, the Board of Directors has approved the conversion of the said warrants into equity shares to the warrant holder.

Consequent upon the above allotment of equity shares, the paid-up equity share capital of the Company stands increased as follows:

S. No.	Particulars	No. of Equity Shares	Amount (in Rs.)
1.	Existing paid-up Equity Share Capital	2,86,98,616	28,69,86,160
2.	Post Allotment paid-up Equity Share Capital	2,87,13,616	28,71,36,160

As per ICDR Regulations, warrant holders can convert the balance warrants by June 17, 2027 (18 months from the date of allotment).

The new equity shares so allotted shall rank pari passu with the existing equity shares of the Company in all respects, including the payment of dividend and voting rights.

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The application for listing and trading approval of the Stock Exchange for the equity shares allotted as mentioned above shall be made in due course.

The Equity Shares so allotted to the respective allottees shall be locked in for such period as specified under Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018.

Pursuant to Regulation 30 and Schedule III of the Listing Regulations, read with the SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 ("SEBI Disclosure Circular"), the detailed disclosure in respect of the allotment of equity shares pursuant to conversion of warrants is set out below at **Annexure-A**.

3. Approved the Monitoring Agency Report for funds raised through Preferential Issue along with the Board comments for the quarter ended June 30, 2026.

4. Approved the Monitoring Agency Report for funds raised through Qualified Institutional Placement along with the Board comments for the quarter ended June 30, 2026.

5. An update regarding the wholly owned subsidiary incorporated in Dubai, UAE.

Further to our communication dated December 17, 2025, regarding the approval of the Board of Directors for incorporation of a Wholly Owned Subsidiary of the Company in Dubai Airport Free zone, we would like to inform you that the said Wholly Owned Subsidiary with the name "Afcom Cargo FZCO" has been duly incorporated in Dubai Airport Freezone, United Arab Emirates (UAE).

The details as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular vide HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, is annexed herewith as **Annexure- B**.

6. An update regarding the Indian subsidiary for undertaking Maintenance, Repair and Overhaul (MRO) of aircrafts.

Further to our communication dated February 10, 2026 regarding the approval of the Board of Directors for forming a subsidiary in India, for undertaking Maintenance, Repair and Overhaul (MRO) of aircrafts.

The details as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular vide HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, is annexed herewith as **Annexure- C**.

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 June 30, 2026.

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.

This disclosure will also be hosted on the website of the Company i.e., https://afcomcargo.com/.

Kindly take the same on your record.

Thanking You,

For AFCOM HOLDINGS LIMITED

MARAN AJITH KUMAR

Digitally signed by MARAN AJITH KUMAR
Date: 2026.08.14 18:19:11 +05'30'

Name : Ajith Kumar
Designation : Company Secretary and Compliance Officer

Annexure- A

Details under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155, dated November 11, 2024:

S. No.	Particulars	Details
1.	Type of securities proposed to be issued (viz., equity shares, convertibles, etc.).	Equity Shares pursuant to conversion of warrants
2.	Type of issuance (further public offering, rights issue, depository receipts (ADR/ GDR), qualified institutions placement, preferential allotment etc.).	Preferential allotment
3.	Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately).	15,000 Equity Shares at an issue price of Rs. 863.17/- [including a premium of Rs. 853.17/-], upon conversion for equal number of warrants allotted at an issue price of Rs. 863.17/- each upon receipt of balance amount at the rate of Rs. 647.37 per warrant (being 75% of the issue price per warrant) for an amount aggregating to Rs. Rs 97,10,662.50/-
4.	In case of preferential issue, the listed entity shall disclose the following additional details to the stock exchange(s): (i) names of the investors;	**Annexure- A1**
	(ii) post allotment of securities outcome of the subscription, issue price, number of investors:	**Annexure- A1** Warrants had been allotted on December 17, 2025 carrying a price / allotted price (in right to subscribe to 1 Equity Share per warrant on receipt of case of convertibles), amount at the rate of Rs. 215.79/- per warrant (being 25% of the issue price per warrant). Now, 15,000 Equity Shares have been allotted on receipt of balance amount at the rate of Rs. 647.37 per warrant (being 75% of the issue price per warrant)
	(iii) in case of convertibles - intimation on conversion of securities or on lapse of the tenure of the instrument.	Exercise of 15,000, warrants into 15,000 fully paid-up Equity Shares of Rs.10/- each. Equity shares are being allotted upon conversion of warrants.
5.	Any cancellation or termination of proposal for issuance of securities including reasons thereof.	Not Applicable

Annexure A1

The names of the Allottees of Equity Shares pursuant to conversion of warrants allotted on preferential basis to Non-Promoter/ Public Category:

Sr. No.	Name of the Allottees	Category of the allottee as per Regulation 31(1) of SEBI (LODR) Regulations, 2015	No. of Convertible Warrants allotted	No. of warrants applied for conversion	No. of equity shares allotted	Amount received being 75% of the issue price per warrant	No. of warrants pending for conversion
1	Zarana Tushar Sarda	Public	25,000	15,000	15,000	Rs 97,10,662.50	0
Total			11,65,000	15,000	15,000	Rs 97,10,662.50	0

Annexure- B

Relevant Details as required pursuant to Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

S. No.	Particulars	Details
1.	Name of the Target Company, details in brief such as size, turnover, etc.	Name: Afcom Cargo FZCO Paid up capital: AED 1,00,000 (United Arab Emirates Dirham) Turnover: Nil (Yet to commence Business Operations)
2.	Whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arm's length";	The subsidiary will be a related party of the Company and other subsidiaries.
3.	Industry to which the entity being acquired belongs;	Aviation
4.	Objects and impact of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity);	Aircraft Spare Parts & Components Trading Heavy & Light Aircrafts and Helicopters Trading Aircraft and requisites leasing Logistic services
5.	Brief details of any governmental or regulatory approvals required for the acquisition;	Not Applicable
6.	Indicative time period for completion of the acquisition;	Company incorporated on 14.05.2026
7.	Nature of consideration – whether cash consideration or share swap and details of the same;	Cash
8.	Cost of subscription / price at which the shares are subscribed;	Afcom Cargo FZCO has been incorporated with AED 1,00,000 distributed into 100 Shares, the value of each share being AED 1000
9.	Percentage of shareholding/ control by the listed entity and/ or number of shares allotted.	100%
10.	Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief).	This is a newly incorporated Company and therefore, the history of the last 3 years turnover is not available.

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Annexure- C

Relevant Details as required pursuant to Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

S.NO.	Particulars	Details
1.	Name of the Target Company, details in brief such as size, turnover, etc.	Name: Global Indavi Private Limited Authorised Capital: Rs. 10,00,00,000 Turnover: Nil (Yet to commence Business Operations)
2.	Whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at “arm’s length”;	The subsidiary will be a related party of the Company and other subsidiaries.
3.	Industry to which the entity being acquired belongs;	Aviation
4.	Objects and impact of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity);	Maintenance, Repair and Overhaul (MRO) of aircrafts.
5.	Brief details of any governmental or regulatory approvals required for the acquisition;	Not Applicable
6.	Indicative time period for completion of the acquisition;	Company was acquired on 16.05.2026
7.	Nature of consideration – whether cash consideration or share swap and details of the same;	Cash
8.	Cost of subscription / price at which the shares are subscribed;	10,000 shares were acquired and 4,50,000 shares were issued and allotted. The face value is Rs. 10/-.
9.	Percentage of shareholding/ control by the listed entity and/ or number of shares allotted.	100%
10.	Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief).	This is a newly incorporated Company and therefore the history of the last 3 years turnover is not available.

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P P N AND COMPANY
CHARTERED ACCOUNTANTS
No.2, IV Cross Street, Sterling Road, Nungambakkam, Chennai - 600034.
(Near to Loyola College) Ph : 044 - 2828 0033, Cell : 98847 46227
E-mail : info@ppnaco.com | Web : www.ppnaco.com

Independent Auditor's Limited Review Report on unaudited standalone financial results of AFCOM HOLDINGS LIMITED for the quarter ended 30th June 2026 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,

No. 2, LIC Colony, Dr. Radhakrishnan Nagar, Thiruvanmiyur,

Chennai – 600 041, Tamil Nadu, India.

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **AFCOM HOLDINGS LIMITED** ("the Company"), for the Quarter ended 30th June 2026 ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015 as amended from time to time ("the Listing Regulations").

2. This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors and has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 ("Ind As 34 "Interim Financial Reporting") prescribed under section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

3. 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 as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. 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 Companies Act 2013 and consequently does not enable us to obtain assurance that we would be aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

P P N AND COMPANY * CHENNAI * 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 of unaudited financial results prepared in accordance with applicable Indian accounting standards 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 and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Yours faithfully

For M/s. P P N And Company,
Chartered accountants
ICAI Firm Reg. No.: 013623S
Peer Review Certificate No.: 020690

D Hitesh

PPN AND COMPANY * CHENNAI * CHARTERED ACCOUNTANTS

D. Hitesh
Partner
Membership Number: 231991
UDIN: 26231991BFXCBC1538

Place: Chennai
Date : 14.08.2026

AFCOM HOLDINGS LIMITED

Regd. Office: No. 2 LIC Colony, Dr. Radhakrishnan Nagar, Thiruvanmiyur, Chennai - 600 041

CIN: L51201TN2013PLC089652

Balance Sheet as at June 30, 2026

(All Amount are in ₹ Lakhs, unless otherwise stated)

	Particulars	As at 30th June 2026 (Unaudited)	As at 31st March 2026 (Audited)
I	**ASSETS**		
	Non-current assets		
(a)	Property, Plant and Equipment	1,527.24	1,570.87
(b)	Capital Work - in -Progress	-	-
(c)	Investment Property	-	-
(d)	Goodwill	-	-
(e)	Other Intangible assets	-	-
(f)	Intangible Assets under development	-	-
(g)	Right of use of assets	29,341.81	30,634.64
(h)	Financial assets		
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(iv) Other financial assets	2,504.96	8,244.35
(i)	Deferred tax assets (net)	459.33	465.28
(j)	Other non current assets	26,751.35	20,904.82
	Total Non-Current assets (A)	**60,584.70**	**61,819.97**
	Current assets		
(a)	Inventories	2,943.03	1,824.87
(b)	Financial assets:		
	(i) Investments	-	-
	(ii) Trade receivables	13,125.16	13,575.85
	(iii) Cash and cash equivalents	10,070.64	6,205.66
	(iv) Bank balances other than cash and cash equivalents	5,259.51	-
	(v) Loans	-	-
	(vi) Other financial assets	76.95	45.71
(c)	Other current assets	22,081.09	10,005.98
(d)	Asset held for Sale	-	-
	Total Current assets (B)	**53,556.39**	**31,658.07**
	Total Assets (A+B)	**1,14,141.09**	**93,478.03**

AFCOM HOLDINGS LIMITED

Regd. Office: No. 2 LIC Colony, Dr. Radhakrishnan Nagar, Thiruvanmiyur, Chennai - 600 041
CIN: L51201TN2013PLC089652

Balance Sheet as at June 30, 2026

(All Amount are in ₹ Lakhs, unless otherwise stated)

	Particulars	As at 30th June 2026 (Unaudited)	As at 31st March 2026 (Audited)
II	**EQUITY AND LIABILITIES**		
	Equity		
	Equity share capital	2,869.86	2,606.81
	Other equity	66,068.37	43,061.37
	Total Equity (C)	**68,938.23**	**45,668.18**
	Liabilities		
	Non-current liabilities		
(a)	Financial liabilities		
	(i) Borrowings	181.30	65.04
	(ia) Lease liabilities	27,696.38	28,955.98
	(i) Other Financial Liabilities	-	-
(b)	Provisions	1,103.02	1,060.85
(c)	Deferred tax liabilities (net)	-	-
	Total Non-Current Liabilities	**28,980.70**	**30,081.87**
	Current liabilities		
(a)	Financial liabilities		
	(i) Borrowings	4,754.32	6,160.63
	(ia) Lease liabilities	4,926.41	4,883.58
	(ii) Trade payables		
	(a) Outstanding dues of micro enterprises and small enterprises;	357.49	-
	(b) Outstanding dues of other than micro enterprises and small enterprises	1,060.96	2,823.37
	(iii) Other financial liabilities	308.70	342.45
(b)	Other current liabilities	207.55	113.93
(c)	Provisions	12.76	87.35
(d)	Current Tax Liabilities (net)	4,593.98	3,316.66
	Total Current liabilities	**16,222.16**	**17,727.98**
	Total liabilities (D)	**45,202.86**	**47,809.85**
	Total Equity and Liabilities (C+D)	**1,14,141.09**	**93,478.03**

For and on behalf of the Board of Directors
AFCOM HOLDINGS LIMITED

AFCOM HOLDINGS LIMITED

Deepak Parasuraman
Managing Director
DIN: 00699855

Place: Chennai
Date: 14-08-2026

AFCOM HOLDINGS LIMITED

Regd. Office: No. 2 LIC Colony, Dr. Radhakrishnan Nagar, Thiruvanmiyur, Chennai - 600 041
CIN: L51201TN2013PLC089652

Standalone Statement of Profit and Loss for the Quarter ended June 30, 2026

(All Amount are in ₹ Lakhs, unless otherwise stated)

	Particulars	Quarter Ended			Year Ended
		30th June 2026 (Unaudited)	31st March 2026 (Audited)	30th June 2025 (Unaudited)	31st March 2026 (Audited)
I	**INCOME**				
(a)	Revenue from operations	17,609.89	19,033.11	11,888.90	58,310.84
(b)	Other income	138.75	155.53	21.02	461.71
	Total Income (I)	**17,748.64**	**19,188.64**	**11,909.92**	**58,772.55**
II	**EXPENSES**				
(a)	Direct Expense	10,957.92	11,138.21	6,202.70	31,723.21
(c)	Change in inventories	(1,118.16)	(33.95)	477.00	(244.85)
(d)	Employee benefits expenses	350.85	246.27	333.43	1,049.18
(e)	Finance costs	371.18	988.65	458.81	3,175.99
(f)	Depreciation and amortisation expenses	1,652.80	1,651.85	1,171.80	5,329.55
(g)	Other expenses	311.22	429.35	177.05	2,430.92
	Total expenses (II)	**12,525.80**	**14,420.38**	**8,820.79**	**43,464.00**
III	**Profit/(Loss) before exceptional item and tax (I-II)**	5,222.84	**4,768.26**	**3,089.13**	**15,308.55**
IV	**Exceptional Item Income/(Expenses)**	0.00	0.00	0.00	-
V	**Profit/(Loss) before tax (III+IV)**	**5,222.84**	**4,768.26**	**3,089.13**	**15,308.55**
VI	**Tax Expenses :**				
(a)	Current tax	1,298.65	713.94	976.63	3,654.52
(b)	Deferred tax charge/ (credit)	0.02	(411.75)	3.33	(536.33)
(c)	Short /(Excess) Provision of earlier years	0.00	0.00	0.00	-
	Total Tax Expense (VI)	**1,298.67**	**302.19**	**979.96**	**3,118.19**
VII	**Profit/(Loss) for the year (V-VI)**	**3,924.17**	**4,466.08**	**2,109.17**	**12,190.36**
VIII	**Other comprehensive income**				
	Items that will not be reclassified to profit or loss				
(a)	(i) Remeasurement of defined benefit obligation	(9.00)	16.32	3.88	21.75
(b)	(ii) Income tax relating to above items	(5.93)	7.19	0.98	8.56
	Total Other comprehensive income for the year, net of tax (VIII)	**(14.93)**	**23.51**	**4.86**	**30.31**
IX	**Total comprehensive income for the year (VII+VIII)**	**3,909.24**	**4,489.59**	**2,114.03**	**12,220.67**
X	**Earning per equity share of face value of Rs. 10 each**				
(a)	Basic Earning Per Share (in Rs.)	**14.16**	**17.85**	**8.48**	**48.73**
(b)	Diluted Earning Per Share (in Rs.)	**14.01**	**17.82**	**8.48**	**48.65**

For and on behalf of the Board of Directors
AFCOM HOLDINGS LIMITED

AFCOM HOLDINGS LIMITED

Deepak Parasuraman
Managing Director
DIN: 00699855

Place: Chennai
Date: 14-08-2026

Notes

1 The above statement of unaudited financial results for the quarter ended 30th June 2026 has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th August 2026. The Statutory Auditors have carried out a limited review of these results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2 These financial results have been prepared in accordance with the applicable Indian Accounting Standards (Ind AS) and other accounting principles generally accepted in India.

3 The accounting policies followed in the preparation of these results are consistent with those followed in the preparation of the annual financial statements for the year ended 31st March 2026.

4 Pursuant to Chapter V of the SEBI (ICDR) Regulations, 2018 and the special resolution passed at the 12th Annual General Meeting held on 25th September 2025, the Company allotted, on a preferential basis, 12,10,390 equity shares at ₹863.17 each (₹104.47 Cr) and 11,65,000 fully convertible warrants (issue size ₹100.55 Cr), of which 25% (₹25.14 Cr) was received upfront and the balance ₹75.41 Cr is receivable on conversion within 18 months of allotment. The proceeds have been applied towards the stated objects (aircraft induction – lease deposits, spares, tools, training and software). As at 30th June 2026, ₹129.56 Cr stood utilised and ₹0.05 Cr remained unutilised, comprising ₹0.02 Cr lying in the designated Monitoring Fund Account(s) and ₹0.03 Cr lying in the Company's Current/Transfer Account; there has been no deviation in the use of proceeds. A Monitoring Agency has been appointed under Regulation 162A of the SEBI (ICDR) Regulations, 2018.

Utilisation of Proceeds from Preferential Issue and Convertible Warrants *(₹ in Crore)*

Particulars	Equity Issue	Warrants (25% upfront)	Total
Proceeds received in Monitoring Fund A/cs	104.47	25.14	129.61
Less: Utilised up to 31 March 2026	45.00	25.09	70.09
Less: Utilised during Q1 FY 2026-27	59.47	0.00	59.47
Unutilised balance as at 30 June 2026	**0.00**	**0.05**	**0.05**

5 During the quarter, pursuant to Chapter VI of the SEBI (ICDR) Regulations, 2018, the Company allotted 26,30,520 equity shares under a Qualified Institutions Placement (QIP) at ₹759.72 per share, aggregating ₹199.84 Cr. Of the gross proceeds, ₹7.21 Cr was applied towards issue expenses and ₹28.00 Cr placed in fixed deposits; ₹66.92 Cr was utilised towards the stated objects during the quarter, and the unutilised balance of ₹97.71 Cr is held in the designated Monitoring Fund Account. A Monitoring Agency has been appointed under Regulation 173A of the SEBI (ICDR) Regulations, 2018; there has been no deviation in the use of proceeds. The object-wise utilisation is set out below.

Utilisation of Proceeds from Qualified Institutions Placement *(₹ in Crore)*

Object as per Placement Document	Proposed	Utilised	Balance
Aircraft Lease Deposit	85.72	34.96	50.76
Aircraft Insurance	18.68	0.00	18.68
Essential Spare Parts (DGCA)	11.45	11.64	0.00
Rotables & Consumables	8.42	6.97	1.45
Aircraft Paint & Decal	1.68	0.00	1.68
Mandatory Special Tools	1.10	0.56	0.54
Ground Support Equipments	5.42	3.59	1.83
Pre-Purchase Inspection	3.03	1.51	1.51
SIM Training	8.37	4.30	4.07
Boeing Subscription Charges	1.18	0.60	0.58
Software Subscriptions	5.48	2.79	2.69
Customs Duty & Clearance Charges	42.07	0.00	42.07
Total	**192.60**	**66.92**	**125.86**

6 The figures for the quarter ended 31st March 2026 are the derived (balancing) figures between the audited figures for the year ended 31st March 2026 and the published unaudited figures for the nine months ended 31st December 2025.

7 There are no exceptional or extraordinary items during the quarter ended 30th June 2026.

8 The gratuity provision has been computed considering the revised gratuity provisions under the new labour code.

9 Figures for the previous periods / year have been regrouped, reclassified and rearranged wherever necessary to conform to the classification adopted for the current period. All figures are in Rs. lakhs unless otherwise stated, and totals may not add up exactly on account of rounding off.

10 Earnings per equity share has been computed in accordance with Ind AS 33 "Earnings per Share" and, being for an interim period, has not been annualised.

11 Based on the "management approach" as defined in Ind AS 108 – Operating Segments, the Chief Operating Decision Maker evaluates the Company's performance at an overall company level as a single segment, i.e. "air transportation services". Accordingly, the disclosures under Regulation 33(1)(e) read with Clause (L) of Part A of Schedule IV of the SEBI (LODR) Regulations, 2015 are not applicable.Further, the Company does not have any subsidiary, associate or joint venture.

AFCOM HOLDINGS LIMITED

Regd. Office: No. 2 LIC Colony, Dr Radhakrishnan Nagar, Thiruvanmiyur, Chennai - 600 041
CIN: L51201TN2013PLC089652

Standalone Statement of Cash flows for the year ended June 30, 2026

(All Amount are in ₹ Lakhs, unless otherwise stated)

Particulars	As at 30th June 2026 (Unaudited)	As at 31st March 2026 (Audited)
A. Cash flow from operating activities		
Net Profit/(Loss) before Exceptional Items and Tax	5,222.84	15,308.55
Add/Less : Exceptional Items Income/(Expenses)	-	-
Net profit before tax	**5,222.84**	**15,308.55**
Adjustments for:		
Depreciation and Amortisation	44.68	179.64
Amortisation of ROU Asset	1,292.83	3,922.97
Amortisation of prepaid lease rentals	37.63	115.79
Interest on lease liabilties	502.30	1,614.96
Interest on defined benefit obligation	1.86	5.66
Finance costs	(132.98)	1,555.38
Current Service Cost - DBO	10.80	36.69
Interest on deposits	(88.73)	(320.06)
Interest on security deposit	(36.25)	(103.08)
Gain On Sale of PPE(Net)	-	-
Operating profit before working capital changes	**6,854.97**	**22,316.49**
Changes in working capital:		
Change in inventories	(1,118.16)	(244.85)
Change in trade receivables	450.69	(7,673.13)
Change in other financial assets	(31.24)	4.46
Change in other current assets	(6,436.41)	(8,870.24)
Change in other non-current assets	1,117.01	(1,000.87)
Change in Other Non - Current Financial Assets	5,774.20	(1,945.72)
Change in trade payables	(1,404.93)	2,136.95
Change in other current liabilities	39.53	288.72
Change in other financial liabilities	(33.75)	221.82
Cash generated from Operations	**5,211.92**	**5,233.62**
Taxes and interest thereon paid	(21.33)	(1,634.60)
Net Cash generated from Operating Activities (A)	**5,190.59**	**3,599.03**
B. Cash flow from investing activities:		
(Purchase)/Sale of PPE/ Intangible	(1.04)	(6.23)
Investment in Lease Deposits	(7,035.99)	(9,852.90)
Other Capital Advances	(5,638.70)	-
Gain On Sale of PPE(Net)	-	-
Interest income	124.98	423.14
Right of use asset	-	(11,235.13)
Net Cash From Investing Activities (B)	**(12,550.75)**	**(20,671.12)**

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Standalone Statement of Cash flows for the year ended June 30, 2026

(All Amount are in ₹ Lakhs, unless otherwise stated)

Particulars	As at 30th June 2026 (Unaudited)	As at 31st March 2026 (Audited)
C. Cash flow from financing activities:		
Issuance of Equity Share Capital (Face Value)	263.05	121.04
Issuance of Equity Share Capital (Securities Premium Net)	19,097.75	10,326.68
Convertible Share Warrants	-	2,513.98
Long term borrowings from banks	116.27	38.68
Short term borrowings from banks	(1,406.32)	3,537.40
Finance cost	132.98	(1,555.38)
Increase in Lease Liability	(1,719.08)	8,286.83
Net cash From Financing Activities (C)	**16,484.66**	**23,269.24**
Net Increase / (Decrease) In Cash & Cash Equivalents (D) = (A + B + C)	**9,124.50**	**6,197.15**
Opening Cash and Cash Equivalents (E)	**6,205.66**	**8.51**
Closing Cash and Cash Equivalents (D + E)	**15,330.15**	**6,205.66**
Components of Cash and cash equivalents		
Cash on hand	13.56	8.29
Balances with banks		
(a) In Current accounts	283.86	247.64
(b) In Cash credit accounts		-
(c) Monitoring Account	9,773.23	5,949.73
Others - Card Swiping receivables		-
Bank balances other than cash and cash equivalents		
(a) Fixed deposit maturity period more than 3 months but less than 12 months	5,259.51	
Cash and Cash Equivalents (Net)	**15,330.15**	**6,205.66**

(i) The Cash Flow Statement has been prepared under the indirect method as set out in IND AS 7 Cash Flow Statements

For and on behalf of the Board of Directors
AFCOM HOLDINGS LIMITED

AFCOM HOLDINGS LIMITED

Deepak Parasuraman
Managing Director
DIN: 00699855

Place: Chennai
Date: 14-08-2026