

August 13, 2024

To
Department of Corporate Services,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400 001.

Scrip Code: 530109
Script ID: ANUPAM
ISIN: INE069B01023

Dear Sir / Madam,

Sub.: Outcome of Meeting of the Board Meeting held today i.e. August 13, 2024

Further to our notice dated August 07, 2024, for intimation of the meeting of the Board of Directors of the Company, please be informed that the Board of Directors of the Company at its meeting held on August 13, 2024 at the Registered Office of the Company, has, inter alia, considered and approved Un Audited Standalone Financial Results of the Company for the quarter ended 30th June, 2024 among other business items.

The Board Meeting Commenced at 12.00 p.m. on August 13, 2024 and concluded at 01:00 p.m. on August 13, 2024.

Thanking you.

For Anupam Finserv Limited


Sheetal Dedhia
Company Secretary



Independent Auditor's Review Report on Unaudited Quarterly Financial Results of Anupam Finserv Limited pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended


To,
The Board of Directors,
Anupam Finserv Limited

1. We have reviewed the accompanying Statement Unaudited Financial Results of Anupam Finserv Limited ("the Company"), for the quarter ended June 30, 2024 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and has been reviewed by the Audit Committee and approved by the Company's Board of Directors in their respective meetings held on August 14, 2023, 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 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
4. Attention is drawn to the fact that the figures for three months ended March 31, 2024 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and published year to date figures upto third quarter of previous financial year. The figures upto end of third quarter of previous financial year had only been reviewed and not subjected to audit.



5. Based on our review conducted as stated in the above paragraph, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable Accounting Standards i.e. Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Rule 7 of the Companies (Accounts) Rules, 2014 and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms 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.

For J. K. Shah & Co.
Firm Registration No.: 109606W
Chartered Accountants



CA Sanjay Dhruva
Partner

Membership No.: 038480
UDIN: 24038480BKBGJZ5383



Place: Mumbai
Date: August 13, 2024

ANUPAM FINSERV LIMITED

502, Corporate Arena, D.P.Piramal Road, Goregaon-West, Mumbai- 400 104

CIN: L74140MH1991PLC061715

Segment Wise details for the Quarter ended June 30, 2024

Particulars	Quarter ended			Year ended
	30-06-24	31-03-24	30-06-23	March 31, 2024
	Unaudited	Audited (Refer Note No. 4)	Unaudited	Audited
Segment Revenue				
Financing	5,480.33	4,541.35	4,328.62	18,165.80
Leasing	3,742.56	3,309.86	3,530.13	13,888.25
Unallocable	-	-	-	-
Total	9,222.89	7,851.22	7,858.75	32,054.06
Segment Result				
Financing	3,806.92	2,821.69	1,620.55	11,802.54
Leasing	879.70	1,832.62	2,123.55	7,747.69
Total	4,686.62	4,654.30	3,744.10	19,550.23
Less: Unallocable Expenses	2,015.02	1,659.37	1,576.68	7,092.32
Total Profit Before Tax	2,671.61	2,994.93	2,167.42	12,457.91
Capital Employed				
Segment Assets				
Financing	145,160.08	153,041.77	147,339.57	153,041.77
Leasing	27,632.47	21,384.19	33,072.89	21,384.19
Unallocable	9,549.80	7,556.19	9,400.13	7,556.19
Sub-Total	182,342.35	181,982.15	189,812.59	181,982.15
Segment Liabilities				
Financing	23,064.99	23,968.82	41,218.90	23,968.82
Leasing	-	18.05	-	18.05
Unallocable	1,565.98	2,327.11	788.05	2,327.11
Sub-Total	24,630.98	26,313.98	42,006.95	26,313.98
Capital Employed				
Financing	122,095.09	129,072.95	106,120.67	129,072.95
Leasing	27,632.47	21,366.13	33,072.89	21,366.13
Unallocable	7,983.82	5,229.08	8,612.08	5,229.08
Total	157,711.38	155,668.16	147,805.64	155,668.16



ANUPAM FINSERV LIMITED

502, Corporate Arena, D.P.Piramal Road, Goregaon-West, Mumbai- 400 104

CIN: L74140MH1991PLC061715

Statement of Unaudited Results for the Quarter ended June 30, 2024

Sr No.	Particulars	Quarter ended			Year ended
		30-06-24	31-03-24	30-06-23	31-03-24
		Unaudited	Audited (Refer Note No. 4)	Unaudited	Audited
I	Revenue from Operations				
(i)	Interest Income	5,144.90	4,337.03	3,705.92	17,000.08
(ii)	Dividend Income	102.68	-	22.60	22.60
(iii)	Lease Income	3,742.56	3,309.86	3,530.13	13,888.25
(iv)	Fees and Commission Income	123.22	183.69	-	383.21
(v)	Net gain on fair value changes	108.68	-	-	-
(vi)	Impairment on financial instruments reversal	-	-	330.10	453.90
	Total Revenue from Operations (I)	9,222.04	7,830.59	7,588.75	31,748.05
II	Other Income	0.85	20.63	270.00	306.01
III	Total Income (I+II)	9,222.89	7,851.22	7,858.75	32,054.06
IV	Expenses				
(i)	Finance Costs	667.45	464.65	799.51	3,020.72
(ii)	Fees and Commission Expense	420.78	830.21	-	1,908.78
(iii)	Net loss on fair value changes	-	320.02	1,850.33	1,658.61
(iv)	Net loss on de-recognition of financial instruments under amortised cost category	-	52.47	-	52.47
(v)	Impairment on financial instruments	688.38	97.90	-	-
(vi)	Employee Benefits Expenses	1,122.84	873.45	855.34	3,676.22
(vii)	Depreciation, amortization and impairment	1,232.72	1,088.77	1,281.51	4,898.06
(viii)	Loss on Sale of Property, Plants & Equipments (net)	1,511.19	291.48	62.47	692.33
(ix)	Others expenses	907.93	840.33	842.17	3,688.96
	Total Expenses (IV)	6,551.29	4,856.28	5,691.33	19,596.15
V	Profit before Exceptional Items and tax (III-IV)	2,671.61	2,994.93	2,167.42	12,457.91
VI	Exceptional Items	-	-	-	-
VII	Profit before tax (V-VI)	2,671.61	2,994.93	2,167.42	12,457.91
VIII	Tax expense				
a)	Current Tax	1,050.00	1,000.00	680.00	3,200.00
b)	Deferred Tax Liability/(Asset)	(421.61)	(58.40)	(23.07)	29.39
c)	Earlier year tax	-	0.00	-	(144.50)
IX	Profit for the period from continuing operations (VII-VIII)	2,043.22	2,053.33	1,510.49	9,373.02
X	Other Comprehensive Income				
(i)	Items that will not be reclassified to profit and loss	-	-	-	-
(ii)	Items that will be reclassified to profit and loss	-	-	-	-
	Other Comprehensive income for the period (i+ii)	-	-	-	-
XI	Total Comprehensive income for the period (IX+X) [Comprising Profit/(Loss) and other Comprehensive Income for the year]	2,043.22	2,053.33	1,510.49	9,373.02
XII	Paid - up Equity Share Capital (Face Value Rs. 1/-; Previous Year Rs. 1/-)	115,637.50	115,637.50	115,637.50	115,637.50
XIII	Earning Per Share (EPS) (of Rs. 1/- each)(not annualised)				
(a)	Basic	0.02	0.02	0.01	0.08
(b)	Diluted	0.02	0.02	0.01	0.08



ANUPAM FINSERV LIMITED

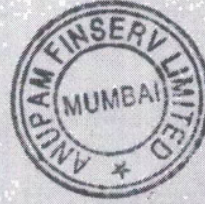
502, Corporate Arena, D.P.Piramal Road, Goregaon-West, Mumbai- 400 104

CIN: L74140MH1991PLC061715

Notes:

- 1 The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13th August, 2024
- 2 The auditors have carried out limited review of the above results for the quarter ended June, 2024 pursuant to 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 3 The Company has reported segment information as per Ind AS 108 on 'Operating Segments'. As per Ind AS 108, segments are identified based on managements evaluation of financial information for locating resources and assessing performance. Accordingly, the company has identified two reportable segments (1) Financing and (2) Leasing.
- 4 The figures for the quarter ended March 31, 2024 are the balancing figures between the audited figures with respect to full financial year upto March 31, 2024 and the unaudited published figures upto December 31, 2023 being the date of end of the third quarter of financial year which were subjected to limited review.
- 5 The figures for the previous periods are regrouped/rearranged wherever necessary, to conform to current period classification.
- 6 Since Feb 2021, a Bank account of the Company having balance of Rs. 2,820.38 has been frozen by the cybercell, Hyderabad, as the account was linked to its fintech partner Yomoyo Blossom Technology Private Limited. The Company has not received any formal communication or summons for the same from the cybercell.

Place: Mumbai
Date: 13th August, 2024



for Anupam Finserv Limited

A handwritten signature in black ink, appearing to read "Pravin Gala".

Pravin Gala

Whole Time Director & CFO
DIN: 00786492

