

AD-MANUM FINANCE LIMITED

www.admanumfinance.com

AMFL/BSE/IND/2024-25/02-03

Date: February 04, 2025

online filing at: listing.bseindia.com

To,
DCS-CRD
BSE Ltd.
1st Floor, New Trading Wing,
Rotunda Building, P.J. Tower,
Dalal Street, Fort
MUMBAI - 400001, MH

BSE CODE: 511359

SUB.: INTEGRATED FILING (FINANCIAL) - UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS PERIOD ENDED ON 31ST DECEMBER 2024

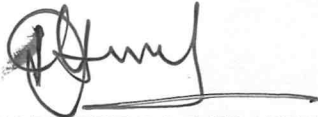
Dear Sir,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2C)24/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) - Unaudited Financial Results for the quarter and nine months period ended on 31 st December, 2024, which was also approved by the Audit Committee and the Board of Directors of the Company at their meeting held today i.e. on Monday, February 03, 2025 at 04:30 P.M. and concluded at 05:30 P.M.

The above Integrated Filing is also available on the Company's website at <https://www.admanumfinance.com/unF2024-25.php>

This is for your information and records.

Thanking You
Yours Faithfully,
For AD- MANUM FINANCE LIMITED



DHARMENDRA AGRAWAL
WHOLE-TIME-DIRECTOR & CEO
DIN: 08390936
Encl: a/a



AD-MANUM FINANCE LIMITED

www.admanumfinance.com

Statement of Un-audited Financial Results for the Quarter and Nine months ended on 31st December, 2024

(Rs in lakhs, except EPS)

S. No.	Particulars	Quarter Ended			Nine months ended		Year
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	(Audited)
	Revenue from operations						
(i)	Interest Income	342.73	341.03	218.92	952.33	582.55	1036.13
(ii)	Wind Power Sale	12.72	24.50	8.60	48.61	52.69	66.79
(I)	Total Revenue from operations	355.45	365.53	227.52	1000.94	635.24	1102.92
(II)	Other Income	23.17	51.66	17.96	74.85	19.71	187.09
(III)	Total Income (I+II)	378.62	417.19	245.47	1075.79	654.95	1290.01
	Expenses						
(i)	Finance Costs	35.77	47.14	41.63	101.74	112.05	142.09
(ii)	Employee Benefits Expenses	14.69	16.75	13.73	46.80	41.92	57.24
(iii)	Depreciation, amortization and impairment	1.24	1.11	1.04	3.68	3.65	5.29
(iv)	Others expenses	11.31	23.09	(36.56)	41.54	(4.94)	70.36
(IV)	Total Expenses (IV)	63.01	88.09	19.84	193.76	152.68	274.98
(V)	Profit / (loss) before exceptional items and tax (III-IV)	315.61	329.10	225.63	882.03	502.27	1015.03
(VI)	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
(VII)	Profit/ (loss) before tax (V -VI)	315.61	329.10	225.63	882.03	502.27	1015.03
(VIII)	Tax Expenses:	80.00	67.70	81.45	207.70	141.00	244.96
(i)	Current Tax	80.00	83.00	56.97	223.00	126.97	240.00
(ii)	Deferred Tax	0.00	1.24	9.71	1.24	14.03	28.18
(iii)	Adjustment in respect of current income tax of prior years	0.00	(16.54)	14.77	(16.54)	0.00	(23.22)
(IX)	Profit/ (loss) for the period from continuing operations (VII-VIII)	235.61	261.40	144.18	674.33	361.27	770.07
(X)	Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
(XI)	Tax Expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
(XII)	Profit/ (loss) from discontinued operations (After tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
(XIII)	Profit/(loss) for the period (IX+XII)	235.61	261.40	144.18	674.33	361.27	770.07
(XIV)	Other Comprehensive Income						
(A)	(i) Items that will not be reclassified to profit or loss	(32.32)	25.32	73.23	29.54	103.48	139.37
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	6.19	7.32	6.19	39.56	43.09
	Subtotal (A)	(32.32)	19.13	65.91	23.36	63.92	96.28
(B)	(i) Items that will be reclassified to profit or loss	(1.69)	5.42	4.23	11.52	10.31	10.37
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	1.32	0.42	1.32	1.89	1.90
	Subtotal (B)	(1.69)	4.10	3.81	10.20	8.42	8.47
	Other Comprehensive Income (A + B)	(34.01)	23.23	69.72	33.56	72.34	104.75
(XV)	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	201.60	284.63	213.89	707.89	433.61	874.82
	Number of equity shares of the company (in lakhs)	75	75	75	75	75	75
	Reserves excluding revaluation Reserves	6558.14	6322.53	5475.01	6558.14	5475.01	5883.81
(XVI)	Earnings per equity share (for continuing operations)						
	Basic (Rs.)	3.14	3.49	1.92	8.99	4.82	10.27
	Diluted (Rs.)	3.14	3.49	1.92	8.99	4.82	10.27
(XVII)	Earnings per equity share (for discontinued operations)						
	Basic (Rs.)	0.00	0.00	0.00	0.00	0.00	0.00
	Diluted (Rs.)	0.00	0.00	0.00	0.00	0.00	0.00
(XVIII)	Earnings per equity share (for continuing and discontinued operations)						
	Basic (Rs.)	3.14	3.49	1.92	8.99	4.82	10.27
	Diluted (Rs.)	3.14	3.49	1.92	8.99	4.82	10.27

NOTES:

- The above results for the quarter and nine months ended 31st December, 2024 which have been subjected to review by Statutory Auditors of the Company were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 03.02.2025, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The above financial results are prepared in compliance with Indian Accounting Standards ("IND-AS") as notified under Section 133 of the Companies Act, 2013 ("the Act") [Companies (Indian Accounting Standards) Rules, 2015] as amended.
- The Company is operating in two segments of financing and windmill.
- Previous period figures have been regrouped/ reclassified wherever necessary to confirm to this period classification.

Place: Indore
Date : 03.02.2025



FOR AD-MANUM FINANCE LIMITED

(Dharmendra Agrawal)
Whole Time Director
(DIN: 08390936)



Regd. Office: Agarwal House, 5 Yeshwant Colony Indore 452003 MP

Phone: 0731-4714000 | Fax: 0731-4043193 | Email: cs@admanumfinance.com

CIN : L52520MP1986PLC003405

AD-MANUM FINANCE LIMITED

www.admanumfinance.com

Reporting of Segment wise Revenue, Results and Capital Employed along with the quarterly results
for the Quarter and Nine Months ended December 31, 2024

(Rs in lakhs)

Particular	Quarter Ended			Nine months ended		Year
	31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	(Audited)
Segment Revenue						
(net sale/ income from each segment should be disclosed under this head)						
(a) Segment – A - Income from Finance	342.73	341.03	218.92	952.33	582.55	1036.13
(b) Segment – B - Income from Wind energy Generation	12.72	24.50	8.60	48.61	52.69	66.79
(c) Segment – C	0.00	0.00	0.00	0.00	0.00	0.00
(d) Unallocated	23.17	51.66	17.96	74.85	19.71	187.09
Total	378.62	417.19	245.47	1075.79	654.95	1290.01
Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Net sales/ Income From Operations	378.62	417.19	245.47	1075.79	654.95	1290.01
Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)						
(a) Segment – A - Income from Finance	342.73	341.03	218.92	952.33	582.55	1036.13
(b) Segment – B - Income from Wind energy Generation	8.83	8.95	4.85	25.42	30.47	35.56
(c) Segment – C	0.00	0.00	0.00	0.00	0.00	0.00
(d) Unallocated	23.17	51.66	17.96	74.85	19.71	187.09
Total	374.73	401.64	241.72	1052.60	632.72	1258.79
Less: i) Interest **	35.77	47.14	41.63	101.74	112.05	142.09
ii) Other Un-allocable Expenditure net off	23.36	25.39	-25.54	68.82	18.41	101.66
iii) Un-allocable income Total Profit Before Tax	0.00	0.00	0.00	0.00	0.00	0.00
Total Profit before Tax	315.61	329.10	225.63	882.03	502.27	1015.03
Capital Employed						
(Segment assets – Segment Liabilities)						
(a) Segment – A	-	-	-	-	-	6967.93
(b) Segment – B	-	-	-	-	-	117.87
(c) Segment – C	-	-	-	-	-	-
(d) Unallocated	-	-	-	-	-	-
Total	-	-	-	-	-	7085.79

Place: Indore
Date : 03-02-2025



FOR AD-MANUM FINANCE LIMITED

Dharmendra Agrawal
Whole Time Director & CEO
DIN: 08390936

Independent Auditor's Review Report on Un-audited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of
Ad-Manum Finance Limited

- We have reviewed the accompanying statement of un-audited financial results ('the Statement') of Ad-Manum Finance Limited ('the Company') for the quarter and nine months ended 31 December 2024 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
- The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 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. 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. 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 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. Accordingly, we do not express an audit opinion.



- Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.

STATUTORY AUDITORS
FOR MAHENDRA BADJATYA & COMPANY
CHARTERED ACCOUNTANTS
ICAI FRN 001457C



CA NIRDESH BADJATYA
PARTNER
ICAI MNO 420388
ICAI UDIN: 25420388 B MJ HNG 6556
PLACE: INDORE
DATE: 03.02.2025

AD-MANUM FINANCE LIMITED

www.admanumfinance.com

CEO & CFO Certificate under Regulation 33(2) (a) of SEBI (LODR) Regulations, 2015

To,

The Board of Directors

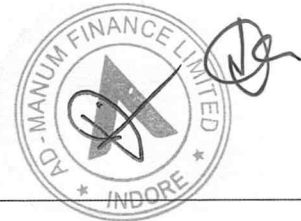
Ad- Manum Finance Limited

Agarwal House, 5 Yeshwant Colony

Indore 452003 MP

In compliance with Regulation 17(8) read with Schedule II Part B of the **SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015** Listing Agreement with the Stock Exchange, We hereby certify that:

- A. We have reviewed Un-Audited Financial Results of **Ad- Manum Finance Limited** for the Quarter and Nine Months ended December 31, 2024 and to the best of our knowledge and belief:
 - a. These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading.
 - b. These statements together present a true and fair view of the listed entity's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
- B. There are, to the best of our knowledge and belief, no transactions entered by the listed entity during the Quarter and Nine months ended December 31, 2024 which are fraudulent, illegal or violative of the Company's code of conduct.
- C. We accept responsibility for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of internal control systems of the Company pertaining to Financial Reporting and they have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.



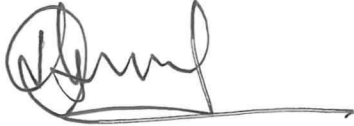
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D. We have indicated to the Auditors and the Audit Committee:

- a. that there are no significant changes in internal control over financial reporting during the quarter and Nine month.
- b. that there are no significant changes in accounting policies during the quarter and that the same have been disclosed in the notes to the Un-Audited financial Results.
- c. that there are no instances of significant fraud of which they have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over Financial Reporting.

For, AD- MANUM FINANCE LIMITED



DHARMENDRA AGRAWAL
WHOLE-TIME DIRECTOR & CEO
DIN: 08390936



VIKAS GUPTA
CHIEF FINANCIAL OFFICER
PAN: AFPPG2329L

Date: 03.02.2025

Place: Indore

AD-MANUM FINANCE LIMITED

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B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – **Not Applicable.**

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES:

S. No.	Particulars	In INR
1.	Loans / revolving facilities like cash credit from banks / financial institutions 0.00	
A.	Total amount outstanding as on date	0.00
B.	Of the total amount outstanding, amount of default as on date	0.00
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A.	Total amount outstanding as on date	0.00
B.	Of the total amount outstanding, amount of default as on date	0.00
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	0.00

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half yearly filings i.e., 2nd and 4th quarter) - **Not Applicable.**

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – **Not Applicable.**

