

AD-MANUM FINANCE LIMITED

www.admanumfinance.com

AMFL/BSE/IND/2023-24/08-03

August 1, 2023

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

BSE CODE: 511359

SUB.: SUBMISSION OF QUARTERLY UN-AUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER ENDED JUNE 30, 2023, PURSUANT TO REGULATION 33 OF SEBI (LODR) REGULATIONS, 2015.

Dear Sir,

Pursuant to **Regulation 33 of SEBI (LODR) Regulations, 2015**, We are pleased to submit the Un-Audited Standalone Financial Results for the Quarter ended June 30, 2023, with Limited Review Report by the Auditors on Un-audited Standalone Financial Results for the Quarter ended June 30, 2023, which was also approved by the Audit Committee and the Board of Directors of the Company at their meeting held today i.e. on Tuesday, August 1, 2023 at 4.30 P.M.

We are also in process to file the aforesaid financial results in the form of XBRL within the stipulated time of 24 hours from the conclusion of the Board Meeting and same shall also be hosted at the website of the company. The Un-Audited Standalone Financial Results of the Company will also be published in widely circulated English and Hindi (Vernacular) Newspaper in the prescribed format for that purpose.

You are requested to take on record the Un-Audited Standalone Financial Results of the Company along with Limited Review Report and Compliance Certificate from CEO and CFO.

Thanking You
Yours Faithfully,

For **AD-MANUM FINANCE LIMITED**


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



AD-MANUM FINANCE LIMITED

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Statement of Un-Audited Financial Results for the quarter ended on 30th June, 2023

S. No.	Particulars	Quarter Ended			Year Ended
		30-06-2023	31-03-2023	30-06-2022	31-03-2023
		(Un-audited)	Audited	(Un-audited)	Audited
	Revenue from operations				
(i)	Interest Income	163.13	70.99	184.36	816.17
(ii)	Wind Power Sale	18.33	12.99	22.18	98.98
(I)	Total Revenue from operations	181.46	83.98	206.54	915.15
(III)	Other Income	0.02	0.38	0.51	80.25
(III)	Total Income (I+II)	181.48	84.36	207.05	995.40
	Expenses				
(i)	Finance Costs	26.72	18.51	21.07	111.93
(ii)	Employee Benefits Expenses	13.52	15.66	13.29	55.20
(iii)	Depreciation, amortization and impairment	1.27	1.06	4.17	13.63
(iv)	Others expenses	31.05	8.57	89.64	148.78
(IV)	Total Expenses (IV)	72.56	43.80	128.18	329.54
(V)	Profit / (loss) before exceptional items and tax (III-IV)	108.92	40.56	78.87	665.86
(VI)	Exceptional items	0.00	0.00	0.00	0.00
(VII)	Profit/(loss) before tax (V -VI)	108.92	40.56	78.87	665.86
(VIII)	Tax Expenses:	27.41	13.98	21.94	163.90
(i)	Current Tax	27.41	45.92	21.94	220.00
(ii)	Deferred Tax	0.00	(30.06)	0.00	(54.22)
(iii)	Adjustment in respect of current income tax of prior years	0.00	(1.88)	0.00	(1.88)
(IX)	Profit / (loss) for the period from continuing operations(VII-VIII)	81.51	26.58	56.93	501.96
(X)	Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00
(XI)	Tax Expense of discontinued operations	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
(XIII)	Profit/(loss) for the period (IX+XII)	81.51	26.58	56.93	501.96
(XIV)	Other Comprehensive Income				
	(A) (i) Items that will not be reclassified to profit or loss	54.59	(4.05)	(23.65)	50.80
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	(0.40)	0.00	9.08
	Subtotal (A)	54.59	(3.64)	(23.65)	41.72
	(B) (i) Items that will be reclassified to profit or loss	3.72	(1.57)	(1.81)	0.90
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	(0.16)	0.00	(0.11)
	Subtotal (B)	3.72	(1.41)	(1.81)	1.01
	Other Comprehensive Income (A + B)	58.31	(5.05)	(25.46)	42.73
(XV)	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	139.82	21.53	31.47	544.69
	Number of equity shares of the company (in lakhs)	75.00	75.00	75.00	75.00
	Reserves excluding revaluation reserves	5195.25	5113.74	4668.70	5113.74
(XVI)	Earnings per equity share (for continuing operations)				
	Basic (Rs.)	1.09	0.35	0.76	6.69
	Diluted (Rs.)	1.09	0.35	0.76	6.69
(XVII)	Earnings per equity share (for discontinued operations)				
	Basic (Rs.)	0.00	0.00	0.00	0.00
	Diluted (Rs.)	0.00	0.00	0.00	0.00
(XVIII)	Earnings per equity share (for continuing and discontinued operations)				
	Basic (Rs.)	1.09	0.35	0.76	6.69
	Diluted (Rs.)	1.09	0.35	0.76	6.69

For AD-MANUM FINANCE LIMITED


Director



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

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

CIN : L52520MP1986PLC003405

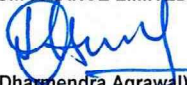
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NOTES:

- 1 The above financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meetings held on 01-08-2023 respectively. The statutory auditors of the Company have carried out a limited review of the aforesaid results, for the quarter ended 30 June, 2023.
- 2 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 and accordingly these financial results have been prepared in accordance with the recognition and measurement principals laid down in the IND AS 34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under.
- 3 The company is engaged in finance and wind-mill segments.
- 4 The figures for the quarter ended 31st March 2023 are the balancing figure between audited figures in respect of full financial year and the limited reviewed published year to date figures up to the third quarter of the financial year ended 31st March 2023.
- 5 The figures for the previous quarter/ year have been regrouped/ rearranged wherever necessary to confirm to the current quarter/ year presentation.

For AD-MANUM FINANCE LIMITED
FOR AD-MANUM FINANCE LIMITED


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

Place: Indore
Date: 01.08.2023



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

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Statement of Un-Audited Financial Results for the quarter ended on 30th June, 2023

Annexure IV

Format for Reporting of Segment wise Revenue, Results and Capital Employed along with the quarterly results
(applicable for banks as well as companies other than banks)

(₹ in Lakhs except EPS)

Particulars	Quarter Ended			Year Ended
	30-06-2023 (Un-audited)	31.03.2023 (Audited)	30-06-2022 (Un-audited)	31-03-2023 (Audited)
Segment Revenue				
(net sale/income from each segment should be disclosed under this head)				
(a) Segment – A - Income from Finance	163.13	70.99	184.36	816.17
(b) Segment – B - Income from Wind energy Generation	18.33	12.99	22.18	98.98
(c) Segment – C	0.00	0.00	0.00	0.00
(d) Unallocated	0.02	0.38	0.51	80.25
Total	181.48	84.37	207.06	995.40
Less: Inter Segment Revenue	0.00	0.00	0.00	0.00
Net sales/income From Operations	181.48	84.37	207.06	995.40
Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)				
(a) Segment – A - Income from Finance	163.13	70.99	184.36	816.17
(b) Segment – B - Income from Wind energy Generation	11.40	4.03	10.14	51.52
(c) Segment – C	0.00	0.00	0.00	0.00
(d) Unallocated	0.02	0.39	0.51	80.25
Total	174.55	75.41	195.01	947.94
Less: i) Interest**	26.72	18.51	21.07	111.93
ii) Other Un-allocable Expenditure net off	38.90	16.32	95.07	170.15
(iii) Un-allocable income Total Profit Before Tax	0.00	0.00	0.00	0.00
Total Profit before Tax	108.92	40.57	78.87	665.86
Capital Employed				
(Segment assets – Segment Liabilities)				
(a) Segment – A	-	-	-	6086.28
(b) Segment – B	-	-	-	124.69
(c) Segment – C	-	-	-	-
(d) Unallocated	-	-	-	-
Total	-	-	-	6210.97

For AD-MANUM FINANCE LIMITED

For Admanum Finance Limited

Dharmendra Agrawal
Whole Time Director & CEO
DIN: 08390936

Director

Place: Indore
Date: 01.08.2023



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

1. We have reviewed the accompanying statement of un-audited financial results ('the Statement') of Ad-Manum Finance Limited ('the Company') for the quarter ended 30 June 2023 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 timetotime.
2. 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.
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. 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.
4. 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.
5. The comparative financial information of the Company for the quarter ended 30th June, 2022, prepared in accordance with Ind AS, included in this Statement has been

MAHENDRA BADJATYA & CO.

208, Morya Centre, 16 Race Course Road, Opposite Basket Ball Complex, Indore (M.P.)

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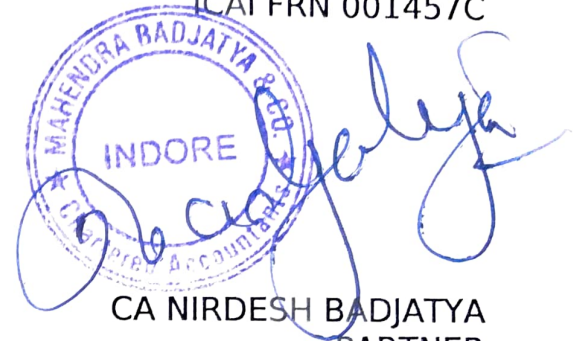
URL: www.camkb.com, E-mail: jjainok@hotmail.com, info@camkb.com



reviewed by the predecessor auditors. The report of the predecessor auditors on the comparative financial information dated 05th August, 2022, expressed an unmodified conclusion.

Our conclusion on the Statement is not modified in respect of this matter.

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



CA NIRDESH BADJATYA
PARTNER

ICAI MNO 420388

PLACE: INDORE
DATE: 01/08/2023

ICAI UDIN: 2420388B(X)CL6398

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 Three Months ended 30th June 2023 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 Three Months ended 30th June 2023 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.
- 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
 - 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 statements.
 - 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

Date: 01.08.2023
Place: Indore




(VIKAS GUPTA)
CHIEF FINANCIAL OFFICER
PAN: AFPPG2329L