

## AD-MANUM FINANCE LIMITED

www.admanumfinance.com

AMFL/BSE/IND/2022-23/ 11-02

05<sup>th</sup> November 2022

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

[online filing at: listing.bseindia.com](http://listing.bseindia.com)

**BSE CODE: 511359**

**SUB.: SUBMISSION OF QUARTERLY/HALF-YEARLY UN-AUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER/ HALF-YEAR ENDED 30<sup>TH</sup> SEPTEMBER, 2022 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/Half-Year ended 30<sup>th</sup> September, 2022 alongwith Statement of Assets and Liabilities and Cash Flow Statement which was also approved by the Audit Committee and the Board of Directors of the Company at their meeting held on Saturday, 5<sup>th</sup> day of November, 2022.

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) 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**



# AD-MANUM FINANCE LIMITED

www.admanumfinance.com

Statement of Un-audited Financial Results for the Half-Year and Quarter Ended 30th September, 2022

(₹ in lakhs, except EPS)

S. No.	Particulars	Quarter Ended			Half Year Ended		Year
		30.09.2022 (Un-Audited)	30.06.2022 (Un-Audited)	30.09.2021 (Un-Audited)	30.09.2022 (Un-Audited)	30.09.2021 (Un-Audited)	31.03.2022 (Audited)
	Revenue from operations						
(i)	Interest Income	197.54	184.36	194.25	381.90	392.95	751.42
(ii)	Wind Power Sale	45.92	22.18	33.04	68.10	65.00	93.68
(I)	Total Revenue from operations	243.46	206.54	227.29	450.00	457.95	845.10
(II)	Other Income	42.72	0.51	9.81	43.23	9.84	46.53
(III)	Total Income (I+II)	286.18	207.05	237.11	493.23	467.79	891.63
	Expenses						
(i)	Finance Costs	31.04	21.07	28.18	52.11	56.79	101.44
(ii)	Employee Benefits Expenses	13.49	13.29	1.96	26.78	11.47	43.07
(iii)	Depreciation, amortization and impairment	4.21	4.17	4.12	8.38	8.16	16.44
(iv)	Others expenses	19.55	89.64	106.32	109.20	229.67	531.91
(IV)	Total Expenses (IV)	68.29	128.18	140.59	196.47	306.10	692.86
(V)	Profit / (loss) before exceptional items and tax (III-IV)	217.89	78.87	96.52	296.76	161.69	198.77
(VI)	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
(VII)	Profit/(loss) before tax (V - VI)	217.89	78.87	96.52	296.76	161.69	198.77
(VIII)	Tax Expenses:	78.78	21.94	(18.23)	100.72	(18.23)	(44.30)
(i)	Current tax (MAT)	77.06	21.94	38.00	99.00	38.00	45.00
(ii)	Deferred Tax	(1.34)	0.00	(19.51)	(1.34)	(19.51)	(11.81)
(iii)	Adjustment in respect of current income tax of prior years	3.06	0.00	(36.72)	3.06	(36.72)	(77.49)
(IX)	Profit / (loss) for the period from continuing operations (VII-VIII)	139.11	56.93	114.75	196.04	179.92	243.07
(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)	139.11	56.93	114.75	196.04	179.92	243.07
(XIV)	Other Comprehensive Income						
(A)	(i) Items that will not be reclassified to profit or loss	41.99	(23.65)	46.39	18.35	45.93	(39.97)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	5.83	0.00	(4.59)	5.83	(4.59)	(27.24)
	Subtotal (A)	36.16	(23.65)	41.80	12.52	41.34	(12.73)
(B)	(i) Items that will be reclassified to profit or loss	3.36	(1.81)	0.00	1.54	0.00	1.95
	(ii) Income tax relating to items that will be reclassified to profit or loss	(0.04)	0.00	0.00	(0.04)	0.00	(1.01)
	Subtotal (B)	3.40	(1.81)	0.00	1.58	0.00	2.96
	Other Comprehensive Income (A + B)	39.56	(25.46)	41.80	14.10	41.34	(9.77)
(XV)	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	178.67	31.47	156.55	210.14	221.26	233.30
	Number of equity shares of the company (in lakhs)	75	75	75	75	75	75
	Reserves excluding revaluation reserves	4807.81	4668.70	4548.61	4807.81	4548.61	4611.77
(XVI)	Earnings per equity share (for continuing operations)						
	Basic (Rs.)	1.85	0.76	1.53	2.61	2.40	3.24
	Diluted (Rs.)	1.85	0.76	1.53	2.61	2.40	3.24
(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.)	1.85	0.76	1.53	2.61	2.40	3.24
	Diluted (Rs.)	1.85	0.76	1.53	2.61	2.40	3.24

**Notes:**

- The above results for the quarter and half year ended 30th September, 2022 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 05.11.2022, 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.
- Balances for the quarter and half year ended September 30, 2022 and quarter ended June 30, 2022 represents balances as per the audited Balance Sheet for the year ended March 31, 2022 and balances for the quarter and half year ended September 30, 2021 represents balances as per the audited Balance Sheet for the year ended March 31, 2021 as required by SEBI (Listing and Other Disclosure Requirements) Regulations, 2015.
- 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 : 05-11-2022



*(Signature)*

(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

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Statement Of Assets and Liabilities as at 30th September 2022

(₹ in lakhs)

Particulars	As at 30th September, 2022 (Unaudited)	As at 31st March 2022 (Audited)
<b>ASSETS</b>		
<b>Financial Assets</b>		
Cash and Cash Equivalents	19.01	288.21
Other Bank Balances	1.66	1.66
Trade Receivables	96.70	71.55
Loans	6265.18	5339.94
Investments	364.20	344.45
Other Financial Assets	20.34	17.05
<b>Non-Financial Assets</b>		
Property, Plant and Equipment	179.41	188.74
Intangible Assets	0.96	0.01
Other Non-Financial Assets	258.14	238.39
Current tax assets (Net)	0.00	78.39
<b>Total Assets</b>	<b>7205.59</b>	<b>6568.39</b>
<b>LIABILITIES AND EQUITY</b>		
<b>LIABILITIES</b>		
<b>Financial Liabilities</b>		
Borrowings (Other than Debt Securities)	1267.00	854.42
Other Financial Liabilities	28.30	26.48
<b>Non-Financial Liabilities</b>		
Current Tax Liabilities (Net)	11.43	0.00
Provisions	0.00	4.20
Deferred Tax Liability	18.62	14.18
Other Non-Financial Liabilities	3.81	2.82
<b>EQUITY</b>		
Equity Share Capital	750.00	750.00
Other Equity	5126.43	4916.29
<b>Total Liabilities and Equity</b>	<b>7205.59</b>	<b>6568.39</b>

FOR AD-MANUM FINANCE LIMITED



*(Handwritten Signature)*

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

Place: Indore  
Date : 05-11-2022



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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)

Particulars	Quarte. Ended			Half Year Ended		Year
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
<b>Segment Revenue</b>						
(net sale/income from each segment should be disclosed under this head)						
(a) Segment - A - Income from Finance	197.54	184.36	194.25	381.90	392.95	751.42
(b) Segment - B - Income from Wind energy Generation	45.92	22.18	33.04	68.10	65.00	93.68
(c) Segment - C	0.00	0.00	0.00	0.00	0.00	0.00
(d) Unallocated	42.72	0.51	9.81	43.23	9.84	46.53
<b>Total</b>	<b>286.18</b>	<b>207.06</b>	<b>237.11</b>	<b>493.24</b>	<b>467.80</b>	<b>891.63</b>
Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net sales/Income From Operations</b>	<b>286.18</b>	<b>207.06</b>	<b>237.11</b>	<b>493.24</b>	<b>467.80</b>	<b>891.63</b>
<b>Segment Result (Profit)(+)/ Loss (-) before tax and interest from Each segment</b>						
(a) Segment - A - Income from Finance	197.54	184.36	194.25	381.90	392.95	751.42
(b) Segment - B - Income from Wind energy Generation	34.06	10.14	22.55	44.21	40.19	43.42
(c) Segment - C	0.00	0.00	0.00	0.00	0.00	0.00
(d) Unallocated	42.72	0.51	9.81	43.23	9.84	46.53
<b>Total</b>	<b>274.32</b>	<b>195.01</b>	<b>226.61</b>	<b>469.34</b>	<b>442.98</b>	<b>841.37</b>
Less: i) Interest**	31.04	21.07	28.18	52.11	56.79	101.44
ii) Other Un-allocable Expenditure net off	25.39	95.67	101.91	120.46	224.50	541.16
iii) Un-allocable income Total Profit Before Tax	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Profit before Tax</b>	<b>217.89</b>	<b>78.87</b>	<b>96.52</b>	<b>296.76</b>	<b>161.69</b>	<b>198.77</b>
<b>Capital Employed</b>						
(Segment assets - Segment Liabilities)						
(a) Segment - A	-	-	-	-	-	5409.21
(b) Segment - B	-	-	-	-	-	257.08
(c) Segment - C	-	-	-	-	-	-
(d) Unallocated	-	-	-	-	-	-
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5666.29</b>

Place: Indore  
Date : 05-11-2022



For Admanum Finance Limited

*(Signature)*  
Dharmendra Agrawal  
Whole Time Director & CEO  
DIN: 08390936

## AD-MANUM FINANCE LIMITED

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Cash Flow Statement for the period ended 30th September 2022

(₹ in lakhs)

Particulars	For the half year ended 30th September, 2022	For the half year ended 30th September, 2021
<b>A) CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before Tax & Extra Ordinary Items	296.76	161.69
Add : Adjustment for		
Depreciation and amortization expenses	8.38	8.16
Dividend Income	-1.88	-1.93
Interest expense	52.11	56.79
Profit on sale of Asset	0.00	-4.55
Operating Profit before Working Capital Changes	355.37	220.17
Adjustments for changes in working capital:		
Decrease/ (increase) in other financial assets	-3.29	-113.32
Decrease/ (increase) in other non-financial assets	-19.88	86.92
Increase in trade receivables	-25.28	-14.64
Increase in loans	-925.66	-1024.37
(Decrease)/ increase in other financial liabilities	1.82	-32.09
(Decrease)/ increase in other non financial liabilities	0.99	-6.65
Increase in Provisions	-4.20	1.12
Cash Generated from Operations before Tax	-620.13	-882.85
Tax expenses for the year	11.43	1.83
Net Cash Inflow/(outflow) from Operating Activities [A]	-631.56	-884.68
<b>B) CASH FLOW FROM INVESTING ACTIVITIES</b>		
Sale of fixed assets	0.00	5.53
Sale of investments	0.14	0.00
Purchase of fixed assets	0.00	-1.08
Dividend income	1.88	1.93
Net Cash Inflow/(outflow) from Investing Activities [B]	2.02	6.37
<b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>		
Repayment of borrowings	412.45	100.50
Interest expense	-52.11	-56.79
Net Cash Inflow from Financing Activities [C]	360.34	43.70
Net Increase/ Decrease in Cash & Cash Equivalents (A+B+C)	-269.20	-834.60
Opening balance of cash and cash equivalents	288.21	842.22
Closing balance of cash and cash equivalents	19.01	7.62

Note: The above Statement of Cash Flows has been prepared under the indirect method as set out in Indian Accounting Standard - 7 on Statement of Cash Flows.

By Order of the Board  
FOR AD-MANUM FINANCE LIMITED



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

PLACE: INDORE  
Date : 05-11-2022



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CIN : L52520MP1986PLC003405



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 unaudited financial results ('the Statement') of Ad-Manum Finance Limited ('the Company') for the period ended 30 September 2022 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.
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.

For: MAHENDRA BADJATYA & Co.  
Chartered Accountants  
ICAI FRN 001457C

CA NIRDESH BADJATYA  
Partner  
ICAI MNO 420388  
ICAI UDIN: 22420388BCDRWX8163  
Dated: 05/11/2022  
PLACE: INDORE

### MAHENDRA BADJATYA & CO.

208, Morya Centre, 16 Race Course Road, Opposite Basket Ball Complex, Indore – 452003 (M.P)

Dial: (O) 0731- 2535934, 4078331, Mobile: 9827023923, 9993023823

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

## AD-MANUM FINANCE LIMITED

www.admanumfinance.com

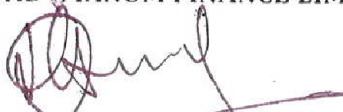
**CEO & CFO Certificate under Regulation 33(2) (a) of SEBI (LODR) Regulations, 2015**

To,  
The Board of Directors  
**Ad- Manum Finance Limited**

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 Financial Results of **Ad- Manum Finance Limited** for the Quarter/Half-Year ended 30<sup>th</sup> September, 2022 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 transaction entered into by the listed entity's during the Quarter/Half-Year ended 30<sup>th</sup> September 2022 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/Half-Year;
  - b. that there are no significant changes in accounting policies during the quarter/Half-Year; and that the same have been disclosed in the notes to the 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**

  
**(DHAMENDRA AGRAWAL)**  
**WHOLE-TIME DIRECTOR & CEO**  
**DIN: 08390936**

Date: 05.11.2022  
Place: Indore

  
**(VIKAS GUPTA)**  
**CHIEF FINANCIAL OFFICER**  
**PAN: AFPPG2329L**

