

AASTAMANGALAM FINANCE LIMITED

(Formerly UPASANA FINANCE LIMITED)

CIN: L65191TN1985PLC011503

Regd off: No.51 Hunters Road, Choolai, Chennai 600112

E-mail: upasana_shares@yahoo.com

Scrip Code: 511764, ISIN: INE819K01014

14/08/2022

To
BSE LIMITED
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001

Dear Sir,

Sub: Regulation 30 of SEBI (LODR) Regulations, 2015
Ref: Un-audited financial results for the quarter 30.06.2022

The Board of Directors at their meeting held today i.e. 14.08.2022 had considered and approved the un-audited financial results for the quarter ended 30.06.2022 along with other business. In this connection we enclose the following

- a) Unaudited results for the quarter 30.06.2022
- b) Limited review report

The meeting commenced at 6.00 p.m. and concluded at 9.55 p.m.

Thanking You
Yours Faithfully

For AASTAMANGALAM FINANCE LIMITED

**Bhavika
M Jain**

Digitally signed by Bhavika M Jain
DN: cn=Bhavika M Jain, o=ASTAMANGALAM FINANCE LIMITED, email=Bhavika.M.Jain@astamangalam.com, postalCode=600112, st=Tamil Nadu, serialNumber=61c0d9fc8f5ebc77125f2
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BHAVIKA M JAIN
Director

AASTAMANGALAM FINANCE LIMITED

(Formerly UPASANA FINANCE LIMITED)

Regd off: 51 Hunters Road, Choolai, Chennai 600112

Tel: 7305319733; Email: upasana_shares@yahoo.com

CIN: L65191TN1985PLCO11503

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2022

In Lakhs

S.No	Particulars	Quarter Ended			Year Ended
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		Unaudited	Audited	Unaudited	Audited
	Revenue From Operations				
	a) Interest Income	42.68	(0.98)	36.38	125.77
	b) Others	3.00	-	-	-
I	Total Revenue from operations	45.68	(0.98)	36.38	125.77
II	Other Income	0.18	-	-	-
III	Total Income (I+II)	45.85	(0.98)	36.38	125.77
	Expenses				
	a) Finance Costs	0.00	0.00	0.05	0.06
	b) Impairment on financial instruments	-	28.02	(0.54)	28.15
	c) Employee Benefit Expenses	3.93	4.63	3.72	17.26
	d) Depreciation and amortisation expenses	0.48	0.48	0.06	1.13
	e) Other Expenses	6.73	33.63	1.87	54.59
IV	Total Expenses	11.15	66.75	5.16	101.19
V	Profit / (loss) before exceptional items and tax (III-IV)	34.71	(67.73)	31.22	24.58
VI	Exceptional Items	-	-	-	-
VII	Profit/(loss) before tax (V -VI)	34.71	(67.73)	31.22	24.58
VIII	Tax Expense				
	a) Current Year	8.74	-	7.86	12.12
	b) Deferred Tax	-	-	-	-
IX	Profit / (loss) for the period from continuing operations(VII-VIII)	25.97	(67.73)	23.36	12.46
X	Other Comprehensive Income				
	(A) (i) Items that will not be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	Sub total (A)	-	-	-	-
	(B) (i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Sub total (B)	-	-	-	-
	Other Comprehensive Income (A + B)	-	-	-	-
XI	Total Comprehensive Income for the period (IX+X) (Comprising Profit (Loss) and other Comprehensive Income for the period)	25.97	(67.73)	23.36	12.46
XII	Earnings per equity share Face vale of Rs.10 Each Fully Paidup (Quarter not annualised)				
	a) Basic **	0.61	(1.58)	0.55	0.29
	b) Diluted **	0.61	(1.58)	0.55	0.29

Digitally signed by Bhavika M Jain
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pseudonym=e1c4850df62017a8b0d3b1
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st=Tamil Nadu,
serialNumber=51cd0dfdf5eb57712f32
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CIN: L65191TN1985PLCO11503

NOTE:

- 1 The above financial results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 14th August 2022.
- 2 The above financial results for the quarter ended 30th June, 2022 have been subjected to a "limited Review" by the Statutory Auditors.
- 3 The Company deals only with Financing Activities and hence Ind AS -108 relating to "Operating Segments" is not applicable.
- 4 The figures of the corresponding year have been regrouped/rearranged, wherever required, to confirm to current year figures as the case may be.
- 5 The results of the Company are available on the website of the stock exchange viz. BSE Ltd

On behalf of the board of directors
For Aastamangalam Finance Limited

**Bhavika M
Jain**

Bhavika M Jain
Director

Digitally signed by Bhavika M Jain
DN: cn=Bhavika M Jain, o=Aastamangalam Finance Limited,
ou=UPASANA FINANCE LIMITED, email=upasana_shares@yahoo.com,
c=IN

Place : Chennai
Date : 14.08.2022

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CIN: L65191TN1985PLCO11503

Reconciliation of Net Profit as per IND AS and IGAAP

Particulars	Quarter Ended		Year Ended
	30.06.2022	30.06.2021	31.03.2022
Net Profit/(loss)after tax for the period as per IGAAP	25.97	23.36	12.46
Items that will not be reclassified to profit or loss:			
Revaluation of property, plant and equipment	-	-	-
Defined benefit plan actuarial gains (losses)	-	-	-
Income tax on items that will not be reclassified to Profit or loss	-	-	-
A	-	-	-
Items that may be reclassified subsequently to profit or loss:			
Cash flow hedges	-	-	-
Available for sale financial assets	-	-	-
Income tax on items that may be reclassified to profit or loss	-	-	-
B	-	-	-
Total Comprehensive Income for the period as per IND AS C=(A+B)	25.97	23.36	12.46

On behalf of the board of directors
For Aastamangalam Finance Limited

Bhavika M Jain
Digitally signed by Bhavika M Jain
 DN: cn=Bhavika M Jain, o=UPASANA FINANCE LIMITED, ou=UPASANA FINANCE LIMITED, email=Bhavika.M.Jain@upasanafinance.com, c=IN

Bhavika M Jain
DirectorPlace : Chennai
Date : 14.08.2022



VENKAT AND RANGAA LLP

CHARTERED ACCOUNTANTS

Limited Review Report on Quarterly Unaudited Standalone Financial Results of Aastamangalam Finance Limited pursuant to the Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of
Aastamangalam Finance Limited
(Formerly Upasana Finance Limited)

We have reviewed the accompanying statement of unaudited standalone financial results of Aastamangalam Finance Limited ('the Company') for the quarter ended 30th June 2022, together with the notes thereon ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') read with SEBI circular No. CIRICFD/FAC/62/2016 dated July 5, 2016 ('the circular,'). This statement is the responsibility of the Company's management and approved by the 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") read with relevant rules thereunder, as applicable and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial results based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 results are free of material misstatement. A review of interim financial information is limited primarily to inquiries



Of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder as applicable 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 & Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



For M/s. Venkat and Rangaa LLP
Chartered Accountants
FRN: 004597S

A handwritten signature in black ink, appearing to be "T. Zameer".

T. Zameer
Partner
Membership No: 230441
UDIN: 22230441AOZXOG2181

Date: 14.08.2022
Place: Chennai