

AD-MANUM FINANCE LIMITED



Statement of Un-audited Financial Results for the Half-Year and Quarter Ended 30th September, 2021

(₹ in lakhs, except EPS)

S. No.	Particulars	Quarter Ended			Half Year Ended		Year
		30.09.2021 (Un-Audited)	30.06.2021 (Un-Audited)	30.09.2020 (Un-Audited)	30.09.2021 (Un-Audited)	30.09.2020 (Un-Audited)	31.03.2021 (Audited)
	Revenue from operations						
(i)	Interest Income	194.25	198.70	170.14	392.95	420.37	845.56
(ii)	Wind Power Sale	33.04	31.96	37.99	65.00	63.31	83.24
(I)	Total Revenue from operations	227.29	230.66	208.13	457.95	483.68	928.80
(II)	Other Income	9.81	0.03	1.29	9.84	2.86	19.59
(III)	Total Income (I+II)	237.11	230.69	209.42	467.79	486.54	948.39
	Expenses						
(i)	Finance Costs	28.18	28.61	37.73	56.79	95.27	130.26
(ii)	Employee Benefits Expenses	1.96	9.52	4.30	11.47	8.04	34.40
(iii)	Depreciation, amortization and impairment	4.12	4.04	4.81	8.16	9.62	17.88
(iv)	Others expenses	106.32	123.35	31.61	229.67	52.33	366.82
(IV)	Total Expenses (IV)	140.59	165.52	78.44	306.10	165.26	549.36
(V)	Profit / (loss) before exceptional items and tax (III-IV)	96.52	65.17	130.98	161.69	321.28	399.03
(VI)	Exceptional items	0.00	0.00	(26.75)	0.00	(170.76)	(43.78)
(VII)	Profit/(loss) before tax (V -VI)	96.52	65.17	104.23	161.69	150.52	355.25
(VIII)	Tax Expenses:	(18.23)	0.00	36.00	(18.23)	36.00	82.50
(i)	Current Tax (MAT)	38.00	0.00	36.00	38.00	36.00	92.00
(ii)	Deferred Tax	(19.51)	0.00	0.00	(19.51)	0.00	(9.50)
(iii)	Adjustment in respect of current income tax of prior years	(36.72)	0.00	0.00	(36.72)	0.00	0.00
(IX)	Profit / (loss) for the period from continuing operations(VII-VIII)	114.75	65.17	68.23	179.92	114.52	272.75
(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)	114.75	65.17	68.23	179.92	114.52	272.75
(XIV)	Other Comprehensive Income						
(A)	(i) Items that will not be reclassified to profit or loss	46.39	(0.46)	24.92	45.93	88.35	244.44
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(4.59)	0.00	0.00	(4.59)	0.00	(24.44)
	Subtotal (A)	41.80	(0.46)	24.92	41.34	88.35	220.00
(B)	(i) Items that will be reclassified to profit or loss	0.00		0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal (B)	0.00	0.00	0.00	0.00	0.00	0.00
	Other Comprehensive Income (A + B)	41.80	(0.46)	24.92	41.34	88.35	220.00
(XV)	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	156.55	64.71	93.15	221.26	202.87	492.75
	Number of equity shares of the company (in lakhs)	75.00	75.00	75.00	75.00	75.00	75.00
	Reserves excluding revaluation reserves	4548.61	4433.86	4210.46	4548.61	4210.46	4368.69
(XVI)	Earnings per equity share (for continuing operations)						
	Basic (Rs.)	1.53	0.87	0.91	2.40	1.53	3.64
	Diluted (Rs.)	1.53	0.87	0.91	2.40	1.53	3.64
(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.)	1.53	0.87	0.91	2.40	1.53	3.64
	Diluted (Rs.)	1.53	0.87	0.91	2.40	1.53	3.64



AD-MANUM FINANCE LIMITED




Notes:

1. The above results for the quarter and half year ended 30th September, 2021 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 11.11.2021, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
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.
3. Balances for the quarter and half year ended September 30, 2021 and quarter ended June 30, 2021 represents balances as per the audited Balance Sheet for the year ended March 31, 2021 and balances for the quarter and half year ended September 30, 2020 represents balances as per the audited Balance Sheet for the year ended March 31, 2020 as required by SEBI (Listing and Other Disclosure Requirements) Regulations, 2015.
4. The Company has assessed the possible impact of COVID-19 on its financial results based on the internal and external information available up to the date of the approval of these financial results and concluded no adjustments were required. The Company continues to monitor the future economic conditions.
5. Previous period figures have been regrouped/ reclassified wherever necessary to confirm to this period classification.

Place: Indore
Date : 11-11-2021




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

AD-MANUM FINANCE LIMITED



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)

Particular	Quarter Ended						Year	
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021		
	(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	194.25	198.70	170.14	392.95	420.37	845.56		
(b) Segment – B - Income from Wind energy Generation	33.04	31.96	37.99	65.00	63.31	83.24		
(c) Segment – C	0.00	0.00	0.00	0.00	0.00	0.00		
(d) Unallocated	9.81	0.03	1.29	9.84	2.86	19.59		
Total	237.11	230.69	209.42	467.80	486.55	948.39		
Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00	0.00		
Net sales/Income From Operations	237.11	230.69	209.42	467.80	486.55	948.39		
Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment								
(a) Segment – A - Income from Finance	194.25	198.70	143.39	392.95	249.61	801.78		
(b) Segment – B - Income from Wind energy Generation	22.55	17.65	31.72	40.19	44.43	33.20		
(c) Segment – C	0.00	0.00	0.00	0.00	0.00	0.00		
(d) Unallocated	9.81	0.03	1.29	9.84	2.86	19.59		
Total	226.61	216.37	176.40	442.98	296.90	854.57		
Less: i) Interest**	28.18	28.61	37.73	56.79	95.27	130.26		
ii) Other Un-allocable Expenditure net off	101.91	122.59	34.44	224.50	51.10	369.05		
iii) Un-allocable income Total Profit Before Tax	0.00	0.00	0.00	0.00	0.00	0.00		
Total Profit before Tax	96.52	65.17	104.23	161.69	150.52	355.25		
Capital Employed								
(Segment assets – Segment Liabilities)								
(a) Segment – A	-	-	-	-	-	5171.52		
(b) Segment – B	-	-	-	-	-	261.45		
(c) Segment – C	-	-	-	-	-			
(d) Unallocated	-	-	-	-	-			
Total	-	-	-	-	-	5432.97		

Place: Indore
Date : 11-11-2021



For Admanum Finance Limited

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

AD-MANUM FINANCE LIMITED



Statement Of Assets and Liabilities as at 30th September 2021

(₹ in lakhs)

Particulars	As at 30th September, 2021 (Unaudited)	As at 31st March 2021 (Audited)
ASSETS		
Financial Assets		
Cash and Cash Equivalents	7.62	842.22
Other Bank Balances	3.26	3.27
Trade Receivables	97.31	82.67
Loans	5831.86	4807.50
Investments	471.71	425.79
Other Financial Assets	130.11	16.80
Non-Financial Assets		
Property, Plant and Equipment	196.73	204.77
Intangible Assets	0.01	0.01
Other Non-Financial Assets	257.41	344.33
Total Assets	6996.04	6727.36
LIABILITIES AND EQUITY		
LIABILITIES		
Financial Liabilities		
Borrowings (Other than Debt Securities)	1254.31	1153.82
Other Financial Liabilities	21.55	53.64
Non-Financial Liabilities		
Current Tax Liabilities (Net)	19.75	20.29
Provisions	3.60	2.47
Deferred Tax Liability	39.33	54.24
Other Non-Financial Liabilities	3.28	9.93
EQUITY		
Equity Share Capital	750.00	750.00
Other Equity	4904.23	4682.97
Total Liabilities and Equity	6996.04	6727.36

FOR AD-MANUM FINANCE LIMITED



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

Place: Indore
Date : 11-11-2021

AD-MANUM FINANCE LIMITED



Cash Flow Statement for the period ended 30th September 2021

(₹ in lakhs)

Particulars	For the half year ended 30th September, 2021	For the half year ended 30th September, 2020
A) CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Tax & Extra Ordinary Items	161.69	150.52
Add : Adjustment for		
Depreciation and amortization expenses	8.16	9.62
Diminution in the value of Investments	0.00	0.70
Dividend Income	-1.93	1.08
Interest expense	56.79	95.27
Profit on sale of Asset	-4.55	0.00
Operating Profit before Working Capital Changes	220.16	257.20
Adjustments for changes in working capital:		
Decrease/ (increase) in other financial assets	-113.32	0.00
Decrease/ (increase) in other non-financial assets	86.92	17.95
Increase in trade receivables	-14.64	3033.04
Increase in loans	-1024.37	
(Decrease)/ increase in other financial liabilities	-32.09	-7.83
(Decrease)/ increase in other non financial liabilities	-6.65	-22.03
Decrease in current tax liabilities	-0.54	0.00
Increase in Provisions	1.12	3.36
Cash Generated from Operations before Tax	-883.41	3281.68
Tax expenses for the year	1.28	36.00
Net Cash Inflow/(outflow) from Operating Activities [A]	-884.69	3245.68
B) CASH FLOW FROM INVESTING ACTIVITIES		
Sale of fixed assets	5.53	0.00
Purchase of fixed assets	-1.08	-0.10
Increase/ decrease in investments	0.00	93.86
Sale/ purchase of mutual funds	0.00	0.00
Dividend income	1.93	-1.08
Net Cash Inflow/(outflow) from Investing Activities [B]	6.38	92.68
C) CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of borrowings	100.50	-3235.59
Interest expense	-56.79	-95.27
Net Cash Inflow from Financing Activities [C]	43.71	-3330.86
Net Increase/ Decrease in Cash & Cash Equivalents (A+B+C)	-834.60	7.50
Opening balance of cash and cash equivalents	842.22	21.72
Closing balance of cash and cash equivalents	7.62	29.22

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

[Signature]

AD-MANUM FINANCE LIMITED



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

To the Board of Directors of the
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, I hereby certify that:

A. We have reviewed Financial Results of Ad-Manum Finance Limited for the Quarter/half year ended 30th September 2021 and to the best of our Knowledge and belief:

(i) These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;

(ii) 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 during the Quarter 30th September 2021 which are fraudulent, illegal or violative of the Company's code of conduct.

C. We accept responsibility for establishing and maintaining internal control 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:

(i) that there are no significant changes in internal control over financial reporting during the quarter;

(ii) that there are no significant changes in accounting policies during the quarter; and that the same have been disclosed in the notes to the financial results; and ; except changes made by Government from time to time, if any and

(iii) that 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.


(Dharmendra Agrawal)

Whole-Time-Director & CEO
DIN: 08390936


(Vikas Gupta)

Chief Financial Officer
PAN: AFPPG2329L

Date: 11/11/2021

Place: Indore



Independent Auditor's Review Report on Unaudited 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 2021 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: SAP JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS
ICAI FRN 019356C



CA NIKITA BILALA
PARTNER
ICAI MNO 429690
ICAI UDIN: 21A29690AAAACF8241
PLACE: INDORE
DATE: 11/11/2021