

## AD-MANUM FINANCE LIMITED

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AD-MANUM FINANCE LIMITED  
Statement of Audited Financial Results for the quarter and year ended on 31st March, 2022

S. No.	Particulars	Quarter Ended			Year Ended	
		31/03/2022	31/12/2021	31/03/2021	31/03/2022	31/03/2021
		Audited	Un-audited	Audited	Audited	Audited
	Revenue from operations					
(i)	Interest Income	140.70	217.77	220.35	751.42	845.56
(ii)	Wind Power Sale	7.70	20.98	9.96	93.68	83.24
(i)	<b>Total Revenue from operations</b>	<b>148.40</b>	<b>238.76</b>	<b>230.31</b>	<b>845.10</b>	<b>928.80</b>
(ii)	Other Income	34.39	2.30	16.15	46.53	19.59
(iii)	<b>Total Income (I+II)</b>	<b>182.79</b>	<b>241.06</b>	<b>246.46</b>	<b>891.63</b>	<b>948.39</b>
	Expenses					
(i)	Finance Costs	25.71	18.94	3.21	101.44	130.26
(ii)	Employee Benefits Expenses	23.97	7.62	22.49	43.07	34.40
(iii)	Depreciation, amortization and impairment	4.14	4.14	3.46	16.44	17.88
(iv)	Others expenses	226.20	76.04	282.45	531.91	366.82
(IV)	<b>Total Expenses (IV)</b>	<b>280.02</b>	<b>106.74</b>	<b>311.61</b>	<b>692.86</b>	<b>549.36</b>
(V)	<b>Profit / (loss) before exceptional items and tax (III-IV)</b>	<b>(97.23)</b>	<b>134.31</b>	<b>(65.15)</b>	<b>198.77</b>	<b>399.03</b>
(VI)	Exceptional items	0.00	0.00	153.74	0.00	(43.78)
(VII)	<b>Profit/(loss) before tax (V -VI)</b>	<b>(97.23)</b>	<b>134.31</b>	<b>88.59</b>	<b>198.77</b>	<b>355.25</b>
(VIII)	<b>Tax Expenses:</b>	<b>(69.66)</b>	<b>43.58</b>	<b>28.50</b>	<b>(44.30)</b>	<b>82.50</b>
(i)	Current Tax	(32.24)	39.24	38.00	45.00	92.00
(ii)	Deferred Tax	3.35	4.34	(9.50)	(11.81)	(9.50)
(iii)	Adjustment in respect of current income tax of prior years	(40.77)	0.00	0.00	(77.49)	0.00
(IX)	<b>Profit/ (loss) for the period from continuing operations (VII-VIII)</b>	<b>(27.57)</b>	<b>90.73</b>	<b>60.09</b>	<b>243.07</b>	<b>272.75</b>
(X)	Profit/(loss) from discontinued operations	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
(XII)	<b>Profit/ (loss) from discontinued operations (After tax) (X-XI)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
(XIII)	<b>Profit/(loss) for the period (IX+XII)</b>	<b>(27.57)</b>	<b>90.73</b>	<b>60.09</b>	<b>243.07</b>	<b>272.75</b>
(XIV)	<b>Other Comprehensive Income</b>					
	(A) (i) Items that will not be reclassified to profit or loss	(106.54)	20.64	110.25	(39.97)	232.43
	(ii) Income tax relating to items that will not be reclassified to profit or loss	20.58	2.06	24.44	(27.24)	23.24
	<b>Subtotal (A)</b>	<b>(127.12)</b>	<b>18.57</b>	<b>85.81</b>	<b>(12.73)</b>	<b>209.19</b>
	(B) (i) Items that will be reclassified to profit or loss	1.95	0.00	0.00	1.95	12.01
	(ii) Income tax relating to items that will be reclassified to profit or loss	(1.01)	0.00	0.00	(1.01)	1.20
	<b>Subtotal (B)</b>	<b>2.96</b>	<b>0.00</b>	<b>0.00</b>	<b>2.96</b>	<b>10.81</b>
	<b>Other Comprehensive Income (A + B)</b>	<b>(124.15)</b>	<b>18.57</b>	<b>85.81</b>	<b>(9.77)</b>	<b>220.00</b>
(XV)	<b>Total Comprehensive Income for the period (XIII+XIV)</b>	<b>(151.72)</b>	<b>109.31</b>	<b>145.90</b>	<b>233.30</b>	<b>492.75</b>
	<b>Number of equity shares of the company (in lakhs)</b>	<b>75</b>	<b>75</b>	<b>75</b>	<b>75</b>	<b>75</b>
	<b>Reserves excluding revaluation Reserves</b>	<b>4611.76</b>	<b>4639.34</b>	<b>4368.69</b>	<b>4611.76</b>	<b>4368.69</b>
(XVI)	<b>Earnings per equity share</b>					
	Basic (Rs.)	(0.37)	1.21	0.80	3.24	3.64
	Diluted (Rs.)	(0.37)	1.21	0.80	3.24	3.64

## AD-MANUM FINANCE LIMITED

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**NOTES:**

- 1 The above results were reviewed by the Audit Committee and thereafter have been adopted by the Board at its meeting held on 16.05.2022. The financial results for the year ended March 31, 2022 have been audited by the Statutory Auditors.
- 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 operating in finance and windmill segment.
- 4 The figures for the fourth quarter of the current financial year and previous financial year are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of third quarter of the current and previous financial year which were subject to limited review by the statutory auditors.
- 5 The Company has considered the possible effects that may result from the pandemic relating to COVID-19 in the preparation of these financial statements including the recoverability of carrying amounts of financial and non financial assets. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the Company has, at the date of approval of these financial statements, used internal and external sources of information that the carrying amount of these assets will be recovered.
- 6 The figures for the previous quarter/year have been regrouped / rearranged wherever necessary to confirm to the current year presentation.

Place: Indore  
Date : 16-05-2022

FOR AD-MANUM FINANCE LIMITED



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

## AD-MANUM FINANCE LIMITED

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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)

(₹ in lakhs)

Particular	Quarter			Year	
	31/03/2022	31/12/2021	31/03/2021	31/03/2022	31/03/2021
	Audited	Un-audited	Audited	Audited	Audited
<b>Segment Revenue</b> (net sale/income from each segment should be disclosed under this head)					
(a) Segment – A - Income from Finance	140.70	217.77	220.35	751.42	845.56
(b) Segment – B - Income from Wind energy Generation	7.70	20.98	9.96	93.68	83.24
(c) Segment – C	0.00	0.00	0.00	0.00	0.00
(d) Unallocated	34.39	2.30	16.15	46.53	19.59
<b>Total</b>	<b>182.79</b>	<b>241.05</b>	<b>246.46</b>	<b>891.63</b>	<b>948.39</b>
Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00
<b>Net sales/Income From Operations</b>	<b>182.79</b>	<b>241.05</b>	<b>246.46</b>	<b>891.63</b>	<b>948.39</b>
<b>Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)</b>					
(a) Segment – A - Income from Finance	140.70	217.77	374.09	751.42	801.78
(b) Segment – B - Income from Wind energy Generation	(3.81)	24.68	(11.23)	43.42	33.20
(c) Segment – C	0.00	0.00	0.00	0.00	0.00
(d) Unallocated	34.39	2.30	16.15	46.53	19.59
<b>Total</b>	<b>171.28</b>	<b>244.75</b>	<b>379.01</b>	<b>841.37</b>	<b>854.57</b>
Less: i) Interest**	25.71	18.94	3.21	101.44	130.26
ii) Other Un-allocable Expenditure net off	242.81	91.49	287.20	541.16	369.05
iii) Un-allocable income Total Profit Before Tax	0.00	0.00	0.00	0.00	0.00
<b>Total Profit before Tax</b>	<b>(97.23)</b>	<b>134.31</b>	<b>88.59</b>	<b>198.77</b>	<b>355.25</b>
<b>Capital Employed</b> (Segment assets – Segment Liabilities)					
(a) Segment – A	-	-	-	5409.21	5171.52
(b) Segment – B	-	-	-	257.08	261.45
(c) Segment – C	-	-	-	-	-
(d) Unallocated	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5666.29</b>	<b>5432.97</b>

Place: Indore  
Date : 16-05-2022

FOR AD-MANUM FINANCE LIMITED



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

## AD-MANUM FINANCE LIMITED

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AD-MANUM FINANCE LIMITED  
AUDITED BALANCE SHEET AS AT 31 MARCH 2022

	(₹ in '000)	
PARTICULARS	2021-2022	2020-2021
<b>ASSETS</b>		
1) Financial Assets		
a) Cash and Cash Equivalents	28821.46	84222.62
b) Bank Balance other than (a) above	165.70	326.41
c) Trade Receivables	7155.32	8266.97
d) Loans	533993.61	480751.16
e) Investments	34444.88	42578.57
f) Other financial assets	1704.62	1679.62
2) Non-financial Assets		
a) Property, Plant and Equipment	18874.22	20477.10
b) Other Intangible assets	0.88	0.88
c) Other non-financial assets	23839.01	34433.05
d) Current tax assets (Net)	7838.91	0.00
<b>Total Assets</b>	<b>656838.61</b>	<b>672736.38</b>
<b>LIABILITIES AND EQUITY</b>		
<b>LIABILITIES</b>		
1) Financial Liabilities		
a) Borrowings (Other than Debt Securities)	85441.96	115381.68
b) Other financial liabilities	2648.22	5364.70
2) Non-Financial Liabilities		
a) Current tax liabilities (Net)	0.00	2028.65
b) Provisions	419.57	247.45
c) Deferred tax liabilities (Net)	1417.80	5423.99
d) Other non-financial liabilities	282.09	992.43
<b>EQUITY</b>		
a) Equity Share Capital	75000.00	75000.00
b) Other Equity	491628.97	468297.48
<b>Total Liabilities and Equity</b>	<b>656838.61</b>	<b>672736.38</b>

Place: Indore  
Date : 16-05-2022

For and on behalf of Board of Directors  
AD-MANUM FINANCE LIMITED



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



## AD-MANUM FINANCE LIMITED

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AD-MANUM FINANCE LIMITED  
STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31st MARCH, 2022

PARTICULARS		(₹ in '000)	
		2021-2022	2020-2021
(i)	Revenue from operations		
(ii)	Interest Income	75142.40	84555.64
(iii)	Others (Wind Mill)	9367.87	8323.97
(I)	<b>Total Revenue from operations</b>	<b>84510.27</b>	<b>92879.61</b>
(II)	Other Income	4653.42	1958.60
(III)	<b>Total Income (I+II)</b>	<b>89163.69</b>	<b>94838.21</b>
<b>Expenses</b>			
(i)	Finance Costs	10144.18	13026.31
(ii)	Employee Benefits Expenses	4306.58	3439.27
(iii)	Depreciation, amortization and impairment	1644.06	1788.65
(iv)	Others expenses	53191.13	36681.84
(IV)	<b>Total Expenses (IV)</b>	<b>69285.95</b>	<b>54936.07</b>
(V)	<b>Profit/ (loss) before exceptional items and tax (III-IV)</b>	<b>19877.74</b>	<b>39902.14</b>
(VI)	Exceptional items	0.00	4377.83
(VII)	<b>Profit/ (loss) before tax (V -VI )</b>	<b>19877.74</b>	<b>35524.31</b>
(VIII)	<b>Tax Expenses:</b>		
(i)	Current Tax	4500.00	9200.00
(ii)	Deferred Tax	-1181.49	-950.35
(iii)	Adjustment in respect of current income tax of prior years	-7749.42	0.00
(IX)	<b>Profit / (loss) for the period from continuing operations (VII-VIII)</b>	<b>24308.65</b>	<b>27274.66</b>
(X)	Profit/(loss) from discontinued operations	0.00	0.00
(XI)	Tax Expense of discontinued operations	0.00	0.00
(XII)	<b>Profit/ (loss) from discontinued operations (After tax) (X-XI)</b>	<b>0.00</b>	<b>0.00</b>
(XIII)	<b>Profit/(loss) for the period (IX+XII)</b>	<b>24308.65</b>	<b>27274.66</b>
(XIV)	<b>Other Comprehensive Income</b>		
(A)	(I) Items that will not be reclassified to profit or loss		
	iii. Equity Instruments through Other Comprehensive Income	-3996.58	23243.11
		<b>-3996.58</b>	<b>23243.11</b>
	(II) Income tax relating to items that will not be reclassified to profit or loss	-2723.97	2324.31
	<b>Subtotal (A)</b>	<b>-1272.61</b>	<b>20918.80</b>
(B)	(I) Items that will be reclassified to profit or loss		
	ii. Debt Instruments through Other Comprehensive Income	194.72	1202.05
		<b>194.72</b>	<b>1202.05</b>
	(II) Income tax relating to items that will be reclassified to profit or loss	-100.73	120.21
	<b>Subtotal (B)</b>	<b>295.45</b>	<b>1081.84</b>
	<b>Other Comprehensive Income (A + B)</b>	<b>-977.16</b>	<b>22000.64</b>
(XV)	<b>Total Comprehensive Income for the period (XIII+XIV)</b>	<b>23331.49</b>	<b>49275.30</b>
(XVI)	<b>Earnings per equity share (nominal value of share Rs 10/- per Share )</b>		
	Basic (Rs.)	3.24	3.64
	Diluted (Rs.)	3.24	3.64

Place: Indore  
Date : 16-05-2022



For and on behalf of Board of Directors  
AD-MANUM FINANCE LIMITED

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



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CIN : L52520MP1986PLC003405

## AD-MANUM FINANCE LIMITED


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AD-MANUM FINANCE LIMITED  
CASH FLOW STATEMENT FOR THE PERIOD ENDED 31ST MARCH 2021

(₹ in '000)

PARTICULARS	2021-2022	2020-2021
<b>A) CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit Before Tax	19877.74	35524.31
Add : Adjustment for		
Depreciation and amortization expenses	1644.06	1788.65
Dividend Income	-206.27	-139.60
Interest expense	10138.43	12178.09
Deferred Tax	-1181.49	-950.35
Current tax (net)	-9867.56	2028.65
Fixed assets written off	21.13	99.82
Profit on de-recognition of property, plant and equipment	-454.97	0.00
Loss on de-recognition of property, plant and equipment	0.00	321.18
Profit on sale of shares	-3537.37	-311.75
Operating Profit before Working Capital Changes	<b>16433.70</b>	<b>50539.00</b>
Adjustments for changes in working capital:		
Decrease in bank balances other than cash equivalents	160.71	130.28
(Increase) in other financial assets	-25.00	-2.45
Decrease/ (increase) in other non-financial assets	10594.17	-492.51
(Increase)/ decrease in loans	-53242.32	414190.15
Decrease in trade receivables	1111.65	1819.26
(Decrease)/ increase in other financial liabilities	-2716.35	2162.11
(Decrease) in other non financial liabilities	-710.21	-1324.60
Increase in Provisions	172.12	5.64
Cash Generated from Operations before Tax	<b>-28221.53</b>	<b>467026.88</b>
Direct Taxes	4430.91	-8249.65
Net Cash Inflow/(outflow) from Operating Activities	<b>-23790.62</b>	<b>458777.23</b>
<b>B) CASH FLOW FROM INVESTING ACTIVITIES</b>		
Sale of property, plant and equipment	550.00	500.00
Purchase of property, plant and equipment	-157.34	-30.20
Sale of Investments	7900.69	207.91
Purchase of Investments	-32.00	0.00
Increase/ decrease in allowance for Impairments	0.00	-70.32
Dividend income	206.27	139.60
Net Cash Inflow/(outflow) from Investing Activities	<b>8467.62</b>	<b>746.99</b>
<b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>		
Repayment of borrowings	-29939.73	-364836.51
Interest expense	-10138.43	-12178.09
Net Cash Inflow from Financing Activities	<b>-40078.16</b>	<b>-377014.60</b>
Net Increase in Cash & Cash Equivalents (A+B+C)	<b>-55401.16</b>	<b>82509.62</b>
Effects of exchange rate changes of cash and cash equivalents	0.00	0.00
Cash and cash equivalents at beginning of year	84222.62	1713.00
Closing balance of cash and cash equivalents	<b>28821.46</b>	<b>84222.62</b>

For and on behalf of Board of Directors  
AD-MANUM FINANCE LIMITED

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



Place: Indore  
Date : 16-05-2022



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

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CIN : L52520MP1986PLC003405