

## AD-MANUM FINANCE LIMITED

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Statement of Un-audited Financial Results for the Quarter and Nine months ended on 31st December, 2022

(₹ in lakhs, except EPS)

S. No.	Particulars	Quarter Ended			Nine months ended		Year
		31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	31-Mar-22
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	(Audited)
	Revenue from operations						
(i)	Interest Income	363.28	197.54	217.77	745.18	610.72	751.42
(ii)	Wind Power Sale	17.89	45.92	20.98	86.00	85.98	93.68
(i)	<b>Total Revenue from operations</b>	<b>381.17</b>	<b>243.46</b>	<b>238.76</b>	<b>831.17</b>	<b>696.70</b>	<b>845.10</b>
(ii)	Other Income	36.63	42.72	2.30	79.86	12.14	46.53
(iii)	<b>Total Income (I+II)</b>	<b>417.80</b>	<b>286.18</b>	<b>241.06</b>	<b>911.03</b>	<b>708.84</b>	<b>891.63</b>
	<b>Expenses</b>						
(i)	Finance Costs	41.30	31.04	18.94	93.42	75.74	101.44
(ii)	Employee Benefits Expenses	12.77	13.49	7.62	39.55	19.09	43.07
(iii)	Depreciation, amortization and impairment	4.19	4.21	4.14	12.57	12.31	16.44
(iv)	Others expenses	31.01	19.55	76.04	140.21	305.71	531.91
(IV)	<b>Total Expenses (IV)</b>	<b>89.27</b>	<b>68.29</b>	<b>106.74</b>	<b>285.74</b>	<b>412.84</b>	<b>692.86</b>
(V)	<b>Profit / (loss) before exceptional items and tax (III-IV)</b>	<b>328.53</b>	<b>217.89</b>	<b>134.31</b>	<b>625.29</b>	<b>296.00</b>	<b>198.77</b>
(VI)	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
(VII)	<b>Profit/ (loss) before tax (V -VI)</b>	<b>328.53</b>	<b>217.89</b>	<b>134.31</b>	<b>625.29</b>	<b>296.00</b>	<b>198.77</b>
(VIII)	<b>Tax Expenses:</b>	<b>49.20</b>	<b>78.78</b>	<b>43.58</b>	<b>149.92</b>	<b>25.35</b>	<b>(44.30)</b>
(i)	Current Tax	75.08	77.06	39.24	174.08	77.24	45.00
(ii)	Deferred Tax	(22.82)	(1.34)	4.34	(24.16)	(15.16)	(11.81)
(iii)	Adjustment in respect of current income tax of prior years	(3.06)	3.06	0.00	0.00	(36.72)	(77.49)
(IX)	<b>Profit/ (loss) for the period from continuing operations (VII-VIII)</b>	<b>279.32</b>	<b>139.11</b>	<b>90.73</b>	<b>475.36</b>	<b>270.65</b>	<b>243.07</b>
(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)	<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>	<b>0.00</b>
(XIII)	<b>Profit/(loss) for the period (IX+XII)</b>	<b>279.32</b>	<b>139.11</b>	<b>90.73</b>	<b>475.36</b>	<b>270.65</b>	<b>243.07</b>
(XIV)	<b>Other Comprehensive Income</b>						
(A)	(i) Items that will not be reclassified to profit or loss	36.50	41.99	20.64	54.84	66.57	(39.97)
(ii)	Income tax relating to items that will not be reclassified to profit or loss	(3.65)	5.83	(2.06)	(9.48)	(6.66)	(27.24)
	<b>Subtotal (A)</b>	<b>32.85</b>	<b>36.16</b>	<b>18.57</b>	<b>45.36</b>	<b>59.91</b>	<b>(12.73)</b>
(B)	(i) Items that will be reclassified to profit or loss	0.93	3.36	0.00	2.47	0.00	1.95
(ii)	Income tax relating to items that will be reclassified to profit or loss	(0.09)	(0.04)	0.00	(0.05)	0.00	(1.01)
	<b>Subtotal (B)</b>	<b>0.82</b>	<b>3.40</b>	<b>0.00</b>	<b>2.42</b>	<b>0.00</b>	<b>2.96</b>
	<b>Other Comprehensive Income (A + B)</b>	<b>33.67</b>	<b>39.56</b>	<b>18.57</b>	<b>47.78</b>	<b>59.91</b>	<b>(9.77)</b>
(XV)	<b>Total Comprehensive Income for the period (XIII+ XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)</b>	<b>312.99</b>	<b>178.67</b>	<b>109.30</b>	<b>523.14</b>	<b>330.56</b>	<b>233.30</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>75</b>
	<b>Reserves excluding revaluation Reserves</b>	<b>5087.13</b>	<b>4807.81</b>	<b>4639.34</b>	<b>5087.13</b>	<b>4639.34</b>	<b>4611.77</b>
(XVI)	<b>Earnings per equity share (for continuing operations)</b>						
	Basic (Rs.)	3.72	1.85	1.21	6.34	3.61	3.24
	Diluted (Rs.)	3.72	1.85	1.21	6.34	3.61	3.24
(XVII)	<b>Earnings per equity share (for discontinued operations)</b>						
	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)	<b>Earnings per equity share (for continuing and discontinued operations)</b>						
	Basic (Rs.)	3.72	1.85	1.21	6.34	3.61	3.24
	Diluted (Rs.)	3.72	1.85	1.21	6.34	3.61	3.24



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

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CIN : L52520MP1986PLC003405

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**NOTES:**


1. The above results for the quarter and nine months ended 31st December, 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 02.02.2023, 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 nine months ended December 31, 2022 and quarter ended September 30, 2022 represents balances as per the audited Balance Sheet for the year ended March 31, 2022 and balances for the quarter and nine months ended December 31, 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.
4. The Company is operating in two segments of financing and windmill.
5. Previous period figures have been regrouped/ reclassified wherever necessary to confirm to this period classification.

Place: Indore  
Date : 02.02.2023

FOR AD-MANUM FINANCE LIMITED



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



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## AD-MANUM FINANCE LIMITED

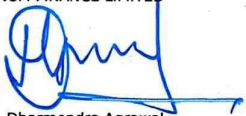
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Annexure IV  
Format for Reporting of Segment wise Revenue, Results and Capital Employed along with the quarterly results  
(applicable for banks as well as companies other than banks)

Particular	Quarter Ended			Nine months ended		Year
	31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	31-Mar-22
	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	363.28	197.54	228.82	745.18	610.72	751.42
(b) Segment – B - Income from Wind energy Generation	17.89	45.92	17.88	86.00	85.98	93.68
(c) Segment – C	0.00	0.00	0.00	0.00	0.00	0.00
(d) Unallocated	36.63	42.72	-31.09	79.86	12.14	46.53
Total	417.80	286.18	215.61	911.03	708.84	891.63
Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Net sales/ Income From Operations	417.80	286.18	215.61	911.03	708.84	891.63
Segment Results (Profit)(+)/ Loss (-) before tax and interest from each segment)						
(a) Segment – A - Income from Finance	363.28	197.54	228.82	745.18	610.72	751.42
(b) Segment – B - Income from Wind energy Generation	3.28	34.06	24.68	47.49	47.23	43.42
(c) Segment – C	0.00	0.00	0.00	0.00	0.00	0.00
(d) Unallocated	36.63	42.72	-31.09	79.86	12.14	46.53
Total	403.19	274.32	222.41	872.53	670.09	841.37
Less: i) Interest **	41.30	31.04	18.94	93.42	75.74	101.44
ii) Other Un-allocable Expenditure net off	33.36	25.39	69.16	153.83	298.36	541.16
iii) Un-allocable income Total Profit Before Tax	0.00	0.00	0.00	0.00	0.00	0.00
Total Profit before Tax	528.53	217.89	134.31	625.29	296.00	198.77
Capital Employed						
(Segment assets – Segment Liabilities)						
(a) Segment – A	-	-	-	-	-	5409.21
(b) Segment – B	-	-	-	-	-	257.08
(c) Segment – C	-	-	-	-	-	-
(d) Unallocated	-	-	-	-	-	-
Total	-	-	-	-	-	5666.29

Place: Indore  
Date : 02-02-2023



AD-MANUM FINANCE LIMITED  
  
Dharmendra Agrawal  
Whole Time Director & CEO  
DIN: 08390936




Independent Auditor's Review Report on unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF  
AD- MANUM FINANCE LIMITED

1. We have reviewed the accompanying statement of unaudited financial results of AD- MANUM FINANCE LIMITED ("the Company"), for the quarter and nine months ended 31.12.2022 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations.  
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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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 the aforesaid Indian Accounting Standard ("Ind AS") specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations 33 of the Listing Regulations, 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: 23420388BGXHXO8697  
PLACE: INDORE  
DATE: 02.02.2023



## AD-MANUM FINANCE LIMITED

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### 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 and Nine Months ended 31<sup>st</sup> December, 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 during the Quarter and Nine Months ended 31<sup>st</sup> December, 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;
  - 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 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**

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



Date: 02.02.2023  
Place: Indore