

# AD-MANUM FINANCE LIMITED



AMFL/BSE /2020-2021

15<sup>th</sup> September , 2020

To,  
The General Manager  
DCS-CRD  
BSE LIMITED  
Phiroze Jeejebhoy Towers,  
Dalal Street,  
**MUMBAI-400001**

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**BSE CODE: 511359**

**SUB.: SUBMISSION OF QUARTERLY UN-AUDITED FINANCIAL RESULT FOR THE QUARTER ENDED 30<sup>th</sup> JUNE, 2020 AS PER 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 Financial Results for the quarter ended 30<sup>th</sup> June, 2020 in the form of PDF which was also approved by the Audit Committee and the Board of Directors of the Company at their meeting held on 15<sup>th</sup> day of September, 2020.

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 the same is also being hosted at the website of the Company.

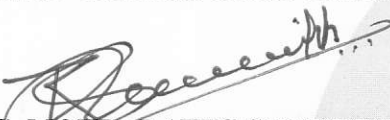
The Un-Audited Financial Results shall also be published in widely circulated English and Hindi (Vernacular) in the prescribed format for that purpose.

You are requested to take on record the Un-Audited Financial Results for your reference and record.

Thanking You

Yours faithfully

**FOR AD- MANUM FINANCE LIMITED**

  
( **CS. MOHD. RAEES SHEIKH** )  
**COMPANY SECRETARY &  
COMPLIANCE OFFICER**



*Encls: Un-Audited Financial Results and Limited Review Report*

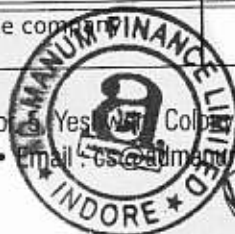
## AD-MANUM FINANCE LIMITED



## Statement of Un-audited Financial Results for the Quarter Ended 30th June, 2020

(₹ in Lacs)

S. No.	Particulars	Quarter			Year
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Previous Year ended
		30-Jun-20 Un-audited	31-Mar-20 Audited	30-Jun-19 Un-audited	31-Mar-20 Audited
	Revenue from operations				
(i)	Interest Income	250.24	154.08	222.86	887.93
(ii)	Wind Power Sale	25.32	15.67	33.22	96.51
(I)	<b>Total Revenue from operations</b>	<b>275.56</b>	<b>169.76</b>	<b>256.08</b>	<b>984.45</b>
(II)	Other Income	1.57	6.30	2.32	11.87
(III)	<b>Total Income (I+II)</b>	<b>277.13</b>	<b>176.06</b>	<b>258.40</b>	<b>996.32</b>
	Expenses				
(i)	Finance Costs	57.55	57.47	66.38	227.83
(ii)	Employee Benefits Expenses	3.74	5.74	7.21	21.92
(iii)	Depreciation, amortization and impairment	4.81	2.28	5.65	19.23
(iv)	Others expenses	20.72	46.44	42.21	157.51
(IV)	<b>Total Expenses (IV)</b>	<b>86.82</b>	<b>111.93</b>	<b>121.45</b>	<b>426.49</b>
(V)	Profit / (loss) before exceptional items and tax (III-IV)	190.31	64.12	136.95	569.82
(VI)	Exceptional items	(144.01)	(88.49)	(88.49)	(353.96)
(VII)	<b>Profit/(loss) before tax (V -VI)</b>	<b>46.30</b>	<b>(24.37)</b>	<b>48.46</b>	<b>215.87</b>
(VIII)	Tax Expenses:	0.00	0.45	20.00	31.74
(i)	Current Tax (MAT)	0.00	8.71	20.00	40.00
(ii)	Deferred Tax	0.00	(6.09)	0.00	(6.09)
(iii)	Adjustment in respect of current income tax of prior years	0.00	(2.17)	0.00	(2.17)
(IX)	<b>Profit / (loss) for the period from continuing operations(VII-VIII)</b>	<b>46.30</b>	<b>(24.81)</b>	<b>28.46</b>	<b>184.13</b>
(X)	Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00
(XI)	Tax Expense of discontinued operations	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>
(XIII)	<b>Profit/(loss) for the period (IX+XII)</b>	<b>46.30</b>	<b>(24.81)</b>	<b>28.46</b>	<b>184.13</b>
(XIV)	Other Comprehensive Income				
	(A) (i) Items that will not be reclassified to profit or loss	63.43	(7.60)	0.00	(7.60)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
	<b>Subtotal (A)</b>	<b>63.43</b>	<b>(7.60)</b>	<b>0.00</b>	<b>(7.60)</b>
	(B) (i) Items that will be reclassified to profit or loss	0.00	(135.23)	113.62	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	35.56	(29.54)	0.00
	<b>Subtotal (B)</b>	<b>0.00</b>	<b>(99.67)</b>	<b>84.08</b>	<b>0.00</b>
	<b>Other Comprehensive Income (A + B)</b>	<b>63.43</b>	<b>(107.27)</b>	<b>84.08</b>	<b>(7.60)</b>
(XV)	<b>Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)</b>	<b>109.73</b>	<b>(132.08)</b>	<b>112.54</b>	<b>176.53</b>
	Number of equity shares of the company (in lakhs)	75.00	75.00	75.00	75.00



## AD-MANUM FINANCE LIMITED



(XVI)	Earnings per equity share (for continuing operations)				
	Basic (Rs.)	0.62	(0.33)	0.38	2.46
	Diluted (Rs.)	0.62	(0.33)	0.38	2.46
(XVII)	Earnings per equity share (for discontinued operations)				
	Basic (Rs.)	0.00	0.00	0.00	0.00
	Diluted (Rs.)	0.00	0.00	0.00	0.00
(XVIII)	Earnings per equity share (for continuing and discontinued operations)				
	Basic (Rs.)	0.62	(0.33)	0.38	2.46
	Diluted (Rs.)	0.62	(0.33)	0.38	2.46

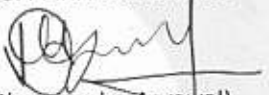
**NOTES:**

- The above financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meetings held on 15-09-2020 respectively. The statutory auditors of the Company have carried out a limited review of the aforesaid results.
- 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.
- The company is operating in finance and windmill segment.
- Provision for income tax will be made at the end of the year.
- Previous period figures have been regrouped/reclassified wherever necessary to confirm to this period classification.
- Uncertainties relating to the Global Health Pandemic from COVID-19: In accordance with the RBI guidelines relating to COVID-19 Regulatory Package dated March 27th, 2020 and April 17th, 2020, the Company has no such transactions attracting any uncertainties due to the same.
- The figures for the quarter ended 31st March 2020 represent the difference between the audited figures in respect of the full financial year ended 31st March 2020 and the unaudited published figures of nine months ended 31st December 2019.

Place: Indore  
Date : 15-09-2020



FOR AD-MANUM FINANCE LIMITED

  
(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			Year
	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	31st March 2020
	30-Jun-20	31-Mar-20	30-Jun-19	
	Un-audited	Audited	Un-audited	Audited
Segment Revenue				
(net sale/income from each segment should be disclosed under this head)				
(a) Segment - A - Income from Finance	250.24	154.08	222.86	687.93
(b) Segment - B - Income from Wind energy Generation	25.32	15.67	33.22	96.51
(c) Segment - C	0.00	0.00	0.00	0.00
(d) Unallocated	1.57	6.30	2.32	11.87
<b>Total</b>	<b>277.13</b>	<b>176.06</b>	<b>258.40</b>	<b>996.32</b>
Less: Inter Segment Revenue	0.00	0.00	0.00	0.00
<b>Net sales/Income From Operations</b>	<b>277.13</b>	<b>176.06</b>	<b>258.40</b>	<b>996.32</b>
Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)				
(a) Segment - A - Income from Finance	106.23	65.59	134.37	533.98
(b) Segment - B - Income from Wind energy Generation	12.71	0.31	14.06	40.34
(c) Segment - C	0.00	0.00	0.00	0.00
(d) Unallocated	1.57	6.30	2.32	11.87
<b>Total</b>	<b>120.51</b>	<b>72.21</b>	<b>150.75</b>	<b>586.19</b>
Less: i) Interest**	57.55	57.47	66.38	227.83
ii) Other Un-allocable Expenditure net off	16.66	39.10	35.91	142.49
(iii) Un-allocable Income Total Profit Before Tax	0.00	0.00	0.00	0.00
<b>Total Profit before Tax</b>	<b>46.30</b>	<b>(24.37)</b>	<b>48.46</b>	<b>215.87</b>
Capital Employed				
(Segment assets - Segment Liabilities)				
(a) Segment - A	-	-	-	4633.93
(b) Segment - B	-	-	-	306.29
(c) Segment - C	-	-	-	-
(d) Unallocated	-	-	-	4940.22
<b>Total</b>				

Place: Indore  
Date : 15-09-2020



For Admanum Finance Limited

Dharmendra Agrawal  
Whole Time Director & CEO  
DIN: 08390936

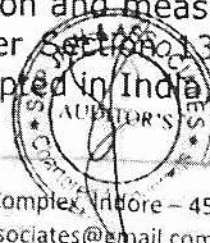




**Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

**To the Board of Directors of Ad-Manum Finance Limited**

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Ad-Manum Finance Limited ('the Company') for the quarter ended 30 June 2020 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 SWATI JAIN  
PARTNER**

**ICAI MNO 420836**

**PLACE: INDORE  
DATE: 15/09/2020**

ICAIUDIN:-20420836 JAIN AX 7822

# 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 ended on 30<sup>th</sup> June, 2020 and to the best of our Knowledge and belief:

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

(2) 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 ended on 30<sup>th</sup> June, 2020 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;
- (i) 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
- (ii) 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.

Date: 15.09.2020

Place: Indore

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

**SD**  
**(Sandeep Gehlot)**  
**Chief Financial Officer**

