

AD-MANUM FINANCE LIMITED

Statement of Unaudited Financial Results of Ad- manum finance limited for the Quarter Ended 30th September, 2019

S. No.	Particulars	Quarter ended			Half Year Ended		(₹ in Lacs)
		30-09-19	30-06-19	30-09-18	30-09-19	30-09-18	Year ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	31-03-19 (Audited)
I	Income/Revenue from operations						
	(a) Interest Income	232.57	222.86	192.13	455.43	477.85	855.39
	(b) Dividend Income		-				-
	(c) Rental Income		-				-
	(d) Fees and commission Income		-				-
	(e) Net gain on fair value changes		-				-
	(f) Net gain on derecognition of financial instruments under amortized cost category		-				-
	(g) Sale of products (including Excise Duty)	34.45	33.22	57.53	67.67	85.08	135.85
	(h) Sale of services		-				-
	(i) Others		-				-
	Total Income/Revenue from Operations	267.02	256.08	249.66	523.10	562.93	991.24
II	Other Income		-				-
	(a) Dividend Income	1.13	0.11		1.24	1.22	1.74
	(b) Rental Income		-				5.57
	(c) Fees and commission Income		-				4.20
	(d) Profit on sale of assets	1.50	2.21	2.4	3.71	3.05	3.64
	Total Other Income	2.62	2.32	2.4	4.94	4.27	15.15
III	Total Income (I+II)	269.64	258.40	252.06	528.04	567.20	1006.39
IV	Expenses						
	(a) Finance Cost	27.28	66.38	0.26	93.66	91.44	224.83
	(b) Fees and commission expense		-				-
	(c) Net loss on fair value changes		-				-
	(d) Net loss on derecognition of financial instruments under amortized cost category	2.60	4.63	4.68	7.23	4.68	17.27
	(e) Impairment on financial instruments		-				-
	(f) Cost of materials consumed		-				-
	(g) Purchases of Stock-in-trade		-				-
	(h) Changes in Inventories of finished goods, stock-in- trade and work-in- progress		-				-
	(i) Employee Benefits Expenses	6.53	9.34	46.79	15.87	120.78	147.12
	(j) Depreciation, amortization	5.65	5.65	9.88	11.30	17.72	26.22
	(k) Others expenses (to be specified)	16.68	35.45	68.79	52.13	165.24	212.9
	Total Expenses (IV)	58.73	121.45	130.4	180.18	399.86	628.34
V	Profit/ (Loss) before exceptional items and Tax (I - IV)	210.91	136.95	121.65	347.86	167.34	378.05
VI	Exceptional Items	(88.49)	(88.49)	(919.97)	(176.98)	(917.94)	(382.56)
VII	Profit / (Loss) before tax (V - VI)	122.42	48.46	(798.32)	170.88	(750.60)	(4.51)
VIII	Tax expense:						
	(1) Current Tax	4.05	20.00	(9.14)	24.05	0.00	-
	(2) Deferred Tax		-				45.39
IX	Profit / (Loss) for the period from continuing operations (VII - VIII)	118.37	28.46	(789.18)	146.83	(750.60)	(49.90)
X	Profit / (Loss) from Discontinuing operations		-				-
XI	Tax expenses of Discontinuing operations		-				-
XII	Profit / (Loss) from Discontinuing operations (after Tax) (X - XI)		-				-

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XIII	Profit / (Loss) for the period (IX + XII)	118.37	28.46	(789.18)	146.83	(750.60)	(49.90)
	Other Comprehensive Income:						
	A (i) Items that will not be reclassified to Profit						
	(ii) Income Tax relating to items that will not be reclassified to Profit or loss						
XIV	B (i) Items that will be re-classified to profit or loss	5.97	113.62	-	119.59	-	-
	(ii) Income Tax relating to items that will be reclassified to Profit or loss	(1.55)	(29.54)	-	(31.09)	-	-
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit/(Loss) and other Comprehensive Income for the period)	122.79	112.54	(789.18)	235.33	(750.60)	(49.90)
XVI	Paid up Share Capital of the Company (Face Value Rs. 10/-)	750.00	750.00	750.00	750.00	750.00	750.00
XVII	Reserves excluding revaluation reserves	4147.14	4024.36	3211.11	4147.14	3211.11	3911.82
	Earnings Per Share (for continuing operations)						
XVIII	(a) Basic	1.64	1.50	(10.52)	3.14	(10.01)	(0.67)
	(b) Diluted	1.64	1.50	(10.52)	3.14	(10.01)	(0.67)
XIX	Earnings Per Share (for Discontinued operations)						
	(a) Basic						
	(b) Diluted						
	Earnings Per Share (for Discontinued and continuing operations)						
XX	(a) Basic	1.64	1.50	(10.52)	3.14	(10.01)	(0.67)
	(b) Diluted	1.64	1.50	(10.52)	3.14	(10.01)	(0.67)

Notes:

- The above results were reviewed by the Audit Committee and thereafter have been adopted by the Board at its meeting held on 13th November 2019.
- 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 & wind electricity generation segment.
- Effective from 1st April, 2019, the company has adopted Indian Accounting Standards (IND AS) 116 "leases" using the "Modified Prospective Approach". The adoption of the said IND AS did not have any impact on the retained earnings as at 1st April, 2019 and there was no material impact on financial results for the quarter ended on 30th September, 2019.
- Previous period figures have been regrouped/reclassified wherever necessary to confirm to this period classification.

Date: 13/11/2019
Place: Indore

FOR AD-MANUM FINANCE LIMITED

(DHARMENDRA AGRAWAL)
WHOLE-TIME DIRECTOR & CEO
DIN: 08390936



AD-MANUM FINANCE LIMITED



Statement of Unaudited Financial Results for the Half Year ended 30th September 2019
BALANCE SHEET AS AT 30th SEPTEMBER, 2019

(₹ in Lacs)

Particulars	As at 30.09.2019 (Current half year ended) (Unaudited)	As at 30.09.2018 (Previous half year ended) (Unaudited)	As T 31.03.2019 Previous year ended (Audited)
ASSETS			
(1) Financial Assets	288.14	49.07	95.82
(a) Cash and cash equivalents			
(b) Receivables	528.70	2129.79	1535.35
(i) Trade Receivables	3896.12	1178.52	4651.73
(c) Loans	45.77	81.42	85.74
(d) Investments	376.24	279.42	17.83
(e) Other Financial assets (to be specified)			
Sub-total - Financial assets	5134.97	3718.22	6386.47
(2) Non-financial Assets			
(a) Property, Plant and Equipment	238.76	273.49	250.55
(b) Other Intangible assets	0.01	0.01	0.01
(c) Other non-financial assets (to be specified)	655.58	121.75	354.06
Sub-total - Non-Financial assets	894.35	395.25	604.62
Total Assets	6029.32	4113.47	6991.09
LIABILITIES AND EQUITY			
LIABILITIES			
(1) Financial Liabilities			
(a) Borrowings (Other than Debt Securities)	828.96	139.61	2235.33
(b) Other financial liabilities(to be specified)	111.83	8.07	30.92
Sub-total - Financial liabilities	940.79	147.68	2266.25
(2) Non-Financial Liabilities			
(a) Provisions	24.86	4.68	17.64
(b) Deferred tax liabilities (Net)	45.39	0	45.39
(c) Other non-financial liabilities(to be specified)	185.59	0	0
Sub-total - Non-Financial liabilities	255.84	4.68	63.03
(3) EQUITY			
(a) Equity Share capital	750	750	750.00
(b) Other Equity	4082.69	3211.11	3911.81
Sub-total - Equity	4832.69	3961.11	4661.81
Total Liabilities and Equity	6029.32	4113.47	6991.09

Date:13/11/2019
Place: Indore

FOR AD-MANUM FINANCE LIMITED

(DHARMENDRA AGRAWAL)
WHOLE-TIME DIRECTOR & CEO
DIN: 08390936



AD-MANUM FINANCE LIMITED



Statement of Unaudited Financial Results for the Half year ended 30th September 2019
STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2019

(₹ in Lacs)

PARTICULARS	Half year ended		year ended
	30.09.2019 (Unaudited)	30.09.2018 (Unaudited)	31.03.2019 (Audited)
A) OPERATING ACTIVITIES			
Profit Before Tax	170.88	(750.60)	(4.51)
Adjustment for			
Depreciation	11.30	17.72	26.22
Provision Diminution in Value Of Investment	7.23	4.68	17.27
Item Considered Separately			
Dividend Income	(1.24)	(1.22)	(1.74)
Profit on sale of Asset	(3.71)	(3.05)	(3.64)
Operating Profit before Working Capital Changes			
Adjustment for Change in Working Capital			
Decrease/(Increase) in Trade Receivable	1006.65	4325.98	4907.83
Decrease/(Increase) in Loans	755.61	(1010.24)	(4483.45)
Decrease/(Increase) in Other Financial Assets	(358.41)	(401.17)	(17.83)
(Decrease)/Increase in borrowings	(1406.37)	(2153.14)	(57.42)
Decrease/(Increase) in Other non Financial Assets	(301.52)	0.00	(354.06)
(Decrease)/Increase in Provisions	7.22	0.00	17.64
(Decrease)/Increase in Other financial liabilities	80.91	(31.48)	(13.30)
(Decrease)/Increase in Other non Financial Liabilities	185.59	0.00	0
Net Cash Inflow/(outflow) from Operating Activities	[A] 154.14	(2.52)	33.00
B) INVESTING ACTIVITIES			
Sale of Investment	32.74	0.00	(4.32)
Purchase/Sale of Fixed Assets	4.20	2.21	17.24
Dividend Income	1.24	1.22	1.74
Net Cash Inflow/(outflow) from Investing Activities	[B] 38.18	3.43	14.66
C) FINANCING ACTIVITIES			
Net Cash Inflow from Financing Activities	[C] 0.00	0.00	0.00
Net Decrease in Cash & Cash Equivalents (A+B+C)	192.32	0.91	47.66
Cash & Cash Equivalents at the Beginning of the Year	95.82	48.16	48.16
Cash & Cash Equivalents at the Close of the Year	288.14	49.07	95.82

Date:13/11/2019

Place: Indore

FOR AD-MANUM FINANCE LIMITED


(DHARMENDRA AGRAWAL)
WHOLE-TIME-DIRECTOR & CEO
DIN: 08390936



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


(₹ in Lacs)

Particulars	Quarter ended			Half Year Ended		Year ended
	30-09-19 (Unaudited)	30-06-19 (Unaudited)	30-09-18 (Unaudited)	30-09-19 (Unaudited)	30-09-18 (Unaudited)	31-03-19 (Audited)
1. Segment Revenue (net sale/income from each segment should be disclosed under this head)						
(a) Segment – A - Income from Finance	235.19	225.18	194.53	460.37	482.12	874.02
(b) Segment – B Income from Wind Electricity Genreation	34.45	33.22	57.53	67.67	85.08	132.36
(c) Segment – C						
(d) Segment....						
(e) Unallocated	269.64	258.40	252.06	528.04	567.20	1006.38
Total						
Less: Inter Segment Revenue						
Net sales/Income From Operations	269.64	258.40	252.06	528.04	567.20	1006.38
2. Segment Results (Profit)(+/-) Loss (-) before tax and interest from Each segment)#						
(a) Segment – A - Finance	123.30	100.78	(855.56)	224.08	(729.21)	122.25
(b) Segment – B Wind Electricity Genreation	26.40	14.06	56.98	40.46	70.05	98.07
(c) Segment – C						
(d) Segment....						
(e) Unallocated						
Total	149.70	114.84	(798.58)	264.54	(659.16)	220.32
Less: i) Interest**	27.28	66.38	0.26	93.66	91.44	224.83
ii) Other Un-allocable Expenditure net off						
(iii) Un-allocable income						
Total Profit Before Tax	122.42	48.46	(798.32)	170.88	(750.60)	(4.51)
3. Capital Employed						
(Segment assets – Segment Liabilities)						
(a) Segment – A						4356.94
(b) Segment – B						304.87
(c) Segment – C						
(d) Segment....						
(e) Unallocated						4661.81
Total						

Date: 13/11/2019
Place: Indore

FOR AD-MANUM FINANCE LIMITED




(DHARMENDRA AGRAWAL)
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AD-MANUM FINANCE LIMITED

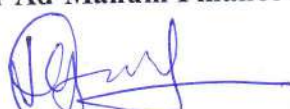


Reconciliation of Net Profit as per IND AS and IGAAP

(₹ in Lacs)

S. No.	Particulars	Quarter Ended	
		30 th September, 2019	30 th September, 2018
1	Net Profit/ (loss) after tax for the period as per IGAAP	118.37	(789.18)
2	Impact of IND AS on comprehensive Income	0	NA
3	Impact of IND AS on other comprehensive Income	4.42	NA
	Total Comprehensive Income for the period as per IND AS	122.79	(789.18)

For Ad-Manum Finance Limited


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



Place: Indore
 Date: 13/11/2019