

AD-MANUM FINANCE LIMITED

Statement of Unaudited Financial Results of Ad- manum finance limited for the Quarter Ended 31st December, 2019

(Rupees in Lacs except EPS)

| S. No. | Particulars | Quarter ended | | | Nine Months Ended | | Year ended |
|--------|--|---------------|---------------|---------------|-------------------|-----------------|----------------|
| | | 31-12-19 | 30-09-19 | 31-12-18 | 31-12-19 | 31-12-18 | 31-03-19 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| I | Income/Revenue from operations | | | | | | |
| | (a) Interest Income | 278.42 | 232.57 | 182.89 | 733.85 | 661.44 | 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 | - | - | - | - | - | - |
| | (g) Sale of products (including Excise Duty) | 13.17 | 34.45 | 29.86 | 80.84 | 114.24 | 135.85 |
| | (h) Sale of services | - | - | - | - | - | - |
| | (i) Others | - | - | - | - | - | - |
| | Total Income/Revenue from Operations | 291.59 | 267.02 | 212.75 | 814.69 | 775.68 | 991.24 |
| II | Other Income | - | - | - | - | - | - |
| | (a) Dividend Income | 0.01 | 1.13 | 0.58 | 1.25 | 1.74 | 1.74 |
| | (b) Rental Income | - | - | - | - | - | 5.57 |
| | (c) Fees and commission Income | - | - | - | - | - | 4.2 |
| | (d) Profit on sale of assets | 0.61 | 1.50 | - | 4.32 | - | 3.64 |
| | (e) Any other Income | - | - | 5.35 | - | 8.45 | - |
| | Total Other Income | 0.63 | 2.62 | 5.93 | 5.57 | 10.19 | 15.15 |
| III | Total Income (I+II) | 292.22 | 269.64 | 218.68 | 820.26 | 785.88 | 1006.39 |
| IV | Expenses | | | | | | |
| | (a) Finance Cost | 76.70 | 27.28 | 68.18 | 170.36 | 188.97 | 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 | 10.79 | 2.60 | 3.62 | 18.02 | 8.30 | 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, | - | - | - | - | - | - |
| | (i) Employee Benefits Expenses | 6.97 | 6.53 | 21.25 | 22.84 | 112.69 | 147.12 |
| | (j) Depreciation, amortization | 5.65 | 5.65 | 8.84 | 16.95 | 26.56 | 26.22 |
| | (k) Others expenses (to be specified) | 34.26 | 16.68 | 40.56 | 86.39 | 205.80 | 212.90 |
| | Total Expenses (IV) | 134.37 | 58.73 | 142.45 | 314.56 | 542.31 | 628.34 |
| V | Profit/ (Loss) before exceptional items and Tax (I - IV) | 157.84 | 210.91 | 76.23 | 505.70 | 243.58 | 378.05 |
| VI | Exceptional Items | (88.49) | (88.49) | 25.73 | (265.47) | (892.21) | (382.56) |
| VII | Profit / (Loss) before tax (V - VI) | 69.36 | 122.42 | 101.96 | 240.24 | (648.64) | (4.51) |
| VIII | Tax expense: | | | | | | |
| | (1) Current Tax | 7.24 | 4.05 | 0.00 | 31.29 | 0.00 | - |
| | (2) Deferred Tax | - | - | - | - | - | 45.39 |
| IX | Profit / (Loss) for the period from continuing operations (VII - VIII) | 62.12 | 118.37 | 101.96 | 208.94 | (648.64) | (49.90) |
| X | Profit / (Loss) from Discontinuing operations | - | - | - | - | - | - |
| XI | Tax expenses of Discontinuing operations | - | - | - | - | - | - |
| XII | Profit / (Loss) from Discontinuing operations (after Tax) (X - XI) | - | - | - | - | - | - |
| XIII | Profit / (Loss) for the period (IX + XII) | 62.12 | 118.37 | 101.96 | 208.94 | (648.64) | (49.90) |
| XIV | Other Comprehensive Income: | | | | | | |
| | A (i) Items that will not be reclassified to Profit | - | - | - | - | - | - |
| | (ii) Income Tax relating to items that will not be | - | - | - | - | - | - |
| | B (i) Items that will be re-classified to profit or loss | 15.64 | 5.97 | 26.90 | 135.23 | 80.71 | - |
| | (ii) Income Tax relating to items that will be reclassified to Profit or loss | (4.47) | (1.55) | (7.69) | (38.68) | (23.08) | - |
| XV | Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit/(Loss) and other Comprehensive Income for the period) | 73.28 | 122.79 | 121.17 | 305.50 | (591.01) | (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 | - | - | - | - | - | 3911.82 |
| XVIII | Earnings Per Share (for continuing operations) | | | | | | |
| | (a) Basic | 0.98 | 1.64 | 1.62 | 4.07 | (7.88) | (0.67) |
| | (b) Diluted | 0.98 | 1.64 | 1.62 | 4.07 | (7.88) | (0.67) |
| XIX | Earnings Per Share (for Discontinued operations) | | | | | | |
| | (a) Basic | - | - | - | - | - | - |
| | (b) Diluted | - | - | - | - | - | - |
| XX | Earnings Per Share (for Discontinued and continuing operations) | | | | | | |
| | (a) Basic | 0.98 | 1.64 | 1.62 | 4.07 | (7.88) | (0.67) |
| | (b) Diluted | 0.98 | 1.64 | 1.62 | 4.07 | (7.88) | (0.67) |

AD-MANUM FINANCE LIMITED




Notes:

- 1 The above results were reviewed by the Audit Committee and thereafter have been adopted by the Board at its meeting held on 10th February 2020
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 lead 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.
- 2
- 3 The company is operating in finance segment.
- 4 As required under regulation 33 of SEBI (LODR) Regulation 2015 the Limited Review by the Statutory Auditors have been completed for the quarter and nine months ended on 31st Dec., 2019. The report does not have any impact on the above results and notes which needs explanations.
- 5 Previous period figures have been regrouped/reclassified wherever necessary to confirm to this period classification.
- 6 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 31st December, 2019.

Date: 10/02/2020
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)

| Particulars | Quarter ended | | | Nine Months Ended | | (Rupees in Lacs) |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--|
| | 31-12-19 (Unaudited) | 30-09-19 (Unaudited) | 31-12-18 (Unaudited) | 31-12-19 (Unaudited) | 31-12-18 (Unaudited) | Previous year ended (31/03/2019) 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 | 278.42 | 232.57 | 182.89 | 733.85 | 673.79 | 855.39 |
| (b) Segment – B Income from Wind Electricity Genreation | 13.17 | 34.45 | 29.86 | 80.84 | 101.89 | 135.85 |
| (c) Segment – C | | | | | | |
| (d) Segment.... | | | | | | |
| (e) Unallocated | | | | | | |
| Total | 291.59 | 267.02 | 212.75 | 814.69 | 775.68 | 991.24 |
| Less: Inter Segment Revenue | | | | | | |
| Net sales/Income From Operations | 291.59 | 267.02 | 212.75 | 814.69 | 775.68 | 991.24 |
| 2. Segment Results (Profit)(+/-) Loss (-) before tax and interest from Each segment)# | | | | | | |
| (a) Segment – A - Finance | 146.49 | 123.30 | 144.36 | 370.57 | (546.68) | 122.25 |
| (b) Segment – B Wind Electricity Genreation | (0.43) | 26.40 | 25.78 | 40.03 | 87.01 | 98.07 |
| (c) Segment – C | | | | | | |
| (d) Segment.... | | | | | | |
| (e) Unallocated | | | | | | |
| Total | 146.06 | 149.70 | 170.14 | 410.60 | (459.67) | 220.32 |
| Less: i) Interest** | 76.70 | 27.28 | 68.18 | 170.36 | 188.97 | 224.83 |
| ii) Other Un-allocable Expenditure net off | | | | | | |
| iii) Un-allocable income | | | | | | |
| Total Profit Before Tax | 69.36 | 122.42 | 101.96 | 240.24 | (648.64) | (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 | | | | | | |
| Total | | | | | | 4661.81 |

Date: 10/02/2020
Place: Indore

FOR AD-MANUM FINANCE LIMITED



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

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 31st December, 2019 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 31st December, 2019 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: 10/02/2020
Place: Indore


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




(Kundan Chouhan)
Chief Financial Officer



SAP JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS

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

Review Report to
The Board of Directors
Ad-Manum Finance Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Ad-Manum Finance Limited** (the "Company") for the quarter ended December 31, 2019 and year to date from April 1, 2019 to December 31, 2019 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This 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, as amended, read with relevant rules issued thereunder 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 Standards on Auditing 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 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, has not disclosed the information required to be disclosed in terms of the Listing Regulations, 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 ADITYA PATNI
PARTNER
ICAI MNO 420386

PLACE: INDORE

DATE:

10 FEB 2020

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