AGARWAL
DELIVERING GROWTH

# AD-MANUM FINANCE LIMITED

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**Statement of Un- Audited Financial Results for the quarter and half-year ended 30th September, 2025**

(Rs. in Lakhs except EPS)

| S. No. | Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|---|---|---|---|---|---|---|---|
| | | 30-09-2025 | 30-06-2025 | 30-09-2024 | 30-09-2025 | 30-09-2024 | 31-03-2025 |
| | | Un-audited | Un-audited | Audited | Un-audited | Un-audited | Audited |
| | **Revenue from operations** | | | | | | |
| (i) | Interest Income | 246.09 | 315.44 | 341.03 | 561.53 | 609.60 | 1277.98 |
| (ii) | Wind Power Sale | 12.78 | 3.86 | 24.50 | 16.64 | 35.89 | 51.81 |
| (I) | **Total Revenue from operations** | **258.87** | **319.30** | **365.53** | **578.17** | **645.49** | **1329.79** |
| (II) | Other Income | 9.24 | 238.52 | 51.66 | 247.76 | 51.68 | 75.77 |
| (III) | **Total Income (I+II)** | **268.11** | **557.82** | **417.19** | **825.93** | **697.17** | **1405.56** |
| | **Expenses** | | | | | | |
| (i) | Finance Costs | 17.80 | 17.54 | 47.14 | 35.34 | 65.97 | 119.38 |
| (ii) | Employee Benefits Expenses | 16.28 | 15.69 | 16.75 | 31.97 | 32.11 | 63.15 |
| (iii) | Depreciation, amortization and impairment | 1.32 | 1.33 | 1.11 | 2.65 | 2.43 | 5.40 |
| (iv) | Others expenses | 3.41 | 12.58 | 23.09 | 15.99 | 30.22 | 73.38 |
| (IV) | **Total Expenses (IV)** | **38.81** | **47.14** | **88.09** | **85.95** | **130.74** | **261.31** |
| (V) | **Profit / (loss) before exceptional items and tax (III-IV)** | **229.30** | **510.68** | **329.10** | **739.98** | **566.43** | **1144.25** |
| (VI) | Exceptional items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **(VII)** | **Profit/(loss) before tax (V -VI )** | **229.30** | **510.68** | **329.10** | **739.98** | **566.43** | **1144.25** |
| **(VIII)** | **Tax Expenses:** | **109.59** | **72.88** | **67.70** | **182.47** | **127.70** | **253.99** |
| (i) | Current Tax | 108.00 | 72.00 | 83.00 | 180.00 | 143.00 | 273.00 |
| (ii) | Deferred Tax | 1.59 | (0.64) | 1.24 | 0.95 | 1.24 | (3.57) |
| (iii) | Adjustment in respect of current income tax of prior years | 0.00 | 1.52 | (16.54) | 1.52 | (16.54) | (15.44) |
| **(IX)** | **Profit/ (loss) for the period from continuing operations (VII-VIII)** | **119.71** | **437.80** | **261.40** | **557.51** | **438.73** | **890.26** |
| (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)** | **Profit/ (loss) from discontinued operations (After tax) (X-XI)** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| (XIII) | **Profit/(loss) for the period (IX+XII)** | **119.71** | **437.80** | **261.40** | **557.51** | **438.73** | **890.26** |
| (XIV) | **Other Comprehensive Income** | | | | | | |
| | (A) (i) Items that will not be reclassified to profit or loss | 11.60 | 212.70 | 25.32 | 224.30 | 61.86 | 20.48 |
| | (ii) Income tax relating to items that will not be reclassified to profit or loss | 1.45 | 39.07 | 6.19 | 40.52 | 6.19 | 2.20 |
| | **Subtotal (A)** | **10.15** | **173.63** | **19.13** | **183.78** | **55.67** | **18.28** |
| | (B) (i) Items that will be reclassified to profit or loss | 10.45 | 2.29 | 5.42 | 12.74 | 13.21 | 8.02 |
| | (ii) Income tax relating to items that will be reclassified to profit or loss | 1.31 | 0.98 | 1.32 | 2.29 | 1.32 | 0.80 |
| | **Subtotal (B)** | **9.14** | **1.31** | **4.10** | **10.45** | **11.89** | **7.22** |
| | **Other Comprehensive Income (A + B)** | **19.29** | **174.94** | **23.24** | **194.23** | **67.56** | **25.50** |

ADMANUM FINANCE LIMITED INDORE

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CIN : L52520MP1986PLC003405

AGARWAL GROUP

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| (XV) | Total Comprehensive Income for the period (XIII+XIV) | 139.00 | 612.74 | 284.64 | 751.74 | 506.29 | 915.76 |
| | Number of equity shares of the company (in lakhs) | 75 | 75 | 75 | 75 | 75 | 75 |
| | Reserves excluding revaluation Reserves | 7331.58 | 7211.87 | 6322.53 | 7331.58 | 6322.53 | 6774.07 |
| (XVI) | Earnings per equity share | | | | | | |
| | Basic (Rs.) | 1.60 | 5.84 | 3.49 | 7.43 | 5.85 | 11.87 |
| | Diluted (Rs.) | 1.60 | 5.84 | 3.49 | 7.43 | 5.85 | 11.87 |

**NOTES:**

1 The above financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meetings held on 31.10.2025 respectively. The statutory auditors of the Company have carried out a limited review of the aforesaid results, for the quarter ended

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

3 The company is operating in finance and windmill segment.

4 Balances for the quarter and half year ended September 30, 2025 and quarter ended June 30, 2025 represents balances as per the audited Balance Sheet for the year ended March 31, 2025 and balances for the quarter and half year ended September 30, 2024 represents balances as per the audited Balance Sheet for the year ended March 31, 2024 as required by SEBI (Listing and Other Disclosure Requirements) Regulations, 2015.

5 The figures for the previous quarter/year have been regrouped / rearranged wherever necessary to confirm to the current year presentation.

**FOR AD-MANUM FINANCE LIMITED**

AD-MANUM FINANCE LIMITED
INDORE

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

**Place: Indore**
**Date : 31.10.2025**

AGARWAL
DELIVERING GROWTH

# AD-MANUM FINANCE LIMITED

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**BALANCE SHEET AS AT 30TH SEPTEMBER, 2025**
(All amounts are in ₹ lakhs, except share and per share data, unless otherwise stated)

| PARTICULARS | As at 30.09.2025 | As at 31.03.2025 |
|---|---|---|
| **ASSETS** | | |
| **1) Financial Assets** | | |
| a) Cash and Cash Equivalents | 25.63 | 48.91 |
| b) Trade Receivables | 147.37 | 154.05 |
| c) Loans | 6088.56 | 7964.24 |
| d) Investments | 3330.20 | 573.87 |
| e) Other financial assets | 18.48 | 18.48 |
| **2) Non-financial Assets** | | |
| a) Property, Plant and Equipment | 22.17 | 23.96 |
| b) Other Intangible assets | 0.00 | 0.01 |
| c) Other non-financial assets | 42.37 | 42.44 |
| **Total Assets** | **9674.78** | **8825.96** |
| | | |
| **LIABILITIES AND EQUITY** | | |
| **LIABILITIES** | | |
| **1) Financial Liabilities** | | |
| a) Borrowings (Other than Debt Securities) | 766.98 | 760.57 |
| b) Other financial liabilities | 6.09 | 12.07 |
| **2) Non-Financial Liabilities** | | |
| a) Deferred tax liabilities (Net) | 85.28 | 41.52 |
| b) Current tax liabilities (Net) | 57.30 | 3.40 |
| c) Provisions | 2.03 | 2.64 |
| d) Other non-financial liabilities | 3.81 | 4.20 |
| **EQUITY** | | |
| a) Equity Share Capital | 750.00 | 750.00 |
| b) Other Equity | 8003.29 | 7251.56 |
| **Total Liabilities and Equity** | **9674.78** | **8825.96** |

**FOR AD-MANUM FINANCE LIMITED**

AD-MANUM FINANCE LIMITED INDORE

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

**Place: Indore**
**Date : 31.10.2025**

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# AD-MANUM FINANCE LIMITED

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**STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30.09.2025**

(All amounts are in ₹ lakhs, except share and per share data, unless otherwise stated)

| PARTICULARS | For the period eneded 30th September 2025 | For the period eneded 30th September 2024 |
|---|---|---|
| **A) CASH FLOW FROM OPERATING ACTIVITIES** | | |
| Profit Before Tax | 739.97 | 566.43 |
| **Add : Adjustment for** | | |
| Fixed Assests Written off | 0.01 | 0.00 |
| Depreciation and amortization expenses | 2.65 | 2.43 |
| Dividend Income | -1.96 | -2.48 |
| Interest expense | 35.34 | 65.97 |
| NPA provision | -4.70 | 0.00 |
| Profit on de-recognition of property, plant and equipment | 0.00 | -19.11 |
| Short Term Capital Gain | -7.28 | 0.00 |
| **Operating Profit before Working Capital Changes** | **764.03** | **613.23** |
| **Adjustments for changes in working capital:** | | |
| Other financial assets | 0.00 | -159.85 |
| Other non-financial assets | 0.07 | 133.19 |
| Loans | 1880.38 | -2237.62 |
| Trade receivables | 6.68 | 25.09 |
| Other financial liabilities | -5.98 | -9.22 |
| Other non financial liabilities | -0.39 | 1.32 |
| Provisions | -0.61 | -1.52 |
| **Cash Generated from/ (used in) Operations before Tax** | **2644.19** | **-1635.38** |
| Direct Taxes | -127.62 | 3.01 |
| **Net Cash Inflow/(Outflow) from Operating Activities** | **2516.57** | **-1632.37** |
| **B) CASH FLOW FROM INVESTING ACTIVITIES** | | |
| Sale of property, plant and equipment | 0.00 | 21.00 |
| Purchase of property, plant and equipment | -0.87 | -0.50 |
| Dividend income | 1.96 | 2.48 |
| Purchase of investments | -3412.00 | 0.00 |
| Sale of investments | 900.00 | 0.00 |
| **Net Cash (Outflow)/ Inflow from Investing Activities** | **-2510.91** | **22.98** |
| **C ) CASH FLOW FROM FINANCING ACTIVITIES** | | |
| Proceeds from borrowings | 6.41 | 1663.07 |
| Interest expense | -35.34 | -65.97 |
| **Net Cash (Outflow)/ Inflow from Financing Activities** | **-28.93** | **1597.11** |
| **Net Increase in Cash & Cash Equivalents (A+B+C)** | **-23.27** | **-12.27** |
| Effects of exchange rate changes of cash and cash equivalents | 0.00 | 0.00 |
| Cash and cash equivalents at beginning of year | 48.91 | 56.30 |
| **Closing balance of cash and cash equivalents** | **25.63** | **44.03** |

**Note: The above Statement of Cash Flows has been prepared under the indirect method as set out in Indian Accounting Standard - 7 on Statement of Cash Flows.**

AD-MANUM FINANCE LIMITED INDORE

FOR AD-MANUM FINANCE LIMITED

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

Place: Indore
Date : 31.10.2025

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# AD-MANUM FINANCE LIMITED

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**Statement of Un- Audited Financial Results for the quarter and half-year ended 30th September, 2025**

**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)**

(Rs. in Lakhs except EPS)

| Particulars | Quarter Ended | | | Half Year Ended | | Year |
|---|---|---|---|---|---|---|
| | 30-09-2025 | 30-06-2025 | 30-09-2024 | 30-09-2025 | 30-09-2024 | 31.03.2025 |
| | Un-audited | Un-audited | 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 | 246.09 | 315.44 | 341.03 | 561.53 | 609.60 | 1277.98 |
| (b) Segment – B - Income from Wind energy Generation | 12.78 | 3.86 | 24.50 | 16.64 | 35.89 | 51.81 |
| (c) Segment – C | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (d) Unallocated | 9.24 | 238.52 | 51.66 | 247.76 | 51.68 | 75.77 |
| **Total** | **268.11** | **557.82** | **417.19** | **825.93** | **697.17** | **1405.56** |
| Less: Inter Segment Revenue | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| **Net sales/Income From Operations** | **268.11** | **557.82** | **417.19** | **825.93** | **697.17** | **1405.56** |
| **Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)** | | | | | | |
| (a) Segment – A - Income from Finance | 246.09 | 315.44 | 341.03 | 561.53 | 609.60 | 1277.98 |
| (b) Segment – B - Income from Wind energy Generation | 4.85 | -0.22 | 8.95 | 4.64 | 16.59 | 23.77 |
| (c) Segment – C | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (d) Unallocated | 9.24 | 238.52 | 51.66 | 247.76 | 51.68 | 75.77 |
| **Total** | **260.18** | **553.74** | **401.64** | **813.93** | **677.86** | **1377.52** |
| Less: i) Interest** | 17.80 | 17.54 | 47.14 | 35.34 | 65.97 | 119.38 |
| ii) Other Un-allocable Expenditure net off | 13.08 | 25.52 | 25.39 | 38.60 | 45.47 | 113.89 |
| iii) Un-allocable income Total Profit Before Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Profit before Tax** | **229.30** | **510.68** | **329.10** | **739.98** | **566.43** | **1144.25** |
| Capital Employed | | | | | | |
| (Segment assets – Segment Liabilities) | | | | | | |
| (a) Segment – A | - | - | - | - | - | 7980.39 |
| (b) Segment – B | - | - | - | - | - | 21.17 |
| (c) Segment – C | - | - | - | - | - | - |
| (d) Unallocated | - | - | - | - | - | - |
| **Total** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **8001.56** |

**FOR AD-MANUM FINANCE LIMITED**

AD-MANUM FINANCE LIMITED
INDORE

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

**Place: Indore**
**Date : 31.10.2025**

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