

# ANJANI FINANCE LIMITED

(CIN: L65910MP1989PLC032799)

THE AGARWAL CORPORATE HOUSE, 1, SANJANA PARK, ADJOINING AGARWAL PUBLIC SCHOOL,  
BICHOLI MARDANA INDORE M.P. Ph. 0731-4949699,  
Email: [anjanifin@rediffmail.com](mailto:anjanifin@rediffmail.com) Web Site : [www.anjanifin.com](http://www.anjanifin.com)

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AFL/BSE/IND/2021-22/

DATE: 22/02/2022

To

The General Manager

DCS-CRD

Bombay stock Exchange Ltd.

Dalal Street, Fort

Mumbai-400001

Online filing at: [listing.bseindia.com](http://listing.bseindia.com)

BSE Code: 531878

**SUBJECT:- Revised SUBMISSION OF QUARTERLY UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31<sup>st</sup> DAY OF DECEMBER, 2021 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 revised the Un-Audited Financial Results for the Quarter ended 31<sup>st</sup> December, 2021 in the form of PDF which was also approved by the Audit Committee & the Board of Directors of the Company at their meeting held on 10<sup>th</sup> day of February, 2022.

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

Thanking you.

Yours faithfully,

For, ANJANI FINANCE LIMITED

*Nasir Khan*

(Nasir Khan)

Company Secretary

M.No: 51419

Encls: Un-Audited Financial Results & Limited Review Report



# ANJANI FINANCE LIMITED

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## ANJANI FINANCE LIMITED

THE AGARWAL CORPORATE HOUSE, 5th FLOOR, 1, SANJANA PARK, ADJOINING AGARWAL PUBLIC SCHOOL, BICHOLI MARDANA MAIN ROAD, INDORE-452 016 M.P.

CIN : L65910MP1989PLC032799

### Statement of Standalone Unaudited Financial Results for the Quarter and Nine months ended on 31st December, 2021

S. No.	Particulars	₹ in Lakhs, except equity per share					
		Quarter Ended			Nine Months Ended		Year Ended
		31.12.2021 (Un-Audited)	30.09.2021 (Un-Audited)	31.12.2020 (Un-Audited)	31.12.2021 (Un-Audited)	31.12.2020 (Un-Audited)	31.03.2021 (Audited)
(I)	Revenue from Operations						
	Interest Income	24.43	12.67	16.97	70.66	56.70	86.70
	Total Revenue from Operations (I)	24.43	12.67	16.97	70.66	56.70	86.70
(II)	Other income	7.45	16.93	10.32	38.02	34.81	42.80
(III)	Total Income (I+II)	31.88	29.60	27.29	108.68	91.51	129.50
(IV)	EXPENSES						
(i)	Finance Cost	12.28	13.99	13.63	40.42	38.27	52.98
(ii)	Employee benefits Expenses	1.65	1.53	1.42	4.39	5.05	6.61
(iii)	Depreciation, amortization and impairment	0.11	0.10	0.15	0.32	0.45	0.60
(iv)	Other expenses	2.59	1.24	0.82	19.61	19.48	23.27
	Total Expenses (IV)	16.63	16.86	16.02	64.74	63.25	83.41
(V)	Profit / (Loss) before Tax (III -IV)	15.25	12.74	11.27	43.94	28.26	46.09
(VI)	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
(VII)	Profit(loss) before tax (V-VI)	15.25	12.74	11.27	43.94	28.26	46.09
(VIII)	Tax Expenses						
	(1) Current Tax	0.50	1.00	1.13	3.00	3.38	6.50
	(2) Deferred Tax	-0.17	0.00	0.00	-0.17	0.00	-1.29
	(3) Earlier Year Excess Provision Written Back	0.00	0.00	0.00	0.00	0.00	-1.40
	Total Tax Expenses (VIII)	0.33	1.00	1.13	2.83	3.38	3.81
(IX)	Profit /(loss) for the period (VII-VIII)	14.92	11.74	10.14	41.11	24.88	42.28
(X)	Other Comprehensive Income:						
	(i) Items that will not be reclassified to Profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
A)	(ii) Income Tax relating to items that will not be reclassified to Profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(i) Items that will be re-classified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
B)	(ii) Income Tax relating to items that will be reclassified to Profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Other Comprehensive Income (X)	0.00	0.00	0.00	0.00	0.00	0.00
(XI)	Total Comprehensive Income for the period (IX+X)	14.92	11.74	10.14	41.11	24.88	42.28
(XII)	Earnings per equity share						
	(1) Basic Rs.	0.15	0.12	0.10	0.41	0.25	0.42
	(2) Diluted Rs.	0.15	0.12	0.10	0.41	0.25	0.42

Note :-

- The above financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meetings held on 10-02-2022 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.
- Balances for the quarter and nine months ended December 31, 2021 and quarter ended September 30, 2021 represents balances as per the audited Balance Sheet for the year ended March 31, 2021 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, 2020 as required by SEBI (Listing and Other Disclosure Requirements) Regulations, 2015.
- The Company is operating in two segments of financing and windmill.
- The Company has assessed the possible impact of COVID-19 on its financial results based on the internal and external information available up to the date of the approval of these financial results and concluded no adjustments were required. The Company continues to monitor the future economic conditions.
- Previous period figures have been regrouped/ reclassified wherever necessary to confirm to this period classification.



By Order of the Board  
For, ANJANI FINANCE LIMITED

NASIR KHAN  
COMPANY SECRETARY & COMPLIANCE OFFICER  
M.No. 51419

PLACE: INDORE  
DATE: 10.02.2022

# ANJANI FINANCE LIMITED

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ANJANI FINANCE LIMITED

THE AGARWAL CORPORATE HOUSE, 5th FLOOR, 1, SANJANA PARK, ADJOINING AGARWAL PUBLIC SCHOOL, BICHOLI MARDANA MAIN ROAD, INDORE-452 016 M.P.

CIN : L65910MP1989PLC032799

## Statement of Consolidated Unaudited Financial Results for the Quarter and Nine months ended on 31st December, 2021


(₹ in Lakhs, except equity per share)

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2021 (Un-Audited)	30.09.2021 (Un-Audited)	31.12.2020 (Audited)	31.12.2021 (Un-Audited)	31.12.2020 (Audited)	31.03.2021 (Audited)
(I)	Revenue from Operations						
	Interest Income	24.43	12.67	16.97	70.66	56.70	86.70
	Total Revenue from Operations (I)	24.43	12.67	16.97	70.66	56.70	86.70
(II)	Other income	7.45	16.93	10.32	38.02	34.81	42.80
(III)	Total Income (I+II)	31.88	29.60	27.29	108.68	91.51	129.50
(IV)	EXPENSES						
(i)	Finance Cost	12.28	13.99	13.63	40.42	38.27	52.98
(ii)	Employee benefits Expenses	1.65	1.53	1.42	4.39	5.05	6.61
(iii)	Depreciation, amortization and impairment	0.11	0.10	0.15	0.32	0.45	0.60
(iv)	Other expenses	2.59	1.24	0.82	19.61	19.48	23.22
	Total Expenses (IV)	16.63	16.86	16.02	64.74	63.25	83.41
(V)	Profit / (Loss) before Tax (III -IV)	15.25	12.74	11.27	43.94	28.26	46.09
(VI)	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
(VII)	Profit(loss) before tax (V-VI)	15.25	12.74	11.27	43.94	28.26	46.09
(VIII)	Tax Expenses						
	(1) Current Tax	0.50	1.00	1.13	3.00	3.38	6.50
	(2) Deferred Tax	-0.17	0.00	0.00	-0.17	0.00	-1.29
	(3) Earlier Year Excess Provision Written Back	0.00	0.00	0.00	0.00	0.00	1.40
	Total Tax Expenses (VIII)	0.33	1.00	1.13	2.83	3.38	3.81
(IX)	Profit /(loss) for the period (VII-VIII)	14.92	11.74	10.14	41.11	24.88	42.28
	Current Period Share of Associate	19.97	-36.65	1.70	3.81	17.25	8.89
	Consolidated Profit /(loss) for the period	34.89	-24.91	11.84	44.92	42.13	51.17
(X)	Other Comprehensive Income:						
	(i) Items that will not be reclassified to Profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
A)	(ii) Income Tax relating to items that will not be reclassified to Profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(i) Items that will be re-classified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
B)	(ii) Income Tax relating to items that will be reclassified to Profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Other Comprehensive Income (X)	0.00	0.00	0.00	0.00	0.00	0.00
(XI)	Total Comprehensive Income for the period (IX+X)	34.89	-24.91	11.84	44.92	42.13	51.17
(XII)	Earnings per equity share						
	(1) Basic Rs.	0.34	-0.25	0.12	0.44	0.42	0.50
	(2) Diluted Rs.	0.34	-0.25	0.12	0.44	0.42	0.50

Note :-

- The above financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meetings held on 10-02-2022 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.
- Balances for the quarter and nine months ended December 31, 2021 and quarter ended September 30, 2021 represents balances as per the audited Balance Sheet for the year ended March 31, 2021 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, 2020 as required by SEBI (Listing and Other Disclosure Requirements) Regulations, 2015.
- The Company is operating in two segments of financing and windmill.
- The Company has assessed the possible impact of COVID-19 on its financial results based on the internal and external information available up to the date of the approval of these financial results and concluded no adjustments were required. The Company continues to monitor the future economic conditions.
- Previous period figures have been regrouped/ reclassified wherever necessary to confirm to this period classification.

By Order of the Board  
For ANJANI FINANCE LIMITED



NASIR KHAN  
COMPANY SECRETARY & COMPLIANCE OFFICER  
M.No. 51419

PLACE: INDORE  
DATE: 10.02.2022

# ANJANI FINANCE LIMITED

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## Annexure IV Reporting of Segment wise Revenue, Results and Capital Employed along with the quarterly results

Particulars	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31st March 2021
	(Un-Audited)	(Un-Audited)	(Audited)	(Un-Audited)	(Audited)	(Audited)
1. Segment Revenue						
(a) Finance Segment	24.43	12.67	16.97	70.68	56.70	87.95
(b) Wind Electricity Generation Segment	7.45	16.93	7.67	38.00	32.16	41.55
Revenue from operations	31.88	29.60	24.64	108.68	88.86	129.50
2. Segment Results						
Profit/ (Loss) before tax from Each segment						
(a) Finance Segment	7.91	(2.56)	3.73	16.70	6.34	16.38
(b) Wind Electricity Generation Segment	7.34	16.80	7.54	27.24	21.92	29.71
Total	15.25	14.23	11.27	43.94	28.26	46.09
Less: Un-allocated Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00
Less: Other Un-allocable Expenditure net off	0.00	0.00	0.00	0.00	0.00	0.00
Add: Un-allocable income	0.00	0.00	0.00	0.00	0.00	0.00
Total Profit Before Tax	15.25	14.23	11.27	43.94	28.26	46.09
3. Capital Employed						
(a) Finance Segment	1970.92	1965.60	2007.23	1970.92	2007.23	1998.71
(b) Wind Electricity Generation Segment	28.88	36.77	25.88	28.88	25.88	33.71
Total	1999.80	2002.37	2033.11	1999.80	2033.11	2032.42

By Order of the Board  
For, ANJANI FINANCE LIMITED

  
ANJANI FINANCE LIMITED

Place: Indore  
Date : 10.02.2022

NASIR KHAN  
COMPANY SECRETARY & COMPLIANCE OFFICER  
M.No. 51419

# ANJANI FINANCE LIMITED

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## CEO & CFO Certificate under Regulation 33 (2) (a) of SEBI (LODR) Regulation 2015

To,  
The Board of Directors of  
Anjani Finance Limited

A. We have reviewed financial statements and the cash flow statement of Anjani Finance Limited or the Quarter ended on 31<sup>st</sup> December, 2021 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 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 transactions entered into by the listed entity, during the quarter ended 31/12/2021 which are fraudulent, illegal or violative of 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 proposes to take to rectify these deficiencies.

D. We have indicated to the Auditors and the Audit Committee:

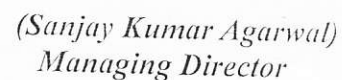
- (i) that there are no significant changes in internal control over financial reporting during the quarter;
- (ii) that there are no significant changes in accounting policies during the quarter; subject to changes in the Same and that the same have been disclosed in the Notes to the Financial Statement and
- (iii) that there are no instances of significant fraud of which we become aware and the involvement there in, if any, of the Management or an employee having a significant role in the company's internal control system over Financial Reporting.

  
(Amit)

Chief Financial Officer

Place: Indore

Dated: 31.01.2022

  
(Sanjay Kumar Agarwal)  
Managing Director



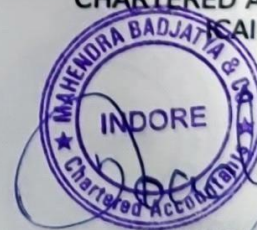


**Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

To the Board of Directors of Anjani Finance Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Anjani Finance Limited ('the Company') for the period ended 31 December 2021 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: MAHENDRA BADJATYA & CO  
CHARTERED ACCOUNTANTS  
ICAI FRN 001457C



CA NIRDESH BADJATYA  
PARTNER  
ICAI MNO 420388  
ICAI UDIN: 22420388ABDFTZ3250  
DATE: 10.02.2022  
PLACE: INDORE

**MAHENDRA BADJATYA & CO.**

208, Morya Centre, 16 Race Course Road, Opposite Basket Ball Complex, Indore - 452003 (M.P.)

Dial: (O) 0731- 2535934, 4078331, Mobile: 9827023923, 9993023823

URL: www.camkb.com, E-mail: jjainok@hotmail.com, info@camkb.com





**Independent Auditor's Review Report on Consolidated 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 Anjani Finance Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Anjani Finance Limited ('the Holding Company') and its associate (the Holding Company and its associate together referred to as 'the Group') for the period ended 31 December 2021 being submitted by the Holding 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. (Refer Annexure 1 for the list of associates included in the Statement)
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding 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.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with 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: MAHENDRA BADJATYA & CO  
CHARTERED ACCOUNTANTS  
ICAI FRN 001457C



**CA NIRDESH BADJATYA**  
PARTNER  
ICAI MNO 420388  
ICAI UDIN: 22420388ABDFTZ3250  
DATE: 10.02.2022  
PLACE: INDORE

**MAHENDRA BADJATYA & CO.**

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Annexure 1

List of entities included in  
the Statement

Entity	Relationship
Chameli Devi Flour Mills Private limited	Associate

