



ANJANI FINANCE LIMITED

CIN.: L65910MP1989PLC032799

Office : "The Agarwal Corporate House", 5th Floor, 1, Sanjana Park,
Adjoining Agarwal Public School, Bicholi Mardana Road, INDORE - 452 016 (M.P.)
Email : anjanifin@rediffmail.com Website : www.anjanifin.com Ph. : 0731-4949699

AFL/BSE/IND/2023-24

DATE: 05/02/2024

To

The General Manager

DCS-CRD

Bombay stock Exchange Ltd.

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

Dalal Street, Fort

Mumbai-400001

BSE Code: 531878

**SUBJECT:-SUBMISSION OF QUARTERLY UN-AUDITED FINANCIAL RESULTS
ALONG WITH LIMITED REVIEW REPORT FOR THE QUARTER ENDED 31st DAY OF
DECEMBER, 2023 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 UnAudited Financial Results for the Quarter and Nine month ended December 31, 2023, along with Limited Review Report by the Auditors on Un-audited Financial Results for the Quarter and Nine Month ended December 31, 2023, which was also considered and recommended by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 5th day of February, 2024 at **3.00 P.M. and concluded at 3.20 P.M.**

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 & also being hosted at the website of the company. The Un-Audited Financial Results along with limited review report will also be published in widely circulated English & Hindi (vernacular) in the prescribed format for the purpose.

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

Yours faithfully,

For, ANJANI FINANCE LIMITED

(Sanjay Kumar Agarwal)

Managing Director

DIN: 00023611

Encls: Un-Audited Financial Results & Limited Review Report



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,
Web Site www.anjanifin.com

ANJANI FINANCE LIMITED

THE AGARWAL CORPORATE HOUSE, 5th FLOOR, 1, SANJANA PARK, ADJOINING AGARWAL PUBLIC SCHOOL, BICHOLI MARDANA MAIN ROAD, INDORE-452016 M.P.
CIN : L65910MP1989PLC032799

Statement of Standalone Un-Audited Financial Results for the quarter and nine months ended on 31st December, 2023

(₹ in Lakhs, except equity per share)

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
(I)	Revenue from Operations						
	Interest Income	19.51	24.51	66.14	75.38	110.13	95.04
	Total Revenue from Operations (I)	19.51	24.51	66.14	75.38	110.13	95.04
(II)	Other income	6.75	16.51	163.85	35.88	195.65	45.35
(III)	Total Income (I+II)	26.26	41.02	229.99	111.26	305.78	140.39
(IV)	EXPENSES						
(i)	Finance Cost	3.34	10.15	11.36	28.10	35.81	47.82
(ii)	Employee benefits Expenses	1.97	1.97	1.65	5.58	4.95	6.98
(iii)	Depreciation, amortization and impairment	0.13	0.14	0.19	0.41	0.42	0.55
(iv)	Other expenses	3.57	3.04	-11.01	24.29	27.71	-134.32
	Total Expenses (IV)	9.01	15.29	2.18	58.38	68.88	-78.97
(V)	Profit / (Loss) before Tax (III -IV)	17.25	25.73	227.81	52.88	236.89	219.36
(VI)	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
(VII)	Profit(loss) before tax (V-VI)	17.25	25.73	227.81	52.88	236.89	219.36
(VIII)	Tax Expenses						
(1)	Current Tax	8.00	3.50	16.00	14.00	17.00	25.70
(2)	Deferred Tax	-0.01	-0.04	19.10	-0.05	24.40	25.28
(3)	Earlier Year Excess Provision Written Back	0.00	-7.27	8.70	-7.27	8.70	0.00
	Total Tax Expenses (VIII)	7.99	-3.81	43.81	6.68	50.10	50.98
(IX)	Profit /(loss) for the period (VII-VIII)	9.26	29.54	184.01	46.20	186.79	168.38
(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)	9.26	29.54	184.01	46.20	186.79	168.38
(XII)	Earnings per equity share						
(1)	Basic Rs.	0.09	0.29	1.81	0.46	1.84	1.66
(2)	Diluted Rs.	0.09	0.29	1.81	0.46	1.84	1.66

Note :-

- The above standalone results for the quarter and nine months ended 31st December, 2023 which have been subjected to review by Statutory Auditors of the Company were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 05th February, 2024, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The above standalone 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, 2023 and quarter ended September 30, 2023 represents balances as per the audited Balance Sheet for the year ended March 31, 2023 and balances for the quarter and nine months ended December 31, 2022 represents balances as per the audited Balance Sheet for the year ended March 31, 2022 as required by SEBI (Listing and Other Disclosure Requirements) Regulations, 2015.
- The Company is operating in two segments of financing and windmill.
- Previous period figures have been regrouped/ reclassified wherever necessary to confirm to this period classification.

By Order of the Board
For, ANJANI FINANCE LIMITED

SANJAY KUMAR AGARWAL
MANAGING DIRECTOR
DIN: 00023611

PLACE: INDORE
DATE: 05.02.2024

ANJANI FINANCE LIMITED

(CIN: L65910MP1989PLC032799)

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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-452016 M.P.

CIN : L65910MP1989PLC032799

Statement of Consolidated Un-Audited Financial Results for the quarter and nine months ended on 31st December, 2023

(₹ in Lakhs, except equity per share)

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
(I)	Revenue from Operations						
	Interest Income	19.51	24.51	66.14	75.38	110.13	95.04
	Total Revenue from Operations (I)	19.51	24.51	66.14	75.38	110.13	95.04
(II)	Other income	6.75	16.51	163.85	35.88	195.65	45.35
(III)	Total Income (I+II)	26.26	41.02	229.99	111.26	305.78	140.39
(IV)	EXPENSES						
(i)	Finance Cost	3.34	10.15	11.36	28.10	35.81	47.82
(ii)	Employee benefits Expenses	1.97	1.97	1.65	5.58	4.95	6.98
(iii)	Depreciation, amortization and impairment	0.13	0.14	0.19	0.41	0.42	0.55
(iv)	Other expenses	3.57	3.04	-11.01	24.29	27.71	-134.32
	Total Expenses (IV)	9.01	15.29	2.18	58.38	68.88	-78.97
(V)	Profit / (Loss) before Tax (III -IV)	17.25	25.73	227.81	52.88	236.89	219.36
(VI)	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
(VII)	Profit(loss) before tax (V-VI)	17.25	25.73	227.81	52.88	236.89	219.36
(VIII)	Tax Expenses						
(1)	Current Tax	8.00	3.50	16.00	14.00	17.00	25.70
(2)	Deferred Tax	-0.01	-0.04	19.10	-0.05	24.40	25.28
(3)	Earlier Year Excess Provision Written Back	0.00	-7.27	8.70	-7.27	8.70	0.00
	Total Tax Expenses (VIII)	7.99	-3.81	43.80	6.68	50.10	50.98
(IX)	Profit /(loss) for the period (VII-VIII)	9.26	29.54	184.01	46.20	186.79	168.38
(X)	Share of profit from associate	0.00	0.00	115.78	17.05	181.91	530.54
(XI)	Profit /(loss) for the period (IX+X)	9.26	29.54	299.79	63.25	368.70	698.92
(XII)	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 (XII)	0.00	0.00	0.00	0.00	0.00	0.00
(XII)	Total Comprehensive Income for the period (XI+XII)	9.26	29.54	299.79	63.25	368.70	698.92
(XIV)	Earnings per equity share						
(1)	Basic Rs.	0.09	0.29	2.96	0.62	3.63	6.89
(2)	Diluted Rs.	0.09	0.29	2.96	0.62	3.63	6.89

- Note :-
- The above consolidated results for the quarter and nine months ended 31st December, 2023 which have been subjected to review by Statutory Auditors of the Company were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 05th February, 2024, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
 - The above consolidated 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, 2023 and quarter ended September 30, 2023 represents balances as per the audited Balance Sheet for the year ended March 31, 2023 and balances for the quarter and nine months ended December 31, 2022 represents balances as per the audited Balance Sheet for the year ended March 31, 2022 as required by SEBI (Listing and Other Disclosure Requirements) Regulations, 2015.
 - The holding of the Company in its associate entity has reduced with effect from 10.05.2023, hence the profit have been consolidated for the period ended 10.05.2023 only.
 - The Company is operating in two segments of financing and windmill.
 - Previous period figures have been regrouped/ reclassified wherever necessary to confirm to this period classification.



By Order of the Board
For, ANJANI FINANCE LIMITED

SANJAY KUMAR AGARWAL
MANAGING DIRECTOR
DIN: 00023611

PLACE: INDORE
DATE: 05.02.2024

ANJANI FINANCE LIMITED

(CIN: L65910MP1989PLC032799)

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Annexure IV

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

Particulars	QUARTER ENDED			NINE MONTHD ENDED		YEAR ENDED
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1. Segment Revenue						
(a) Finance Segment	19.51	24.51	222.55	75.38	266.53	95.04
(b) Wind Electricity Generation Segment	6.75	16.51	7.44	35.88	39.24	45.35
Revenue from operations	26.26	41.02	229.99	111.26	305.78	140.39
2. Segment Results						
Profit/ (Loss) before tax from Each segment						
(a) Finance Segment	11.00	9.35	220.11	29.44	212.29	185.59
(b) Wind Electricity Generation Segment	6.25	16.38	7.70	23.45	24.60	33.77
Total	17.25	25.73	227.81	52.88	236.89	219.36
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	17.25	25.73	227.81	52.88	236.89	219.36
Tax Expenses (Incl Deffred Tax)	7.99	-3.81	43.80	6.68	50.10	50.98
Profit after Tax	9.26	29.54	184.01	46.20	186.79	168.38
Share of Associate	0.00	0.00	115.78	17.05	181.91	530.54
Consolidated Profit after Tax	9.26	29.54	299.79	63.25	368.70	698.92
3. Capital Employed						
(a) Finance Segment	-	-	-	-	-	2275.34
(b) Wind Electricity Generation Segment	-	-	-	-	-	9.01
Total	-	-	-	-	-	2284.35

By Order of the Board
For, ANJANI FINANCE LIMITED



SANJAY KUMAR AGARWAL
MANAGING DIRECTOR
DIN: 00023611

Place: Indore
Date: 05.02.2024



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 quarter ended and nine months ended on 31st December 2023 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

MAHENDRA BADJATYA & CO.

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



**MAHENDRA
BADJATYA
& CO.**
CHARTERED
ACCOUNTANTS

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**

**NIRDESH
BADJATYA** Digitally signed by
NIRDESH BADJATYA
Date: 2024.02.05
12:43:07 +05'30'

**CA NIRDESH BADJATYA
PARTNER
ICAI MNO 420388
ICAI UDIN: 24420388BKFRH08007
PLACE: INDORE
DATE: 05.02.2024**

MAHENDRA BADJATYA & CO.

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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 quarter and nine months ended on 31st December 2023 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.
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

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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. The Statement includes the results of the following entity as an associate:
Chamelidevi Flour Mills Private Limited
5. 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.
6. The consolidated unaudited financial results includes the Group's share of net profit after tax of ` Nil and ` 17.05 lakhs and total comprehensive income of ` Nil and ` 17.05 lakhs for the quarter ended 31.12.2023 and for the period from 01.04.2023 to 31.12.2023, respectively, as considered in the consolidated unaudited financial results, in respect of its one associate.

Our conclusion on the Statement is not modified in respect of the above matter.

MAHENDRA BADJATYA & CO.



7. The holding of the Company in its associate entity has reduced with effect from 10.05.2023, hence the profit have been consolidated for the period ended 10.05.2023 only.

**FOR: MAHENDRA BADJATYA & CO
CHARTERED ACCOUNTANTS
ICAI FRN 001457C**

NIRDESH Digitally signed
by NIRDESH
BADJATYA BADJATYA
A Date: 2024.02.05
14:50:28 +05'30'

**CA NIRDESH BADJATYA
PARTNER**

ICAI MNO 420388

ICAI UDIN: 24420388BKFRH08007

PLACE: INDORE

DATE: 05.02.2024

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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 the undersigned, in our respective capacity have reviewed financial statements and the cash flow statement of Anjani Finance Limited or the Quarter ended on 31st December, 2023 and to the best of our knowledge and belief we hereby certify that:

- (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 31/12/2023 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

PAN: BNJPA5032R

Place: Indore

Dated: 05.02.2024

(Sanjay Kumar Agarwal)

Managing Director

DIN 00023611