

## AD-MANUM FINANCE LIMITED

www.admanumfinance.com

AMFL/BSE/IND/2023-24/02-02

February 1, 2024

To,

online filing at: [listing.bseindia.com](https://listing.bseindia.com)

DCS-CRD

BSE Ltd.

1<sup>st</sup> Floor, New Trading Wing,

Rotunda Building, P.J. Tower,

Dalal Street, Fort

Mumbai – 400001, MH

**BSE CODE: 511359**

**SUB.: SUBMISSION OF UN-AUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2023 PURSUANT TO REGULATION 33 OF SEBI (LODR) REGULATIONS, 2015**

Dear Sir,

Pursuant to **Regulation 33 of SEBI (LODR) Regulations, 2015**, We are pleased to submit the Un-Audited 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 today i.e. on Thursday, February 1, 2024 at 4:30 P.M and was concluded at 5:30 P.M.

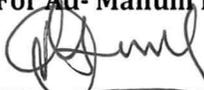
We are also in process to file the aforesaid financial results in the form of XBRL within the stipulated time of 24 hours from the conclusion of the Board Meeting and same shall also be hosted at the website of the company. The Un-Audited Financial Results of the Company will also be published in widely circulated English and Hindi (Vernacular) Newspaper in the prescribed format for that purpose.

You are requested to take on record the Un-Audited Financial Results of the Company along with Limited Review Report and Compliance Certificate from CEO and CFO.

Thanking You

Yours Faithfully,

For Ad- Manum Finance Limited

  
(Dharmendra Agrawal)

Whole-Time-Director & CEO

DIN: 08390936

Encl: a/a



# AD-MANUM FINANCE LIMITED

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Statement of Un-audited Financial Results for the Quarter and Nine months ended on 31st December, 2023

(Rs in lakhs, except EPS)

S. No.	Particulars	Quarter Ended			Nine months ended		Year
		31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	31-Mar-23
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	(Audited)
	<b>Revenue from operations</b>						
(i)	Interest Income	218.92	200.50	363.28	582.55	745.18	816.17
(ii)	Wind Power Sale	8.60	25.76	17.89	52.69	86.00	98.98
(I)	<b>Total Revenue from operations</b>	<b>227.52</b>	<b>226.25</b>	<b>381.17</b>	<b>635.24</b>	<b>831.17</b>	<b>915.15</b>
(II)	Other income	17.96	1.74	36.63	19.71	79.86	80.25
(III)	<b>Total Income (I+II)</b>	<b>245.47</b>	<b>228.00</b>	<b>417.80</b>	<b>654.95</b>	<b>911.03</b>	<b>995.40</b>
	<b>Expenses</b>						
(i)	Finance Costs	41.63	43.70	41.30	112.05	93.42	111.93
(ii)	Employee Benefits Expenses	13.73	14.68	12.77	41.92	39.55	55.20
(iii)	Depreciation, amortization and impairment	1.04	1.33	4.19	3.65	12.57	13.63
(iv)	Others expenses	(36.56)	0.57	31.01	(4.94)	140.21	148.78
(IV)	<b>Total Expenses (IV)</b>	<b>19.84</b>	<b>60.29</b>	<b>89.27</b>	<b>152.68</b>	<b>285.74</b>	<b>329.54</b>
(V)	<b>Profit / (loss) before exceptional items and tax (III-IV)</b>	<b>225.63</b>	<b>167.72</b>	<b>328.53</b>	<b>502.27</b>	<b>625.29</b>	<b>665.86</b>
(VI)	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
(VII)	<b>Profit/ (loss) before tax (V-VI)</b>	<b>225.63</b>	<b>167.72</b>	<b>328.53</b>	<b>502.27</b>	<b>625.29</b>	<b>665.86</b>
(VIII)	<b>Tax Expenses:</b>	<b>81.45</b>	<b>32.13</b>	<b>49.20</b>	<b>141.00</b>	<b>149.92</b>	<b>163.90</b>
(i)	Current Tax	56.97	42.58	75.08	126.97	174.08	220.00
(ii)	Deferred Tax	9.71	4.32	(22.82)	14.03	(24.16)	(54.22)
(iii)	Adjustment in respect of current income tax of prior years	14.77	(14.77)	(3.06)	0.00	0.00	(1.88)
(IX)	<b>Profit/ (loss) for the period from continuing operations (VII-VIII)</b>	<b>144.18</b>	<b>135.58</b>	<b>279.32</b>	<b>361.27</b>	<b>475.36</b>	<b>501.96</b>
(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)	<b>Profit/ (loss) from discontinued operations (After tax) (X-XI)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
(XIII)	<b>Profit/(loss) for the period (IX+XII)</b>	<b>144.18</b>	<b>135.58</b>	<b>279.32</b>	<b>361.27</b>	<b>475.36</b>	<b>501.96</b>
(XIV)	<b>Other Comprehensive Income</b>						
(A)	(i) Items that will not be reclassified to profit or loss	73.23	(24.34)	36.50	103.48	54.84	50.80
	(ii) Income tax relating to items that will not be reclassified to profit or loss	7.32	32.23	3.65	39.56	9.48	9.08
	<b>Subtotal (A)</b>	<b>65.91</b>	<b>(56.57)</b>	<b>32.85</b>	<b>63.92</b>	<b>45.36</b>	<b>41.72</b>
(B)	(i) Items that will be reclassified to profit or loss	4.23	2.36	0.93	10.31	2.47	0.90
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.42	1.47	0.09	1.89	0.05	(0.11)
	<b>Subtotal (B)</b>	<b>3.81</b>	<b>0.89</b>	<b>0.82</b>	<b>8.42</b>	<b>2.42</b>	<b>1.01</b>
	<b>Other Comprehensive Income (A + B)</b>	<b>69.72</b>	<b>(55.68)</b>	<b>33.67</b>	<b>72.34</b>	<b>47.78</b>	<b>42.73</b>
(XV)	<b>Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)</b>	<b>213.89</b>	<b>79.90</b>	<b>312.99</b>	<b>433.61</b>	<b>523.14</b>	<b>544.69</b>
	Number of equity shares of the company (in lakhs)	75	75	75	75	75	75
	<b>Reserves excluding revaluation Reserves</b>	<b>5475.01</b>	<b>5330.82</b>	<b>5087.13</b>	<b>5475.01</b>	<b>5087.13</b>	<b>5113.74</b>
(XVI)	<b>Earnings per equity share (for continuing operations)</b>						
	Basic (Rs.)	1.92	1.81	3.72	4.82	6.34	6.69
	Diluted (Rs.)	1.92	1.81	3.72	4.82	6.34	6.69
(XVII)	<b>Earnings per equity share (for discontinued operations)</b>						
	Basic (Rs.)	0.00	0.00	0.00	0.00	0.00	0.00
	Diluted (Rs.)	0.00	0.00	0.00	0.00	0.00	0.00
(XVIII)	<b>Earnings per equity share (for continuing and discontinued operations)</b>						
	Basic (Rs.)	1.92	1.81	3.72	4.82	6.34	6.69
	Diluted (Rs.)	1.92	1.81	3.72	4.82	6.34	6.69

**NOTES:**

- The above 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 01.02.2024, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 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, 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.

Place: Indore  
Date : 01.02.2024



FOR AD-MANUM FINANCE LIMITED

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



**Regd. Office:** Agarwal House, 5 Yeshwant Colony Indore 452003 MP

Phone: 0731-4714000 | Fax: 0731-4043193 | Email: cs@admanumfinance.com

CIN : L52520MP1986PLC003405

# AD-MANUM FINANCE LIMITED

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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)

Particular	Quarter Ended			Nine months ended		Year
	31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	31-Mar-23
	Un-audited	Un-audited	Un-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	218.92	200.50	363.28	582.55	745.18	816.17
(b) Segment – B - Income from Wind energy Generation	8.60	25.76	17.89	52.69	86.00	98.98
(c) Segment – C	0.00	0.00	0.00	0.00	0.00	0.00
(d) Unallocated	17.96	1.74	36.63	19.71	79.86	80.25
<b>Total</b>	<b>245.47</b>	<b>227.99</b>	<b>417.80</b>	<b>654.95</b>	<b>911.03</b>	<b>995.40</b>
Less: Inter Segment revenue	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net sales/ Income From Operations</b>	<b>245.47</b>	<b>227.99</b>	<b>417.80</b>	<b>654.95</b>	<b>911.03</b>	<b>995.40</b>
Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)						
(a) Segment – A - Income from Finance	218.92	200.50	363.28	582.55	745.18	816.17
(b) Segment – B - Income from Wind energy Generation	4.85	14.22	3.28	30.47	47.49	51.52
(c) Segment – C	0.00	0.00	0.00	0.00	0.00	0.00
(d) Unallocated	17.96	1.74	36.63	19.71	79.86	80.25
<b>Total</b>	<b>241.72</b>	<b>216.45</b>	<b>403.19</b>	<b>632.72</b>	<b>872.53</b>	<b>947.94</b>
Less: i) Interest **	41.63	43.70	41.30	112.05	93.42	111.93
ii) Other Un-allocable Expenditure net off	-25.54	5.03	33.36	18.41	153.83	170.15
iii) Un-allocable income Total Profit Before Tax	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Profit before Tax</b>	<b>225.63</b>	<b>167.72</b>	<b>328.53</b>	<b>502.27</b>	<b>625.29</b>	<b>665.86</b>
Capital Employed						
(Segment assets – Segment Liabilities)						
(a) Segment – A	-	-	-	-	-	6086.28
(b) Segment – B	-	-	-	-	-	124.69
(c) Segment – C	-	-	-	-	-	-
(d) Unallocated	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	<b>6210.97</b>

Place: Indore  
Date : 01-02-2024



FOR AD-MANUM FINANCE LIMITED

Dharmendra Agrawal  
Whole Time Director & CEO  
DIN: 08390936



# MAHENDRA BADJATYA & CO.

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Un-audited 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  
Ad-Manum Finance Limited

1. We have reviewed the accompanying statement of un-audited financial results ('the Statement') of Ad-Manum Finance Limited ('the Company') for the quarter ended 31<sup>st</sup> 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 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.

STATUTORY AUDITORS  
FOR MAHENDRA BADJATYA & COMPANY  
CHARTERED ACCOUNTANTS  
ICAI FRN 001457C



CA NIRDESH BADJATYA  
PARTNER

ICAI MNO 420388

ICAI UDIN: 24420388BKFRHN5118

PLACE: INDORE

DATE: 01/02/2024

## MAHENDRA BADJATYA & CO.

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

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

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

## **AD-MANUM FINANCE LIMITED**

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

To,  
The Board of Directors  
**Ad- Manum Finance Limited**  
**Agarwal House, 5 Yeshwant Colony**  
**Indore 452003 MP**

In compliance with Regulation 17(8) read with Schedule II Part B of the **SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015** Listing Agreement with the Stock Exchange, We hereby certify that:

- A. We have reviewed Un- Audited Financial Results of **Ad- Manum Finance Limited** for the Quarter and Nine Months ended 31<sup>st</sup> December 2023 and to the best of our knowledge and belief:
  - a. These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading.
  - b. 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 transactions entered by the listed entity during the Quarter and Nine Months ended 31<sup>st</sup> December 2023 which are fraudulent, illegal or violative of the 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 propose to take to rectify these deficiencies.



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

- a. that there are no significant changes in internal control over financial reporting during the quarter.
- b. that there are no significant changes in accounting policies during the quarter and that the same have been disclosed in the notes to the Un- Audited financial Results.
- c. that there are 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.

For, AD-MANUM FINANCE LIMITED

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

  
(VIKAS GUPTA)  
CHIEF FINANCIAL OFFICER  
PAN: AFPPG2329L



Date: 01.02.2024

Place: Indore