

Date: 13<sup>th</sup> August, 2021

To,  
**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalai Street,  
Mumbai – 400 001

**Script Code-530109**  
**ISIN No: INE069BO1015**

**Sub: Outcome of Board Meeting held on 13<sup>th</sup> August, 2021**

Dear Sir/Madam,

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find attached herewith standalone unaudited financial results for quarter ended 30<sup>th</sup> June, 2021 and Limited Review Report thereon duly approved at the Board Meeting held on Friday, 13<sup>th</sup> August, 2021.

For & on behalf of  
**M/s. Anupam Finserv Limited**

  
**Pravin Gala**  
**Director**  
**DIN: 00786492**



Mumbai, 13<sup>th</sup> August, 2021

**LIMITED REVIEW REPORT**

To,  
The Board of Directors,  
Anupam Finserv Limited

We have reviewed the accompanying Statement Unaudited Financial Results of Anupam Finserv Limited ("the Company"), for the quarter June 30, 2021 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, which has been initialed by us for the purpose of identification.

This Statement, which is the responsibility of the Company's Management and has been reviewed by the Audit Committee and approved by the Company's Board of Directors, in their respective meetings held on August 13, 2021, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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.

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 is limited primarily to inquiries of Company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

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 applicable Accounting Standards i.e. Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Rule 7 of the Companies (Accounts) Rules, 2014 and other recognized accounting practices and policies generally accepted in India, has not



**J.K. SHAH & CO.**  
**CHARTERED ACCOUNTANTS**

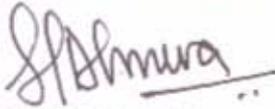
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disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We draw attention to Note no. 4 to the Statement, which describes the uncertainties caused by COVID-19 pandemic with respect to the Company's estimates of impairment of various assets and that such estimates may be affected by the severity and duration of the pandemic.

Our conclusion is not modified in respect of this matter.

For J. K. Shah & Co.  
Firm Registration No.: 109606W  
Chartered Accountants



**CA Sanjay Dhruva**  
Partner

Membership No. 038480  
UDIN: 21038480AAAACI8832



Place: Mumbai

Date: August 13, 2021

# ANUPAM FINSERV LIMITED

502, Corporate Arena, D.P. Piramal Road, Goregaon-West, Mumbai- 400 104

Statement of Unaudited Results for the quarter ended June 30, 2021

(Amount in Rupees)

Sr No.	Particulars	Quarter ended			Year ended
		30/06/2021	31/03/2021	30/06/2020	31/03/2021
		Unaudited	Audited	Unaudited	Audited
I	<b>Revenue from Operations</b>				
(i)	Interest Income	5,185,279	5,902,847	5,276,450	22,409,026
(ii)	Dividend Income	11,343	60,435	1,500	72,685
(iii)	Fees and commission Income	90,000	-	-	-
(iv)	Income from operating lease	12,855	-	-	-
(v)	Net gain on fair value changes	1,187,377	1,885,629	934,325	6,026,176
	<b>Total Revenue from Operations (I)</b>	<b>6,486,855</b>	<b>7,848,911</b>	<b>6,212,275</b>	<b>28,507,887</b>
II	Other Income	10,013	246,585	2,258	264,380
III	<b>Total Income (I+II)</b>	<b>6,496,868</b>	<b>8,095,496</b>	<b>6,214,533</b>	<b>28,772,267</b>
IV	<b>Expenses</b>				
(i)	Finance Costs	1,946,109	1,922,394	2,015,905	7,937,230
(iii)	Impairment on financial instruments	1,121,169	436,136	-	(222,842)
(iv)	Employee Benefits Expenses	303,649	239,629	230,267	998,996
(v)	Depreciation, amortization and impairment	3,704	1,120	12,059	36,620
(vi)	Others expenses	337,323	2,089,158	332,745	2,991,510
	<b>Total Expenses (IV)</b>	<b>3,711,955</b>	<b>4,688,437</b>	<b>2,590,976</b>	<b>11,741,514</b>
V	<b>Profit before Exceptional items and tax (III-IV)</b>	<b>2,784,913</b>	<b>3,407,059</b>	<b>3,623,556</b>	<b>17,030,753</b>
VI	Exceptional Items	-	-	-	-
VII	<b>Profit before tax (V-VI)</b>	<b>2,784,913</b>	<b>3,407,059</b>	<b>3,623,556</b>	<b>17,030,753</b>
VIII	<b>Tax expense</b>				
a)	Current Tax	982,000	874,000	668,000	3,066,000
b)	Deferred Tax Liability/(Asset)	(280,955)	(953,597)	1,188,598	1,222,349
c)	Earlier year tax	-	78,281	-	78,281
IX	<b>Profit for the period from continuing operations (VII-VIII)</b>	<b>2,083,868</b>	<b>3,408,375</b>	<b>1,766,959</b>	<b>12,664,123</b>
X	<b>Other Comprehensive Income</b>				
(i)	Items that will not be reclassified to profit and loss	-	-	-	-
(ii)	Items that will be reclassified to profit and loss	-	-	-	-
	<b>Other Comprehensive income for the period (i+ii)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XI	<b>Total Comprehensive income for the period (IX+X)</b>	<b>2,083,868</b>	<b>3,408,375</b>	<b>1,766,959</b>	<b>12,664,123</b>
XII	<b>Paid - up equity share capital (Face Value Rs. 10/-)</b>	<b>105,125,000</b>	<b>105,125,000</b>	<b>105,125,000</b>	<b>105,125,000</b>
XIII	<b>Earning Per Share (EPS)</b> <b>(of Rs. 10/- each)(not annualised)</b>				
(a)	Basic	0.20	0.32	0.17	1.20
(b)	Diluted	0.20	0.32	0.17	1.20



## ANUPAM FINSERV LIMITED

802, Corporate Arena, D:P, Piramal Road, Goregaon-West, Mumbai- 400 104

### Notes:

- 1 The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13th August, 2021.
- 2 The auditors have carried out limited review of the above results for the quarter ended June, 2021 pursuant to 53 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 3 The Company is engaged primarily in the Business of 'Finance & Capital Market' and hence there is no separate reportable segment within the criteria defined under Indian Accounting Standard (Ind AS) -108 'Operating Segments'.
- 4 The impact of COVID-19 on the global economy and how governments, businesses and consumers respond is uncertain. This uncertainty is reflected in the Company's assessment of impairment loss allowance on its loans which are subject to a number of management judgements and estimates. In relation to COVID-19, judgements and assumptions include the extent and duration of the pandemic, the impacts of actions of governments and other authorities, and the responses of businesses and consumers in different industries, along with the associated impact on the global economy. The Company has separately incorporated estimates, assumptions and judgements specific to the impact of the COVID-19 pandemic and the associated support packages in the measurement of impairment loss allowance. The final impact of this pandemic is very uncertain and the actual impact may be different than that estimated based on the conditions prevailing as at the date of approval of these financial results. The management will continue to closely monitor the material changes in the macro-economic The figures for the previous periods are regrouped/ rearranged wherever necessary, to conform to current period classification.
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Place: Mumbai  
Date: August 13, 2021

for Anupam Finserv Limited

Travin Gala  
Whole Time Director & CFO

