

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, 2020

(Amount in Rupees)

| Sr No. | Particulars | Quarter ended | | | Year ended |
|-------------|--|--------------------|--------------------|--------------------|--------------------|
| | | 30/06/2020 | 31/03/2020 | 30/06/2019 | 31/03/2020 |
| | | Unaudited | Audited | Unaudited | Audited |
| I | Revenue from Operations | | | | |
| (i) | Interest Income | 5,276,450 | 4,455,115 | 5,864,524 | 21,725,219 |
| (ii) | Dividend Income | 1,500 | 95,138 | 1,500 | 104,938 |
| (iii) | Fees and commission Income | - | 12,500 | 12,500 | 58,500 |
| (iv) | Net gain on fair value changes | 934,325 | - | - | - |
| | Total Revenue from Operations (I) | 6,212,275 | 4,562,753 | 5,878,524 | 21,888,657 |
| II | Other Income | 2,258 | 48,301 | 22,692 | 62,184 |
| III | Total Income (I+II) | 6,214,533 | 4,611,054 | 5,901,216 | 21,950,841 |
| IV | Expenses | | | | |
| (i) | Finance Costs | 2,015,905 | 1,977,733 | 2,246,033 | 8,490,757 |
| (ii) | Net loss on fair value changes | - | 2,133,484 | 328 | 1,805,914 |
| (iii) | Impairment on financial instruments | - | 1,109,250 | - | 1,109,250 |
| (iv) | Employee Benefits Expenses | 230,267 | 334,767 | 374,475 | 1,466,784 |
| (v) | Depreciation, amortization and impairment | 12,059 | - | 12,194 | 33,879 |
| (vi) | Others expenses | 332,745 | 628,676 | 436,752 | 1,613,645 |
| | Total Expenses (IV) | 2,590,977 | 6,183,910 | 3,069,782 | 14,520,229 |
| V | Profit before Exceptional items and tax (III-IV) | 3,623,556 | (1,572,856) | 2,831,433 | 7,430,612 |
| VI | Exceptional Items | - | - | - | - |
| VII | Profit before tax (V-VI) | 3,623,556 | (1,572,856) | 2,831,433 | 7,430,612 |
| VIII | Tax expense | | | | |
| a) | Current Tax | 668,000 | 805,000 | 783,100 | 3,071,000 |
| b) | Deffered Tax Liability/(Asset) | 1,188,598 | (1,797,541) | 3,806 | (1,716,049) |
| c) | Earlier year tax | - | - | - | (302,766) |
| IX | Profit for the period from continuing operations (VII-VIII) | 1,766,958 | (580,315) | 2,044,528 | 6,378,427 |
| X | Other Comprehensive Income | | | | |
| (i) | Items that will not be reclassified to profit and loss | - | - | - | - |
| (ii) | Items that will be reclassified to profit and loss | - | - | - | - |
| | Other Comprehensive income for the period (i+ii) | - | - | - | - |
| XI | Total Comprehensive income for the period (IX+X) | 1,766,958 | (580,315) | 2,044,528 | 6,378,427 |
| XII | Paid - up equity share capital (Face Value Rs. 10/-) | 105,125,000 | 105,125,000 | 105,125,000 | 105,125,000 |
| XIII | Earning Per Share (EPS) (of Rs. 10/- each)(not annualised) | | | | |
| (a) | Basic | 0.17 | (0.06) | 0.19 | 0.61 |
| (b) | Diluted | 0.17 | (0.06) | 0.19 | 0.61 |



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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 August 19, 2020.
- 2 The auditors have carried out limited review of the above results for the quarter ended June, 2020 pursuant to 33 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 In accordance with the RBI guidelines relating to COVID-19 Regulatory Package' dt. March 27, 2020, some of its borrowers have availed for the EMI moratorium.
- 5 The COVID-19 pandemic has affected several countries across the world, including India. 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.
- 6 The figures for the quarter ended March 31, 2020 are the balancing figures between the audited figures in respect of full financial year and published year to date figures up to the third quarter of that financial year.
- 7 The figures for the previous periods are regrouped/rearranged wherever necessary, to conform to current period classification.

Place: Mumbai
Date: August 19, 2020

for Anupam Finserv Limited



Pravin Gala

Whole Time Director & CFO

