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

OFFICE No.5, 5th FLOOR, AMAN CHAMBERS, OPERA HOUSE, MUMBAI 400 004 TEL. : 4022 5581

4022 5582

email: info@jkshah.co.in

Independent Auditor's Review Report on unaudited standalone quarterly financial results of Anupam Finserv Limited pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended

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 ended June 30, 2023 ("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 amended.

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 14, 2023, 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 stated in the above paragraph, 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 applicable 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 disclosed the

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MUMBAI

information required to be disclosed in terms 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 J. K. Shah & Co.

Firm Registration No.: 109606W

**Chartered Accountants** 

**CA Sanjay Dhruva** 

Partner

Membership No. 038480

UDIN: 23038480 BGVHZZ5120

Place: Mumbai

Date: August 14, 2023

# ANUPAM FINSERY LIMITED

502, Corporate Arena, D.P.Piramai Road, Goregaon-West, Mumbai-400 104 Statement of Unaudited Results for the quarter ended June 30, 2023

# E D d	ed to profit o profit an r the perio	(i) Items that will not be reclassified to profit and It (ii) Items that will be reclassified to profit and loss Other Comprehensive income for the period (i+i) Total Comprehensive income for the period (IX+)	(ii) Items that will be reclassified to profit and loss  Other Comprehensive income for the period (i+ii)  Total Comprehensive income for the period (IX+X)	the period (IX+X)	the period (I+ii)	X) (X		1 15 627 50	1 15 637 50	1.1	4 4 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	1.15.637.50 1 15.637.50
Sales Print	to profit profit an he perio	to profit and le profit and loss the period (i+ii	profit and loss the period (i+ii)	he period (I+ii)	he period (i+ii)		K	X) 1,510.49	X) 1,510.49	X) 1,510.49	X) 1,510.49 1,744.39	X) 1,510.49 1,744.39
1	to profit profit an	to profit and loss	profit and loss	Present dill 1888		me period (1+11)						
12	ied to profit	(i) Items that will not be reclassified to profit and loss	to market and I		to proud and mass	to promand loss						•
	100	100.1.	stried to profit and loss	ed to profit and loss	ed in profit and loss	ed to profit and loss	ad to profit and loss	ed to profit and loss	ad to profit and loss	088	088	088
		Other Comprehensive Income										
	and of	Strong of Susan Su	IA-IIA) STORTS do Guerra	(III A-FLA) STOTISTING G.	(TITA-TITA) CITOTION OF GOVERNMENT	(MIA-MA) circumstage Green	(MIA-MA) circumstage Green	6F01CT (III A -FI A) GENORMAN OF GROOM	6F01CT (III A -FI A) GENORMAN OF GROOM	6F01CT (III A -FI A) GENORMAN OF GROOM	1,744.39	1,744.39 1
	Hinuing amer	Hinning amerations	Hinning amerahans WII VI	Profit for the period from continuing overstions (VII VIII)	Blinting operations (VII VIII)							
Anna									-23.07	-23.07	-23.07	-25.07 418.29
b) Deffered Tax Liability/(Asset)	ssof)	Sept)	462		Sec.				680,00	680,00	680,00	680.00 761.00
						And the second s						
						2,167	2,167.42	2,167,42				2.870.73
items and	items and tax (II	Profit before Exceptional items and tax (III-IV)	items and tax (III-IV)	items and tax (III-IV)	items and tax (III-IV)				2,167,42	2,167,42	2,167,42 2,870,73	2,167.42 2.870.73
									0)072.00	0)072.00	0/071.00	0/071.00
						2 607	CC 1007 3	GC 1007 3			0000014	0000014
									842.17	842.17	842.17	84217 1183.06
operty Plants & Ed	perty Plants & Equipme	perty Plants & Equipments (ne	Loss on Sale of Property Plants & Equipments (net)	operty Plants & Equipments (net)	operty Plants & Equipments (net)				62.47	62.47	62.47	62 47
tortization and imp	tortization and impairmen	Depreciation, amortization and impairment	tortization and impairment	tortization and impairment	tortization and intpairment				1 703 50	1 703 50	1 703 50	1 701 51 1 001 50
Employee Benefits Expenses	Expenses	Expenses	Expenses	Expenses	Expenses				877	877	877	855.37
ncial instrument	Impairment on financial instruments	ncial instruments	ncial instruments	ncial instruments	ncial instruments							16.231
Net ross on rair value changes	e changes	e changes	e changes	e changes	e Changes				1,850.33	1,850.33	1,850.33	1,850.33
anges	unges	unges	ulliges	unges	undes				799.51		799.51	799.51 794.41
						/80	7,858.75	//808/75				6,865,59
						7,858	7,858.75	7,858.75	6,86	6,86	6,86	6,865.59
						7,858	270.00 7.858.75	7,858,75 7,858,75	8.8		8.8	0.06
									270.00	270.00	270.00	270.00 0.06
		Other Income							0,00	0,000	0,000	770.00
									270.00	270.00	270.00	270.00 0.06
									270,00 7 888 78 6 6 0	270.00 7 888 78	270.00 7 888 78	270.00 0.06 270.00 0.06
						7,858	7,858.75	7,858.75	6,8	6,8	6,8	0.06 6,865.59
	s airmen luipme	s airment [uipments (ne	s airment [uipments (net) tax (III-IV)	s airment [uipments (net)] tax (III-IV)	s airment (net) (uipments (net) (tax (III-IV)				7,858,75 6,84 7,858,75 6,84 799,51 79,1,850,33 19,855,34 32,1,281,51 1,08 62,47 44 842,17 1,18 5,691,33 3,99 2,167,42 2,87 2,167,42 2,87 680,00 76 680,00 76	7,858,75 6,84 7,858,75 6,84 799,51 79,1,850,33 19,855,34 32,1,281,51 1,08 62,47 44 842,17 1,18 5,691,33 3,99 2,167,42 2,87 2,167,42 2,87 680,00 76 680,00 76	270.00 0.06 7,858.75 6,865.59 7,858.75 6,865.59 799.51 794.41 1,850.33 157.21 855.34 329.29 1,281.51 1,081.59 62.47 449.30 842.17 1,183.06 5,691.33 3,994.86 5,691.33 3,994.86 2,167.42 2,870.73 680.00 761.00 -23.07 418.29 55.295	270.00 0.06 7,858.75 6,865.59 7,858.75 6,865.59 799.51 794.41 1,850.33 157.21 855.34 329.29 1,281.51 1,081.59 62.47 449.30 842.17 1,183.06 5,691.33 3,994.86 5,691.33 3,994.86 2,167.42 2,870.73 2,167.42 2,870.73 680.00 761.00 -23.07 418.29
799.51 794.41 1,858.75 6,865.59 799.51 794.41 1,850.33 157.21 855.34 329.29 1,281.51 1,081.59 62.47 449.30 842.17 1,183.06 5,691.33 3,994.86 2,167.42 2,870.73 2,167.42 2,870.73 1,510.49 1,744.39	7,358,75 6,865,59  7,858,75 6,865,59  799,51 794,41  1,850,33 157,21  855,94 329,29  1,281,51 1,081,59  62,47 449,30  842,17 1,183,06  5,691,33 3,994,86  5,691,33 3,994,86  2,167,42 2,870,73  2,167,42 2,870,73  680,00 761,00  -23,07 418,29  -52,95  1,510,49 1,744,39 1	7,358,75 6,865,59  7,858,75 6,865,59  799,51 794,41 1,850,33 157,21 855,34 329,29 1,281,51 1,081,59 62,47 449,30 842,17 1,183,06 5,691,33 3,994,86 5,691,33 3,994,86 2,167,42 2,870,73 2,167,42 2,870,73 680,00 761,00 -23,07 418,29 1,510,49 1,744,39 1	0.06 0.06 5 6,865.59 794.41 794.41 329.29 1,081.59 449.30 1,183.06 3,994.86 3,994.86 3,994.86 761.00 418.29 -52.95 1,744.39	794.41 794.41 794.41 329.29 1.081.59 449.30 1,183.06 3,994.86 3,994.86 3,994.86 3,994.86 3,994.86 3,994.86 3,994.86	0 0.06 5 6,865.59 794.41 157.21 157.21 1,081.59 449.30 1,183.06 3,994.86 3,994.86 3,994.86 3,994.86 3,994.86 3,994.86 3,994.86 3,994.86 3,994.86 1,744.39 1,744.39	3 7 9 5 5 5 6 7	3 3 3 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	3 3 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	5,960.15 0.20 5,960.36 601.96 1,021.99 88.20 328.21 905.15 797.29 3,742.81 2,217.55 2,217.55 798.00 -224.07 1,643.61	5,960.36 601.96 1,021.99 88.20 328.21 905.15 797.29 3,742.81 2,217.55 2,217.55 2,217.55 798.00 -224.07 1,643.61 1,643.61	1 70 88 86 11 9 15 12 20 8 8 36 25 5	
270.00     0.005.32     5,960.15       7,858.75     6,865.59     5,960.36       799.51     794.41     601.96       1,850.33     157.21     88.20       855.34     329.29     328.21       1,281.51     1,081.59     905.15       62.47     449.30     797.29       842.17     1,183.06     797.29       5,691.33     3,994.86     3,742.81       2,167.42     2,870.73     2,217.55       2,167.42     2,870.73     2,217.55       680.00     761.00     798.00       -23.07     418.29     -224.07       -52.95     -       1,510.49     1,744.39     1,643.61	7,050.73 7,858.75 7,858.75 6,865.59 7,858.75 6,865.59 7,858.75 6,865.59 7,858.75 6,865.59 7,94.41 601.96 1,850.33 157.21 88.20 85.5.34 3.29.29 3.28.21 1,281.51 1,081.59 905.15 62.47 449.30 842.17 1,183.06 797.29 5,691.33 3,994.86 3,742.81 2,167.42 2,870.73 2,217.55 680.00 761.00 798.00 723.07 418.29 724.07 752.95 1,744.39 1,643.61	7,355.75 7,858.75 7,858.75 6,865.59 7,858.75 6,865.59 7,858.75 6,865.59 7,850.36 7,858.75 6,865.59 7,94.41 601.96 1,850.33 157.21 88.20 88.21 1,281.51 1,081.59 905.15 62.47 449.30 842.17 1,183.06 797.29 5,691.33 3,994.86 3,742.81 2,167.42 2,870.73 2,217.55 680.00 761.00 798.00 798.00 1,510.49 1,744.39 1,643.61	5,960.32 5,960.15 6,865.59 5,960.36 794.41 794.41 601.96 1,021.99 157.21 88.20 329.29 328.21 1,081.59 905.15 449.30 797.29 3,994.86 3,742.81 2,870.73 2,217.55 761.00 798.00 418.29 -52.95 1,744.39 1,643.61	794.41 601.96 794.41 601.96 157.21 88.20 329.29 328.21 1,081.59 905.15 449.30 797.29 3,994.86 3,742.81 2,870.73 2,217.55 761.00 798.00 418.29 -224.07 -32.95 1,643.61	0 0.06 0.00 5 6,865.59 5,960.36 794.41 601.96 1,021.99 157.21 88.20 329.29 328.21 1,081.59 905.15 449.30 797.29 3,994.86 3,742.81 2,870.73 2,217.55 2,870.73 2,217.55 761.00 798.00 418.29 -224.07 -52.95 1,643.61	9 5,960.36 0.20 9 5,960.36 1 601.96 1,021.99 88.20 328.21 905.15 797.29 3,742.81 798.00 -221.7.55 1,643.61	1 601.96 1 601.96 1 88.20 9 328.21 9 905.15 0 797.29 6 3,742.81 3 2,217.55 3 2,217.55 1,643.61	1 601.96 1 601.96 1 88.20 9 328.21 9 905.15 0 797.29 6 3,742.81 3 2,217.55 3 2,217.55 1,643.61				

ANUPAM FINSERV LIMITED
502, Corporate Arena, D.P.Piramal Road, Goregaon-West, Mumbai- 400 104
Segment Wise details for the Quarter ended June 30, 2023

HA MILE	Unallocable		Capital Employed Financing		Sub-Total	Unallocable	Segment Liabilities Financing	out-Iola	Cirk Table	Leasing	Capital Employed Segment Assets Financing	Total Florid belove (4)	Total Profit before to	Total	TURK	Leasing	Financing	Segment Profit hofore tay and finance cost	LOCAL	Unallocable	Leasing	Financing	Segment Revenue	T all ut utility	Parket
7 47 908 63	8,599,80	33,085,17	1,06,120.67	CONCENSE	41 040 00	730.19	41,218.90	1,89,754,73	9,329,99	33,085.17	1,47,339.57	2,167,42	2,167,42	2,347.19	4,514.61	2,239,26	2,275.34		7,858,75		3,530,13	4,328.62	Unaudited	30-06-23	
4 46 700 45	6,378.77	22,975.08	1.16.941.29	\$1/C1/10E	40 718 74	30.90 473.84	40,211.00	1,87,010.88	6,852.61	23,005.99	1,57,152.29	2,870.73	2,870.73	1,843.11	4,713.84	1,351.42	3,362.42		6,865.59		2,833,16	4,032.43	Unaudited	31-03-23	Quarter ended
4 40 000 00	7,142.57	19,996.03	1 13 778 08	63,411.22	20 411 22	23.20	28,998.00	1,70,277.89	7,532.58	20,019.23	1,42,726.08	2,217.55	2,217.55	601.96	2,819.51	-1,244.30	4,063.80		5,960.36		2,689,38	3,270,98	Unaudited	30-06-22	
	6,378.77	22,975,08	1 16 941 70	#U,/15./4	20.00	30.90	40,211.00	1,87,010.88	6,852.61	23,005.99	1,57,152.29	10,285.39	10,285.39	7,323.21	17,608.60	3,785.52	13,823.07		25,304.18	-	10 307 88	14.996.30	Audited	31-03-23	Year ended

## ANUPAM FINSER'V LIMITED

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

### Notes:

- The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective
- and Disclosure Requirements) Regulations, 2015, as amended. The auditors have carried out limited review of the above results for the quarter ended June, 2023 pursuant to 33 of SEBI (Listing Obligations
- identified two reportable segments (1) Financing and (2) Leasing. based on managements evaluation of financial information for locating resources and assessing performance. Accordingly, the company has The Company has reported segment information as per Ind AS 108 on 'Operating Segments'. As per Ind AS 108, segments are identified
- The figures for the quarter ended March 31, 2023 are the balancing figures between the audited figures with respect to full financial year upto March 31, 2023 and the unaudited published figures upto December 31, 2022 being the date of end of the third quarter of financial year which

Since Feb 2021, a Bank account of the Company having balance of Rs. 2,820.38 has been frozen by the cybercell, Hyderabad, as the account was linked to its fintech partner Yomoyo Blossom Technology Private Limited. The Company has not received any formal communication or The figures for the previous periods are regrouped/rearranged wherever necessary, to conform to current period classification.

Place: Mumbai Date: 14th August, 2023

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for Anupam Finserv Limited

FO.

Pravin Gala

Whole Time Director & CFO

