

AURUM CAPITAL PROJECTS LIMITED

CIN: L67120UP1992PLC014607

2nd Floor, Y.M.C.A Complex, 13, Rana Pratap Marg, Lucknow – 226001. Phone: 0522- 2209402
Email: admin@aurumcapitalprojects.com;

To,
Listing Department
Metropolitan Stock Exchange of India Limited
Vibgyor Towers, 4th Floor,
Plot no. C-62, Opp. Trident Hotel
BKC, Bandra (E)
Mumbai-400098

SUB: Outcome of Board Meeting under Regulation 30 and 33 of the SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015 for the quarter ended 31st December, 2020

Code: AURUMCAP

Dear Sir/ Madam,

This is to inform you that pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (“the Listing Regulations”) the Board of Directors of the Company at its meeting held today i.e. Saturday, 13th day of February, 2021 has, *inter-alia* considered the following matter:

Approval of Un-audited Financial Results for the quarter ended 31st December, 2020

The Board of Directors approved the Un-audited Financial Results of the Company for the quarter ended 31st December, 2020 along with the Limited Review Report issued by M/s. S. N. Gupta & Associates, Chartered Accountants, and Statutory Auditor of the Company with respect to the aforesaid Un-Audited Financial Results.

Copy of the same is enclosed herewith for your record purpose.

The meeting commenced at 2.00 P.M. and concluded at 2.30 P.M.

You are requested to kindly take the above on records.

Thanking you,

Yours faithfully,
For Aurum Capital Projects Limited


Shiwani Singh
Company Secretary **eum** Compliance Officer



Date: 13.02.2021

Place: Lucknow

Encl: As below

S.N. GUPTA & ASSOCIATES

Chartered Accountants

105/230, Phoolbagh, Hussainganj, Lucknow - 226016 (U.P)

Phone :9415101759 Email : shivnarainabha@yahoo.com

Limited review report on Unaudited Financial Results of Aurum Capital Projects Limited under Regulation 33 of the Securities and Exchange Board of India (Listing obligation and disclosure requirements) Regulations, 2015, amended

To
Board of Directors of
Aurum Capital Projects Limited

1. We have reviewed the accompanying Statement of unaudited financial results of Aurum Capital Projects Limited for the quarter ended 31 December 2020 ("the Statement"), and year to date from 01 April 2020 to 31 December 2020 ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the management and approved by the 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 Standards on Auditing 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 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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



5. Further to the extent to which COVID-19 pandemic will impact the Company's financial performance is dependent on future developments, which are highly uncertain. Our conclusion on the Statement is not modified in respect of these matters.

For S.N. GUPTA & Associates (FRN – 003817C)

Chartered Accountant


(CA S.N. Gupta)
Partner



Mem No.072818

Place : Lucknow

Dated : 13/2/21

UDIN 21072818AADA DC5203

AURUM CAPITAL PROJECTS LIMITED

CIN : L67120UP1992PLC014607


Reg. Office: 2nd Floor, YMCA Complex, 13, Ranapratap Marg, Lucknow - 226001

Tel : 0522 - 2209401 Email : admin@aurumcapitalprojects.com Website : www.aurumcapitalprojects.com

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER 2020

Sr. No.	Particulars	As at	As at
		31st Dec.2020	31st March 2020
		Unaudited	Audited
		(As per IND AS)	(As per IND AS)
A	ASSETS		
1)	Financial Assets		
(a)	Cash and Cash Equivalents	30,34,244	52,08,598
(b)	Bank Balance other than included in Cash and Cash Equivalents	16,84,788	14,33,071
(c)	Receivables		
	(i) Trade Receivables	3,00,227	3,00,227
	(ii) Other Receivables		
(d)	Loans	2,00,43,522	1,68,10,690
(e)	Investments	75,22,811	75,22,811
	Total Financial Assets (I)	3,25,85,592	3,12,75,397
2)	Non-Financial Assets		
(a)	Current Tax Assets (Net)		
(b)	Deferred Tax Assets (Net)	(6,17,501)	(6,17,501)
(c)	Property, Plant and Equipment	38,029	50,710
(d)	Other Non-Financial Assets (I)	25,26,059	35,47,759
	Total Non-Financial Assets (II)	19,46,587	29,80,968
	Total Assets (I+II)	3,45,32,179	3,42,56,365
	LIABILITIES AND EQUITY		
	LIABILITIES		
1)	Financial Liabilities		
(a)	Trade Payables	1,76,629	1,76,629
(b)	Other Financial Liabilities	3,12,319	3,35,589
	Total Financial Liabilities (I)	4,88,948	5,12,218
2)	Non-Financial Liabilities		
(a)	Current Tax Liabilities (Net)		
(b)	Provisions	30,872	30,872
(c)	Other Non-Financial Liabilities	87,207	21,960
	Total Non-Financial Liabilities (II)	1,18,079	52,832
	Total Liabilities (I+II)	6,07,027	5,65,050
3)	Equity		
(a)	Equity Share Capital	3,21,05,000	3,21,05,000
(b)	Other Equity	18,20,152	15,86,315
	Total Equity (III)	3,39,25,152	3,36,91,315
	Total Liabilities and Equity (I+II+III)	3,45,32,179	3,42,56,365

For and on behalf of the Board of
Aurum Capital Projects Limited


Sanjay Kumar Bhutani
Director
DIN: 01415528

Place : Lucknow

Date: 13/02/2021

AURUM CAPITAL PROJECTS LIMITED

CIN : L67120UP1992PLC014607

Reg. Office: 2nd Floor, YMCA Complex, 13 Ranaprata Marg, Hazratganj, Lucknow - 226001

PART-I STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2020

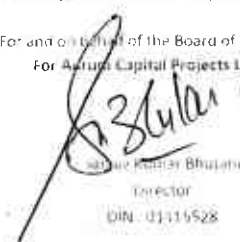
(Amount in Rs.)

Particulars	Quarter Ended			Nine Months Ended		Year ended
	December 31, 2020	September 30, 2020	December 31, 2019	December 31, 2020	December 31, 2019	March 31, 2020
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue from Operations						
(i) Interest Income	6,56,753	4,05,365	5,38,858	14,53,438	15,71,754	16,23,601
(ii) Fees and Commission Income		15,000	1,10,000	15,000	1,10,000	1,11,000
(iii) Net gain on fair value changes	13,715	-	-	13,715	-	32,044
1. Total Revenue from Operations	6,70,508	4,20,365	6,48,858	14,82,151	16,81,754	17,66,645
2. Other Income						
3. Total Income (1+2)	6,70,508	4,20,365	6,48,858	14,82,151	16,81,754	17,66,645
Expenses						
(a) Finance Costs	356	460	357	975	776	1,696
(b) Impairment on Financial Instruments		20,255		20,255		4,84,486
(c) Employee Benefits Expenses	2,87,350	3,11,500	3,06,370	8,72,910	9,61,468	12,17,358
(d) Depreciation and Amortization Expenses	4,227	4,227	4,227	12,581	13,681	16,908
(e) Other Expenses	1,10,265	51,933	99,742	2,54,137	2,95,410	4,27,549
4. Total Expenses	4,02,698	3,88,375	4,10,696	11,67,108	12,70,335	21,47,997
5. Profit/(Loss) before Exceptional Items and Tax (3-4)	2,67,810	31,990	2,38,162	3,21,044	4,11,419	-3,81,352
6. Exceptional Items						
7. Profit/(Loss) before Tax (5-6)	2,67,810	31,990	2,38,162	3,21,044	4,11,419	-3,81,352
Tax Expense						
(a) Current Tax						
Current year	66,065	13,584	61,922	87,207	1,10,054	21,960
Earlier Years						14,866
(b) Deferred Tax						1,344
8. Total Tax Expense	66,065	13,584	61,922	87,207	1,10,054	38,170
9. Profit/(Loss) for the year from Continuing Operations (7-8)	2,01,745	18,406	1,76,240	2,33,837	3,01,365	-4,19,522
10. Profit/(Loss) from Discontinued Operations (After Tax)						
11. Profit/(Loss) for the year (for Continuing and Discontinued Operations (9+10))	2,01,745	18,406	1,76,240	2,33,837	3,01,365	-4,19,522
12. Other Comprehensive Income						
(i) Items that will not be reclassified to Profit or Loss						
- Re-measurement of Defined Benefit Plans						-4,19,522
- Net Gain / (Loss) on Fair Value of Equity Instruments						3,78,458
(ii) Income Tax relating to items that will not be reclassified to Profit or Loss						
- Re-measurement of Defined Benefit Plans						
(iii) Items that will be reclassified to Profit and Loss						
- Effective Portion of Gains and (Loss) on Hedging Instruments in Cash Flow Hedge						
(iv) Income Tax relating to items that will be reclassified to Profit and Loss						
Other Comprehensive Income						3,78,458
13. Total Comprehensive Income for the year (11+12)	2,01,745	18,406	1,76,240	2,33,837	3,01,365	-41,064
Paid up Equity Share Capital (FV of Rs. 10/-)	3,21,05,000	3,21,05,000	3,21,05,000	3,21,05,000	3,21,05,000	3,21,05,000
Other Equity	18,20,152	16,13,407		18,20,152		15,86,315
Earnings per Equity Share (FV of Rs. 10/- Each)						
(For Continuing and discontinued operations)						
(a) Basic EPS (Rs.)	0.06	0.01	0.05	0.07	0.09	
(b) Diluted EPS (Rs.)	0.06	0.01	0.05	0.07	0.09	

Explanatory Notes to the statement of standalone Audited financial results for the Quarter ended 31st December 2020 :

- The Quarterly financial results of Aurum Capital Projects Limited (the Company) have been prepared in accordance with Indian Accounting Standard (Ind AS) notified under 18 of the Companies Act, 2013 (the Act) read with Companies (Indian Accounting Standards) Rules, 2015 as amended by Companies (Indian Accounting Standards) Amendment Rules, 2016. These financial results have been prepared in accordance with the recognition and measurement principles as laid down in Ind AS 34 "Interim Financial Results" and the results for comparative Quarterly reporting period have been prepared in accordance with generally accepted accounting principles in India (GAAP). Hence not comparable. Any application guidance/clarifications/directions issued by the Reserve Bank of India or other regulators are implemented as and when they are issued/applicable.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 13.02.2021.
- The above results for the quarter ended December 31, 2020 have been subjected to limited review by the Statutory Auditors of the company. The report of Statutory Auditor are unqualified.
- The company's main business is investment & financing by providing loans and making investments. All other activities of the company revolve around its main business. As such, there are no separate reportable segments, as per the Accounting Standard on Segment Reporting (Ind AS 108), specified under section 125 of the Companies Act 2013.
- During the quarter ended 31.12.2020, the company management believes that there is no potential impact of COVID-19 pandemic on company's business and confirmed that no adjustment are required to company's financial result at this time.
- Previous year/period figures have been regrouped/rearranged/reclassified wherever considered necessary, to make them comparable.

For and on behalf of the Board of Directors of
For Aurum Capital Projects Limited,


Anil Kumar Bhujang
Director
DIN : 01115528

Place: Lucknow

Date: 13/02/2021