

# **AURUM CAPITAL PROJECTS LIMITED**

CIN: L67120UP1992PLC014607

2<sup>nd</sup> Floor, Y.M.C.A Complex, 13, Rana Pratap Marg, Lucknow – 226001. Phone: 0522- 2209402  
Email: [admin@aurumcapitalprojects.com](mailto:admin@aurumcapitalprojects.com);

To,  
**Listing Department**  
Metropolitan Stock Exchange of India Limited  
Vibgyor Towers, 4<sup>th</sup> 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 31<sup>st</sup> December, 2021.**  
**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 their meeting held today i.e. Friday, 11<sup>th</sup> day of February, 2022 has, *inter-alia* considered the following matters:

**1. Approval of Un-audited Financial Results for the quarter ended 31st December, 2021**

The Board of Directors approved the Un-audited Financial Results of the Company for the quarter ended 31st December, 2021 along with the Limited Review Report issued by M/s. S. N. Gupta & Associates, Chartered Accountants, 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.

**2. Non-compliance of SEBI (LODR) Regulations, 2015 for the quarter/half year ended 30<sup>th</sup> September 2021 and penalty imposed by the Stock Exchange**

The letter no MSE/LIST/2021/1409 dated 14.12.2021 received from Metropolitan Stock Exchange of India Limited (MSE) imposing penalty for non-compliance of Regulation 29 and Regulation 33 of SEBI (LODR) Regulations, 2015 was placed before the Board of Directors.

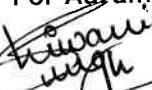
The Compliance officer explained the matter and circumstances in detail to the members of the Board resulting into non intimation of Board meeting and also non-furnishing of cash flow statement along-with the half yearly financial statements.

The Board took strong exception to the matter and directed that a control mechanism be put in place to ensure that all compliances of regulatory provisions are carried out meticulously and such instances should not recur in future.

The meeting commenced at 4.00 P.M. and concluded at 5.20 P.M.

You are requested to kindly take the above on records.

Thanking you,  
Yours faithfully,  
For Aurum Capital Projects Limited



Shiwan Singh  
Company Secretary cum Compliance Officer  
Date: 11.02.2022  
Place: Lucknow



# 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 2021 ("the Statement"), and year to date from 01 April 2021 to 31 December 2021 ("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 specified under Section 143(10) of the Companies Act, 2013 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.  
We also performed procedures in accordance with circular issued by the SEBI under Regulation 33(18) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
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

*S.N*  
*mm*  
(CA S.N. Gupta)  
Partner



Mem No.072818

Place :Lucknow

Dated : 11/02/22

UDIN: 22072818ABKJFG6253

**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, 2021**

Particulars	Quarter Ended			Nine Months Ended			(Amount in Rs.)
	December 31, 2021	September 30, 2021	December 31, 2020	December 31, 2021	December 31, 2020	March 31, 2021	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
<b>Revenue from Operations</b>							
(i) Interest Income							
(ii) Fees and Commission Income	5,89,673	5,70,635	6,56,793	17,01,558	14,53,436	19,63,384	
(iii) Net gain on fair value changes	-	-	-	-	15,090	30,000	
<b>1. Total Revenue from Operations</b>			13,715		13,715		
<b>2. Other Income</b>	5,89,673	5,70,635	6,70,508	17,01,558	14,82,151	19,93,384	
<b>3. Total Income (1+2)</b>				9,767			
<b>Expenses</b>	5,89,673	5,70,635	6,70,508	17,11,325	14,82,151	19,93,384	
(a) Finance Costs							
(b) Impairment on Financial Instruments	442	140	350	676	975	2,134	
(c) Employee Benefits Expenses					20,255	1,54,163	
(d) Depreciation and Amortization Expenses	3,09,570	3,14,000	2,87,850	9,22,470	8,72,910	11,66,910	
(e) Other Expenses	4,239	4,239	4,227	12,717	12,621	16,908	
<b>4. Total Expenses</b>	1,36,364	99,050	1,10,265	3,40,234	2,54,227	3,99,306	
<b>5. Profit/(Loss) Before Exceptional Items and Tax (3-4)</b>	4,50,615	4,17,429	4,02,698	12,76,097	11,61,102	17,39,421	
<b>6. Exceptional Items</b>	1,39,058	1,53,206	2,67,810	4,35,228	3,21,043	2,53,963	
<b>7. Profit/(Loss) Before Tax (5-6)</b>							
<b>Tax Expense</b>	1,39,058	1,53,206	2,67,810	4,35,228	3,21,043	2,53,963	
(a) Current Tax							
Current Year	36,155	39,834	66,065	1,13,160	87,207	1,09,643	
Earlier Years	-	-	-	-	-	-	
(b) Deferred Tax	-	-	-	-	-	-	
<b>8. Total Tax Expense</b>	36,155	39,834	66,065	1,13,160	87,207	1,09,643	
<b>9. Profit/(Loss) for the year from Continuing Operations (7-8)</b>	1,02,903	1,13,372	2,01,745	3,22,068	2,33,836	3,03,974	
<b>10. Profit/(Loss) from Discontinued Operations (After Tax)</b>							
<b>11. Profit/(Loss) for the year (for Continuing and Discontinued Operations (9+10))</b>	1,02,903	1,13,372	2,01,745	3,22,068	2,33,836	3,03,974	
<b>12. Other Comprehensive Income</b>							
(i) Items that will not be reclassified to Profit or Loss							
- Re-measurement of Defined Benefit Plans							0
- Net Gain / (Loss) on Fair Value of Equity Instruments							-74,233
(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							
<b>Other Comprehensive Income</b>							
<b>13. Total Comprehensive Income for the year (11+12)</b>	1,02,903	1,13,372	2,01,745	3,22,068	2,33,836	2,29,741	
<b>Paid up Equity Share Capital (FV of Rs. 10/-)</b>	3,21,05,000	3,21,05,000	3,21,05,000	3,21,05,000	3,21,05,000	3,21,05,000	
<b>Other Equity</b>	17,37,126	16,34,223	18,20,152	17,37,126	18,20,152	14,15,057	
<b>Earnings per Equity Share (FV of Rs. 10/- Each)</b>							
(for Continuing and discontinued operations):							
(a) Basic EPS (Rs)	0.03	0.04	0.06	0.10	0.07	0.09	
(b) Diluted EPS (Rs)	0.03	0.04	0.06	0.10	0.07	0.09	

**Explanatory Notes to the statement of standalone Audited financial results for the Quarter ended 31st December 2021 :**

- The Quarterly financial results of Aurum Capital Projects Limited (the Company) have been prepared in accordance with Indian Accounting Standard (Ind AS) notified u/s 133 of the Companies Act, 2013 (the Act) read with Companies (Indian Accounting Standards) Rules, 2015 as amended by Companies (Indian Accounting Standard) (Amendment) Rules, 2016. These financial result have been prepared in accordance with the recognition and measurement principles as laid down in Ind AS 34 "Interim Financial Results. 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 11.02.2022
- The above results for the quarter ended December 31, 2021 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 133 of the Companies Act, 2013.
- During the quarter ended 31.12.2021, the company management believes the there is no potential impact of COVID-19 pandemic on company's business and concluded 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

*Sanjay Kumar Bhutani*  
Sanjay Kumar Bhutani  
Director

DIN : 01415528

Place : Lucknow

Dated : 11/02/2022

**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 30 DECEMBER, 2021**

Sr. No.	Particulars	As at 31st December 2021	As at 31st March 2021
<b>A</b>	<b>ASSETS</b>		
<b>1)</b>	<b>Financial Assets</b>		
(a)	Cash and Cash Equivalents	2,48,045	36,16,556
(b)	Bank Balance other than included in Cash and Cash Equivalents	21,65,655	17,20,453
(c)	Receivables		
	(i) Trade Receivables	1,00,227	1,75,227
	(ii) Other Recievables	-	-
(d)	Loans	2,13,78,897	1,94,41,756
(e)	Investments	91,58,578	74,48,578
	<b>Total Financial Assets (I)</b>	<b>3,30,51,402</b>	<b>3,24,02,570</b>
<b>2)</b>	<b>Non-Financial Assets</b>		
(a)	Current Tax Assets (Net)	-	-
(b)	Property, Plant and Equipment	21,085	33,802
(c)	Other Non-Financial Assets (II)	18,44,948	19,63,879
	<b>Total Non-Financial Assets (II)</b>	<b>18,66,033</b>	<b>19,97,681</b>
	<b>Total Assets (I+II)</b>	<b>3,49,17,435</b>	<b>3,44,00,251</b>
	<b>LIABILITIES AND EQUITY</b>		
	<b>LIABILITIES</b>		
<b>1)</b>	<b>Financial Liabilities</b>		
(a)	Trade Payables	1,76,629	91,629
(b)	Other Financial Liabilities	2,82,779	1,61,179
	<b>Total Financial Liabilities (I)</b>	<b>4,59,408</b>	<b>2,52,808</b>
<b>2)</b>	<b>Non-Financial Liabilities</b>		
(a)	Provisions	1,58,055	44,895
(b)	Deferred Tax Liability (Net)	4,57,848	4,57,848
(c)	Other Non-Financial Liabilities	-	1,24,643
	<b>Total Non-Financial Liabilities (II)</b>	<b>6,15,903</b>	<b>6,27,386</b>
	<b>Total Liabilities (I+II)</b>	<b>10,75,310</b>	<b>8,80,194</b>
<b>3)</b>	<b>Equity</b>		
(a)	Equity Share Capital	3,21,05,000	3,21,05,000
(b)	Other Equity	17,37,125	14,15,057
	<b>Total Equity (III)</b>	<b>3,38,42,125</b>	<b>3,35,20,057</b>
	<b>Total Liabilities and Equity (I+II+III)</b>	<b>3,49,17,435</b>	<b>3,44,00,251</b>
		-	-

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

Sanjay Kumar Bhutani

Director

DIN: 01415528

Place : Lucknow

Date: 11/02/2022

