

S.N. GUPTA & ASSOCIATES

Chartered Accountants

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

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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


To
Board of Directors of
Aurum Capital Projects Limited

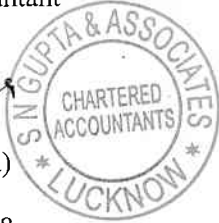
1. We have reviewed the accompanying Statement of unaudited financial results of Aurum Capital Projects Limited for the quarter ended 30 June 2023 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) 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. Attention is drawn to the fact that the figures for the 3 months ended 31 March 2023 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.
5. 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.

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


(CA S.N. Gupta)
Partner



Mem No.072818

UDIN : 23072818B6WFLD6233

Place : Lucknow

Dated : 14/08/23

AURUM CAPITAL PROJECTS LIMITED

CIN : L67120UP1992PLC014607

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

PART-I STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2023

(Rs in '000.)

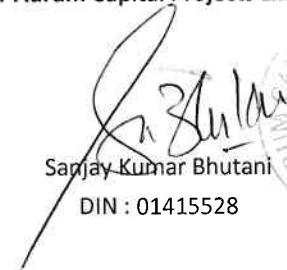
Particulars	3 Months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Current Year ended
	30.06.2023 (Unaudited)	31.03.2023 (Audited)	30.06.2022 (Audited)	31.03.2023 (Audited)
Revenue from Operations				
(i) Interest Income	524.15	790.09	456.11	2,252.53
(ii) Fees and Commission Income	-	0.00	-	50.00
1.Total Revenue from Operations	524.15	790.09	456.11	2,302.53
2.Other	644.01	0.00	00.00	-
3.Total Income (1+2)	1,168.15	790.09	456.11	2,302.53
Expenses				
(a)Finance Costs	00.66	0.88	00.22	01.69
(b)Impairment on Financial Instruments	-	12.03	-	12.03
(c)Employee Benefits Expenses	328.91	338.89	262.54	1,268.47
(d)Depreciation and Amortization Expenses	00.00	0.20	00.20	00.81
(e)Other Expenses	110.16	156.66	91.89	922.00
4.Total Expenses	439.73	508.66	354.86	2,205.00
5.Profit/(Loss) Before Exceptional Items and Tax (3-4)	728.42	281.43	101.26	97.54
6.Exceptional Items	-	-	-	-
7.Profit/(Loss) Before Tax (5-6)	728.42	281.43	101.26	97.54
Tax Expense				
(a)Current Tax				
Current Year	21.95	-6.29	26.33	28.03
Earlier Years	-	32.81	-	32.81
(b) Deferred Tax				
- Net Gain / (Loss) on Fair Value of Equity Instruments	-	538.51	-	538.51
8.Total Tax Expense	21.95	565.03	26.33	599.35
9.Profit/(Loss) for the year from Continuing Operations (7-8)	706.47	-	283.60	-501.82
10.Profit/(Loss) from Discontinued Operations (After Tax)	-	-	-	-
11.Profit/(Loss) for the year (for Continuing and Discontinued Operations (9+10))	706.47	-	283.60	-501.82
12. Other Comprehensive Income				
(i) Items that will not be reclassified to Profit or Loss	706.47	-283.6	74.93	-501.82
-Re-measurement of Defined Benefit Plans				
- Net Gain / (Loss) on Fair Value of Equity Instruments	252.16	2057.72	-	2,057.72
(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	252.16	2057.72	-	2,057.72
13.Total Comprehensive Income for the year (11+12)	958.63	1774.12	74.93	1,555.91
Paid up Equity Share Capital (FV of Rs. 10/-)	32,105.00	32,105.00	32,105.00	32,105.00
Other Equity	4,399.41	3,440.78	1,959.80	3,440.78
Earnings per Equity Share (FV of Rs. 10/- Each) (for Continuing and discontinued operations) :				
(a) Basic EPS (Rs)	0.30	-ve	0.02	-ve
(b) Diluted EPS (Rs)	0.30	-ve	0.02	-ve



Explanatory Notes to the statement of standalone Audited financial results for the Quarter ended 30 June 2023 :

1. The 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 results 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 .
2. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on **14.08.2023**
3. The above results for the quarter ended June 30, 2023 have been subjected to limited review by the Statutory Auditors of the company. The report of Statutory Auditor are unqualified.
4. 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.
5. The other income of Rs. 6.44 lac comprises of profit on consideration received on Buy back of 59.81 % investment in equity shares of Sonu Colonisers Private Limited.
6. The figures for the quarter ended March 31, 2023 are the balancing figures between figures in respect of full financial year and the year to date figures upto the third quarter of the previous financial year.
8. 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
DIN : 01415528

Place : Lucknow

~~Date~~ : 14/08/2023



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 JUNE 2023

(Rs in '000)

Sr. No.	Particulars	As at 30 JUNE 2023	As at 31st March 2023
A	ASSETS		
1)	Financial Assets		
(a)	Cash and Cash Equivalents	7,178.50	9,824.16
(b)	Bank Balance other than included in Cash and Cash Equivalents	2,723.50	2,290.38
(c)	Receivables		
(i)	Trade Receivables	100.23	100.23
(ii)	Other Recievables	00.50	00.50
(d)	Loans	18,058.16	13,483.04
(e)	Investments	7,093.60	9,130.14
	Total Financial Assets (I)	35,154.49	34,828.45
2)	Non-Financial Assets		
(a)	Current Tax Assets (Net)	-	-
(b)	Property, Plant and Equipment	16.09	16.09
(c)	Other Non-Financial Assets (II)	2,220.85	2,116.25
	Total Non-Financial Assets (II)	2,236.94	2,132.34
	Total Assets (I+2)	37,391.42	36,960.79
	LIABILITIES AND EQUITY		
	LIABILITIES		
1)	Financial Liabilities		
(a)	Trade Payables	-	-
(b)	Other Financial Liabilities	361.32	269.87
	Total Financial Liabilities (I)	361.32	269.87
2)	Non-Financial Liabilities		
(a)	Provisions	104.01	82.07
(b)	Deferred Tax Liability (Net)	1,060.57	1,060.57
(c)	Other Non-Financial Liabilities	05.11	02.50
	Total Non-Financial Liabilities (II)	1,169.70	1,145.14
	Total Liabilities (I+II)	1,531.02	1,415.01
3)	Equity		
(a)	Equity Share Capital	32,105.00	32,105.00
(b)	Other Equity	3,755.41	3,440.78
	Total Equity (III)	35,860.41	35,545.78
	Total Liabilities and Equity (I+2+3)	37,391.42	36,960.79

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

Sanjay Kumar Bhutani
Sanjay Kumar Bhutani

Director

DIN: 01415528

Place : Lucknow

Date: 14/08/2023

