

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

SUBJECT: Outcome of Board Meeting under Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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. Thursday, 14th day of November, 2024 has, *inter-alia* considered the following matter:

1. Approval of Un-audited Financial Results for the Quarter and Half Year ended 30th September , 2024

The Board of Directors approved the Un-audited Financial Results of the Company for the Quarter and Half Year ended 30th September, 2024 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.

The meeting commenced at 04:00 P.M. and concluded at 4.40 P.M.

You are requested to kindly take the above on records.

Thanking you,

Yours faithfully,

For Aurum Capital Projects Limited


Geetanjali

Company Secretary cum Compliance Officer

Date: 14.11.2024

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 for the Quarter and half year ended September 30th 2024 under Regulation Regulation 33 and 52 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 and half year ended 30 September, 2024 ("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 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement, or that it has not been prepared in accordance with the relevant prudential norms issued by the RBI in respect of income recognition, asset classification, provision and other related matters.

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

Chartered Accountant

(CA Ashish Gupta)

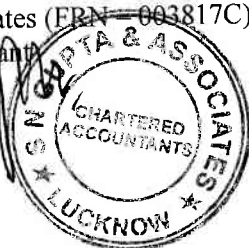
Partner

Mem No.420598

Place : Lucknow

Dated : 14-11-2024

UDIN : 24420598BKCZFE9108



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 & HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Amount in 000's.)

Particulars	3 Months ended	Preceeding 3 months ended	Corresponding 3 months ended in the previous year	Six Months Ended		Current Year ended
	30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
Revenue from Operations						
(i) Interest Income	821.86	632.42	674.51	1,454.28	1,198.65	3,081.43
(ii) Fees and Commission Income	-	-	-	-	-	-
1.Total Revenue from Operations	821.86	632.42	674.51	1,454.28	1,198.65	3,081.43
2.Other Income	291.46	123.06	939.45	414.52	1,583.37	1,632.32
3.Total Income (1+2)	1,113.33	755.48	1,613.95	1,868.81	2,782.03	4,713.75
Expenses						
(a) Finance Costs	0.39	2.48	00.44	2.87	1.10	2.61
(b) Impairment on Financial Instruments (fair Value Changes)	47.344	8.78	-	56.13	-	42.16
(c) Employee Benefits Expenses	363.61	364.30	332.77	727.91	661.68	1,361.31
(d) Depreciation and Amortization Expenses	3.72	3.72	-	7.436	-	-
(e) Other Expenses	106.30	97.52	102.50	203.82	212.66	636.54
4.Total Expenses	521.37	476.80	435.71	998.17	875.44	2,042.62
5.Profit/(Loss) Before Exceptional Items and Tax (3-4)	591.96	278.68	1,178.25	870.64	1,906.58	2,671.13
6.Exceptional Items	-	-	-	-	-	-
7.Profit/(Loss) Before Tax (5-6)	591.96	278.68	1,178.25	870.64	1,906.58	2,671.13
Tax Expense						
(a) Current Tax						
Current Year	136.15	65.07	264.54	201.22	286.49	387.21
Earlier Years	-	-	-	-	-	-
(b) Deferred Tax			-1,055.79	0.00	-1,055.79	-1,116.07
8.Total Tax Expense	136.15	65.07	-791.24	201.22	-769.29	-728.86
9.Profit/(Loss) for the year from Continuing Operations (7-8)	455.81	213.61	1,969.49	669.42	2,675.88	3,399.99
10.Profit/(Loss) from Discontinued Operations (After Tax)	-	-	-	-	-	-
11.Profit/(Loss) for the year (for Continuing and Discontinued Operations (9+10))	455.81	213.61	1,969.49	669.42	2,675.88	3,399.99
12. Other Comprehensive Income						
(i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
- Re-measurement of Defined Benefit Plans	-	-	-	-	-	-
- Net Gain / (Loss) on Fair Value of Equity Instruments	-	-	-	-	-	6.62
(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	-	-	-	-	-	-
- Net Gain / (Loss) on Fair Value of Equity Instruments	0.00	0.00	-	0.00	-	0.00
(iv) Income Tax relating to items that will be reclassified to Profit and Loss	0.00	-	-	0.00	-	-
Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	6.62
13.Total Comprehensive Income for the year (11+12)	455.81	213.61	1,969.49	669.42	2,675.88	10,019.99
Paid up Equity Share Capital (FV of Rs. 10/-)	32,105.00	32,105.00	32,105.00	32,105.00	32,105.00	32,105.00
Other Equity	7,516.81	7,061.00	6,116.66	7,516.81	6,116.66	6,847.39
Earnings per Equity Share (FV of Rs. 10/- Each) (for Continuing and discontinued operations) :						
(a) Basic EPS (Rs)	0.14	0.07	0.61	0.21	0.83	1.06
(b) Diluted EPS (Rs)	0.14	0.07	0.61	0.21	0.83	1.06



Explanatory Notes to the statement of standalone Audited financial results for the Quarter ended 30th September 2024 :

1. 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 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 14.11.2024

3. The above results for the quarter ended September 30, 2024 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 for the quarter & half year ended Sept. 2023 includes profit on sale of investment in unlisted equity shares held by company as long term investment. Net Gain on equity disposed has been transferred between FVOCI reserve and retained earning.

7. Based on information available with the company, as at the reporting period, there is no dues payable to suppliers who are registered as micro and small enterprises under the provisions of Micro, Small and Medium Enterprises Development Act, 2006.

8. Previous year/period figures have been regrouped/rearranged/reclassified, wherever considered necessary, to make them comparable.

9. Number of Investor Complaints received and disposed off during the Quarter ended Sep 2024

a) Pending at the Beginning of the quarter	NIL
b) Received during the Quarter	NIL
c) Disposed off during the quarter	NIL
d) Remaining unresolved at the end of the quarter	NIL

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


Sanjay Kumar Bhutani

Director

DIN : 01415528

Place : Lucknow

Dated : 14.11.2024

AURUM CAPITAL PROJECTS LIMITED

CIN : L67120UP1992PLC014607

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

Tel : 0522 - 2209402 Email : admin@aurumcapitalprojects.com Website : www. aurumcapitalprojects.com

STATEMENT OF ASSETS AND LIABILITIES AS AT 30 SEPTEMBER, 2024

(Amount in 000's.)

Sr. No.	Particulars	As at 30th September 2024	As at 31st March 2024
A	ASSETS		
1)	Financial Assets		
(a)	Cash and Cash Equivalents	5,495.61	10,497.41
(b)	Bank Balance other than included in Cash and Cash Equivalents	2,469.56	2,405.29
(c)	Receivables		
(i)	Trade Receivables	175.10	100.23
(ii)	Other Recievables		
(d)	Loans	27,027.01	22,608.12
(e)	Investments	1,312.40	1,004.42
(f)	Other Financial Assets	3,650.00	2,797.21
	Total Financial Assets (I)	40,129.68	39,412.68
2)	Non-Financial Assets		
(a)	Current Tax Assets (Net)		-
(b)	Deffered Asset	55.49	55.49
(c)	Property, Plant and Equipment	90.50	16.09
(d)	Other Non-Financial Assets (II)	104.10	252.26
	Total Non-Financial Assets (II)	250.10	323.84
	Total Assets (I+II)	40,379.78	39,736.52
	LIABILITIES AND EQUITY		
	LIABILITIES		
1)	Financial Liabilities		
(a)	Trade Payables	-	-
(b)	Other Financial Liabilities	320.39	301.50
	Total Financial Liabilities (I)	320.39	301.50
2)	Non-Financial Liabilities		
(a)	Current Tax Liability	345.31	387.20
(b)	Provisions	90.43	90.43
(c)	Deferred Tax Liability (Net)	-	-
(d)	Other Non-Financial Liabilities	1.84	5.00
	Total Non-Financial Liabilities (II)	437.58	482.63
	Total Liabilities (I+II)	757.97	784.13
3)	Equity		
(a)	Equity Share Capital	32,105.00	32,105.00
(b)	Other Equity	7,516.81	6,847.39
	Total Equity (III)	39,621.81	38,952.39
	Total Liabilities and Equity (I+II+III)	40,379.78	39,736.52

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

Sanjay Kumar Bhutani

Director

DIN: 01415528

Place : Lucknow

Date: 14.11.2024

AURUM CAPITAL PROJECTS LIMITED

CIN: L67120UP1992PLC014607

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER 2024

(Amount in 000's.)

Particulars	For the Six Months ended 30 Sep' 2024	For the Six Months ended 30 Sep' 2023	For the Year ended 31st March 24
A. Cash flow from operating activities			
Net Profit/(Loss) before extraordinary items and tax	870.64	1,906.58	2,671.13
Add/(Less) : Adjustment for			
Depreciation	7.44	0.00	-
Impairment on Financial Instruments	0.00	0.00	36.50
Profit on sale of investment	-175.20	-1,583.37	-1,611.29
Dividend Income	0.00	0.00	-2.48
Interest Income on Investments	-237.10	0.00	-12.45
Net Unrealised loss on Investment	56.13	0.00	5.66
Operating profit/(loss) before working capital changes	521.90	323.21	1,087.07
Change in working capital			
Adjustments for (increase)/decrease in operating assets:			
(Increase) Decrease in Trade Receivables	-74.87	-	0.50
(Increase) Decrease in Other Receivables	0.00	-	0.00
(Increase)/ Decrease in Loans (Net)	-4,418.89	-11,579.43	-9,125.09
(Increase)/ Decrease in Other Financial Assets	-852.79	0.00	-787.21
(Increase)/ Decrease Investments	-	-	0.00
(Increase)/ Decrease in Other Non Financial Assets	148.16	137.30	0.00
Adjustments for increase/(decrease) in operating liabilities:			
Increase/(Decrease) in Other Financial Liabilities	18.89	177.75	31.63
Increase/(Decrease) in Current Liabilities	-41.90	0.00	0.00
Increase/(Decrease) in Non - Financial Liabilities	-3.16	7.50	2.50
Increase/(Decrease) in Trade Payable	0.00	0.00	0.00
Cash Used in Operations	-4,702.65	-10,933.67	-8,790.60
Net Income Tax (paid)/refunds	-201.22	-21.25	-174.14
Net cash flow from/(used in) operating activities (A)	-4,903.88	-10,954.92	-8,964.75
B. Cash flow from investing activities			
Investment in Term Deposit	-64.28	-26.69	-114.90
Proceed from Sale of Investment	3,336.52	9,777.70	10,050.73
Purchase of Investment	-3,525.42	-	-312.76
Purchase of PPE	-81.85	-	-
Interest received	237.10	-	14.93
Net cash flow from/(used in) investing activities (B)	-97.93	9,751.01	9,638.00
C. Cash flow from financing activities			
Net cash flow from/(used in) financing activities (C)	0.00	-	-
Cash & cash equivalent at the beginning of the year	10,497.41	9,824.16	9,824.16
Net increase/ (decrease) in cash & cash equivalent during year (A+B+C)	-5,001.80	-1,203.91	673.25
Cash & cash equivalent at the end of the period *	5,495.61	8,620.25	10,497.41
* Comprises of			
(a) Cash on hand	76.17	1.81	5.82
(b) Cheques and drafts on hand	0.00	0.00	200.00
(c) Balances with banks - In current accounts	282.54	804.64	5,758.95
(d) Term Deposit with original maturity upto 3 Months	0.00	6,313.80	4,532.65
(e) SBI Liquid overnight Fund	5,136.90	1,500.00	-
	5,495.61	8,620.25	10,497.41

For and on behalf of the Board

(SANJAY KUMAR BHUTANI)

Director

DIN : 01415528

Place: Lucknow

Dated : 14.11.2024

