



## AUTHUM INVESTMENT & INFRASTRUCTURE LIMITED

Formerly Known as Pentium Investments and Infrastructures Ltd.

CIN : L51109MH1982PLC319008

Date:28/05/2019

To,  
The Bombay Stock Exchange Ltd.  
Phiroza jeejeebhoy Towers  
25<sup>th</sup> Floor, Dalal Street,  
Mumbai 400 001  
**Script code: 539177**

To,  
The Secretary  
The Calcutta Stock Exchange Limited  
Listing Department  
7, Lyons Range  
Kolkata 700 001  
**Scrip Code: 11262**

Sub: Audited Financial Results for the quarter and year ended 31<sup>st</sup> March 2019.

Dear Sir,

With reference to the above we are enclosing the following:

1. Audited Financial Results of the Company for the quarter and year ended 31<sup>st</sup> March 2019
2. Asset & Liability Pattern for the period ended 31<sup>st</sup> March 2019
3. Auditors Report on Quarter & Year Ended Financial Results Pursuant to Regulation 33 of SEBI (LODR) 2015.
4. Declaration pursuant to Regulation 33(3)(d) of SEBI (LODR)(Amendment)Regulations, 2016.

We request you to kindly take the above on record and oblige.

Thanking you,

Yours faithfully,  
for Authum Investment and Infrastructure Limited

**Navin Kumar Jain**  
**Managing Director**  
**DIN: 00465888**

## Authum Investment & Infrastructure Limited

CIN No.: L51109MH1982PLC319008, Website: www.authum.com, Email: authum.investment@gmail.com, Ph:033-40068296, 022-61786000

Registered Office : 303, Kumar Plaza, Kalina Kurla Road, Santacruz (East), Mumbai-400029

Corporate Office : 7, Mangoe Lane, 2nd Floor, Room No. 212, Kolkata - 700 001.

### STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED MARCH 31, 2019

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended on			Year Ended on	
		31.03.2019	31.12.2018	31.03.2018	31.03.2019	31.03.2018
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	<b>Revenue</b>					
	a. Revenue from Operations	1,025.31	1,851.54	7,286.32	7,786.68	34,243.47
	b. Other Income	-	5.00	528.15	30.89	891.73
	Total Revenue (a to b)	1,025.31	1,856.54	7,814.47	7,817.57	35,135.20
2	<b>Expenses</b>					
	a. Purchases of Stock-in-Trade	1,420.15	1,045.84	7,587.39	7,280.78	35,737.92
	b. Changes in Inventories of Stock-in-Trade	110.61	439.37	2,083.21	2,483.84	(1,790.46)
	c. Employee Benefits Expenses	4.31	6.18	4.02	19.24	18.22
	d. Finance Costs	16.53	31.76	61.91	90.71	90.34
	e. Depreciation and Amortisation Expenses	0.07	0.07	-	0.20	0.03
	f. Securities Transaction Tax	3.40	6.98	31.25	37.93	155.31
	g. Other Expenses	6.27	2.58	8.33	18.14	36.81
	Total Expenses (a to g)	1,561.34	1,532.78	9,776.11	9,930.84	34,248.17
3	<b>Profit/(Loss) before exceptional and extraordinary items and tax (1-2)</b>	(536.03)	323.76	(1,961.64)	(2,113.27)	887.03
4	Exceptional Items	-	-	-	-	-
5	<b>Profit/(Loss) before extraordinary items and tax (3-4)</b>	(536.03)	323.76	(1,961.64)	(2,113.27)	887.03
6	Extraordinary Items	-	-	-	-	-
7	<b>Profit/(Loss) before tax (5-6)</b>	(536.03)	323.76	(1,961.64)	(2,113.27)	887.03
8	Tax Expense	-	-	(725.80)	-	287.93
9	<b>Profit / (Loss) for the period (7-8)</b>	(536.03)	323.76	(1,235.84)	(2,113.27)	599.10
10	Paid-up Equity Share Capital (Face value Rs.10/- per share)	1,152.81	1,152.81	1,152.81	1,152.81	1,152.81
11	Reserves excluding Revaluation Reserve	-	-	-	3,695.52	5,808.79
12	Earnings Per Share (in Rs.) before extraordinary items- Basic and Diluted (not annualised)	(4.65)	2.81	(10.72)	(18.33)	5.20
13	Earnings Per Share (in Rs.) after extraordinary items- Basic and Diluted (not annualised)	(4.65)	2.81	(10.72)	(18.33)	5.20

#### Notes :-

- The above results have been reviewed and recommended by the audit committee and thereafter approved by the Board of Directors at its meeting held on May 28, 2019.
- The Company is primarily engaged in a single segment business of finance and investment and is governed by a similar set of risks and returns. The said treatment is in accordance with the guiding principles enunciated in the Accounting Standard on Segment Reporting (AS-17) as notified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014.
- There were no investor complaint pending at the beginning of the current quarter also no complaint/request was received during the quarter hence there is not any pending investor complaint for disposal at the end of the quarter.
- Tax expenses comprises of current tax, deferred tax, short / (excess) provision for earlier years and MAT entitlement.
- The figures of last quarter of the current year and previous year are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter.
- The figures for previous periods have been regrouped / reclassified / restated, wherever necessary.

By Order of the Board  
for Authum Investment & Infrastructure Limited

*Navin Kumar Jain*

Navin Kumar Jain  
Managing Director  
DIN NO. 00465888

Date: May 28, 2019  
Place: Kolkata

**Authum Investment & Infrastructure Limited**

CIN No.: L51109MH1982PLC319008, Website: www.authum.com, Email: authum.investment@gmail.com, Ph:033-40068296, 022-61786000

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Corporate Office : 7, Mangoe Lane, 2nd Floor, Room No. 212, Kolkata - 700 001.

**STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT MARCH 31, 2019**

(Rs. in Lakhs)

Particulars	As at March 31, 2019 Rs.	As at March 31, 2018 Rs.
	Audited	Audited
<b>A EQUITY AND LIABILITIES</b>		
<b>1 Shareholders' Funds</b>		
(a) Share Capital	1,152.81	1,152.81
(b) Reserves and Surplus	3,695.52	5,808.79
<b>Sub-total - Shareholders' Funds</b>	<b>4,848.33</b>	<b>6,961.60</b>
<b>2. Current Liabilities</b>		
(a) Short-Term Borrowings	883.98	1,560.45
(b) Trade Payables :		
(i) Total outstanding dues of Micro, Small and Medium Enterprises	0.00	0.00
(ii) Total outstanding dues of creditors other than Micro, Small and Medium Enterprises	465.34	3,190.42
(c) Other Current Liabilities	7.17	6.57
(d) Short-Term Provisions	33.50	35.12
<b>Sub-total - Current Liabilities</b>	<b>1,389.99</b>	<b>4,792.56</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>6,238.32</b>	<b>11,754.16</b>
<b>B ASSETS</b>		
<b>1. Non-Current Assets</b>		
(a) Property, Plant and Equipment	0.27	0.04
(b) Non-Current Investments	1,747.32	1,747.32
<b>Sub-total - Non-current assets</b>	<b>1,747.59</b>	<b>1,747.36</b>
<b>2. Current Assets</b>		
(a) Inventories	3,919.11	6,402.95
(b) Cash and Cash Equivalents	7.46	29.46
(c) Short-Term Loans and Advances	561.47	3,129.27
(d) Other Current Assets	2.69	445.12
<b>Sub-total - Current Assets</b>	<b>4,490.73</b>	<b>10,006.80</b>
<b>TOTAL - ASSETS</b>	<b>6,238.32</b>	<b>11,754.16</b>

For and on behalf of the Board

Date : May 28, 2019

Place : Kolkata



Navin Kumar Jain  
Managing Director  
DIN NO. 00465888





**Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**TO THE BOARD OF DIRECTORS OF  
AUTHUM INVESTMENT & INFRASTRUCTURE LIMITED**

1. We have audited the accompanying Statement of Financial Results of **AUTHUM INVESTMENT & INFRASTRUCTURE LIMITED** ("the Company"), for the quarter and year ended March 31, 2019, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India.
3. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.







4. In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:
- are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
  - give a true and fair view of the net loss and other financial information for the quarter ended March 31, 2019 as well as the year to date results for the period from April 01, 2018 to March 31, 2019.
5. Further, read with paragraph 1 above, we report that the figures for the quarter ended March 31, 2019 represent the derived figures between audited figures in respect of the financial year ended March 31, 2019 and the published year to date figures up to December 31, 2018, being the date of the end of the third quarter of the current financial year, which were subject to limited review as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.



For **SANGHAI & CO**  
Chartered Accountants  
Firm Reg. No: 319079E

*K. Agarwal*

Kamlesh Kumar Agarwal  
Partner  
Membership No: 067461

Place: Kolkata  
Date: May 28, 2019

Date:28/05/2019

To,  
The Bombay Stock Exchange Ltd.  
Phiroza jeejeebhoy Towers  
25<sup>th</sup> Floor, Dalal Street,  
Mumbai 400 001  
**Script code: 539177**

To,  
The Secretary  
The Calcutta Stock Exchange Limited  
Listing Department  
7, Lyons Range  
Kolkata 700 001  
**Scrip Code: 11262**

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing and Disclosure Requirements) (Amendment) Regulations 2016

Dear Sir

In compliance of Regulation 33(3)(d) of the SEBI (LODR) (Amendment) Regulations, 2016 as amended by SEBI vide Notification No. SEBI/LAD-NRO/GN/2016-2017/001 dated 25TH May,2016, I Navin Kumar Jain, Managing Director of M/s. Authum Investment & Infrastructure Limited having its Corporate Office at 7 Mangoe Lane, 2nd Floor, Room No - 212, Kolkata - 700001, do hereby declare that M/s. Sanghai & Co., Kolkata, the Statutory Auditors of the Company, have issued an Audit Report with unmodified opinion on Standalone Audited Financial Results of the Company for the quarter and year ended 31" March, 2019.

Please take the same on record and acknowledge.

for **Authum Investment and Infrastructure Limited**



**Navin Kumar Jain**  
**Managing Director**  
**DIN: 00465888**  
Place :- Kolkata