



**AUTHUM INVESTMENT & INFRASTRUCTURE LIMITED**

Formerly Known as Pentium Investments and Infrastructures Ltd.

CIN : L51109MH1982PLC319008

12<sup>th</sup> August, 2019

To,  
The Bombay Stock Exchange Ltd.  
Phiroze Jeejeebhoy Towers  
25th Floor, Dalal Street,  
Mumbai 400 001  
Script code: 539177

To,  
The Calcutta Stock Exchange Ltd.  
Listing and Compliance Department  
7, Lyons Range  
Kolkata- 700 001  
Script Code – 011262

Dear Sir/Madam,

**Sub.: Submission of Unaudited Financial Results with the Limited Review Report for the Quarter and Three Months ended June, 2019**

In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 please find enclosed herewith the Unaudited Financial Results along with the Limited Review Report for the Quarter and three Months ended June, 2019.

Kindly acknowledge a copy of same.

Thanking you,  
**For Authum Investment and Infrastructure Ltd.**

*Navin Jain*

(Navin Kumar Jain)  
Managing Director  
DIN - 00465888

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2019**

Sr. No.	Particulars	Quarter Ended on	
		30.06.2019 (Unaudited)	30.06.2018 (Unaudited)
	<b>Income :</b>		
	<b>Revenue from operations</b>		
	(i) Interest Income	-	0.35
	(ii) Sale of Shares & Securities	1,097.19	3,750.85
	(ii) Profit/(Loss) on Derivatives Trading	(395.32)	(1,022.16)
(I)	<b>Total Revenue from Operations</b>	701.87	2,729.04
(II)	Other Income - Dividend	-	1.50
(III)	<b>Total Income ( I + II )</b>	701.87	2,730.54
	<b>Expenses :</b>		
	(i) Finance Costs	6.51	18.66
	(ii) Purchase of Shares & Securities	685.72	3,220.99
	(iii) Changes in Inventories of finished goods, stock-in- trade and work-in- progress	694.43	868.94
	(iv) Employee Benefits Expenses	4.68	4.32
	(v) Depreciation, amortization and impairment	0.04	-
	(vi) Others expenses (STT & Other Administrative Expenses)	10.05	22.47
(IV)	<b>Total Expenses (IV)</b>	1,401.43	4,135.38
(V)	Profit / (loss) before exceptional items and tax (III-IV)	(699.56)	(1,404.85)
(VI)	Exceptional items	-	-
(VII)	Profit/(loss) before tax (V -VI )	(699.56)	(1,404.85)
(VIII)	Tax Expense	(0.05)	-
(IX)	Profit / (loss) for the period from continuing operations(VII-VIII)	(699.52)	(1,404.85)
(X)	Profit/(loss) from discontinued operations	-	-
(XI)	Tax Expense of discontinued operations	-	-
(XII)	Profit/(loss) from discontinued operations(Aftertax) (X-XI)	-	-
(XIII)	Profit/(loss) for the period (IX+XII)	(699.52)	(1,404.85)
(XIV)	Other Comprehensive Income (Net of tax)		
	(i) Items that will be reclassified subsequently to profit & loss		
	- Gain / (Loss) on fair value of equity instruments	-	-
	(ii) Items that will be reclassified subsequently to profit & loss		
	- Gain / (Loss) on fair value of Investments	-	(32.34)
(XV)	<b>Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive</b>	(699.52)	(1,437.18)
(XVI)	Earnings per equity share (for continuing operations)		
	Basic (Rs.)	(6.07)	(12.47)
	Diluted (Rs.)	(6.07)	(12.47)

**Notes :-**

- The above un-audited financial results for the quarter ended on 30.06.2019 were approved and taken on record in the Board meeting held on 12.08.2019 after being reviewed and recommended by the Audit Committee on the same date.
- The Company has adopted Indian accounting standards ('IND AS') with effect from 1 April, 2019 and consequently, these financial results have been prepared in accordance with the recognition and measurement principles laid down in 'IND AS 34 Interim Financial Reporting' prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India. However, the opening balance sheet as at 1 April, 2018 and the results of the subsequent periods would get finalised alongwith the annual financial statements for the year ended 31 March, 2020.
- As per exemption given in para 2.6.1 (iii) of the SEBI Circular No CIR/CFD/FAC/62/2016 dated 05.07.2016, the IND AS compliant financial results for the preceding quarter 31st March, 2019 and previous year ended 31st March, 2019 have not been provided.
- The Financial results for the quarter ended on 30th June 2018 have not been audited or reviewed and have been presented based on the information compiled by the management after making necessary adjustment to give a true and fair view of the results in accordance with IND AS. However, the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.
- Reconciliation of Net Profit previously reported under indian GAAP and on account of transition to IND AS for the quarter ended 30th June 2018 is as under :

Particulars	Quarter Ended on 30th June 2018
Net Profit/(Loss) under IND AS	(1,437.18)
Less : Profit /(Loss) on fair value of equity instrument	(826.55)
Less : Profit /(Loss) on fair value of Investments	(32.34)
Net Profit/(Loss) under GAAP	(578.29)

- 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.
- The Ministry of Corporate Affairs (MCA), vide its notification dated October 11, 2018 added Division III of Schedule III, which provides the format for financial statements of Non-Banking Financial Companies, as defined in the Companies (Indian Accounting Standards) (Amendments) Rules 2016. These Financial Results have been prepared in accordance with the same.
- Previous period figures have been regrouped/reclassified wherever necessary to conform to current period classification.

By Order of the Board  
for Authum Investment & Infrastructure Limited

*Navin Kumar Jain*

Navin Kumar Jain  
Managing Director  
DIN NO. 00465888

Date: August 12, 2019  
Place: Kolkata



**Sanghai & Co**  
Chartered Accountants

### **LIMITED REVIEW REPORT**

**Review Report to**  
**The Board of Directors**  
**Authum Investment & Infrastructure Limited**

We have reviewed the accompanying statement of unaudited financial results of **AUTHUM INVESTMENT & INFRASTRUCTURE LIMITED** ("the Company"), for the quarter ended June 30, 2019 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by the Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata  
Date: August 12, 2019



For **SANGHAI & CO**  
Chartered Accountants  
Firm Reg. No. 319079E  
*K. Agarwal*  
Kamlesh Kumar Agarwal  
Partner  
Membership No. 067461