

8th November, 2017

The Listing Department
BSE Ltd.
P J Towers, Dalaal Street, Fort
Mumbai-400 001

Scrip code: 530885

Sub: Un-Audited Financial Results and Limited Review Report for the Quarter and Half year ended 30th September, 2017.

Dear Sir/Mam,

Please find enclosed herewith the Un- Audited Financial Results and Limited Review Report for the Quarter and Half year ended 30th September, 2017 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) taken on record by the Board of Directors of the Company in their meeting held today i.e. 8th November, 2017.

Thanking you,

Yours sincerely,

For Aurum Soft Systems Ltd.



Surinder Kaur Kalra
Managing Director
DIN: 00177037

AURUM SOFT SYSTEMS LIMITED

Corporate Identity Number (CIN) : L32200TN1994PLC026958

Regd. Office : City Centre Plaza, 3rd Floor, Room No. 7/48, Anna Salai, Chennai-600 002, India

Phone - 91 44 4218 7785, 4218 7794 / Fax - 91 44 4218 7803

E-mail : info@aurumsoftsystems.com Website : www.aurumsoftsystems.com

Statement of Standalone Un-Audited Financial Result for the Half Year Ended as at 30.09.2017

Rs. In Lacs

| AURUM SOFT SYSTEMS LIMITED | | | | | | | |
|----------------------------|---|---------------|--------------|-------------|-----------------|-------------|----------------|
| Sr No. | Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
| | | Sep 30,2017 | June 30,2017 | Sep 30,2016 | Sep 30,2017 | Sep 30,2016 | March 31, 2017 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| I | Revenue From Operations | 137.97 | - | 142.29 | 137.97 | 305.91 | 306.84 |
| II | Other Income | - | 26.56 | 11.61 | 26.56 | 16.30 | 39.77 |
| III | Total Income (I+II) | 137.97 | 26.56 | 153.90 | 164.53 | 322.21 | 346.60 |
| IV | EXPENSES | | | | | | |
| | Cost of materials consumed | - | - | - | - | - | - |
| | Purchases of Stock-in-Trade | 125.27 | - | - | 125.27 | - | - |
| | Changes in inventories of finished goods, Stock-in -Trade and work-in-progress | - | - | - | - | - | - |
| | Employee benefits expense | 3.55 | 6.42 | 106.73 | 9.97 | 259.45 | 252.95 |
| | Finance costs | - | - | - | - | - | - |
| | Depreciation and amortization expense | - | - | 0.10 | - | 0.17 | 1.22 |
| | Other expenses | 7.36 | 19.91 | 6.97 | 27.27 | 14.69 | 70.09 |
| | Total expenses (IV) | 136.18 | 26.33 | 113.80 | 162.51 | 274.31 | 324.25 |
| V | Profit/(loss) before exceptional items and tax (I- IV) | 1.80 | 0.23 | 40.10 | 2.02 | 47.90 | 22.35 |
| VI | Exceptional Items | | | | | | |
| VII | Profit/(loss) before tax (V-VI) | 1.80 | 0.23 | 40.10 | 2.02 | 47.90 | 22.35 |
| VIII | Tax expense: | | | | | | |
| | (1) Current tax | - | - | 5.78 | - | 9.59 | 4.26 |
| | (2) Deferred tax | - | - | - | - | - | 9.36 |
| | (3) Income Tax Previous year | - | - | - | - | - | 25.74 |
| | (4) Mat Credit Entitlement | - | - | - | - | - | (4.13) |
| IX | Profit (Loss) for the period from continuing operations (VII-VIII) | 1.80 | 0.23 | 34.32 | 2.02 | 38.31 | (12.88) |
| X | Profit/(loss) from discontinued operations | | | | | | |
| XI | Tax expense of discontinued operations | | | | | | |
| XII | Profit/(loss) from Discontinued operations (after tax) (X-XI) | | | | | | |
| XIII | Profit/(loss) for the period (IX+XII) | 1.80 | 0.23 | 34.32 | 2.02 | 38.31 | (12.88) |
| XIV | Other Comprehensive Income | | | | | | |
| | A (i) Items that will not be reclassified to profit or loss | 0.09 | 0.09 | - | 0.18 | - | - |
| | (ii) Income tax relating to items that will not be reclassified to profit or loss | - | - | - | - | - | - |
| | B (i) Items that will be reclassified to profit or loss | - | - | - | - | - | - |
| | (ii) Income tax relating to items that will be reclassified to profit or loss | - | - | - | - | - | - |
| XV | Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period) | 1.71 | 0.14 | 34.32 | 1.84 | 38.31 | (12.88) |
| XVI | Earnings per equity share (for continuing operation): | | | | | | |
| | (1) Basic | 0.00 | 0.00 | 0.05 | 0.00 | 0.06 | (0.02) |
| | (2) Diluted | 0.00 | 0.00 | 0.05 | 0.00 | 0.06 | (0.02) |
| XVII | Earnings per equity share (for discontinued operation): | | | | | | |
| | (1) Basic | | | | | | |
| | (2) Diluted | | | | | | |
| XVIII | Earnings per equity share(for discontinued & continuing operations) | | | | | | |
| | (1) Basic | 0.00 | 0.00 | 0.05 | 0.00 | 0.06 | (0.02) |
| | (2) Diluted | 0.00 | 0.00 | 0.05 | 0.00 | 0.06 | (0.02) |

For Aurum Soft Systems Limited


Surinder Kaur Kalra
 Managing Director
 DIN : 00177037


Amarjit Singh Kalra
 Director
 DIN : 00176921

| AURUM SOFT SYSTEMS LIMITED | | |
|---|---------------------------------------|---------------------------------|
| Particulars | As At September 30,2017(Unaudited) | As At March 30,2017(Audited) |
| (1) ASSETS | | |
| Non-current assets | | |
| (a) Property, Plant and Equipment | 0.24 | 0.24 |
| (b) Capital work-in-progress | | |
| (c) Investment Property | | |
| (d) Goodwill | | |
| (e) Other Intangible assets | | |
| (f) Intangible assets under development | | |
| (g) Biological Assets other than bearer plants | | |
| (h) Financial Assets | | |
| (i) Investments | | |
| (ii) Trade receivables | | |
| (iii) Loans | 25.60 | 76.03 |
| (iv) Others (to be specified) | | |
| (i) Deferred tax assets (net) | | |
| (j) Other non-current assets | | |
| Total Non Current Assets | 25.84 | 76.28 |
| (2) Current assets | | |
| (a) Inventories | | |
| (b) Financial Assets | | |
| (i) Investments | | 386.07 |
| (ii) Trade receivables | 137.97 | - |
| (iii) Cash and cash equivalents | 5.35 | 72.56 |
| (iv) Bank balances other than (iii) above | 0.39 | 0.51 |
| (v) Loans | 604.51 | 150.98 |
| (vi) Others (to be specified) | | |
| (c) Current Tax Assets (Net) | | |
| (d) Other current assets | | 0.49 |
| Total Current Assets | 748.23 | 610.61 |
| Total Assets | 774.07 | 686.89 |
| EQUITY AND LIABILITIES | | |
| Equity | | |
| (a) Equity Share capital | 1,302.00 | 1,302.00 |
| (b) Other Equity | (699.65) | (701.49) |
| LIABILITIES | | |
| Non-current liabilities | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | | |
| (ii) Trade payables | | |
| (iii) Other financial liabilities (other than those specified in item (b), to be specified) | | |
| (b) Provisions | - | 2.77 |
| (c) Deferred tax liabilities (Net) | 9.36 | 9.36 |
| (d) Other non-current liabilities | | |
| Total Non Current Liabilities | 611.71 | 612.64 |
| Current liabilities | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | | |
| (ii) Trade payables | 151.86 | 57.24 |
| (iii) Other financial liabilities (other than those specified in item (c)) | | |
| (b) Other current liabilities | 7.96 | 12.90 |
| (c) Provisions | 2.54 | 4.11 |
| (d) Current Tax Liabilities (Net) | | |
| Total Current Liabilities | 162.35 | 74.25 |
| Total Equity and Liabilities | 774.07 | 686.89 |

See accompanying notes to the financial statements

Notes:

- The above Financial Results were reviewed by the Statutory Auditors, Audit Committee and approved by Board of Directors of the Company at its meeting held on November 08, 2017.
- The above results, have been prepared in accordance with IND AS notified under the Companies (Indian Accounting Standards) Rules, 2015. Reconciliation of Net Profit between previous GAAP and IND AS.

STANDALONE FINANCIAL RESULT

(Rs. In Lacs)

| Net Profit | Quarter Ended 30.09.2017 | Six Month Ended 30.09.2017 |
|--|--------------------------|----------------------------|
| Net Profit/ (Loss) under previous GAAP | 1.71 | 1.84 |
| Actuarial Gain/(Loss) on employee defined benefit funds recognised in other Comprehensive Income | 0.09 | 0.18 |
| Net Profit/ (Loss) under IND AS | 1.80 | 2.02 |

- Revenue from operation for the current quarter and six months are not comparable with previous periods, since sales for the current quarter are net of Goods and Service Tax (GST), whereas, Excise Duty formed part of the same and other expenses in the previous periods.
- Segment Reporting is not applicable as the Company has only one segment.
 - Previous Year's/ Quarter's figures are regrouped/ rearranged/ reclassified wherever necessary, to correspond with those of the current year's/ quarter's classification.

For Aurum Soft Systems Limited





G.S.S.V. & Associates
CHARTERED ACCOUNTANTS

4B/20, Ground Floor,
Tilak Nagar, New Delhi-18
Office : 011-25994727
011-45037546
web : www.gssv.in
e-mail : gsa@gssv.in

Ref. No

Date

To,
The Board of Directors
Aurum Soft Systems Ltd.
City Centre Plaza,
3rd Floor, Room No. 7/48
Anna Salai, Chennai
Tamil Nadu- 600020

Dear Sirs

Re:Limited Review Report on Standalone Quarterly Financial Results of Aurum Soft Systems Limited pursuant to the Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations 2015.

Introduction:-

We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Aurum Soft Systems Limited ('the Company) for the quarter and half year ended on 30th September, 2017 which is IND AS compliant.

Attention is invited to the fact that the figures for the corresponding quarterly/ half year ended on 30th September, 2016 and year ended on 31st March, 2017 including the reconciliation of net profits between IND AS and previous Indian GAAP for the quarter / half year ended on 30th September, 2016 are IND AS compliant. These are not required to be subjected to the limited review, as permitted by SEBI circular CIR/CFD/FAC/62/2016 dated 5th July, 2016.

Management is responsible for the preparation and fair presentation of this standalone interim financial information in accordance with Indian Generally Accepted Accounting Principles. Our responsibility is to express a conclusion on this standalone interim financial information based on our review. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors at its meeting held on 8th November, 2017.

Scope of Review:-

We have conducted our review 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 statement of financial results is 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.





G.S.S.V. & Associates
CHARTERED ACCOUNTANTS

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Tilak Nagar, New Delhi-18
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web : www.gssv.in
e-mail : gsa@gssv.in

Ref. No

Date

CONCLUSION:

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with IND AS i.e. 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 Obligation and Disclosure Requirements) Regulations, 2015 read with SEBI Circular no. CIR/CFD/FAC/62/2016 dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR M/s GSSV & Associates,
Chartered Accountants
FRN:014537N


(Gurjit Anand)
Partner
M.No. 093052
Place: New Delhi
Date: 08.11.2017

