



# FIVE CORE EXIM LIMITED

(Formerly known as Aurum Soft Systems Limited)

Corporate Identity Number (CIN) : L32200TN1994PLC026958

13<sup>th</sup> February, 2019

The Listing Department

BSE Ltd.

P J Towers, Dalaal Street, Fort

Mumbai-400 001

Scrip code: 530885

**Sub: Intimation under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations**

Dear Sir/Mam,

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose a text of Unaudited Financial Results of the Company for the third quarter and Nine months ended 31<sup>st</sup> December, 2018, approved by the Board of Directors at its Meeting held on Wednesday, 13<sup>th</sup> day of February, 2019 at 03:00 P.M.(IST) at the Corporate Office of the Company at WZ 15B/1, Room No. 203-204, Uggarsain Market, Ashok Nagar, Tilak Nagar, New Delhi-110018 along with the Limited Review Report issued by M/s GSSV & Associates, Chartered Accountants, Statutory Auditors of the Company.

The Meeting of the Board of Directors of the Company commenced at 03:00 p.m. and concluded at 03:40 pm.

Kindly acknowledge the receipt of the same.

Thanking you,

For Five Core Exim Limited



Surinder Kaur Kalra  
(Managing Director)

DIN: 00177037

Encl: a/a



# FIVE CORE EXIM LIMITED

(Formerly known as Aurum Soft Systems Limited)

Corporate Identity Number (CIN) : L32200TN1994PLC026958

Rs. In Lacs

FIVE CORE EXIM LIMITED(Formerly Known as Aurum Soft System Limited)							(Standalone)
Sr No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		Dec 31,2018	Dec 31,2017	Sep 30,2018	Dec 31,2018	Dec 31,2017	March 31, 2018
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue From Operations	280.77	245.00	653.19	1,197.41	382.97	382.97
II	Other Income	2.47	-	2.42	7.10	26.56	36.59
III	<b>Total Income (I+II)</b>	<b>283.24</b>	<b>245.00</b>	<b>655.61</b>	<b>1,204.51</b>	<b>409.53</b>	<b>419.56</b>
IV	<b>EXPENSES</b>						
	Cost of materials consumed	145.27	-	888.02	1,443.13	-	-
	Purchases of Stock-in-Trade	-	235.13	-	-	360.40	360.39
	Changes in inventories of finished goods,	74.01	-	(311.20)	(421.08)	-	-
	Stock-in-Trade and work-in-progress	-	-	-	-	-	-
	Employee benefits expense	16.14	3.43	15.44	36.74	13.40	13.48
	Finance costs	11.00	-	10.01	29.92	-	2.12
	Depreciation and amortization expense	1.16	-	-	1.16	-	-
	Other expenses	17.49	4.67	28.72	66.61	31.94	32.32
	<b>Total expenses (IV)</b>	<b>265.07</b>	<b>243.23</b>	<b>630.99</b>	<b>1,156.49</b>	<b>405.74</b>	<b>408.31</b>
V	<b>Profit/(loss) before exceptional items and tax (I- IV)</b>	<b>18.17</b>	<b>1.77</b>	<b>24.62</b>	<b>48.02</b>	<b>3.79</b>	<b>11.25</b>
VI	Exceptional Items						
VII	<b>Profit/(loss) before tax (V-VI)</b>	<b>18.17</b>	<b>1.77</b>	<b>24.62</b>	<b>48.02</b>	<b>3.79</b>	<b>11.25</b>
VIII	Tax expense:						
	(1) Current tax	3.50	-	4.38	9.24	-	2.13
	(2) Deferred tax	(72.95)	-	99.39	26.44	-	(137.58)
	(3) Income Tax Previous year	0.26	-	19.78	20.04	-	-
	(4) Mat Credit Entitlement	(3.50)	-	(5.74)	(9.24)	-	(2.13)
IX	<b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>90.86</b>	<b>1.77</b>	<b>(93.19)</b>	<b>1.54</b>	<b>3.79</b>	<b>148.83</b>
X	Profit/(loss) from discontinued operations						
XI	Tax expense of discontinued operations						
XII	<b>Profit/(loss) from Discontinued operations (after tax) (X-XI)</b>						
XIII	<b>Profit/(loss) for the period (IX+XII)</b>	<b>90.86</b>	<b>1.77</b>	<b>(93.19)</b>	<b>1.54</b>	<b>3.79</b>	<b>148.83</b>
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	0.01	0.09	0.01	0.02	0.27	0.05
	(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	<b>Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>90.85</b>	<b>1.68</b>	<b>(93.20)</b>	<b>1.52</b>	<b>3.52</b>	<b>148.78</b>
XVI	Earnings per equity share (for continuing operation):						
	(1) Basic	0.14	0.00	(0.14)	0.00	0.01	0.23
	(2) Diluted	0.14	0.00	(0.14)	0.00	0.01	0.23
XVII	Earnings per equity share (for discontinued operation):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XVIII	<b>Earnings per equity share(for discontinued &amp; continuing operations)</b>						
	(1) Basic	0.14	0.00	(0.14)	0.00	0.01	0.23
	(2) Diluted	0.14	0.00	(0.14)	0.00	0.01	0.23





**Notes:**

- 1 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 February 13, 2019.
- 2 The above results, have been prepared in accordance with IND AS notified under the Companies (Indian Rules, 2015. Reconciliation of Net Profit between previous GAAP and Ind AS.

**STANDALONE FINANCIAL RESULT**

(Rs. In Lacs)

	Quarter Ended 31.12.2018
Net Profit	
Net Profit/ (Loss) under previous GAAP	90.86
Acturial Gain/(Loss) on employee defined benefit funds recognised in other Comprehensive Income	(0.01)
Net Profit/ (Loss) under IND AS	90.85

- 3 Segment Reporting is not applicable as the Company has only one segment.
- 4 Previous Year's/ Quarter's figures are regrouped/ rearranged/ reclassified wherever necessary, to correspond with those of the Current Year's / Quarter 's classification.
- 5 The Financial Results are available on the Company's Website [www.fivecoreexim.com](http://www.fivecoreexim.com) as well as the Stock Exchanges's website [www.bseindia.com](http://www.bseindia.com) For Five Core Exim Ltd.

Date: 13.02.2019  
Place: New Delhi

Surinder Kaur Kalra  
Managing Director  
DIN : 00177037

Amrajit Singh Kalra  
Director  
DIN : 00176921





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

4B/20, Ground Floor,  
Behind Haldiram, Tilak Nagar  
New Delhi-110018  
Office : 011-25994727  
011-45037546  
web : www.gssv.in  
email : gsa@gssv.in

Ref. No. ....

Date .....

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

**Re: Limited Review Report on Standalone Quarterly Financial Results and year to Date Results of Five Core Exim Ltd(Formerly :Aurum Soft Systems Ltd.) pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements Regulations) 2015.**

We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Five Core Exim Ltd ("the Company") for the quarter ended on 31<sup>st</sup> December, 2018 and the year to date results for the period 1<sup>st</sup> April, 2018 to 31<sup>st</sup> December, 2018 ("statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements Regulations) 2015 read with SEBI circular CIR/CFD/FAC/62/2016 dated 5th July, 2016.

The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34, 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Rule 3 of Companies (Ind AS) Rules, 2015 read with SEBI circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 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 the statements based on our review.

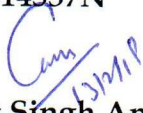
We have conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review 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.



(2)

Based on our review conducted as 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 applicable accounting standard i.e. Ind AS prescribed under Section 133 of the Act read with relevant rules issued thereunder 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 5<sup>th</sup> 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 Singh Anand)  
Partner  
M. No. 093052  
Place: New Delhi  
Date: 13.02.2019**

