

26th October, 2021

To,

**Department of Corporate Relationship
BSE Ltd.**
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai – 400 001.
Scrip Code: 539177

The Calcutta Stock Exchange Limited
7, Lyons Range, Murgighata, Dalhousie,
Kolkata, West Bengal - 700 001.
Scrip Code: 011262

Dear Sir / Madam,

Sub: Outcome of the Board Meeting held on 26th October, 2021

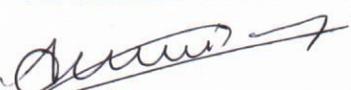
In terms of Regulation 30 and Regulation 33 read with Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at its meeting held on 26th October, 2021 have inter alia considered and approved Unaudited Financial Statements of the Company for the quarter and half year ended 30th September, 2021 along with the Limited Review Report thereon.

The Board Meeting commenced at 4.00 p.m. and concluded at 4.30 p.m.

Kindly take the same on record and acknowledge the receipt of the same.

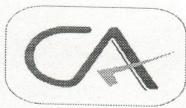
Thanking you,

For **Authum Investment & Infrastructure Limited**


Amit Dangi
Whole Time Director & CFO
DIN: 06527044



Encl: As above.



H. R. AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

219-C, Old China Bazar Street
1st Floor, Room No.B-6
KOLKATA - 700 001
Tele : (033)2248-6561
e-mail : gk.sons@hotmail.com

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

**To the Board of Directors
Authum Investment & Infrastructure Limited**

1. We have reviewed the accompanying statement of unaudited financial results of **AUTHUM INVESTMENT & INFRASTRUCTURE LIMITED** ("the Company"), for the quarter ended September 30, 2021 and for the period from April 01, 2021 to September 30, 2021 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the accounting principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. 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.



4. 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 the accounting principles laid down in 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **H. R. Agarwal & Associates**
Chartered Accountants
Firm Reg. No. 323029E

Shyam Sundar Agarwal

Shyam Sundar Agarwal
Partner

Membership No. 060033

UDIN: 21060033AAAADQ8828

Place: Kolkata

Date: October 26, 2021



Authum Investment & Infrastructure Limited

CIN No.: L51109MH1982PLC319008, Website: www.authum.com, Email: info@authum.com, Ph: 022-67472117

Registered Office : 707, Raheja Centre, Free Press Journal Marg, Nariman Point, Mumbai - 400021

Statement of Unaudited Financial Results for the Quarter and Half Year Ended September 30, 2021

(Rs. in Lakh)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	31.03.2021 (Audited)
1	Income :						
	Revenue from operations	17,159.25	40,128.24	4,698.75	57,287.49	4,709.36	25,536.90
	Other Income	135.59	22.84	(17.95)	158.43	6.91	1.40
	Total Income	17,294.84	40,151.08	4,680.80	57,445.92	4,716.28	25,538.30
2	Expenses :						
	(i) Finance Costs	739.41	455.46	394.31	1,194.87	557.14	2,066.83
	(ii) Employee Benefits Expenses	16.89	15.14	17.90	32.03	32.91	69.97
	(iii) Depreciation, Amortization and Impairment	0.77	0.19	0.01	0.96	0.03	0.23
	(iv) Others Expenses	300.35	166.77	1,937.48	467.12	2,000.46	7,675.45
	Total Expenses	1,057.42	637.56	2,349.70	1,694.98	2,590.54	9,812.48
3	Profit / (Loss) before exceptional items and tax (1 - 2)	16,237.42	39,513.52	2,331.10	55,750.94	2,125.73	15,725.82
4	Exceptional items	-	-	-	-	-	-
5	Profit / (Loss) before tax (3 - 4)	16,237.42	39,513.52	2,331.10	55,750.94	2,125.73	15,725.82
6	Tax Expense	1,562.00	9,653.00	480.00	11,215.00	480.00	2,195.00
7	Profit / (Loss) for the period from continuing operations(5-6)	14,675.42	29,860.52	1,851.10	44,535.94	1,645.73	13,530.82
8	Profit/(loss) from discontinued operations	-	-	-	-	-	-
9	Tax Expense of discontinued operations	-	-	-	-	-	-
10	Profit / (Loss) from discontinued operations (After tax) (8-9)	-	-	-	-	-	-
11	Profit/(Loss) for the period (7-10)	14,675.42	29,860.52	1,851.10	44,535.94	1,645.73	13,530.82
12	Other Comprehensive Income						
	(i) Items that will be reclassified subsequently to p&l	-	-	-	-	-	-
	(ii) Items that will not be reclassified subsequently to p&l						
	- Gain / (Loss) on fair value of Equity Instruments	96,108.75	63,245.11	16,602.02	1,59,353.86	35,331.56	83,936.03
13	Total Comprehensive Income for the period (11+12) (Comprising Profit (Loss) and other Comprehensive Income for the period)	1,10,784.17	93,105.63	18,453.12	2,03,889.80	36,977.29	97,466.85
14	Earnings per equity share (for continuing operations)						
	Basic (Rs.) (Face value of Rs.10/- each)	86.55	185.02	16.06	269.09	14.28	116.23
	Diluted (Rs.) (Face value of Rs.10/- each)	86.55	185.02	16.06	269.09	14.28	116.23

Notes :-

- The above unaudited financial results for the quarter ended on 30.09.2021 have been reviewed by the Audit Committee and approved by the Board at its meeting held on 26.10.2021 after being reviewed and recommended by the Audit Committee on the same date. The Statutory Auditor of the company have carried out limited review of the aforesaid results and have issued an unmodified report.
- The unaudited financial results of the Company have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under Section 133 of the Companies Act 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and other accounting principles generally accepted in India.
- As per Ind AS 109, Gains and losses arising on the revaluation of equity financial instruments measured at fair value through other comprehensive income and financial instruments held for trading measured at fair value through profit & loss account.
- The company is primarily engaged in the business of investments / trading in shares & securities which are subject to market risks and the future profits/losses may fluctuate depending upon factors & forces affecting the securities market. Hence Quarter on Quarter results will not be comparable.
- Earning Per share has been calculated as on 30th September,2021 considering the face value of Rs.10/- each. However, equity shares of the company have been sub-divided from face value of Rs.10/- each to Rs.1/- each as of 21st October,2021.
- There were no investor complaint pending at the beginning of the current quarter and one complaint was received during the quarter and the same was resolved, hence there is no pending investor complaint for disposal at the end of the quarter.
- Previous period figures have been regrouped/reclassified wherever necessary to confirm to current period classification.

By Order of the Board
for Authum Investment & Infrastructure Limited



(Signature)
Amit Dangi
Director & CFO

DIN: 06527044

Date: 26th October, 2021

Place: Mumbai

AUTHUM INVESTMENT AND INFRASTRUCTURE LIMITED

UNAUDITED BALANCE SHEET AS AT SEPTEMBER 30, 2021

(Rs. in Lakh)

	Particulars	As at 30/09/2021 (Unaudited)	As at 31/03/2021 (Audited)
	ASSETS		
1	Financial Assets		
(a)	Cash and Cash Equivalents	2,990.79	1,452.15
(b)	Receivables		
	(I) Trade Receivables	37.18	-
	(II) Other Receivables	-	-
(c)	Loans	5,024.79	12,094.60
(d)	Investments	3,77,986.19	1,62,577.95
2	Non-Financial Assets		
(a)	Investment Property	17,480.55	17,564.33
(b)	Property, Plant and Equipment	4.27	0.70
(c)	Other Non-Financial Assets	4,518.80	3,076.76
	Total Assets	4,08,042.57	1,96,766.49
	LIABILITIES AND EQUITY		
	LIABILITIES		
1	Financial Liabilities		
(a)	Payables		
	(I) Trade Payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	3,856.41	931.97
(b)	Borrowings (Other than Debt Securities)	22,131.81	29,364.63
(c)	Subordinated Liabilities	20,950.00	20,950.00
(d)	Other Financial Liabilities	557.69	5.83
2	Non-Financial Liabilities		
(a)	Provisions	13,452.46	2,237.46
(b)	Other Non-Financial Liabilities	25.31	97.49
3	EQUITY		
(a)	Equity Share Capital	1,698.45	1,613.93
(b)	Instruments entirely equity in nature	-	63,000.00
(c)	Other Equity	3,45,370.44	78,565.17
	Total Liabilities and Equity	4,08,042.57	1,96,766.49

By Order of the Board
for Authum Investment & Infrastructure Limited



Amit Dangi
Director & CFO
DIN: 06527044

Date: 26th October, 2021
Place: Mumbai

AUTHUM INVESTMENT AND INFRASTRUCTURE LIMITED

UNAUDITED CASH FLOW STATEMENT FOR HALF YEAR ENDED SEPTEMBER 30, 2021

		(Rs. in Lakh)	
	Particulars	For the Half year ended 30.09.2021 Rs. (Unaudited)	For the Half year ended 30.09.2020 Rs. (Unaudited)
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit before tax	55,750.93	2,125.73
	Adjustment for:		
	Interest Expenses	1,194.87	557.14
	Depreciation	0.96	0.03
	Net (Gain)/ Loss on Sale of Investments	(18,772.18)	1,657.49
	Net (Gain)/ Loss on Investments Property	10.28	22.11
	Operating Profit	38,184.86	4,362.50
	Adjustment for working capital changes		
	Decrease/(Increase) in Receivables	(37.18)	162.86
	Decrease/(Increase) in Loans	7,069.81	(565.43)
	Decrease/(Increase) in Other Non-Financial Assets	22.96	(52.20)
	Increase / (decrease) in Trade Payables	2,924.44	(0.64)
	Increase / (decrease) in Other Financial Liabilities	551.87	233.13
	Increase / (decrease) in Other Non-Financial Liabilities	(72.18)	(57.60)
	Cash generated / (used) from operations	48,644.57	4,082.63
	Income Tax Paid (net of refunds)	(1,465.01)	(91.70)
	Net cash generated / (used) from operating activities (A)	47,179.57	3,990.92
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	(Purchase) / Sale of Investments	(37,282.20)	(22,513.41)
	(Purchase) / Sale of Property, Plant and Equipment	(4.53)	-
	(Purchase) / Sale of Investments Property	73.50	234.12
	Net cash generated / (used) from investing activities (B)	(37,213.23)	(22,279.29)
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds / (Repayment) of Borrowings	(7,232.82)	18,953.75
	Interest Expenses	(1,194.87)	(557.14)
	Net cash generated / (used) from financing activities (C)	(8,427.69)	18,396.61
	Net Increase/(decreased) in cash and cash equivalents during the year (A+B+C)	1,538.64	108.24
	Cash and cash equivalents at the beginning of the year	1,452.15	57.85
	Cash and cash equivalents at the end of the period	2,990.79	166.09

By Order of the Board
for Authum Investment & Infrastructure Limited



(Signature)
Amit Dangi
Director & CFO
DIN: 06527044

Date: 26th October, 2021
Place: Mumbai