

20th October, 2023

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 20th October, 2023

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 20th October, 2023 have inter alia considered and approved Unaudited Financial Statements (Standalone and Consolidated) of the Company for the quarter and half year ended 30th September, 2023 along with the Limited Review Report thereon.

The Board Meeting commenced at 10:35 a.m. and concluded at 11:57 a.m.

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

Thanking you,

For **Authum Investment & Infrastructure Limited**

AMIT K DANGI

Digitally signed by AMIT K
DANGI
Date: 2023.10.20 12:25:35
+05'30'

Amit Dangi

Whole Time Director

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: gksons@hotmail.com

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

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

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Authum Investment & Infrastructure Limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter ended September 30, 2023 and for the period from April 01, 2023 to September 30, 2023 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"). Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended September 30, 2022 and the corresponding period from April 01, 2022 to September 30, 2022 are not given since Reliance Commercial Finance Limited has become a subsidiary of the Parent w.e.f. 14th October, 2022.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



We also performed procedures in accordance with the Circular No. CIR/CFD/CMD/44/2019 dated March 29, 2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following Entities:

Sr. No.	Name of Entity	Relationship
1.	Authuin Investment & Infrastructure Limited	Holding Company
2.	Reliance Commercial Finance Limited	Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, 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 aforesaid 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.
6. We did not review the interim financial results of a subsidiary included in the consolidated unaudited financial results, whose interim financial results reflect total revenues of Rs. 76.33 Crores and Rs. 174.91 Crores, total net profit after tax of Rs. 1234.81 Crores and Rs. 1326.03 Crores and total comprehensive income of Rs. 1164.29 Crores and Rs. 1296.12 Crores, for the quarter ended September 30, 2023 and for the period from April 01, 2023 to September 30, 2023, respectively as considered in the consolidated unaudited financial results. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of a subsidiary is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

For H.R. Agarwal & Associates
Chartered Accountants
Firm Reg. No: 0323029E

Agarwal

Shyam Sundar Agarwal
Partner

Membership No: 060033
UDIN: 23060033BGUDIF8953
Place: Mumbai
Date: October 20, 2023



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 Consolidated Financial Results for the Quarter and Half Year Ended September 30, 2023

(Rs. In Crores)

Sr. No.	Particulars	Quarter Ended		Half Year Ended	Year Ended
		30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2023 (Unaudited)	31.03.2023 (Audited)
1	Income:				
	Revenue from operations	2,151.75	194.76	2,346.51	624.67
	Other Income	0.84	3.02	3.86	3.25
	Total Income	2,152.59	197.78	2,350.37	627.91
2	Expenses:				
	(i) Finance Costs	69.74	21.08	90.82	280.78
	(ii) Fees and commission expense	3.21	2.21	5.43	7.02
	(iii) Impairment on Goodwill	-	-	-	160.14
	(iv) Employee Benefits Expenses	8.08	7.04	15.12	14.54
	(v) Depreciation, Amortization and Impairment	2.02	2.06	4.08	9.40
	(vi) Others Expenses	24.74	35.19	59.93	90.60
	Total Expenses	107.79	67.58	175.37	562.48
3	Profit/ (Loss) before exceptional items and tax (1-2)	2,044.80	130.20	2,175.00	65.43
4	Exceptional items	-	57.59	57.59	4,285.94
5	Profit/(Loss) before tax (3-4)	2,044.80	187.79	2,232.59	4,351.37
6	Tax Expense	104.99	(18.75)	86.24	47.35
7	Profit / (Loss) for the period before share of profit of Associates and Non Controlling Interest (5-6)	1,939.81	206.54	2,146.35	4,304.02
8	Non Controlling Interest	-	-	-	-
9	Share of profit (loss) from Associates (net of taxes)	-	(11.90)	-	-
10	Profit/(Loss) for the period (7+8+9)	1,939.81	194.63	2,146.35	4,304.02
11	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	217.60	665.23	882.83	(370.49)
	- Remeasurement gain/(loss) on defined benefit plan	-	(0.01)	(0.01)	0.15
	- Capital Reserve	-	-	-	841.02
	- Income tax relating to items that will not be reclassified to profit or loss	7.93	(5.24)	2.70	(211.69)
12	Total Comprehensive Income for the period (10+11) (Comprising Profit (Loss) and other Comprehensive Income for the period)	2,165.35	854.61	3,031.86	4,563.01
13	Paid up Equity Share Capital (face value of share Rs.1/-each)	16.98	16.98	16.98	16.98
14	Earnings per equity share (for continuing operations)				
	Basic (Rs.)	114.21	11.46	126.37	253.41
	Diluted (Rs.)	114.21	11.46	126.37	253.41

Notes:-

- The above unaudited consolidated financial results for the quarter and half year ended on 30.09.2023 were approved and taken on record in the Board meeting held on 20th October, 2023 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 Consolidated Financial Results of Authum Investment & Infrastructure Limited ('the Parent') and its subsidiary (the Parent and its subsidiary together referred to as 'the Group'), for the quarter and half year ended September 30, 2023 have been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 - Interim Financial Reporting as prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and the other accounting principles generally accepted in India and in compliance with Regulation 33 of Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations').
- The Group has applied its significant accounting policies in the preparation of this Statement consistent with those followed in the annual financial statements for the year ended March 31, 2023.



4 The Statement includes the results of the following Entities:

Name of the Entity	Relationship
Authum Investment and Infrastructure Ltd. ("Authum")	Parent
Reliance Commercial Finance Ltd. ("RCFL")	Subsidiary

- 5 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.
- 6 The company has acquired 100% equity shares, preference shares and entire exposure of Reliance Commercial Finance Ltd. (RCFL) from Reliance Capital Limited on 14th October, 2022 in pursuance to the Implementation of Resolution Plan of RCFL. RCFL has become a wholly owned subsidiary of the company wef 14th October, 2022.
- 7 The subsidiary company has entered into Debt Discharge Agreement dated 5th August 2023 with the guarantors of certain general purpose loans to erstwhile group companies of subsidiary company having total principal outstanding balance of Rs. 4,979.89 Crore (which subsequently included loans taken over at Nil value under Business Transfer Agreement with Reliance Home Finance Ltd). Pursuant to the Agreement the subsidiary company has arrived at a settlement amount towards discharge of guarantee and received equity shares of Reliance Infrastructure Ltd of Rs 891.26 crore and Reliance Power Ltd of Rs.151.95 crore and debentures of Reliance Broadcast Business News Holding Private Limited of Rs.129.88 crore. These equity shares have been stated at fair value through Other Comprehensive Income in the financial statements. Remaining principal outstanding loans of Rs. 2,124.23 Crore of the aforesaid borrowers, have been written off in the statement of profit and loss for the quarter and half year ending 30th September 2023. For the balance principal outstanding loans of Rs. 2,214.42 Crore, the subsidiary company has initiated required legal action.
- 8 The subsidiary company has submitted on 14th July, 2023 to the Stock Exchange, a Scheme of Arrangement between the subsidiary and its Holding Company for demerger of its entire lending business termed as demerged undertaking in the aforesaid scheme.
- 9 The consolidated figures for the corresponding quarter and half year ended September 30, 2022 are not given since Reliance Commercial Finance Limited has become a subsidiary of the Parent w.e.f. 14th October, 2022.
- 10 Resolution Plan of Reliance Home Finance Ltd. ("RHFL") has been implemented through the Company's wholly owned subsidiary viz. Reliance Commercial Finance Limited ('RCFL') and RCFL has acquired Business Undertaking of Reliance Home Finance Limited ('RHFL') on a slump sale and going concern basis, pursuant to the approved Resolution Plan of RHFL being conducted by the Financial Creditors of RHFL in terms of RBI Circular No. R8I/2018-19/ 203, DBR.No.8P.BC.45/21.04.048/2018-19 dated June 7, 2019 on Prudential Framework for Resolution of Stressed Assets and the order of Hon'ble Supreme Court of India dated 3rd March, 2023.
- 11 The company has acquired 47% equity shares of Michigan Engineers Private Limited (MEPL) from Patel Engineering and promoters of the company on 25th May, 2023. Accordingly MEPL becomes the associate of Authum w.e.f. 25th May, 2023. The company has entered into Definitive agreement dated 27th July, 2023, with inter alia Welspun Enterprises Limited to sell 36.05% of its equity stake from out of 47% of MEPL, subject to necessary approvals as per the agreement and the company has successfully completed the aforesaid transaction vide dated 21st August, 2023. Pursuant to the above, MEPL ceases to be an associate company of Authum w.e.f. 21st August, 2023.
- 12 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.
- 13 Previous period figures have been regrouped/reclassified wherever necessary to conform to current period classification.

Date: 20th October, 2023
Place: Mumbai

By Order of the Board
For Authum Investment & Infrastructure Limited



[Signature]

Amit Dangi
Whole Time Director
DIN: 06527044

AUTHUM INVESTMENT AND INFRASTRUCTURE LIMITED

UNAUDITED CONSOLIDATED BALANCE SHEET AS AT SEPTEMBER 30, 2023

(Rs. in Crores)

	Particulars	As at	As at
		30/09/2023	31/03/2023
		Unaudited	Audited
	ASSETS		
1	Financial Assets		
(a)	Cash and Cash Equivalents	43.92	350.09
(b)	Bank Balance other than (a) above	323.44	280.62
(c)	Receivables		
	(I) Trade Receivables	1.98	0.21
	(II) Other Receivables	-	-
(d)	Loans	1,879.24	2,252.74
(e)	Investments	6,375.42	3,543.45
(f)	Other Financial Assets	63.43	94.27
2	Non-Financial Assets		
(a)	Current tax assets (Net)	13.82	10.81
(b)	Investment Property	221.08	179.93
(c)	Property, Plant and Equipment	134.87	135.00
(d)	Other intangible assets	0.91	1.94
(e)	Other Non-Financial Assets	49.65	51.00
	Total Assets	9,107.75	6,900.06
	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	4.51	48.26
	(II) Other Payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	3.16	1,301.28
(b)	Debt Securities	64.36	68.83
(c)	Borrowings (Other than Debt Securities)	1,341.23	1,433.09
(d)	Subordinated Liabilities	223.87	202.14
(e)	Other Financial Liabilities	48.79	149.07
2	Non-Financial Liabilities		
(a)	Provisions	133.63	11.52
(b)	Deferred tax liabilities (Net)	150.13	211.69
(c)	Other Non-Financial Liabilities	47.83	57.77
3	EQUITY		
(a)	Equity Share Capital	16.98	16.98
(b)	Other Equity	7,073.24	3,399.43
	Total Liabilities and Equity	9,107.75	6,900.06

By Order of the Board
for Authum Investment & Infrastructure Limited

Date: 20th October, 2023
Place: Mumbai



Amit Dangi
Amit Dangi
Whole Time Director
DIN:06527044

AUTHUM INVESTMENT AND INFRASTRUCTURE LIMITED

UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR HALF YEAR ENDED SEPTEMBER 30, 2023

		(Rs. in Crores)	
	Particulars	For the Half Year ended 30.09.2023 (Unaudited)	For the Year ended 31.03.2023 (Audited)
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit before tax	2,232.59	4,351.37
	Adjustment for:		-
	Interest Expenses	90.82	280.78
	Impairment on Financial instruments	(1,137.13)	85.38
	Provision for doubtful debts	0.25	
	Net (gain) / loss on financial instruments at FVTPL	1.72	(11.14)
	Net (gain) / loss on Sale of financial instruments	4.54	(1.97)
	Depreciation, Amortization and Impairment	4.08	9.40
	Rent received	1.62	(3.24)
	Liability no longer payable written back	(57.59)	(4,285.94)
	Net (Gain)/ Loss on Sale of Investments	(885.07)	(466.17)
	Net (Gain)/ Loss on Investments Property Sold / Discarded	0.05	0.61
	Operating Profit	255.88	(40.92)
	Adjustment for working capital changes		
	Decrease/(Increase) in Receivables	(2.10)	6.29
	Decrease/(Increase) in Loans	1,371.71	303.50
	Decrease/(Increase) in Other Financial Assets	12.08	98.57
	Decrease/(Increase) in Other Non-Financial Assets	(10.25)	7.14
	Increase / (decrease) in Trade Payables	(68.78)	(56.17)
	Adjustment in Borrowings	(1,187.65)	-
	Increase/ (decrease) in Other Financial Liabilities	(111.37)	9.47
	Increase / (decrease) in Other Non-Financial Liabilities	(9.79)	1.46
	Cash generated /(used) from operations	249.73	329.34
	Tax Paid (net of refunds)	(3.78)	(84.66)
	Net cash generated /(used) from operating activities (A)	245.95	244.68
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	(Purchase) / Sale of Investments	(45.19)	(271.93)
	(Purchase)/ Sale of Property, Plant and Equipment	(0.66)	(5.40)
	(Purchase) / Sale of Investments Property	(41.24)	(38.45)
	Rent received	(1.62)	3.24
	Movement in Other Bank Balances	76.43	324.83
	Net cash generated /(used) from investing activities (B)	(12.28)	12.29
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceed/(Repayment) of Debt securities	(4.50)	(39.06)
	Redemption of Preference Shares	(0.14)	
	Proceed/(Repayment) of Commercial Papers	-	(47.53)
	Proceeds/(Repayment) of Borrowings	(535.21)	(587.56)
	Net cash generated /(used) from financing activities (C)	(539.85)	(674.15)
	Net Increase/(decreased) in cash and cash equivalents during the year (A+B+C)	(306.17)	(417.17)
	Cash and cash equivalents at the beginning of the year	350.09	767.26
	Cash and cash equivalents at the end of the year	43.92	350.09

By Order of the Board
for Authum Investment & Infrastructure Limited

Date: 20th October, 2023
Place: Mumbai



Amit Dangi
Amit Dangi
Whole Time Director
DIN: 06527044



H. R. AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

219-C, Old China Bazar Street
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Tele: (033)2248-6561
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Independent Auditor's Review Report on Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

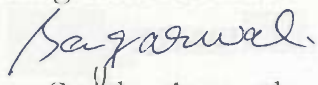
**Review Report to
The Board of Directors
Authum Investment & Infrastructure Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **AUTHUM INVESTMENT & INFRASTRUCTURE LIMITED** ("the Company"), for the quarter ended September 30, 2023 and for the period from April 01, 2023 to September 30, 2023 ("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 ("the Listing Regulations").
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: 0323029E


Shyam Sundar Agarwal
Partner
Membership No: 060033
UDIN: 23060033BGUDIE7397



Place: Mumbai
Date: October 20, 2023

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 Standalone Financial Results for the Quarter and Half Year Ended September 30, 2023

(Rs. In Crores)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)
1	Income:						
	Revenue from operations	973.40	61.06	310.77	1,034.46	399.77	374.22
	Other Income	1.00	1.40	0.76	2.40	1.41	3.13
	Total Income	974.41	62.46	311.53	1,036.86	401.19	377.36
2	Expenses:						
	(i) Finance Costs	36.57	19.16	8.42	55.72	18.64	45.87
	(ii) Employee Benefits Expenses	0.55	0.60	0.29	1.15	0.53	1.43
	(iii) Depreciation, Amortization and Impairment	0.39	0.39	0.19	0.78	0.32	1.12
	(iv) Others Expenses	10.87	2.92	2.96	13.79	16.34	41.76
	Total Expenses	48.38	23.06	11.86	71.45	35.83	90.18
3	Profit/ (Loss) before exceptional items and tax (1-2)	926.02	39.39	299.68	965.41	365.35	287.18
4	Exceptional items	-	-	-	-	-	-
5	Profit/(Loss) before tax (3-4)	926.02	39.39	299.68	965.41	365.35	287.18
6	Tax Expense	138.30	6.80	42.84	145.10	54.16	46.98
7	Profit/ (Loss) for the period from continuing operations(5-6)	787.72	32.59	256.83	820.31	311.20	240.20
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)	787.72	32.59	256.83	820.31	311.20	240.20
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	296.05	619.37	569.39	915.43	131.62	(370.49)
13	Total Comprehensive Income for the period (11+12) (Comprising Profit (Loss) and other Comprehensive Income for the period)	1,083.78	651.97	826.22	1,735.74	442.81	(130.29)
14	Paid up Equity Share Capital (face value of share Rs.1/-each)	16.98	16.98	16.98	16.98	16.98	16.98
15	Earnings per equity share (for continuing operations)						
	Basic (Rs.)	46.38	1.92	15.12	48.30	18.32	14.14
	Diluted (Rs.)	46.38	1.92	15.12	48.30	18.32	14.14

Notes:-

- The above unaudited financial results for the quarter and period ended on 30.09.2023 were approved and taken on record in the Board meeting held on 20th October, 2023 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.
- 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.
- There were no investor complaint pending at the beginning of the current quarter and also no complaint was received during the quarter, 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 conform to current period classification.

By Order of the Board
For Authum Investment & Infrastructure Limited



Amit Dangi

Amit Dangi
Whole Time Director
DIN: 06527044

Date: 20th October, 2023
Place: Mumbai

AUTHUM INVESTMENT AND INFRASTRUCTURE LIMITED

UNAUDITED STANDALONE BALANCE SHEET AS AT SEPTEMBER 30, 2023

		(Rs. in Crores)	
	Particulars	As at 30/09/2023 Unaudited	As at 31/03/2023 Audited
	ASSETS		
1	Financial Assets		
(a)	Cash and Cash Equivalents	8.59	67.93
(b)	Bank Balance other than (a) above	67.70	66.67
(c)	Receivables		
	(I) Trade Receivables	2.31	0.21
	(II) Other Receivables	-	-
(d)	Loans	155.07	91.48
(e)	Investments	4,894.61	3,593.40
(f)	Other Financial Assets	4.74	1.47
2	Non-Financial Assets		
(a)	Investment Property	221.08	179.93
(b)	Property, Plant and Equipment	4.17	4.94
(c)	Other Non-Financial Assets	10.53	15.42
	Total Assets	5,368.80	4,021.45
	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	4.53	45.79
(b)	Borrowings (Other than Debt Securities)	266.46	767.81
(c)	Subordinated Liabilities	223.87	202.00
(d)	Other Financial Liabilities	11.06	9.47
2	Non-Financial Liabilities		
(a)	Provisions	133.40	0.42
(b)	Other Non-Financial Liabilities	2.73	4.94
3	EQUITY		
(a)	Equity Share Capital	16.98	16.98
(b)	Other Equity	4,709.78	2,974.03
	Total Liabilities and Equity	5,368.80	4,021.45

By Order of the Board
for Authum Investment & Infrastructure Limited

Date: 20th October, 2023
Place: Mumbai



Amit Dangi

Amit Dangi
Whole Time Director
DIN: 06527044

AUTHUM INVESTMENT AND INFRASTRUCTURE LIMITED

UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2023

		(Rs. in Crores)	
	Particulars	For the Half Year ended 30.09.2023 (Unaudited)	For the Half Year ended 30.09.2022 (Unaudited)
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit before tax	965.41	365.35
	Adjustment for:		
	Interest Expenses	55.72	18.64
	Depreciation, Amortization and Impairment	0.78	0.32
	Rent Income	(1.92)	(1.62)
	Provision for doubtful debts	0.25	-
	Net (Gain)/ Loss on Sale of Investments	(876.12)	(426.40)
	Net (Gain)/ Loss on Investments Property Sold / Discarded	0.10	0.21
	Operating Profit	144.23	(43.50)
	Adjustment for working capital changes		
	Decrease/(Increase) in Receivables	(2.10)	2.86
	Decrease/(Increase) in Loans	(63.59)	(239.81)
	Decrease/(Increase) in Other Financial Assets	(3.26)	93.96
	Decrease/(Increase) in Other Non-Financial Assets	(6.72)	0.31
	Increase / (decrease) in Trade Payables	(41.27)	0.06
	Increase / (decrease) in Other Financial Liabilities	1.60	3.34
	Increase / (decrease) in Other Non-Financial Liabilities	(2.22)	1.64
	Cash generated /(used) from operations	26.67	(181.13)
	Income Tax Paid (net of refunds)	(0.77)	(28.69)
	Net cash generated /(used) from operating activities (A)	25.90	(209.82)
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	(Purchase)/Sale of Investments	490.34	121.63
	(Purchase)/Sale of Property, Plant and Equipment	(0.01)	(1.73)
	(Purchase)/Sale of Investments Property	(41.24)	1.17
	Rent Income	1.92	1.62
	Movement in Other Bank Balances	(1.04)	500.06
	Net cash generated /(used) from investing activities (B)	449.97	622.75
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds/(Repayment) of Borrowings	(501.35)	(315.79)
	Interest Expenses	(33.86)	(18.64)
	Net cash generated /(used) from financing activities (C)	(535.21)	(334.44)
	Net Increase/(decreased) in cash and cash equivalents during the year	(59.34)	78.49
	Cash and cash equivalents at the beginning of the year	67.93	42.08
	Cash and cash equivalents at the end of the year	8.59	120.57

By Order of the Board
for Authum Investment & Infrastructure Limited

Date: 20th October, 2023
Place: Mumbai



[Signature]

Amit Dangi
Whole Time Director
DIN:06527044