

S.N. GUPTA & ASSOCIATES

Chartered Accountants

105/230, Phoolbagh, Hussainganj, Lucknow - 226016 (U.P)

Phone :9415101759 Email : shivnarainabha@yahoo.com

Limited review report on Unaudited Quarterly Financial Results and Year to date Result of Aurum Capital Projects Limited under Regulation 33 and 52 of the Securities and Exchange Board of India (Listing obligation and disclosure requirements) Regulations, 2015, amended

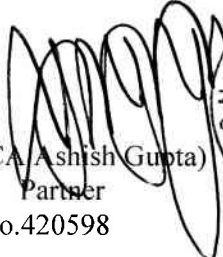
To
Board of Directors of
Aurum Capital Projects Limited

1. We have reviewed the accompanying Statement of unaudited financial results of Aurum Capital Projects Limited for the quarter ended 31 December 2023 ("the Statement"), and year to date from 01 April 2023 to 31 December 2023 ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the management and approved by the 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, the circulars, guidelines and directions issued by the Reserve Bank Of India ("the RBI") from time to time, applicable to NBFCs ('the RBI Guidelines') and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. 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 specified under Section 143(10) of the Companies Act, 2013 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 circular issued by the SEBI under Regulation 33(18) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
4. Based on our review conducted and procedures performed as stated in paragraph 3 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 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 and 52 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement, or that it has not been prepared in accordance with the relevant prudential norms issued by the RBI in respect of income recognition, assets classification, provisioning and other related matters.

For S.N. GUPTA & Associates (FRN – 003817C)
Chartered Accountant


(CA Ashish Gupta)
Partner



Mem No.420598

Place :Lucknow

Dated : 12/02/2024

UDIN : 24420598BKCZCY6736

AURUM CAPITAL PROJECTS LIMITED

CIN : L67120UP1992PLC014607

Reg. Office:2nd Floor, YMCA Complex, 13, Ranapratap Marg, Hazratganj, Lucknow - 226001

PART-I STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2023

(Amount in 000's)

| Particulars | Quarter Ended | | | Nine Months Ended | | Year ended |
|---|-------------------|--------------------|-------------------|-------------------|-------------------|------------------|
| | December 31, 2023 | September 30, 2023 | December 31, 2022 | December 31, 2023 | December 31, 2022 | March 31, 2023 |
| | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| Revenue from Operations | | | | | | |
| (i) Interest Income | 1,000.34 | 674.51 | 477.11 | 2,198.995 | 1,288.09 | 2,252.53 |
| (ii) Fees and Commission Income | 0.00 | - | 50.00 | 0.000 | 50.00 | 50.00 |
| (iii) Profit on sale of Investments | 13.86 | 939.450 | 0.00 | 1,597.237 | | |
| 1.Total Revenue from Operations | 1,014.204 | 1,613.957 | 527.112 | 3,796.232 | 1,338.092 | 2,302.534 |
| 2.Other Income | 18.46 | 0.000 | 51.29 | 18.457 | 174.35 | - |
| 3.Total Income (1+2) | 1,032.66 | 1,613.96 | 578.41 | 3,814.689 | 1,512.45 | 2,302.53 |
| Expenses | | | | | | |
| (a) Finance Costs | 0.594 | 0.44 | 0.26 | 1.693 | 0.81 | 1.69 |
| (b) Impairment on Financial Instruments | 0.000 | - | - | 0.000 | - | 12.03 |
| (e) Employee Benefits Expenses | 328.106 | 332.77 | 359.49 | 989.789 | 929.58 | 1,268.47 |
| (f) Depreciation and Amortization Expenses | 0.000 | - | 0.20 | 0.000 | 0.60 | 0.81 |
| (g) Other Expenses | 87.985 | 102.50 | 577.75 | 300.646 | 765.34 | 922.00 |
| 4.Total Expenses | 416.685 | 435.71 | 937.69 | 1,292.128 | 1,696.32 | 2,205.00 |
| 5.Profit/(Loss) Before Exceptional Items and Tax (3-4) | 615.976 | 1,178.25 | -359.29 | 2,522.561 | -183.88 | 97.54 |
| 6.Exceptional Items | - | - | - | - | - | - |
| 7.Profit/(Loss) Before Tax (5-6) | 615.98 | 1,178.249 | -359.29 | 2,522.561 | -183.88 | 97.54 |
| Tax Expense | | | | | | |
| (a) Current Tax | | | | | | |
| Current Year | 136.68 | 264.545 | 7.98 | 423.173 | 53.59 | 28.03 |
| Earlier Years | - | - | - | 0.000 | - | 32.81 |
| (b) Deferred Tax | - | -1,055.79 | - | -1,055.789 | - | 538.51 |
| 8.Total Tax Expense | 136.68 | -791.24 | 7.98 | -632.616 | 53.59 | 599.35 |
| 9.Profit/(Loss) for the year from Continuing Operations (7-8) | 479.30 | 1,969.49 | -367.27 | 3,155.176 | -237.47 | -501.82 |
| 10.Profit/(Loss) from Discontinued Operations (After Tax) | - | - | - | - | - | - |
| 11.Profit/(Loss) for the year (for Continuing and Discontinued Operations (9+10)) | 479.30 | 1,969.49 | -367.27 | 3,155.176 | -237.47 | -501.82 |
| 12. Other Comprehensive Income | | | | | | |
| (i) Items that will not be reclassified to Profit or Loss | - | - | - | 0.000 | - | -501.82 |
| - Re-measurement of Defined Benefit Plans | - | - | - | - | - | - |
| - Net Gain / (Loss) on Fair Value of Equity Instruments | - | - | - | 252.158 | - | 2,057.72 |
| (ii) Income Tax relating to items that will not be reclassified to Profit or Loss | - | - | - | 0.000 | - | - |
| - Re-measurement of Defined Benefit Plans | - | - | - | - | - | - |
| (iii) Items that will be reclassified to Profit and Loss | - | - | - | 0.000 | - | - |
| - Effective Portion of Gains and (Loss) on Hedging Instruments in Cash Flow Hedge | - | - | - | - | - | - |
| (iv) Income Tax relating to items that will be reclassified to Profit and Loss | - | - | - | 0.000 | - | - |
| Total Other Comprehensive Income | - | - | - | 252.158 | - | 2,057.72 |
| 13.Comprising Profit (Loss) and Total Comprehensive Income for the year (11+12) | 479.30 | 1,969.493 | -367.27 | 3,407.335 | -237.47 | 1,555.91 |
| Paid up Equity Share Capital (FV of Rs. 10/-) | 32,105.00 | 32,105.00 | 32,105.00 | 32,105.000 | 32,105.00 | 32,105.00 |
| Other Equity | 6,595.959 | 6,116.662 | 1,647.40 | 6,595.959 | 1,647.40 | 3,440.78 |
| Earnings per Equity Share (FV of Rs. 10/- Each) (for Continuing and discontinued operations) : | | | | | | |
| (a) Basic EPS (Rs) | 0.15 | 0.61 | 0.11 | 1.06 | 0.07 | -ve |
| (b) Diluted EPS (Rs) | 0.15 | 0.61 | 0.11 | 1.06 | 0.07 | -ve |

Explanatory Notes to the statement of standalone Audited financial results for the Quarter ended 31st December 2023 :

1.The Quarterly financial results of Aurum Capital Projects Limited (the Company) have been prepared in accordance with Indian Accounting Standard(Ind AS) notified u/s 133 of the Companies Act,2013(the Act) read with Companies(Indian Accounting Standards) Rules, 2015 as amended by Companies (Indian Accounting Standard)(Amendment) Rules, 2016. These financial result have been prepared in accordance with the recognition and measurement principles as laid down in Ind AS 34" Interim Financial Results. Any application guidance/clarifications/directions issued by the Reserve Bank of India or other regulators are implemented as and when they are issued/ applicable .

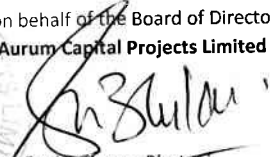


2. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 12.02.2024
3. The above results for the quarter ended December 31, 2023 have been subjected to limited review by the Statutory Auditors of the company. The report of Statutory Auditor are unqualified.
4. Disclosures in compliance with Regulation 52(4) of the SEBI (Listing Obligation and Disclosure requirements) Regulations 2015 for the quarter and nine month ended December 31, 2023 is attached as Annexure -1
5. Disclosure in compliance with Regulation 54(3) of SEBI (Listing Obligations and Disclosure requirements) Regulations 2015 is not applicable as the company has no non-convertible debt securities.
6. Disclosures pursuant to the RBI Notification- RBI/DOR/2021-22/86 DOR STR REC 51/21 04 048/2021-22 DATED September 24, 2021 is not applicable, as no loans was transferred or acquired under direct assignment transactions during the quarter and nine months ended December 31, 2023.
7. The company's main business is investment & financing by providing loans and making investments. All other activities of the company revolve around its main business. As such, there are no separate reportable segments, as per the Accounting Standard on 'Segment Reporting' IND AS-108, specified under section 133 of the Companies Act, 2013.
8. Previous year/period figures have been regrouped/rearranged/reclassified, wherever considered necessary, to make them comparable.


Place : Lucknow

Dated : 12.02.2024

For and on behalf of the Board of Directors of
For Aurum Capital Projects Limited



Sanjay Kumar Bhutani
Director
DIN : 01415528



AURUM CAPITAL PROJECTS LIMITED

CIN : L67120UP1992PLC014607

Reg. Office: 2nd Floor, YMCA Complex, 13, Ranapratap Marg, Lucknow - 226001

Tel : 0522 - 2209401 Email : admin@aurumcapitalprojects.com Website : www.aurumcapitalprojects.com

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER, 2023

(Rs in 000's)

| Sr. No. | Particulars | As at 31st December 2023 | As at 31st March 2023 |
|-----------|---|--------------------------|-----------------------|
| A | ASSETS | | |
| 1) | Financial Assets | | |
| (a) | Cash and Cash Equivalents | 1,168.09 | 9,824.16 |
| (b) | Bank Balance other than included in Cash and Cash Equivalents | 2,355.27 | 2,290.38 |
| (c) | Receivables | | |
| (i) | Trade Receivables | 180.15 | 100.23 |
| (ii) | Other Recievables | - | 0.50 |
| (d) | Loans | 28,316.87 | 13,483.04 |
| (e) | Investments | 1,068.09 | 9,130.14 |
| (f) | Other Financial Instrument | 5,010.00 | |
| | Total Financial Assets (I) | 38,098.46 | 34,828.45 |
| 2) | Non-Financial Assets | | |
| (a) | Current Tax Assets (Net) | 8.01 | - |
| (b) | Property, Plant and Equipment | 16.09 | 16.09 |
| (c) | Other Non-Financial Assets (II) | 1,403.60 | 2,116.25 |
| | Total Non-Financial Assets (II) | 1,427.69 | 2,132.34 |
| | Total Assets (I+II) | 39,526.16 | 36,960.79 |
| | LIABILITIES AND EQUITY | | |
| | LIABILITIES | | |
| 1) | Financial Liabilities | | |
| (a) | Other Financial Liabilities | 338.21 | 269.87 |
| | Total Financial Liabilities (I) | 338.21 | 269.87 |
| 2) | Non-Financial Liabilities | | |
| (a) | Provisions | 477.21 | 82.07 |
| (b) | Deferred Tax Liability (Net) | 4.79 | 1,060.57 |
| (c) | Other Non-Financial Liabilities | 5.00 | 2.50 |
| | Total Non-Financial Liabilities (II) | 486.99 | 1,145.14 |
| | Total Liabilities (I+II) | 825.20 | 1,415.01 |
| 3) | Equity | | |
| (a) | Equity Share Capital | 32,105.00 | 32,105.00 |
| (b) | Other Equity | 6,595.96 | 3,440.78 |
| | Total Equity (III) | 38,700.96 | 35,545.78 |
| | Total Liabilities and Equity (I+II+III) | 39,526.16 | 36,960.79 |

For and on behalf of the Board of
Aurum Capital Projects Limited

Sanjay Kumar Bhutani

Director

DIN: 01415528

Place : Lucknow

Date: 12.02.2024

AURUM CAPITAL PROJECTS LIMITED
CIN : L67120UP1992PLC014607

Annexure - 1

Disclosures required by Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Quarter and Nine months ended December 31, 2023.

| S. No. | Particular | Quarter ended | Nine months ended |
|--------|---|---------------|-------------------|
| | | 31.12.2023 | 31.12.2023 |
| 1 | Debt - Equity Ratio | NA | NA |
| 2 | Debt service coverage Ratio | NA | NA |
| 3 | Interest service coverage Ratio | NA | NA |
| 4 | Capital Redemption Reserve | NA | NA |
| 5 | Debenture Redemption Reserve | NA | NA |
| 6 | Net Worth (Amount in '000) (Note 1) | 6,595.96 | 6,595.96 |
| 7 | Net Profit after Tax (Amount in '000) | 479.30 | 3,155.18 |
| 8 | Earning per share (Not annualised) | | |
| | i. Basic (Rs.) | 0.15 | 1.06 |
| | ii. Diluted (Rs.) | 0.15 | 1.06 |
| 9 | Current Ratio | NA | NA |
| 10 | Long Term Debt to working capital | NA | NA |
| 11 | Bad debts to Accounts Receivables ratio | NA | NA |
| 12 | Current Liability Ratio | NA | NA |
| 13 | Total Debts to total assets | NA | NA |
| 14 | Debtors Turnover | NA | NA |
| 15 | Inventory turnover | NA | NA |
| 16 | Operating Margin (%) | NA | NA |
| 17 | Net Profit Margin (%) (Note-2) | 0.46 | 0.83 |
| 18 | Sector specific equivalent ratios: | | |
| | i. Stage III loan assets to Gross loan assets (%) (Note 3) | 0.71% | 0.71% |
| | ii. Net Stage III loan assets to Gross loan assets (%) (Note 4) | - | - |
| | iii. Capital Adequacy ratio (Note 5) | 1.06 | 1.06 |
| | iv. Provision coverage ratio (Note 6) | 1 | 1 |

Notes

- 1 Net-worth = Equity share capital+ Other Equity
- 2 Net profit margin ratio(%) = Net profit after tax/ Total income
- 3 Stage III loan assets to Gross Loan Assets = Stage III loan assets / Gross Loan assets
Net stage III loan assets to Gross Loan assets = (Stage III loan assets-Expected credit loss provision for stage III loan assets) / Gross Loan assets.
- 4 loan assets) / Gross Loan assets.
- 5 Capital Adequacy ratio has been computed as per RBI guidelines
- 6 Provision Coverage ratio = Expected credit loss provision for Stage III loan assets / Stage III loan Assets.

