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 Financial Results of Aurum Capital Projects Limited for the Quarter and Nine Months ended December 31st 2025 under Regulation Regulation 33 and 52 of the Securities and Exchange Board of India (Listing obligation and disclosure requirements) Regulations, 2015

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 and nine months ended 31st December, 2025 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 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 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.

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 of the Listing Regulations 2015,as amended 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, asset classification, provision and other related matters.

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

S.N. GUPTA & ASSOCIATES * Lucknow * CHARTERED ACCOUNTANT

(CA Ashish Gupta)
Partner
Mem No.420598
Place :Lucknow
Dated : 10/02/2026

UDIN: 26420598VOGLYP6729

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, 2025

(Amount in 000's)

Particulars	Quarter Ended			Nine Months Ended		Year ended
	December 31,2025	September 30,2025	December 31,2024	December 31,2025	December 31,2024	March 31, 2025
	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
Revenue from Operations						
(i) Interest Income	1,629.15	1,507.39	878.33	4,063.45	2,332.62	3,338.32
(ii) Profit on sale of Investments	-	-	-	-	-	-
1.Total Revenue from Operations	1,629.15	1,507.39	878.33	4,063.45	2,332.62	3,338.32
2.Other Income	257.47	124.49	130.31	386.75	549.02	545.20
3.Total Income (1+2)	1,886.62	1,631.88	1,008.64	4,450.20	2,881.64	3,883.52
Expenses						
(a)Finance Costs	0.70	0.55	0.22	1.70	3.08	4.27
(b) Net loss on Fair Value Changes classified through Profit & Loss	39.73	148.45	-	132.49	-	209.56
(b)Impairment on Financial Instruments	-	-	79.65	-	135.78	2.12
(e)Employee Benefits Expenses	322.66	384.70	347.00	1,095.86	1,074.91	1,479.71
(f)Depreciation and Amortization Expenses	3.38	3.38	3.72	10.13	11.16	13.51
(g)Other Expenses	156.60	142.18	126.23	494.85	334.24	595.72
4.Total Expenses	523.07	679.25	556.82	1,735.04	1,559.17	2,304.89
5.Profit/(Loss) Before Exceptional Items and Tax (3-4)	1,363.56	952.63	451.82	2,715.16	1,322.46	1,578.63
6.Exceptional Items	-	-	-	-	-	-
7.Profit/(Loss) Before Tax (5-6)	1,363.56	952.63	451.82	2,715.16	1,322.46	1,578.63
Tax Expense						
(a)Current Tax						
Current Year	364.85	286.28	138.18	740.41	339.41	445.41
Earlier Years	-	-	59.69	-	59.69	59.46
(b) Deferred Tax	-	-		-	-	33.96
8.Total Tax Expense	364.85	286.28	197.87	740.410	399.098	538.83
9.Profit/(Loss) for the year from Continuing Operations (7-8)	998.70	666.35	253.95	1,974.750	923.365	1,039.80
10.Profit/(Loss) from Discontinued Operations (After Tax)	-	-	-	-	-	-
11.Profit/(Loss) for the year (for Continuing and Discontinued Operations (9+10)	998.70	666.35	253.95	1,974.75	923.37	1,039.80
12. Other Comprehensive Income						
(i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
`-Re-measurement of Defined Benefit Plans				-	-	
- Net Gain / (Loss) on Fair Value of Equity Instruments	-	-	-	-	-	-10.45
(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
`-Re-measurement of Defined Benefit Plans				-		
(iii) Items that will be reclassified to Profit and Loss		-		-	-	-
`-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	-	-	-	-	-	-
Total Other Comprehensive Income	-	-	-	-	-	-10.45
13.Comprising Profit (Loss) and Total Comprehensive Income for the year (11+12)	998.70	666.35	253.95	1,974.75	923.37	1,029.35
Paid up Equity Share Capital (FV of Rs. 10/-)	48,105.00	48,105.00	32,105.00	48,105.00	32,105.00	32,105.00
Other Equity	14,053.495	13,054.79	770.76	14,053.49	7,770.75	8,078.74
Earnings per Equity Share (FV of Rs. 10/- Each) (for Continuing and discontinued operations) :						
(a) Basic EPS (Rs)	0.21	0.14	0.08	0.41	0.29	0.32
(b) Diluted EPS (Rs)	0.21	0.14	0.08	0.41	0.29	0.32

Explanatory Notes to the statement of standalone Audited financial results for the Quarter ended 31st December 2025 :

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 10/02/2026

3. The above results for the quarter ended December 31, 2025 have been subjected to limited review by the Statutory Auditors of the company. The report of Statutory Auditor are unqualified.

4. The other Income for the Quarter ending Dec 25 & period ending Dec 25 includes profit from trading in Quoted Equity & Income from Mutual funds

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, 2025.

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.

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

Sanjay Kumar Bhutani
Director
DIN : 01415528

Place : Lucknow
Dated : 10/02/2026

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 31st DECEMBER, 2025

(Rs in 000's)

Sr. No.	Particulars	As at 31st December 2025	As at 31st March 2025
A	**ASSETS**		
1)	**Financial Assets**		
(a)	Cash and Cash Equivalents	3,016.21	3,707.77
(b)	Bank Balance other than included in Cash and Cash Equivalents	2,638.76	2,536.34
(c)	Receivables		
	(i) Trade Receivables	100.46	100.23
	(ii) Other Recievables	-	
(d)	Loans	40,187.42	23,136.86
(e)	Investments	1,930.65	1,148.52
(f)	Other Financial Assets	6,448.72	1,376.07
	Total Financial Assets (I)	**54,322.22**	**32,005.80**
2)	**Non-Financial Assets**		
(a)	Current Tax Assets (Net)	0.00	0.00
(b)	Deferred Tax Assets (Net)	21.53	21.54
(c)	Property, Plant and Equipment	74.30	84.43
(d)	Other Non-Financial Assets (II)	8,750.00	8,901.37
	Total Non-Financial Assets (II)	**8,845.83**	**9,007.34**
	Total Assets (I+II)	**63,168.05**	**41,013.13**
	LIABILITIES AND EQUITY		
	LIABILITIES		
1)	**Financial Liabilities**		
(a)	Trade Payable	-	-
(a)	Other Financial Liabilities	389.71	291.44
	Total Financial Liabilities (I)	**389.71**	**291.44**
2)	**Non-Financial Liabilities**		
(a)	Current Tax Liabilities(Net)	527.30	445.40
(a)	Provisions	92.55	92.55
(b)	Deferred Tax Liability (Net)	-	-
(c)	Other Non-Financial Liabilities	-	-
	Total Non-Financial Liabilities (II)	**619.85**	**537.95**
	Total Liabilities (I+II)	**1,009.56**	**829.39**
3)	**Equity**		
(a)	Equity Share Capital	48,105.00	32,105.00
(b)	Other Equity	14,053.49	8,078.74
	Total Equity (III)	**62,158.49**	**40,183.74**
	Total Liabilities and Equity (I+II+III)	**63,168.05**	**41,013.13**

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

Sanjay Kumar Bhutani
Director
DIN: 01415528

Place : Lucknow
Date: 10/02/2026