

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 ended June 30th 2025 under Regulation 33 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 ended 30 June, 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, 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 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, 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

(CA Ashish Gupta)
Partner

Mem No.420598

Place : Lucknow

Dated : 12/08/2025



UDIN: 25420598BMLNI@2060.

AURUM CAPITAL PROJECTS LIMITED

CIN : L67120UP1992PLC014607

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

PART-I STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2025

(Rs in '000.)

| Particulars | 3 Months ended | Preceding 3 months ended | Corresponding 3 months | Current Year ended |
|---|---------------------------|--------------------------|-------------------------|-------------------------|
| | 30.06.2025 (Unaudited) | 31.03.2025 (Audited) | 30.06.2024 (Audited) | 31.03.2025 (Audited) |
| Revenue from Operations | | | | |
| (i) Interest Income | 926.90 | 1,005.70 | 632.42 | 3,338.32 |
| (ii) Net Gain on Fair Value Changes Classified through profit and loss(net) | 55.69 | 0.00 | 0.00 | 0.00 |
| 1.Total Revenue from Operations | 982.59 | 1,005.70 | 632.42 | 3,338.32 |
| 2.Other | 04.79 | 0.36 | 123.06 | 545.20 |
| 3.Total Income (1+2) | 987.38 | 1,006.06 | 755.48 | 3,883.52 |
| Expenses | | | | |
| (a) Finance Costs | 00.45 | 1.19 | 02.48 | 4.27 |
| (b) Net Loss on Fair Value Changes classified through profit and Loss | 00.00 | 73.78 | 08.78 | 209.56 |
| (b) Impairment on Financial Instruments | 00.00 | 2.12 | 00.00 | 2.12 |
| (c) Employee Benefits Expenses | 388.50 | 404.79 | 364.30 | 1,479.71 |
| (d) Depreciation and Amortization Expenses | 03.38 | 2.35 | 03.72 | 13.51 |
| (e) Other Expenses | 196.08 | 265.68 | 97.52 | 595.72 |
| 4.Total Expenses | 588.40 | 749.91 | 476.80 | 2,304.89 |
| 5.Profit/(Loss) Before Exceptional Items and Tax (3-4) | 398.98 | 256.15 | 278.68 | 1578.63 |
| 6.Exceptional Items | 00.00 | 00.00 | 00.00 | 00.00 |
| 7.Profit/(Loss) Before Tax (5-6) | 398.98 | 256.15 | 278.68 | 1578.63 |
| Tax Expense | | | | |
| (a) Current Tax | | | | |
| Current Year | 89.26 | 00.00 | 65.07 | 445.41 |
| Earlier Years | 00.00 | 00.00 | 00.00 | 59.46 |
| (b) Deferred Tax | 00.00 | 00.00 | 00.00 | 33.96 |
| 8.Total Tax Expense | 89.26 | 00.00 | 65.07 | 538.83 |
| 9.Profit/(Loss) for the year from Continuing Operations (7-8) | 309.72 | 256.15 | 213.61 | 1039.8 |
| 10.Profit/(Loss) from Discontinued Operations (After Tax) | 00.00 | 00.00 | 00.00 | 00.00 |
| 11.Profit/(Loss) for the year (for Continuing and Discontinued Operations (9+10)) | 309.72 | 256.15 | 213.61 | 1039.8 |
| 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 | 00.00 | 6.62 | 00.00 | -10.45 |
| (ii) Income Tax relating to items that will not be reclassified to Profit or Loss | 00.00 | 00.00 | 00.00 | 00.00 |
| -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 | 00.00 | 00.00 | 00.00 | 00.00 |
| (iv) Income Tax relating to items that will be reclassified to Profit and Loss | 00.00 | 00.00 | 00.00 | 00.00 |
| Other Comprehensive Income | 00.00 | 6.62 | 00.00 | -10.45 |
| 13.Total Comprehensive Income for the year (11+12) | 309.72 | 262.77 | 213.61 | 1029.35 |
| Paid up Equity Share Capital (FV of Rs. 10/-) | 48,105.00 | 32,105.00 | 32,105.00 | 32105.00 |
| Other Equity | 12,388.47 | 8,078.74 | 7,037.05 | 8078.74 |
| Earnings per Equity Share (FV of Rs. 10/- Each) (for Continuing and discontinued operations) : | | | | |
| (a) Basic EPS (Rs) | 0.06 | 0.08 | 0.07 | 0.32 |
| (b) Diluted EPS (Rs) | 0.06 | 0.08 | 0.07 | 0.32 |

Explanatory Notes to the statement of standalone Audited financial results for the Quarter ended 30th June 2025 :

1. The 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 results 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 12.08.2025

3. The company has during the period issued 16,00,000 (Sixteen Lakhs) Equity shares of face value of ₹10.00/- each (Rupees Ten Only) per Equity Share of the Company, at a price of ₹12.50/- (Rupees Twelve and Paise Fifty only) (including a premium of ₹2.50/- (Rupees Two and Fifty Paise Only)) per equity share aggregating to ₹2,00,00,000/- (Rupees Two Crore Only) on preferential basis to the Promoter and Non-Promoter Category.

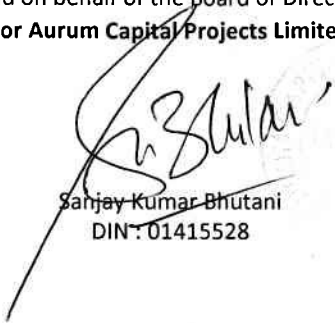
3. The above results for the quarter ended June 30, 2025 have been subjected to limited review by the Statutory Auditors of the company. The report of Statutory Auditor are unqualified.

4. 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.

5. The other income includes of profit received on trading in listed equity shares.

6. 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
DIN: 01415528

Place : Lucknow

Date: 12/08/2025

AURUM CAPITAL PROJECTS LIMITED

CIN : L67120UP1992PLC014607

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

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

STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2025

(Rs in '000)

| Sr. No. | Particulars | As at 30th June 2025 | As at 31st March 2025 |
|-----------|---|-------------------------|--------------------------|
| A | ASSETS | | |
| 1) | Financial Assets | | |
| (a) | Cash and Cash Equivalents | 15,027.23 | 3,707.77 |
| (b) | Bank Balance other than included in Cash and Cash Equivalents | 2,691.26 | 2,536.34 |
| (c) | Receivables | | |
| (i) | Trade Receivables | 225.27 | 100.23 |
| (ii) | Other Recievables | 00.00 | 00.00 |
| (d) | Loans | 23,599.69 | 23,136.86 |
| (e) | Investments | 2,118.87 | 1,148.52 |
| (f) | Other Financial Assets | 1,401.08 | 1,376.07 |
| | Total Financial Assets (I) | 45,063.39 | 32,005.79 |
| 2) | Non-Financial Assets | | |
| (a) | Current Tax Assets (Net) | - | 00.00 |
| (b) | Deferred Tax Assets (Net) | 21.54 | 21.54 |
| (b) | Property, Plant and Equipment | 81.05 | 84.43 |
| (c) | Other Non-Financial Assets (II) | 15,936.66 | 8,901.37 |
| | Total Non-Financial Assets (II) | 16,039.26 | 9,007.34 |
| | Total Assets (I+2) | 61,102.65 | 41,013.13 |
| | LIABILITIES AND EQUITY | | |
| | LIABILITIES | | |
| 1) | Financial Liabilities | | |
| (a) | Trade Payables | 00.00 | 00.00 |
| (b) | Other Financial Liabilities | 354.43 | 291.44 |
| | Total Financial Liabilities (I) | 354.43 | 291.44 |
| 2) | Non-Financial Liabilities | | |
| (a) | Current Tax Liabilities (Net) | 162.20 | 445.40 |
| (a) | Provisions | 92.55 | 92.55 |
| (b) | Deferred Tax Liabilities (Net) | 00.00 | 00.00 |
| (c) | Other Non-Financial Liabilities | 00.00 | 0.00 |
| | Total Non-Financial Liabilities (II) | 254.75 | 537.95 |
| | Total Liabilities (I+II) | 609.18 | 829.39 |
| 3) | Equity | | |
| (a) | Equity Share Capital | 48,105.00 | 32,105.00 |
| (b) | Other Equity | 12,388.47 | 8,078.74 |
| | Total Equity (III) | 60,493.47 | 40183.74 |
| | Total Liabilities and Equity (I+2+3) | 61,102.65 | 41,013.13 |

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

Sanjay Kumar Bhutani

Director

DIN: 01415528

Place : Lucknow

Date: 12/08/2025