S. N. GUPTA & ASSOCIATES

CHARTERED ACCOUNTANTS

105/230, PHOOLBAGH, HUSSAINGANJ, LUCKNOW - 226001

PHONE : 9415101759 EMAIL : SHIVNARAINABHA@YAHOO.CO.IN

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone 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 of
Aurum Capital Projects Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of Aurum Capital Projects Limited (the "Company") for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("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").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

i. are presented in accordance with the requirements of the Listing Regulations in this regard; and

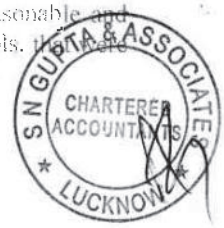
ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2026 and for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were



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operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material (individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.



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Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For S.N GUPTA & ASSOCIATES (FRN-003817C)
Chartered Accountants

S.N. GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS LUCKNOW

(CA ASHISH GUPTA)
Partner
Mem No 420598
UDIN : 26420598BVULD4394

Place : Lucknow
Dated : 29-5-2026

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 MARCH 2026

(Amount in '000)

Sr. No.	Particulars	As at 31st March 2026 Audited (As per IND AS)	As at 31st March 2025 Audited (As per IND AS)
A	**ASSETS**		
1)	**Financial Assets**		
(a)	Cash and Cash Equivalents	11,067.22	3,707.77
(b)	Bank Balance other than included in Cash and Cash Equivalents	2,670.41	2,536.34
(c)	Receivables		
	(i) Trade Receivables	205.16	100.23
	(ii) Other Recievables	-	0.0
(d)	Loans	32,186.15	23,136.85
(e)	Investments	1,784.31	1,148.52
(f)	Other Financial Assets	6,350.00	1,376.08
	Total Financial Assets (I)	**54,263.24**	**32,005.79**
2)	**Non-Financial Assets**		
(a)	Current Tax Assets (Net)	-	-
(b)	Deferred Tax Assets (Net)	128.51	21.54
(c)	Property, Plant and Equipment	78.30	84.43
(d)	Other Non-Financial Assets (II)	8,791.43	8,901.37
	Total Non-Financial Assets (II)	**8,998.25**	**9,007.34**
	Total Assets (I+II)	**63,261.49**	**41,013.13**
	LIABILITIES AND EQUITY		
	LIABILITIES		
1)	**Financial Liabilities**		
(a)	Trade Payables	-	-
(b)	Other Financial Liabilities	199.28	291.43
	Total Financial Liabilities (I)	**199.28**	**291.43**
2)	**Non-Financial Liabilities**		
(a)	Current Tax Liabilities (Net)	171.6	445.41
(b)	Provisions	128.74	92.55
(c)	Deferred Tax Liabilities (Net)	0.00	0.00
(d)	Other Non-Financial Liabilities	5.00	0.00
	Total Non-Financial Liabilities (II)	**305.31**	**537.96**
	Total Liabilities (I+II)	**504.59**	**829.39**
3)	**Equity**		
(a)	Equity Share Capital	48,105.00	32,105.00
(b)	Other Equity	14,651.89	8,078.74
	Total Equity (III)	**62,756.89**	**40,183.74**
	Total Liabilities and Equity (I+II+III)	**63,261.49**	**41,013.13**

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

Sanjay Kumar Bhutani
Director
DIN: 01415528

Place : Lucknow
Date: 29.05.2026

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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH 2026

PART-1 (Amount in '000)

Particulars	Quarter Ended			Year Ended	
	31st March 2026	31st December 2025	31st March 2025	31st March 2026	31st March 2025
	Audited*	Unaudited	Audited*	Audited	Audited
Revenue from Operations					
(i) Interest Income	1,897.99	1,629.15	1,005.70	5,989.97	3,338.32
		-	-		
1.Total Revenue from Operations	**1,897.99**	**1,629.15**	**1,005.70**	**5,989.97**	**3,338.32**
2.Other Income	0.75	257.47	0.36	380.71	545.20
3.Total Income (1+2)	**1,898.74**	**1,886.62**	**1,006.06**	**6,370.68**	**3,883.51**
Expenses					
(a) Finance Costs	0.72	0.70	1.19	2.42	4.27
(b) Net Loss on Fair Value Changes	-229.69	39.73	73.78	-97.20	209.56
(c) Loss in FnO and sale of Quoted shares	522.33	-	-	516.16	
(d) Impairment on Financial Instruments	36.20	0.00	2.12	36.20	2.12
(e) Employee Benefits Expenses	400.41	322.66	404.79	1,496.27	1,479.71
(f) Depreciation and Amortization Expenses	5.11	3.38	2.35	15.24	13.51
(g) Other Expenses	270.75	156.60	265.68	793.51	595.73
4.Total Expenses	**1,005.82**	**523.07**	**749.90**	**2,762.61**	**2,304.88**
5.Profit/(Loss) Before Exceptional Items and Tax (3-4)	892.91	1,363.55	256.16	3,608.07	1,578.63
6.Exceptional Items	-	-	-	-	-
7.Profit/(Loss) Before Tax (5-6)	892.91	1,363.55	256.16	3,608.07	1,578.63
Tax Expense					
(a)Current Tax					
Current Year	219.98	364.85	-	963.37	445.41
Earlier Years	-	-	-	0.00	59.46
(b) Deferred Tax	-106.97	-		-106.97	33.96
8.Total Tax Expense	113.01	364.85	0.00	856.40	538.83
9.Profit/(Loss) for the year from Continuing Operations (7 8)	**779.91**	**998.70**	**256.16**	**2,751.67**	**1,039.81**
10.Profit/(Loss) from Discontinued Operations (After Tax)	-	-	-	-	-
11.Profit/(Loss) for the year (for Continuing and Discontinued Operations (9+10)	779.91	998.70	256.16	2,751.67	1,039.81
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	-198.14	-	6.62	-198.14	-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					
Other Comprehensive Income	-198.14	-	6.62	-198.14	-10.45

13.Total Comprehensive Income for the year (11+12)	581.77	998.70	262.78	2,553.53	1,029.35
Paid up Equity Share Capital (FV of Rs. 10/-)	48,105.00	32,105.00	32,105.00	48,105.00	32,105.00
Other Equity	14,651.89	7,770.76	8,078.74	14,651.89	8,078.74
Earnings per Equity Share (FV of Rs. 10/- Each) (for Continuing and discontinued operations) :					
(a) Basic EPS (Rs)	0.12	0.31	0.08	0.53	0.32
(b) Diluted EPS (Rs)	0.12	0.31	0.08	0.53	0.32

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

Sanjay Kumar Bhutani
Director
DIN: 01415528

Place : Lucknow
Date: 29.05.2026

AURUM CAPITAL PROJECTS LIMITED

CIN: L67120UP1992PLC014607

STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31st MARCH 2026

Rs in 000's

Particulars	For the year ended 31 March 2026		For the year ended 31 March 2025	
A. Cash flow from operating activities				
Net Profit/(Loss) befor extraordinary items and tax		3,608.07		1,578.63
Add/(Less) : Adjustment for				
Depreciation	15.24		13.51	
Impairment on Financial Instruments	36.20		2.11	
Net loss on sale of Investment	487.63		-177.42	
Dividend Income	-3.24		-0.67	
Interest on investments	-257.47		-367.11	
Net Unrealised loss on Investment	-97.20	181.16	209.56	-320.01
Operating profit/(loss) before working capital changes		**3,789.23**		**1,258.62**
Change in working capital				
Adjustments for (increase)/decrease in operating assets:				
Decrease/(increase) in Trade Receivables	-104.94		0.00	
Decrease/(Increase) in Loans (Net)	-9,049.29		-326.73	
Decrease/(increase) in Other Financial Assets	-4,973.91		1,421.13	
Decrease/(increase) in Other Non Financial Assets	-681.86	-14,810.00	-8,615.15	-7,520.76
Adjustments for increase/(decrease) in operating liabilities:				
Increase/(decrease) in financial Liabilities	-92.15		-10.07	
.ncrease/(decrease) in Non - financial Liabilities	542.58		53.21	
Decrease in Trade Payable	0.00	450.43	0.00	43.14
Cash Used in Operations		**-10,570.34**		**-6,219.01**
Net Tax (paid)/refunds		-963.37		-538.83
Net cash flow from/(used in) operating activities (A)		**-11,533.71**		**-6,757.83**
B. Cash flow from investing activities				
Investment in Term Deposit	-134.07		-131.05	
Purchase of Fixed Asset	-9.11		-81.85	
Proceed from sale of Investment	777.85		3,336.52	
Purchase of Investment	-2,002.21		-3,523.20	
Dividend received	3.24		0.67	
Interest on Investments	257.47		367.11	
Net cash flow from/(used in) investing activities (B)		**-1,106.83**		**-31.81**
C. Cash flow from financing activities				
Proceeds from issue of Preferential share capital	20,000.00			
Net cash flow from/(used in) financing activities (C)		**20,000.00**		0.00
Cash & cash equivalent at the beginning of the year		**3,707.77**		**10,497.41**
Net increase/ (decrease) in cash & cash equivalent during year (A+B+C)		**7,359.45**		**-6,789.65**
Cash & cash equivalent at the end of the year *		**11,067.22**		**3,707.77**
* Comprises of				
(a) Cash on hand		108.74		35.33
(b) Imprest account and In liquid Mutual funds		4,532.02		0.00
(c) Balances with banks - In current accounts		6,260.46		414.83
(d) Term Deposit with original maturity upto 3 Months		166.00		3,257.60
Total		**11,067.22**		**3,707.77**

Explanatory Notes to the statement of standalone Audited financial results for the Quarter and Year ended 31st March 2026 :

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 29.05.2026

3. The above results for the quarter and year ended March 31, 2026 have been audited by the Statutory Auditors of the company.

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 INDAS on 'Segment Reporting' AS-108, specified under section 133 of the Companies Act, 2013.

5. The figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between audited figures in respect of the full financial year.

6. Previous year/period figures have been regrouped/rearranged/reclassified, wherever considered necessary, to make them comparable.

7. Number of Investor complaints received and disposed off durign

a. Pending at the beginning of the quarter	Nil
b. Received during the quarter	Nil
c. Disposed of during the quarter	Nil
d. Remaining unresolved at the end of the quarter	Nil

for and on behalf of the Board

(Sanjay Kr Bhutani)
Director
DIN : 01415528

Place : Lucknow
Date : 29.05.2026