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 2026 under Regulation 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, 2026 ("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 : 13/08/2026

S.N. GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS LUCKNOW

UDIN : 26420598STCMNS1721.

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, 2026

(Rs in '000.)

Particulars	3 Months ended 30.06.2026 (Unaudited)	Preceding 3 months ended 31.03.2026 (Audited)	Corresponding 3 months 30.06.2025 (Unaudited)	Current Year ended 31.03.2026 (Audited)
Revenue from Operations				
(i) Interest Income	1,879.69	1,897.99	926.90	5,989.97
(ii) Net Gain on Fair Value Changes Classified through profit and loss(net)	00.00	0.00	55.69	0.00
1.Total Revenue from Operations	**1,879.69**	**1,897.99**	**982.59**	**5,989.97**
2.Other	142.99	0.75	04.79	380.71
3.Total Income (1+2)	**2,022.68**	**1,898.74**	**987.38**	**6,370.68**
Expenses				
(a)Finance Costs	00.09	0.72	00.45	2.42
(b) Net Loss on Fair Value Changes classified through profit and Loss	08.64	-229.69	00.00	-97.2
(c)Loss in FnO and sale of Quoted shares	00.00	522.33	00.00	516.16
(d)Impairment on Financial Instruments	00.00	36.2	00.00	36.2
(e)Employee Benefits Expenses	369.59	400.41	388.50	1,496.27
(f)Depreciation and Amortization Expenses	03.81	5.11	03.38	15.24
(g)Other Expenses	148.11	270.75	196.08	793.51
4.Total Expenses	**530.23**	**1005.83**	**588.40**	**2,762.60**
5.Profit/(Loss) Before Exceptional Items and Tax (3-4)	**1,492.45**	**892.91**	**398.98**	**3608.08**
6.Exceptional Items	00.00	00.00	00.00	00.00
7.Profit/(Loss) Before Tax (5-6)	1,492.45	892.91	398.98	3608.08
Tax Expense				
(a)Current Tax	388.04	219.98	89.26	963.37
Current Year	00.00	00.00	00.00	0
Earlier Years	00.00	-106.97	00.00	-106.97
(b) Deferred Tax	388.04	113	89.26	856.4
8.Total Tax Expense	**1,104.41**	**00.78**	**309.72**	**2751.68**
9.Profit/(Loss) for the year from Continuing Operations (7-8)	00.00	00.00	00.00	00.00
10.Profit/(Loss) from Discontinued Operations (After Tax)				
11.Profit/(Loss) for the year (for Continuing and Discontinued Operations (9+10)	**1,104.41**	**779.90**	**309.72**	**2751.68**
12. Other Comprehensive Income				
(i) Items that will not be reclassified to Profit or Loss				
`-Re-measurement of Defined Benefit Plans	00.00	-198.14	00.00	-198.14
- Net Gain / (Loss) on Fair Value of Equity Instruments				
(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	-198.14	00.00	-198.14
13.Total Comprehensive Income for the year (11+12)	**1,104.41**	**581.76**	**309.72**	**2553.54**
Paid up Equity Share Capital (FV of Rs. 10/-)	48,105.00	48,105.00	48,105.00	48,105.00
Other Equity	15,756.30	14,651.89	12,388.47	14,651.89
Earnings per Equity Share (FV of Rs. 10/- Each) (for Continuing and discontinued operations) :				
(a) Basic EPS (Rs)	**0.23**	**0.12**	**0.06**	**0.53**

(b) Diluted EPS (Rs)	0.23	0.12	0.06	0.53

Explanatory Notes to the statement of standalone Audited financial results for the Quarter ended 30th June 2026 :

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 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

3. The above results for the quarter ended June 30, 2026 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: 13-08-2026

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 2026

(Rs in '000)

Sr. No.	Particulars	As at 30th June 2026	As at 31st March 2026
A	**ASSETS**		
1)	**Financial Assets**		
(a)	Cash and Cash Equivalents	10,957.91	11,067.22
(b)	Bank Balance other than included in Cash and Cash Equivalents	2,726.21	2,670.41
(c)	Receivables		
	(i) Trade Receivables	135.90	205.16
	(ii) Other Recievables	00.00	00.00
(d)	Loans	31,970.45	32,186.15
(e)	Investments	2,395.43	1,784.31
(f)	Other Financial Assets	7,350.00	6,350.00
	Total Financial Assets (I)	55,535.90	54,263.25
2)	**Non-Financial Assets**		
(a)	Current Tax Assets (Net)	-	-
(b)	Deferred Tax Assets (Net)	128.51	128.51
(b)	Property, Plant and Equipment	92.04	78.30
(c)	Other Non-Financial Assets (II)	8,932.39	8,791.43
	Total Non-Financial Assets (II)	9,152.93	8,998.24
	Total Assets (I+2)	64,688.83	63,261.49
	LIABILITIES AND EQUITY		
	LIABILITIES		
1)	**Financial Liabilities**		
(a)	Trade Payables	00.00	00.00
(b)	Other Financial Liabilities	347.62	199.28
	Total Financial Liabilities (I)	347.62	199.28
2)	**Non-Financial Liabilities**		
(a)	Current Tax Liabilities (Net)	351.17	171.6
(a)	Provisions	128.74	128.72
(b)	Deferred Tax Liabilities (Net)	00.00	00.00
(c)	Other Non-Financial Liabilities	00.00	5.00
	Total Non-Financial Liabilities (II)	479.91	305.32
	Total Liabilities (I+II)	827.53	504.6
3)	**Equity**		
(a)	Equity Share Capital	48,105.00	48,105.00
(b)	Other Equity	15,756.30	14,651.89
	Total Equity (III)	63,861.30	62756.89
	Total Liabilities and Equity (I+2+3)	64,688.83	63,261.49

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

Sanjay Kumar Bhutani
Director
DIN: 01415528

Place : Lucknow
Date: 13-08-2026