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 half year ended September 30th 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 half year ended 30 September, 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, 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 Accountants

S.N. GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS LUCKNOW

(CA Ashish Gupta)
Partner
Mem No.420598
Place :Lucknow
Dated : 27.10.2026

UDIN : 26420598MWKNLG2615

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 & HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Amount in 000's.)

Particulars	3 Months ended	Preceeding 3 months ended	Corresponding 3 months ended in the previous year	Six Months Ended		Current Year ended
	30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
Revenue from Operations						
(i) Interest Income	1,522.18	1,879.69	1,507.39	3,401.87	2,434.29	5,989.97
(ii) Fees and Commision Income	-	0.00	-		-	
(ii) Net Gain on Fair Value Changes Classified through profit and loss(net)	-	0.00	-		-	0.00
1.Total Revenue from Operations	**1,522.18**	**1,879.69**	**1,507.39**	**3,401.87**	**2,434.29**	**5,989.97**
2.Other Income	115.23	142.99	124.49	258.22	129.28	380.71
3.Total Income (1+2)	**1,637.41**	**2,022.68**	**1,631.88**	**3,660.09**	**2,563.57**	**6,370.67**
Expenses						
(a)Finance Costs	0.86	0.09	0.55	0.95	1.00	7.42
(b) Net loss on Fair Value Changes classified through Profit & Loss	317.69	8.64	148.45	326.33	92.76	-97.20
(c)Loss in FnO and sale of Quoted shares	136.75	0.00	0.00	136.75	00.00	516.17
(b)Impairment on Financial Instruments (fair Value Changes)	0.000	0.00	0.000	0.000	0.00	36.20
(c)Employee Benefits Expenses	377.75	369.59	384.70	747.34	773.20	1,496.27
(d)Depreciation and Amortization Expenses	3.81	3.81	3.38	7.62	6.76	15.24
(e)Other Expenses	225.58	148.11	142.18	373.69	338.26	793.51
4.Total Expenses	**1,062.45**	**530.23**	**679.25**	**1,592.68**	**1,211.97**	**2,762.61**
5.Profit/(Loss) Before Exceptional Items and Tax (3-4)	**574.96**	**1,492.45**	**952.63**	**2,067.41**	**1,351.61**	**3,608.07**
6.Exceptional Items	-	0.00	-			0.00
7.Profit/(Loss) Before Tax (5-6)	**574.96**	**1,492.45**	**952.63**	**2,067.41**	**1,351.61**	**3,608.07**
Tax Expense						
(a)Current Tax	232.09	388.04	286.28	620.13	375.54	963.37
Current Year	-	-	-		-	0.00
Earlier Years	-	-	-			106.97
(b) Deferred Tax	**232.09**	**388.04**	**286.28**	**620.13**	**375.54**	**856.40**
8.Total Tax Expense	**342.87**	**1,104.41**	**666.35**	**1,447.28**	**976.07**	**2,751.67**
9.Profit/(Loss) for the year from Continuing Operations (7-8)	-	0.00	-		-	0.00
10.Profit/(Loss) from Discontinued Operations (After Tax)	**342.87**	**1,104.41**	**666.35**	**1,447.28**	**976.07**	**2,751.67**
11.Profit/(Loss) for the year (for Continuing and Discontinued Operations (9+10)						
12. Other Comprehensive Income	-	-	-		-	-
(i) Items that will not be reclassified to Profit or Loss					-	
-Re-measurement of Defined Benefit Plans	-	-	-		-	-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	-		-		-	
-Re-measurement of Defined Benefit Plans	-	-	-		-	-
(iii) Items that will be reclassified to Profit and Loss	-	-	-		-	-
- Net Gain / (Loss) on Fair Value of Equity Instruments						
(iv) Income Tax relating to Items that will be reclassified to Profit and Loss	-	-	-		-	-
Other Comprehensive Income	-	-	-			-198.14
13.Total Comprehensive Income for the year (11+12)	342.87	1,104.41	666.35	1,447.28	976.07	2,553.53
Paid up Equity Share Capital (FV of Rs. 10/-)	48,105.00	48,105.00	48,105.00	48,105.00	48,105.00	48,105.00
Other Equity	16,099.17	15,756.30	13,054.79	16,099.18	13,054.79	14,651.89
Earnings per Equity Share (FV of Rs. 10/- Each) (for Continuing and discontinued operations) :						
(a) Basic EPS (Rs)	**0.07**	**0.23**	**0.14**	**0.30**	**0.20**	**0.53**
(b) Diluted EPS (Rs)	0.07	0.23	0.14	0.30	0.20	0.53

Explanatory Notes to the statement of standalone Audited financial results for the Quarter ended 30th Septmber 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 27.10.2026

3. The above results for the quarter ended September 30, 2026 have been subjected to limited review by the Statutory Auditors of the company. The report of Statutory Auditors 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. Based on information available with the company, as at the reporting period, there is no dues payable to suppliers who are registered as micro and small enterprises under the provisions of Micro, Small and Medium Enterprises Development Act, 2006.

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

9. Number of Investor Complaints received and disposed off during the Quarter ended Sep 2026

a) Pending ast the Beginning of the quarter	NIL
b) Received during the Quarter	NIL
c) Disposed off during the quarter	NIL
d) Remaining unresolved at the end of the quarter	NIL

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

Sanjay Kumar Bhutani
Director
DIN : 01415528

Place : Lucknow
Dated : 27.10.2026

AURUM CAPITAL PROJECTS LIMITED

CIN : L67120UP1992PLC014607
Reg. Office: 2nd Floor, YMCA Complex, 13, Ranapratap Marg, Lucknow - 226001
Tel : 0522 - 2209402 Email : admin@aurumcapitalprojects.com Website : www. aurumcapitalprojects.com

STATEMENT OF ASSETS AND LIABILITIES AS AT 30 SEPTEMBER, 2026

(Amount in 000's.)

Sr. No.	Particulars	As at 30th September 2026	As at 31st March 2026
A	ASSETS		
1)	Financial Assets		
(a)	Cash and Cash Equivalents	13,757.69	11,067.22
(b)	Bank Balance other than included in Cash and Cash Equivalents	2,746.21	2,670.41
(c)	Receivables		
	(i) Trade Receivables	0.00	205.16
	(ii) Other Recievables		
(d)	Loans	28,373.43	32,186.15
(e)	Investments	4,873.66	1,784.31
(f)	Other Financial Assets	6,350.00	6,350.00
	Total Financial Assets (I)	**56,100.99**	**54,263.24**
2)	Non-Financial Assets		
(a)	Current Tax Assets (Net)		0.00
(b)	Deffered Asset	128.51	128.51
(c)	Property, Plant and Equipment	159.11	78.30
(d)	Other Non-Financial Assets (II)	9,158.32	9,583.23
	Total Non-Financial Assets (II)	**9,445.93**	**9,790.05**
	Total Assets (I+II)	**65,546.92**	**64,053.29**
	LIABILITIES AND EQUITY		
	LIABILITIES		
1)	Financial Liabilities		
(a)	Trade Payables	96.44	0.00
(b)	Other Financial Liabilities	405.86	199.28
	Total Financial Liabilities (I)	**502.31**	**199.28**
2)	Non-Financial Liabilities		
(a)	Current Tax Liability	20.00	5.00
(b)	Provisions	820.44	1,092.11
(c)	Deferred Tax Liability (Net)	-	0.00
(d)	Other Non-Financial Liabilities	0.00	0.00
	Total Non-Financial Liabilities (II)	**840.44**	**1,097.11**
	Total Liabilities (I+II)	**1,342.75**	**1,296.39**
3)	Equity		
(a)	Equity Share Capital	48,105.00	48,105.00
(b)	Other Equity	16,099.18	14,651.89
	Total Equity (III)	**64,204.18**	**62,756.89**
	Total Liabilities and Equity (I+II+III)	**65,546.92**	**64,053.29**

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

Sanjay Kumar Bhutani
Director
DIN: 01415528

Place : Lucknow
Date: 27.10.2026

AURUM CAPITAL PROJECTS LIMITED

CIN: L67120UP1992PLC014607

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER 2026

(Amount in 000's.)

Particulars	For the Six Months ended 30 Sep' 2026	For the Six Months ended 30 Sep' 2025	For the Year ended 31st March 26
A. Cash flow from operating activities			
Net Profit/(Loss) befor extraordinary items and tax	2,067.41	1,351.60	3,608.07
Add/(Less) : Adjustment for			
Depreciation	7.62	6.75	15.24
Impairment on Financial Instruments	0.00	0.00	36.20
Profit on sale of investment	0.00	0.00	487.63
Interest received/other income	0.00	2.49	-3.24
Interest Income on Investments	0.00	0.00	-257.47
Net Unrealised loss on Investment	326.33	92.76	-97.20
Net Current Tax Assets			
Operating profit/(loss) before working capital changes	**2,401.35**	**1,453.60**	**3,789.23**
Change in working capital			
Adjustments for (increase)/decrease in operating assets:			
(Increase) Decrease in Trade Receivables	205.16	-0.23	104.94
(Increase) Decrease in Other Receivables	-	-	-
(Increase)/ Decrease in Loans (Net)	3,812.72	-14,400.06	-9,049.29
(Increase)/ Decrease in Other Financial Assets	0.00	26.07	-4,973.91
(Increase)/ Decrease Investments	-3,415.68	821.86	0.00
(Increase)/ Decrease in Other Non Financial Assets	424.92	-10.26	-681.86
Adjustments for increase/(decrease) in operating liabilities:			
Increase/(Decrease) in Other Financial Liabilities	206.58	73.49	92.15
Increase/(Decrease) in Current Liabilities	15.00	108.96	0.00
Increase/(Decrease) in Non - Financial Liabilities	-891.81	0.00	542.58
Increase/(Decrease) in Trade Payable	96.44	0.00	0.00
Cash Used in Operations	**2,854.69**	**-13,788.21**	**-10,570.34**
Net Inome Tax (paid)/refunds	0.00	0.00	-963.37
Net cash flow from/(used in) operating activities (A)	**2,854.69**	**-13,788.21**	**-11,533.71**
B. Cash flow from investing activities			
Investment in Term Deposit	75.80	-66.95	-134.07
Proceed from Sale of Investment	-	183.58	777.85
Purchase of Investment	-	-1,089.71	2,002.21
Purchase of PPE	-88.42	-	-9.11
Interest received/other income		2.49	260.71
Net cash flow from/(used in) investing activities (B)	**-164.22**	**-970.59**	**-1,106.83**
C. Cash flow from financing activities			
Net cash flow from/(used in) financing activities (C)	**0.00**	**20,000.00**	**20,000.00**
Cash & cash equivalent at the beginning of the year	**11,067.22**	**3,707.77**	**3,707.77**
Net increase/ (decrease) in cash & cash equivalent during year (A+B+C)	**2,690.46**	**5,241.21**	**7,359.45**
Cash & cash equivalent at the end of the period *	**13,757.69**	**8,948.98**	**11,067.22**
* Comprises of			
(a) Cash on hand	**9.07**	**21.63**	108.74
(b) Imprest account and In liquid Mutual funds	**0.00**	**0.00**	4,532.02
(c) Balances with banks - In current accounts	**648.62**	**386.61**	6,260.46
(d) Term Deposit with original maturity upto 3 Months	**2,600.00**	**40.74**	166.00
(e) SBI Liquid overnight Fund	**10,500.00**	**8,500.00**	**0.00**
	13,757.69	**8,948.97**	**11,067.22**

For and on behalf of the Board

(SANJAY KUMAR BHUTANI)
Director
DIN : 01415528

Place: Lucknow
Dated : 27.10.2026