

Date: January 20, 2025

To,

Listing Department

BSE Limited

Phiroze Jeejeebhoy Towers

Dalal Street, Fort

Mumbai-400 001

BSE Scrip Code: 539289

Listing Department

National Stock Exchange of India Limited

Bandra Kurla Complex

Bandra East

Mumbai – 400 051

NSE Symbol: AURUM

Dear Sir/Madam,

Sub.: Outcome of the Board Meeting held on January 20, 2025.

In continuation of our intimation dated January 13, 2025 and pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Director's in its meeting held today, inter-alia, approved the following:

The Unaudited Financial Results (Consolidated and Standalone) along with the Limited Review Report issued by M/s. Kirtane & Pandit LLP, Chartered Accountants, Statutory Auditors of the Company and Media Release for the quarter and nine months ended December 31, 2024 duly reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company, at their respective meetings held today.

The meeting of the Board of Directors commenced at 11.30 a.m. and concluded at 5.15 p.m.

You are requested to take the above on record.

Thanking you.

For **Aurum PropTech Limited**

Sonia Jain

Company Secretary &

Compliance Officer

Relentless Focus on Unit Economics Drives Record Profitability

Aurum PropTech is pleased to announce its steady growth for the nine-month period ending 31st December 2024. The company achieved an impressive 24% Y-o-Y growth, with revenue standing at ₹206.9 crores, compared to ₹167.3 crores for the same period in FY2024. This growth is accompanied by an improvement in profitability metrics, including PBT, EBITDA and Adjusted EBITDA.

Year on year, the business has demonstrated improving Expense to Total Income ratios.

Key Metrics	Year To Date 31 st December 2023	Year to Date 31 st December 2024	Y-o-Y Change
Total Income	₹ 167.3 crores	₹ 206.9 crores	24% YoY growth
PBT to Total Income	-42.5%	-17.1%	2,540 bps
EBITDA to Total Income	1%	21.2%	2,022 bps
Adjusted EBITDA to Total Income	-43.3%	-4.1%	3,920 bps

Note: Adjusted EBITDA is defined as EBITDA as per Ind AS reporting (+) ESOP expenses (-) rental expenses pertaining to 'Ind AS 116 leases.

Key Highlights:

The **Rental Business Segment** delivered a Y-o-Y growth of 28% for the nine-month period ending 31st December 2024. Our rental platforms now manage 33,500 rental units across co-living and family rental categories in over 15 cities nationwide. The average blended occupancy rate stood at 75%, demonstrating robust demand for rental properties from young professionals and families. Growth during this period was driven by the launch of **NestAway Lite**, continuous acquisition of co-living properties through **HelloWorld** and the introduction of a unique **geolocation-based rental house discovery feature**.

The **Distribution Business Segment**, comprising of our data analytics, marketing automation and sales automation products, transformed over 1,000 real estate enterprises. Sell.do and Aurum Analytica achieved a 35% Y-o-Y income growth for the nine months ending 31st December 2024. The Distribution Business Segment contributed a Net Margin of 8%. The growth was fuelled by strong performance from **Aurum Analytica**, which continued to expand account penetration and saw impressive account retention rates. Additionally, new account acquisition remained robust, especially in Tier I and Tier II cities.

Aurum Analytica, operated centrally from NCR, now serves 250+ micro-markets across the country through its **Data Lake**. Notably, **Sell.do**, our sales automation business, demonstrated impressive cost reduction driven by automation, artificial intelligence and enhanced account penetration, leading to increased customer wallet share.

We are continuing our consultations with SEBI regarding the **SM-REIT application** and fine-tuning our Go-to-Market strategy in anticipation of securing the license. This will unlock a massive 38,000 million square feet of SM-REIT-able supply nationwide, presenting significant growth opportunities.

Our Integrated PropTech ecosystem is making Real Estate Future-Ready by delivering focused execution and consistent performance across the Rental, Distribution, and Capital Business Segments

Summary of Results

Commenting on the results, Onkar Shetye, Executive Director of Aurum PropTech, said:

“With focussed execution, we have delivered consistent revenue and profitability growth throughout the last five quarters. Our Integrated PropTech ecosystem is poised to deliver the next trajectory of growth with Rental business, consolidate and scale our offerings in Distribution business and continue innovation across the Capital business”.

About Aurum PropTech:

Aurum PropTech Limited (www.aurumproptech.in) is a publicly listed company (BSE: 539289; NSE: AURUM) dedicated to bringing digital transformation to the real estate sector through its integrated PropTech ecosystem.

About Aurum Ventures:

Aurum Ventures is a new-age real estate group with end-to-end capabilities, leveraging digital technology to enhance the real estate sector's operational efficiency.

Forward-looking statements:

This press release may contain forward-looking statements based on current expectations and projections, which involve certain risks and uncertainties that could cause actual results to differ materially.

For details please contact:

Sonia Jain Company Secretary & Compliance Officer Email: investors@aurumproptech.in	Vanessa Fernandes Investor Relations Email: investors@aurumproptech.in
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Independent Auditor's Review Report on Unaudited Consolidated Financial Results of Aurum PropTech Limited for Quarter and Nine Months ended December 31, 2024

To
The Board of Directors of
Aurum PropTech Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Aurum PropTech Limited (the "The Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as the "Group") for the quarter ended 31st December, 2024 (the "Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's 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. 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.

We also performed procedures in accordance with the circulars issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



4. The Statement includes the results of the following entities:

Sr. No.	Name of Entity	Relationship
1	Aurum PropTech Limited	The Holding Company
2	Liv Real Solutions Private Limited (formerly known as Aurum RealTech Services Private Limited)	Wholly Owned Subsidiary
3	Aurum Softwares & Solutions Private Limited	Wholly Owned Subsidiary
4	Helloworld Technologies India Private Limited	Wholly Owned Subsidiary
5	Aurum Analytica Private Limited (formerly known as Blink Advisory Services Private Limited)	Wholly Owned Subsidiary
6	Cuneate Services Private Limited	Wholly Owned Subsidiary
7	YieldWiseX Technologies Private Limited (formerly known as Vartamana Consultants Private Limited)	Wholly Owned Subsidiary
8	Imogentechno Delta Park Private Limited	Wholly Owned Subsidiary (effective January 09, 2024) (up to June 26, 2024)
9	Wisetechno Private Limited	Wholly Owned Subsidiary (effective January 10, 2024) (up to September 28, 2024)
10	Bonds Brain Technologies Private Limited	Wholly Owned Subsidiary (effective April 24, 2024)
11	K2V2 Technologies Private Limited	Subsidiary
12	Monk Tech Labs Pte. Ltd	Subsidiary
13	Integrow Asset Management Private Limited	Subsidiary
14	Monk Tech Venture Private Limited	Subsidiary
15	NestAway Technologies Private Limited	Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, based on the consideration of the review reports and other auditors referred to in paragraph 6 below and based on the consideration of the Management certified results referred to in paragraph 7 and 8 below, 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. We did not review the interim financial results of three subsidiaries included in the unaudited consolidated financial results; whose financial results reflect the total income of Rs. 1,200.06 lakhs and Rs. 3,393.29 lakhs, total net loss after tax of Rs. (585.28) lakhs and Rs. (1,706.07) lakhs, total comprehensive income of Rs. (587.26) lakhs and Rs. (1,744.40) lakhs for the quarter and nine months ended December 31, 2024 respectively, as considered in the unaudited consolidated financial results which has been reviewed by their independent auditor. These interim financial results have been reviewed by other auditor whose report has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiaries, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of this matter.
7. We did not review the interim financial results of six subsidiaries included in the unaudited consolidated financial results, whose interim financial result reflects the total income of Rs. 4,613.29 lakhs and Rs. 12,627.85 lakhs total net loss after tax of Rs. (2.38) lakhs and Rs. (14.90) lakhs, total comprehensive income of Rs. 9.76 lakhs and Rs. (24.14) lakhs for the quarter and nine months ended December 31, 2024 respectively, as considered in the Statement. These interim financial results have been furnished to us by the Management and our conclusion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such management prepared unaudited interim financial results. Our conclusion is not modified in respect of the above matter with respect to our reliance on the financial result certified by the management.
8. The Statement includes the interim financial result of one subsidiary which is not subject to review, whose interim financial result reflects the total income of Rs. 68.00 lakhs and Rs. 266.23 lakhs total net loss after tax of Rs. (116.48) lakhs and Rs. (306.38) lakhs, total comprehensive income of Rs. (138.69) lakhs and Rs. (327.86) lakhs for the quarter and nine months ended December 31, 2024 respectively, as considered in the Statement. This interim financial result has been furnished to us by the Management and our conclusion on the Statement in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on such management prepared unaudited interim financial results. According to the information and explanations given to us by the Management, this interim financial result is not material to the Group. Our conclusion is not modified in respect of the above matter with respect to our reliance on the financial result certified by the management.



9. We have not audited or reviewed the comparative financial information appearing in the statement of the corresponding quarter ended 31st December 2023 and nine months ended 31st December 2023, financial results for the year 01st April 2023 to 31st March 2024 and for the quarter ended 30th June 2024. The comparative financial information appearing in the statement of the corresponding quarter ended 31st December 2023 and nine months ended 31st December 2023, financial results for the year 01st April 2023 to 31st March 2024 were audited by the previous auditor whose reports dated 18th January 2024, 29th April 2024 and 19th July 2024 respectively, expressed an unmodified opinion/review conclusion on those Consolidated financial statements/ results except for the review conclusion on the Consolidated financial Results for the Quarter and Nine months ended 31st December 2023 dated 18th January 2024. Our Conclusion is not modified in respect of this matter.

For Kirtane & Pandit LLP

Chartered Accountants

Firm Registration No.105215W/W100057


Suhrud Lele

Partner

Membership No.: 121162

UDIN: 25121162BMJHTK7171



Navi Mumbai, January 20, 2025

(Amount in INR lakhs, unless otherwise stated)

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIALS RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

Sl no	Particulars	Quarter ended			Nine months period ended		Year ended
		December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	March 31, 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue from operations	6,458	6,396	5,731	19,343	15,424	21,405
	Other income	565	365	478	1,351	1,309	1,902
	Total income	7,023	6,761	6,209	20,694	16,733	23,307
2	Expenses						
	Employee benefit expenses	1,861	2,001	2,736	5,855	7,615	8,814
	Finance costs	613	693	689	1,992	1,841	2,597
	Depreciation and amortization expenses	2,079	1,970	1,967	5,942	5,439	7,251
	Other expenses	3,432	3,304	3,204	10,448	8,954	12,281
	Total expenses	7,985	7,968	8,596	24,237	23,849	30,943
3	Loss before tax and Exceptional item	(963)	(1,207)	(2,387)	(3,543)	(7,115)	(7,636)
4	Exceptional items, net (gain/loss)	-	-	-	4	-	144
5	Loss before tax	(963)	(1,207)	(2,387)	(3,547)	(7,115)	(7,780)
6	Tax expenses						
	Income tax - current	59	37	3	109	10	35
	Taxation in respect of earlier years	(0)	0	-	12	-	-
	Deferred tax charge / (benefit)	(170)	(29)	(258)	(533)	(993)	(1,220)
	Total tax	(111)	8	(255)	(412)	(983)	(1,185)
7	Loss after tax	(852)	(1,215)	(2,132)	(3,135)	(6,132)	(6,595)
8	Other comprehensive income						
	(i) Items that will not be reclassified subsequently to profit or loss	(3)	(24)	2	1	(4)	(45)
	(ii) Income tax relating to items that will not be reclassified subsequently to profit or loss	17	(12)	(5)	1	(1)	17
	(iii) Items that will be reclassified subsequently to profit or loss	(21)	(0)	(2)	(21)	0	(8)
	Total other comprehensive income	(7)	(36)	(5)	(19)	(5)	(36)
9	Total comprehensive income	(859)	(1,251)	(2,137)	(3,154)	(6,137)	(6,631)
10	Loss attributable to:						
	Equity shareholders of the company	(660)	(954)	(1,853)	(2,616)	(5,127)	(5,575)
	Non-controlling interest	(192)	(260)	(279)	(519)	(1,006)	(1,020)
	Other comprehensive income / (loss) attributable to:						
	Equity shareholders of the company	6	(31)	(9)	(7)	(15)	(51)
	Non-controlling interest	(13)	(5)	4	(12)	10	15
	Total comprehensive income attributable to:						
	Equity shareholders of the company	(654)	(985)	(1,862)	(2,623)	(5,142)	(5,626)
	Non-controlling interest	(205)	(265)	(275)	(531)	(996)	(1,005)
11	Paid up equity share capital	2,755	2,752	1,968	2,755	1,968	1,993
12	Reserves excluding revaluation reserves as per balance sheet	NA	NA	NA	NA	NA	16,045
13	Earning per share of INR 5/- each (not annualized)-						
	Basic (INR)	(1.18)	(1.16)	(4.71)	(4.86)	(13.02)	(14.16)
	Diluted (INR)	(1.18)	(1.16)	(4.71)	(4.86)	(13.02)	(14.16)



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Aurum PropTech Limited

Registered Office : Aurum Q1, Aurum Q Parc, Thane Belapur Road, Navi Mumbai, Thane, Maharashtra 400710, India

CIN No. L72300MH2013PLC244874

(Amount in INR lakhs, unless otherwise stated)

UNAUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

The Company's operations predominantly relate to providing software solutions in the real estate sector. The organisational and reporting structure of the Company is based on Strategic Business Units (SBU) concept. The SBU's are primarily cost centre segments. SBU's are the operating segments for which separate financial information is available and for which operating results are evaluated regularly by management in deciding how to allocate resources and in assessing performance. These SBU's provide end-to-end information technology solutions on time and material contracts or fixed contracts, entered into with customers. The Chief Operating Decision Maker (CODM) reviews the operations of the group as one operating segment on the basis of SBUs.

The Company's primary reportable segments consist of the following SBUs, which are based on the risks and returns in different areas of the operations: Rental, Distribution, Capital and Others. 'Rental' operations comprise of activities where the Company derives revenue from customers for services offered through comprehensive technology based suite of solutions tailored for renters, property owners, and property managers. 'Distribution' operations comprise of activities where the Company derives revenue from customers for the data analytics offerings and the licencing of the CRM products. 'Capital' operations comprise of activities where the Company derives revenue from customers for the management of Investments through technology based platforms (Refer note 3 below).

The following table sets forth Revenues and Results by areas of operations based on the business units under which billing to customer has been made during the reported

SL No	Particulars	Quarter ended			Nine months period ended		Year ended
		December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	March 31, 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Segment Revenue						
	Rental	4,398	4,321	3,628	12,357	9,639	13,289
	Distribution	1,785	1,680	1,737	5,809	5,192	7,444
	Capital	275	395	367	1,177	593	672
	Total	6,458	6,396	5,732	19,343	15,424	21,405
2	Segment Results						
	Rental	(365)	(124)	(698)	(901)	(1,874)	(1,766)
	Distribution	244	134	(264)	512	(1,032)	(617)
	Capital	(235)	(252)	(318)	(573)	(1,178)	(1,472)
	Total	(356)	(242)	(1,280)	(962)	(4,084)	(3,855)
	Less: Finance cost	613	693	689	1,992	1,841	2,597
	Less: Other un-allocable expenditure - net	(7)	271	418	592	1,190	1,328
	Loss before tax	(963)	(1,207)	(2,387)	(3,547)	(7,115)	(7,780)
3	Segment Assets						
	Rental	37,908	38,783	37,315	37,908	37,315	36,521
	Distribution	9,630	9,525	8,060	9,630	8,060	9,092
	Capital	5,699	6,314	3,761	5,699	3,761	12,309
	Unallocable Corporate assets	7,035	7,833	6,802	7,035	6,802	6,523
	Total Assets	60,272	62,455	55,938	60,272	55,938	64,445
4	Segment Liabilities						
	Rental	19,857	20,298	19,403	19,857	19,403	19,643
	Distribution	2,096	3,291	3,776	2,096	3,776	3,119
	Capital	1,181	1,260	1,374	1,181	1,374	7,917
	Unallocable Corporate liabilities	7,986	7,708	12,431	7,986	12,431	14,969
	Total Liabilities	31,120	32,557	36,984	31,120	36,984	45,648



NOTES :

- 1 The Consolidated financials results were reviewed by the Audit Committee on January 20, 2025 and were thereafter approved by the Board at its meeting held on January 20, 2025.
- 2 The consolidated financial results relate to Aurum PropTech Group. The Group consists of Aurum PropTech Limited ('the Company') and its subsidiaries as mentioned below :
 - K2V2 Technologies Private Limited (Subsidiary)
 - Liv Real Solutions Private Limited (formerly known as Aurum RealTech Services Private Limited) (Wholly Owned Subsidiary)
 - Aurum Softwares and Solutions Private Limited (Wholly Owned Subsidiary)
 - Monk Tech Labs Pte. Ltd (Subsidiary)
 - Helloworld Technologies India Private Limited (Wholly Owned Subsidiary)
 - Integrow Asset Management Private Limited (Subsidiary)
 - Aurum Analytica Private Limited (formerly known as Blink Advisory Services Private Limited) (Wholly Owned Subsidiary)
 - Monk Tech Venture Private Limited (Subsidiary)
 - Cuneate Services Private Limited (Wholly Owned Subsidiary)
 - YieldWiseX Technologies Private Limited (formerly known as Vartaman Consultants Private Limited) (Wholly Owned Subsidiary)
 - NestAway Technologies Private Limited (Subsidiary)
 - Imogentechno Delta Park Private Limited (Wholly Owned Subsidiary) (effective January 09, 2024) (upto June 26, 2024)
 - Wisetechno Private Limited (Wholly Owned Subsidiary) (effective January 10, 2024) (upto September 28, 2024)
 - Bonds Brain Technologies Private Limited (Wholly Owned Subsidiary) (effective April 24, 2024)
- 3 During the quarter ended June 30, 2024, the Company has reported its segment information under the new segments. In the previous reporting periods, the Company classified its operations under the segments 'SAAS' (Software as a Service) and 'RAAS' (Real Estate as a Service). Based on the evolving nature of the business and the way the Chief Operating Decision Maker (CODM) reviews the Company's operations, the strategic business units (SBUs) have been redefined and its segment information provided in the financial statements has been realigned accordingly. The new segments identified for financial reporting are Rental, Distribution and Capital. Previous period's / year's figures have been reclassified as per the new segments.
- 4 During the quarter ended June 30, 2024, the Company had received INR 12,120 lakhs towards first call of INR 30 per share (comprising of INR 1.87 towards face value and a premium of INR 28.13 per Right Equity Share) on account of 4,03,99,270 no of shares and the trading was effective from May 7, 2024.
- 5 The Board of Directors of the Company in its meeting held on April 27, 2023, considered the acquisition of NestAway Technologies Private Limited ('Nestaway') and delegated the power to the Executive Investment Committee to invest up to INR. 9,000 lakhs. The Executive Investment Committee of the Company in its meeting held on June 01, 2023, approved the acquisition of upto 100% equity share capital of Nestaway for a cash consideration of up to INR 9,000 lakhs. The Share Purchase Agreement (SPA) has been executed on June 28, 2023.
During the previous year ended March 2024, the Company has acquired 93.64% of the equity shares of Nestaway by paying INR 7,791 lakhs. The Company has acquired control over Nestaway w.e.f. July 13, 2023 and as required under IND AS 110 Nestaway has been accounted as a subsidiary of the Company and the assets and liabilities have been recorded at fair values based on the purchase price allocation conducted by an independent valuer. The Company in its consolidated Financial Statement has recorded these fair values and resultant goodwill and intangible assets as per Ind AS 103.
During the nine months period ended December 31, 2024, the Company has acquired another 5.06% of the equity shares of Nestaway from the sellers of Equity Shares as per (SPA) by paying INR 416 lakhs and made an additional investment of INR. 475 lakhs in its share capital. The Company is currently holding 98.67% of the equity value capital of NestAway.



(Amount in INR lakhs, unless otherwise stated)

- 6 The Board of Directors of the Company in its meeting held on September 10, 2024, approved the strategic realignment of its material subsidiary K2V2 Technologies Private Limited ("K2V2") to enhance focus on its core technology offerings and leverage its established scale. Based on the approval of the Boards of the Company and K2V2, during the current financial year, (i) the Company increased its stake in K2V2 to 81.94% from 44.44% for additional investment of INR 112.30 lakhs (ii) K2V2 has sold assets in relation to Beyond Walls and Kylas w.e.f. July 1, 2024. Accordingly, on and from the quarter starting July 1, 2024 the financial results of K2V2 comprise of assets in relation to Sell.do.
- 7 During the previous year ended March 31, 2024, the Company has incorporated two entities viz. 1) Imogentechno Delta Park Private Limited (IML) and 2) Wisetechno Private Limited (WSL) with an objective of operating as a Special Purpose Vehicle (SPV) for its fractional ownership business. The Securities and Exchange Board of India ("SEBI"), vide notification dated on March 08, 2024, introduced a regulatory framework for the facilitation of Small and Medium Real Estate Investment Trusts ("SM REITs") by amending the SEBI (Real Estate Investment Trusts) Regulations, 2014 ("REIT Regulations"), through SEBI (Real Estate Investment Trusts) (Amendment) Regulations, 2024 ("Amended REIT Regulations"), thereby, paving the way to make real estate investment more accessible to wider set of investors and to regulate and foster growth in Fractional Ownership investment. The framework has given time period of a total one year for the existing businesses under the model of fractional ownership to comply with the regulation. The management has obtained an independent legal opinion on the business model of the two SPVs and is compliant since the same was commenced before notification of the regulation. The Company has initiated the process of migration to Amended REIT Regulations to comply with the said regulations. With new investor, coming in, IML and WSL has ceased to be subsidiaries of the company w.e.f. June 26, 2024 and Sep 28, 2024 respectively.
- 8 The Company is developing new products whose feasibility has been established, enhancing and increasing functionality of existing technology / softwares with a clear objective of deriving future economic benefit from the same. In the process the Company during the quarter and period ended December 31, 2024, has capitalised INR 161 lakhs and INR 805 lakhs respectively mainly on account of cost incurred on its own product team and management team directly involved in development of its intangibles, shown as 'Intangible assets' / 'Intangible assets' under development' in the Balance Sheet.
- 9 During the quarter and nine months period ended December 31, 2024, Company has recognised deferred tax asset of INR 170 lakhs and INR 533 lakhs respectively, mainly relating to unused tax losses that are considered to be able to offset against the Company's taxable profits expected to arise in the subsequent years. Management has based the assessment on the basis of business plan of improved business performance largely due to organisation restructuring and hiring of skilled resources to take business to the next level.
- 10 Items that will not be reclassified to profit or (loss) represents remeasurement of defined benefit obligation. Items that will be reclassified to profit or (loss) represents exchange differences on translation of foreign operations.
- 11 0 denotes amount less than INR 0.5 lakhs
- 12 Previous period's / year's figures have been regrouped and reclassified wherever necessary.

For and on behalf of the Board of Directors




Onkar Shetye
Executive Wholetime Director
Place : Navi Mumbai
Date : January 20, 2025
DIN : 06372831

Independent Auditor's Review Report on Unaudited Standalone Financial Results of Aurum PropTech Limited for the Quarter and Nine Months ended December 31, 2024

To
The Board of Directors of
Aurum PropTech Limited

1. We have reviewed the accompanying statement of unaudited financial results of Aurum PropTech Limited (the "Company") for the quarter and nine months ended December 31, 2024 ("the Statement"), 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").
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express 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.

We also performed procedures in accordance with the circulars issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We have not audited or reviewed the comparative financial information, appearing in the Statement, of the corresponding quarter ended 31st December 2023 and nine months ended 31st December 2023, financial results for the year 01st April 2023 to 31st March 2024 and for the quarter ended 30th June 2024. The comparative financial information, appearing in the Statement, of the corresponding quarter ended 31st December 2023 and nine months ended 31st December 2023, financial statements for the year 01st April 2023 to 31st March 2024 were audited by the previous auditor whose reports dated 18th January 2024, 29th April 2024 and 19th July 2024 respectively, expressed an unmodified opinion/review conclusion on those standalone financial statements/ results. Our Conclusion is not modified in respect of this matter.

For Kirtane & Pandit LLP

Chartered Accountants

Firm Registration No.105215W/W100057



Suhrud Lele

Partner

Membership No.: 121162

UDIN: 25121162BMJHTJ8298



Navi Mumbai, January 20, 2025

AURUM PROPTECH LIMITED

Registered Office : Aurum Q1, Aurum Q Parc, Thane Belapur Road, Navi Mumbai, Thane, Maharashtra 400710, India

CIN No. L72300MH2013PLC244874

(Amount in INR lakhs, unless otherwise stated)

STATEMENT OF STANDALONE UNAUDITED FINANCIALS RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

Sl no	Particulars	Quarter ended			Nine months period ended		Year ended
		December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	March 31, 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue from operations	307	345	273	952	821	1,079
	Other income	574	339	350	1,291	952	1,433
	Total income	881	684	623	2,243	1,773	2,512
2	Expenses						
	Employee benefit expenses	237	226	378	705	1,174	1,297
	Finance costs	156	161	257	545	564	910
	Depreciation and amortization expenses	166	165	200	499	599	795
	Other expenses	300	268	251	856	989	1,121
	Total expenses	859	820	1,086	2,605	3,326	4,123
3	Profit / (Loss) before tax and Exceptional items	22	(136)	(463)	(362)	(1,553)	(1,611)
4	Exceptional items	-	-	-	-	-	79
5	Profit / (Loss) before tax	22	(136)	(463)	(362)	(1,553)	(1,690)
6	Tax expenses						
	Income tax - current	-	-	-	-	-	-
	Taxation in respect of earlier years	-	(0)	-	12	-	-
	Deferred tax (benefit) / expenses	(34)	10	(121)	(147)	(385)	(351)
	Total tax	(34)	10	(121)	(135)	(385)	(351)
7	Profit / (Loss) after tax	56	(146)	(342)	(227)	(1,168)	(1,339)
8	Other comprehensive income						
	(i) Items that will not be reclassified subsequently to profit or loss	4	1	(3)	5	(10)	(7)
	(ii) Income tax relating to items that will not be reclassified subsequently to profit or loss	1	(1)	1	(1)	3	2
	Total other comprehensive income	5	-	(2)	4	(7)	(5)
9	Total comprehensive Income	61	(146)	(344)	(223)	(1,175)	(1,344)
10	Paid up equity share capital (Face value of INR 5/- each)	2,755	2,752	1,968	2,755	1,968	1,993
11	Reserves excluding revaluation reserves as per Balance Sheet	NA	NA	NA	NA	NA	21,884
12	Earning per share of INR 5/- each (not annualized)						
	Basic (INR)	0.10	(0.33)	(0.87)	(0.42)	(3.04)	(3.39)
	Diluted (INR)	0.10	(0.33)	(0.87)	(0.42)	(3.04)	(3.39)



(Amount in INR lakhs, unless otherwise stated)

UNAUDITED STANDALONE SEGMENT INFORMATION FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

The Company's operations predominantly relate to providing software solutions in the real estate sector. The organisational and reporting structure of the Company is based on Strategic Business Units (SBU) concept. The SBU's are primarily cost center segments. SBU's are the operating segments for which separate financial information is available and for which operating results are evaluated regularly by management in deciding how to allocate resources and in assessing performance. These SBU's provide end-to-end information technology solutions on time and material contracts or fixed contracts, entered into with customers. The Chief Operating Decision Maker (CODM) reviews the operations of the group as one operating segment on the basis of SBUs.

The Company's primary reportable segments consist of the following SBUs, which are based on the risks and returns in different areas of the operations: Rental, Distribution, Capital and Others. 'Rental' operations comprise of activities where the Company derives revenue from customers for services offered though comprehensive technology based suite of solutions tailored for renters, property owners, and property managers. 'Distribution' operations comprise of activities where the Company derives revenue from customers for the data analytics offerings and the licencing of the CRM products. 'Capital' operations comprise of activities where the Company derives revenue from customers for the management of Investments though technology based platforms (Refer note 2 below).

The following table sets forth Revenues and Results by areas of operations based on the business units under which billing to customer has been made during the reported period:

SL No	Particulars	Quarter ended			Period ended		March 31, 2024
		December 31, 2024	September 30, 2024	December 30, 2023	December 31, 2024	December 31, 2023	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
1	Segment Revenue						
	Rental	302	340	258	937	806	1,059
	Distribution	5	5	15	15	15	20
	Capital	-	-	-	-	-	-
	Total	307	345	273	952	821	1,079
2	Segment Results						
	Rental	101	152	61	334	131	206
	Distribution	(32)	(35)	(94)	(104)	(365)	(374)
	Capital	-	-	-	-	-	-
	Total	69	117	(33)	230	(233)	(168)
	Less: Finance cost	156	161	257	545	564	910
	Less : Other un-allocable expenditure - net	(109)	91	173	47	756	612
	Profit / (Loss) before tax	22	(136)	(463)	(362)	(1,553)	(1,690)
	The following table sets forth the Company's total assets and total liabilities:						
3	Segmental Assets						
	Rental	22,388	22,313	18,718	22,388	18,718	19,723
	Distribution	7,687	7,310	6,986	7,687	6,986	7,148
	Capital	6,049	5,777	3,653	6,049	3,653	6,181
	Unallocable Corporate assets	8,276	8,666	8,116	8,276	8,116	6,979
	Total Assets	44,400	44,066	37,473	44,400	37,473	40,031
4	Segmental Liabilities						
	Rental	275	216	668	275	668	684
	Distribution	-	-	34	-	34	35
	Capital	-	-	-	-	-	-
	Unallocable Corporate liabilities	7,986	7,905	13,018	7,986	13,018	15,435
	Total Liabilities	8,261	8,121	13,720	8,261	13,720	16,154



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(Amount in INR lakhs, unless otherwise stated)

NOTES :

- 1 The above Standalone results were reviewed by the Audit Committee on January 20, 2025 and were thereafter approved by the Board at its meeting held on January 20, 2025.
- 2 During the quarter ended June 30, 2024, the Company has reported its segment information under the new segments. In the previous reporting periods, the Company classified its operations under the segments 'SAAS' (Software as a Service) and 'RAAS' (Real Estate as a Service). Based on the evolving nature of the business and the way the Chief Operating Decision Maker (CODM) reviews the Company's operations, the strategic business units (SBUs) have been redefined and its segment information provided in the financial statements has been realigned accordingly. The new segments identified for financial reporting are Rental, Distribution and Capital. Previous period's / year's figures have been reclassified as per the new segments.
- 3 During the quarter ended June 30, 2024, the Company had received INR 12,120 lakhs towards first call of INR 30 per share (comprising of INR 1.87 towards face value and a premium of INR 28.13 per Right Equity Share) on account of 4,03,99,270 no of shares and the trading was effective from May 7, 2024.
- 4 The Board of Directors of the Company in its meeting held on April 27, 2023, considered the acquisition of NestAway Technologies Private Limited ('Nestaway') and delegated the power to the Executive Investment Committee to invest up to INR. 9,000 lakhs. The Executive Investment Committee of the Company in its meeting held on June 01, 2023, approved the acquisition of upto 100% equity share capital of Nestaway for a cash consideration of up to INR 9,000 lakhs. The Share Purchase Agreement (SPA) has been executed on June 28, 2023.
During the previous year ended March 2024, the Company has acquired 93.64% of the equity shares of Nestaway by paying INR 7,791 lakhs. The Company has acquired control over Nestaway w.e.f. July 13, 2023 and as required under IND AS 110 Nestaway has been accounted as a subsidiary of the Company and the assets and liabilities have been recorded at fair values based on the purchase price allocation conducted by an independent valuer. The Company in its consolidated Financial Statement has recorded these fair values and resultant goodwill and intangible assets as per Ind AS 103.
During the nine months period ended December 30, 2024, the Company has acquired another 5.06% of the equity shares of Nestaway from the sellers of Equity shares as per SPA by paying INR 416 lakhs and made an additional investment of INR. 475 lakhs in its share capital. The Company is currently holding 98.67% of the equity value capital of NestAway.
- 5 The Board of Directors of the Company in its meeting held on September 10, 2024, approved the strategic realignment of its material subsidiary K2V2 Technologies Private Limited ("K2V2") to enhance focus on its core technology offerings and leverage its established scale. Based on the approval of the Boards of the Company and K2V2, during the current financial year, (i) the Company increased its stake in K2V2 to 81.94% from 44.44% for additional investment of INR 112.30 lakhs (ii) K2V2 has sold assets in relation to Beyond Walls and Kylas w.e.f. July 1, 2024. Accordingly, on and from the quarter starting July 1, 2024 the financial results of K2V2 comprise of assets in relation to Sell.do.
- 6 During the previous year ended March 31, 2024, the Company has incorporated two entities viz. 1) Imogentechno Delta Park Private Limited (IML) and 2) Wisetechno Private Limited (WSL) with an objective of operating as a Special Purpose Vehicle (SPV) for its fractional ownership business. The Securities and Exchange Board of India ("SEBI"), vide notification dated on March 08, 2024, introduced a regulatory framework for the facilitation of Small and Medium Real Estate Investment Trusts ("SM REITs") by amending the SEBI (Real Estate Investment Trusts) Regulations, 2014 ("REIT Regulations"), through SEBI (Real Estate Investment Trusts) (Amendment) Regulations, 2024 ("Amended REIT Regulations"), thereby, paving the way to make real estate investment more accessible to wider set of investors and to regulate and foster growth in Fractional Ownership investment. The framework has given time period of a total one year for the existing businesses under the model of fractional ownership to comply with the regulation. The management has obtained an independent legal opinion on the business model of the two SPVs and is compliant since the same was commenced before notification of the regulation. The Company has initiated the process of migration to Amended REIT Regulations to comply with the said regulations. With new investor, coming in, IML and WSL has ceased to be subsidiaries of the company w.e.f June 26, 2024 and Sep 28, 2024 respectively.



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(Amount in INR lakhs, unless otherwise stated)

- 7 The Company is developing new products whose feasibility has been established, enhancing and increasing functionality of existing technology / softwares with a clear objective of deriving future economic benefit from the same. The Company during the quarter and period ended December 31, 2024, has capitalised INR 71 lakhs and INR 203 lakhs respectively mainly on account of cost incurred on its own product team and management team directly involved in development of its intangibles assets, shown as 'Intangible asset' / 'Intangible asstes under development' in the Balance Sheet.
- 8 During the quarter and nine months period ended December 31, 2024, Company has recognised deferred tax asset of INR 34 lakhs and INR 147 lakhs respectively, mainly relating to unused tax losses that are considered to be able to offset against the Company's taxable profits expected to arise in the subsequent years. Management has based the assessment on the basis of business plan of improved business performance largely due to organisation restructuring and hiring of skilled resources to take business to the next level.
- 9 Items that will not be reclassified to profit or (loss) represents remeasurement of defined benefit obligation.
- 10 "0" denotes amount less than INR 0.5 lakhs.
- 11 Previous period's / year's figures have been regrouped and reclassified wherever necessary.

For and on behalf of the Board of Directors



Onkar Shetye
Executive Wholetime Director
Place : Navi Mumbai
Date : January 20, 2025
DIN : 06372831

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STATEMENT OF STANDALONE UNAUDITED FINANCIALS RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

Sl no	Particulars	Quarter ended			Nine months period ended		Year ended
		December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	March 31, 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue from operations	307	345	273	952	821	1,079
	Other income	574	339	350	1,291	952	1,433
	Total income	881	684	623	2,243	1,773	2,512
2	Expenses						
	Employee benefit expenses	237	226	378	705	1,174	1,297
	Finance costs	156	161	257	545	564	910
	Depreciation and amortization expenses	166	165	200	499	599	795
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4	Exceptional items	-	-	-	-	-	79
5	Profit / (Loss) before tax	22	(136)	(463)	(362)	(1,553)	(1,690)
6	Tax expenses						
	Income tax - current	-	-	-	-	-	-
	Taxation in respect of earlier years	-	(0)	-	12	-	-
	Deferred tax (benefit) / expenses	(34)	10	(121)	(147)	(385)	(351)
	Total tax	(34)	10	(121)	(135)	(385)	(351)
7	Profit / (Loss) after tax	56	(146)	(342)	(227)	(1,168)	(1,339)
8	Other comprehensive income						
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10	Paid up equity share capital (Face value of INR 5/- each)	2,755	2,752	1,968	2,755	1,968	1,993
11	Reserves excluding revaluation reserves as per Balance Sheet	NA	NA	NA	NA	NA	21,884
12	Earning per share of INR 5/- each (not annualized)						
	Basic (INR)	0.10	(0.33)	(0.87)	(0.42)	(3.04)	(3.39)
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UNAUDITED STANDALONE SEGMENT INFORMATION FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

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	Distribution	(32)	(35)	(94)	(104)	(365)	(374)
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	Rental	275	216	668	275	668	684
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	Total Liabilities	8,261	8,121	13,720	8,261	13,720	16,154



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Signature

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- 11 Previous period's / year's figures have been regrouped and reclassified wherever necessary.

For and on behalf of the Board of Directors



Onkar Shetye
Executive Wholetime Director
Place : Navi Mumbai
Date : January 20, 2025
DIN : 06372831