AURIQUE

July 15, 2026

To,
BSE Limited,
The Manager
Department of Corporate Services
Phiroze Jeejeebhoy
Towers, Dalal Street,
Mumbai-400001

Script Code:517230
ISIN: INE766A01026
Symbol: AURIQUE

Subject: Outcome of the Meeting:

(a) Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"): Un-Audited Financial Results (standalone) for the Quarter ended 30 June, 2026;

Re: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), and in continuation to our intimation dated July 10, 2026, we hereby inform you that the Board of Directors of Aurique Limited (Formerly known as PAE Limited) ("the Company") at their meeting held today i.e., **Wednesday, July 15, 2026,** *inter alia* considered and approved:

1. Un-Audited Standalone Financial Results of the Company for the quarter ended June 30, 2026, along with the Limited Review Report.

A copy of aforesaid Financial Results along with Limited Review Report as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Statement on Impact of Audit Qualification of Limited Review Report is enclosed herewith as **Annexure – I**, for your record and reference.

AURIQUE LIMITED (Formerly known as PAE Limited)
Registered Office Address:
Level 1, Block A, Shivsagar Estate, Dr. Annie Besant Road, Worli, Mumbai- 400018, Maharashtra, India.
Corporate Office Address:
A-1115 Titanium Business Park, Nr Makarba Railway Crossing, Jivraj Park, Ahmedabad- 380051, Gujarat, India.
+91 7069044458 compliance.pae@gmail.com www.paeltd.com CIN-L10790MH1950PLC008152

AURIQUE

2. **Change in category of director from Promoter to Professional Director**

Based on the recommendation of the Nomination and Remuneration Committee, Board approved the change in the category of **Mr. Nimeshkumar Ganpatbhai Patel (DIN: 10939411)** from **'Promoter'** to **'Professional Director'**, with effect from **July 15, 2026**.

The Board noted that Mr. Nimeshkumar Ganpatbhai Patel shall continue to serve as the **Managing Director** of the Company on the existing terms and conditions of his appointment. The aforesaid approval is limited only to the change in his classification from **'Promoter'** to **'Professional Director'** and does not affect his office, tenure, powers, duties, responsibilities or terms of appointment as the Managing Director of the Company.

The said board meeting commenced at 03.45 pm and concluded at 04.00 pm.

Request you to kindly take the same on record.

Thanking you.

Yours faithfully,
For Aurique Limited
(Formerly known as PAE Limited)

SARAH
EUGENE
KANTHARIA

Digitally signed by SARAH EUGENE
KANTHARIA
DN: c=IN, o=Personal, postalCode=380015,
st=Gujarat,
serialNumber=26bfca70131ea96790c100a82
173fea35865baa6dceec5178d4fcf2478598b1
6, cn=SARAH EUGENE KANTHARIA
Date: 2026.07.15 17:12:42 +05'30'

Sarah Eugene Kantharia
Company Secretary & Compliance Officer

J. M. PATEL & BROS.
Chartered Accountants
E-mail : jmpatelca@yahoo.co.in

204, Harsh Avenue,
Navjivan Press Road,
Nr. Old High Court Crossing,
AHMEDABAD-380 014.
Phone : (079) 27541460

Ref. No. : 045/26-27

Date :

LIMITED REVIEW REPORT

TO
THE BOARD OF DIRECTORS
AURIQUE LIMITED
(Formerly known as **PAE LIMITED**)
NEW CIN : L10790MH1950PLC008152
AURIQUE LIMITED OLD CIN : L46201MH1950PLC008152
PAE LIMITED OLD CIN : L99999MH1950PLC008152
REG. OFF : Level 1, Block A, Shivsagar Estate,
Dr. Annie Besant Road, Worli ,
Mumbai, Maharashtra, India - 400018.
CORPORATE OFFICE :
A-1115, TITANIUM BUSINESS PARK,
B/H DIVYABHASKAR PRESS, MAKARBA
AHMEDABAD – 380051

Introduction

We have reviewed the accompanying statement of Standalone Unaudited Financial Results of **AURIQUE LIMITED** (Formerly known as **PAE LIMITED**) ("the Company") for the quarter ended **June 30, 2026** ("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.
This Statement, which is the responsibility of the Company's 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. Our responsibility is to issue a report on these financial statements based on our review.

Scope of Review

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of

J. M. PATEL & BROS. F.R.No.: 107707W C.A. J. M. PATEL M. No. 30161 AHMEDABAD CHARTERED ACCOUNTANTS company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Basis for Disclaimer of Conclusion

We draw attention to the following material and pervasive matters which restrict our ability to issue a review conclusion on the Unaudited Financial Results:

1. **Absence of External Confirmations and Bank Trails (Debtors & Creditors):**
   We draw attention to the fact that the trade balances as of June 30, 2026, remain completely unconfirmed.
   - No independent third-party balance confirmations were provided to us for Sundry Debtors (due from Plenta Foods LLP) or Sundry Creditors (due to Alphentine Foods Private Limited).
   - There have been **no cash flow transactions (payments or receipts)** in any of these debtor or creditor ledgers throughout the quarter. The lack of commercial realizations or settlements casts significant doubt on the existence, recoverability, and business substance of these balances.
2. **Legality of Dividend Payout:** We draw attention to the HDFC Bank Statement for the main account (No. xxxxxxxxxxx1950) and the newly opened Unpaid Dividend Account (No.xxxxxxxxxxx6497).
   - On June 1, 2026, the Company transferred **Rs. 2,00,000/-** to the Unpaid Dividend Account and subsequently executed dividend payouts to shareholders starting June 9, 2026.
   - We observe that the Company's main bank account had a closing balance of only Rs. 15,811.73 as of April 1, 2026, and no cash was realized from operations during the quarter.
3. **Inoperative Entity Name in Bank Accounts and Lack of Bank Confirmations (SA 505):**
   The Company officially changed its legal name from "PAE Limited" to "Aurique Limited" with effect from **May 11, 2026**, pursuant to the fresh Certificate of Incorporation issued by the Registrar of Companies. However, we observe that:
   - The active bank accounts (HDFC Current Account No. xxxxxxxxxxx1950 and HDFC Unpaid Dividend Account No. xxxxxxxxxxx6497) continue to be operated and maintained under the obsolete name **"PAE Limited"**. KYC and statutory bank records have not been updated to reflect the new corporate identity.
   - Out of the **10 bank accounts** reflected in the Company's books, the Company has failed to provide bank statements, transaction details, or independent third-party bank balance confirmations (as mandated under **SA 505 - External Confirmations**) for **8 bank accounts** (purportedly held

J. M. PATEL & BROS. F.R.No.: 107707W C.A. J. M. PATEL M. No. 30161 AHMEDABAD CHARTERED ACCOUNTANTS with Axis Bank, State Bank of India branches, and Kotak Mahindra Bank) as of June 30, 2026. Consequently, we are unable to verify the existence, legal ownership, completeness, and value of the bank balances included in the financial results.

4. **Opening Balance Impact of Quasi-Equity Write-off:** The opening reserves of the Company reflect the write-off of **Rs. 5,38,84,446/-** of quasi-equity received from Mr. Jatinbhai R. Patel against old carried-forward accumulated losses as per an NCLT resolution order. In the absence of independent verification of the specific restructuring clauses of the NCLT order permitting this set-off directly against operational losses, we are unable to verify the correctness of the opening equity balances.

Disclaimer of Conclusion

Because of the significance of the matters described in the *Basis for Disclaimer of Conclusion* section above, we have not been able to obtain sufficient appropriate evidence to provide a basis for a review conclusion. Accordingly, we do not express a conclusion on the Statement.

For J.M. PATEL & BROS.
Chartered Accountants
FRN: 107707W

J. M. PATEL & BROS. F.R.No.: 107707W C.A. J.M. PATEL M. No. 30161 AHMEDABAD CHARTERED ACCOUNTANTS

CA J.M. PATEL
Proprietor
Membership No. 030161
UDIN: 26030161BCFQDP5984
Place: Ahmedabad
Date: July 15, 2026

Standalone Unaudited financial results by company

PART I						(Rs. in Lakhs)
Statement of Standalone Unaudited Results for the Quarter and Three Months Ended 30/06/2026						
	Particulars	**3 months ended**	**Preceding 3 months ended**	**Corresponding 3 months ended in the previous year**	**Year to date figures for current period ended**	**Previous year ended**
		(30/06/2026)	**(31/03/2026)**	**(30/06/2025)**	**(30/06/2026)**	**(31/03/2026)**
	(Refer Notes Below)	**(Unaudited)**	**(Audited)**	**(Unaudited)**	**(Unaudited)**	**(Audited)**
1	**Revenue from Operation**	104.50	253.13	0.00	104.50	253.13
	Other income	0.00	0.51	0.00	0.00	0.51
	Total Revenue (I + II)	**104.50**	**253.64**	**0.00**	**104.50**	**253.64**
2	**Expenses**					
	(a) Cost of materials consumed	80.75	126.56	0.00	80.75	126.56
	(b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00
	© Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00
	(d) Employee benefits expense	5.04	4.09	4.35	5.04	17.14
	(e) Finance Cost	0.00	0.00	0.00	0.00	0.00
	(f) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00
	(g) Other expenses	13.07	44.49	17.16	13.07	76.80
	Total expenses	**98.86**	**175.14**	**21.51**	**98.86**	**220.50**
3	**Profit / (Loss)before exceptional and tax**	**5.64**	**78.50**	**-21.51**	**5.64**	**33.14**
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	**Profit / (Loss) before tax**	**5.64**	**78.50**	**-21.51**	**5.64**	**33.14**
6	Tax expense					
	Current Tax - Provision for taxation	0.00	0.00	0.00	0.00	0.00
	Deferred Tax	0.00	0.00	0.00	0.00	0.00
7	**Net Profit / (Loss) for the period**	**5.64**	**78.50**	**-21.51**	**5.64**	**33.14**
8	**Other Comprehensive Income/(Loss) (net of tax) (Refer Not**	0.00	0.00	0.00	0.00	0.00
9	**Total Comprehensive Income/(Loss) for the period**	**5.64**	**78.50**	**-21.51**	**5.64**	**33.14**
10	**Paid up Equity Share Capital (Face value of Re. 10/- each)**	**130.00**	**100.00**	**100.00**	**130.00**	**100.00**
11	**Other Equity**					
12	**Earnings per equity share:**					
	(1) Basic	0.43	7.85	-2.15	0.43	3.31
	(2) Diluted	0.43	7.85	-2.15	0.43	3.31

Place : Ahmedabad
Date : 15 July 2026

AURIQUE Limited

For Aurique Limited
(Formerly known as PAE Limited)

Nimeshkumar Patel
Managing Director
DIN : 10939411

Notes:

1. The above Standalone Financial Results were reviewed by Audit Committee and approved by the Board of Directors at its meeting held on July 15, 2026.
   The statutory auditor have carried out limited review of these Standalone Financial Results and have issued a disclaimer of opinion on these results.
2. The Company has only single Reportable Business Segment in terms of requirements of Ind AS 108.
3. Previous quarter's figures have been re-grouped / re-arranged wherever necessary.
4. These unaudited financial statements are prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.
5. Pursuant to the Bonus Issue in the meeting of Board of Directors dated 23-04-2026 and subsequent allotment of Bonus shares on 26-05-2026 as approved by the members in their Annual General Meeting held on 18-05-2026; the equity share capital has increased from Rs. 1,00,00,000/- (One Crore only) (Divided into 1000,000 equity shares of Rs. 10/- each) to Rs. 1,30,00,000 (One Crore Thirty Lakh only) (Divided into 13,00,000 equity shares of Rs. 10/- each).

AURIQUE Limited

Place : Ahmedabad
Date : 15 July 2026

For Aurique Limited
(Formerly known as PAE Limited)

Nimeshkumar Patel
Managing Director
DIN : 10939411

ANNEXURE I

Statement on Impact of Audit Qualifications (for limited review report with Disclaimer of Opinion) submitted along-with Quarterly Un-Audited Financial Results - (*Standalone*)

Statement on Impact of Audit Qualifications for the quarter ended June 30, 2026
[*See* Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

I.	Sr. No.	Particulars	Un-Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (unaudited figures after adjusting for qualifications)
	1.	Turnover / Total income	104.50	104.50
	2.	Total Expenditure	98.86	98.86
	3.	Net Profit/(Loss)	5.64	5.64
	4.	Earnings Per Share	0.43	0.43
	5.	Total Assets	379.49	379.49
	6.	Total Liabilities	240.71	240.71
	7.	Net Worth	138.78	138.78
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-

II. Audit Qualification (each audit qualification separately):

a. **Details of Audit Qualification:** Refer Annexure 1

b. **Type of Audit Qualification :** ~~Qualified Opinion /~~ Disclaimer of Opinion ~~/ Adverse Opinion~~

c. **Frequency of qualification:** Whether appeared first time / ~~repetitive~~ / ~~since how long continuing~~

d. **For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: NA**

e. **For Audit Qualification(s) where the impact is not quantified by the auditor:**

(i) **Management's estimation on the impact of audit qualification: NA**

(ii) **If management is unable to estimate the impact, reasons for the same:** Refer Annexure 1

(iii) **Auditors' Comments on (i) or (ii) above:** Refer Annexure 1

III. Signatories:

• **Managing Director:**	NIMESHKUMAR GANPATBHAI PATEL Digitally signed by NIMESHKUMAR GANPATBHAI PATEL DN: c=IN, o=Personal, postalCode=383010, l=Sabarkantha, st=Gujarat, street=UMIYANAGAR HIMATPUR, 2.5.4.20=66b60f3eb5471a34b6c8a481e123e97dd94eb910b0c5a73130ce7d42e15c5235, serialNumber=1c7686f679050c346ac3e99ef5a2c65d0c57dd6bee3406edb1819f3fe504f876, email=nimeshpatelhmt@gmail.com, cn=NIMESHKUMAR GANPATBHAI PATEL Date: 2026.07.15 16:11:17 +05'30'
• **CFO:**	PATEL PINALKUMAR KALIDAS Digitally signed by PATEL PINALKUMAR KALIDAS DN: c=IN, st=Gujarat, 2.5.4.20=9cb4890dda7c34fc37f433fe30cbd589791ff3bff078d122402786b347fb4168, postalCode=383220, street=SO Kalidas Patel Munpur Rangpur, pseudonym=90bc324d17964a2d84f167d31e4be2a5, title=9315, serialNumber=0b60cd44844b30e14be276edc5b599b32fe63bf88f89916a36cd040b189d89b3, o=Personal, cn=PATEL PINALKUMAR KALIDAS Date: 2026.07.15 16:11:38 +05'30'

		• **Audit Committee Chairperson:**	GUPTA BHARGAVI DILIPBHAI Digitally signed by GUPTA BHARGAVI DILIPBHAI Date: 2026.07.15 16:36:04 +05'30'
		• **Statutory Auditor:**	JASWANT MANILAL PATEL
	Place:	Ahmedabad	
	Date:	15-07-2026	

Annexure-A

Sr No.	**Audit Qualification**	**Type of Audit Qualification**	**Frequency of Audit Qualification**	**Management's view where impact of Audit Qualification is quantified by the Auditors**	**Impact not quantified by Auditor, Management ' s estimation on the impact of audit qualification (I)**	**If Management is unable to estimate the impact, reasons for the same (II)**	**Auditor's Comment on (I) and (II)**
1	**1.Absence of External Confirmations and Bank Trails (Debtors & Creditors)**	Disclaimer of Opinion	Appeared for first time	NA	NA	The Management submits that the outstanding balances of trade receivables from Plenta Foods LLP and trade payables to Alphentine Foods Private Limited are supported by the underlying, invoices and other relevant documents maintained by the Company. Balance confirmations from the respective parties are	We draw attention to the fact that the trade balances as of June 30, 2026, remain completely unconfirmed. ○ No independent third-party balance confirmations were provided to us for Sundry Debtors (due from Plenta Foods LLP) or Sundry Creditors (due to Alphentine Foods Private Limited). ○ There have been no cash flow transactions (payments or receipts) in any of these debtor or creditor

						in the process of being obtained. The absence of receipts or payments during the quarter is attributable to commercial arrangements between the parties as the payment cycle of the company is of 90 days and does not affect the validity or recoverability of the outstanding balances. Based on its assessment, the Management believes that the balances are fairly stated as at June 30, 2026, and no adjustment is considered necessary.	ledgers throughout the quarter. The lack of commercial realizations or settlements casts significant doubt on the existence, recoverability, and business substance of these balances.
2.	**Legality of Dividend Payout**	Disclaimer of Opinion	Appeared for first time	NA	NA	The Management respectfully submits that the dividend declared by the Company was out of distributabl	We draw attention to the HDFC Bank Statement for the main account (No. 99900013071950) and the newly opened Unpaid Dividend Account (No. 5020012141649

						e profits available in accordance with the provisions of Section 123 and Section 2 (43) of the Companies Act, 2013 and was duly approved by the shareholders. The source of funds in the bank account does not alter the fact that the dividend was declared out of accumulated distributable profits. Accordingly, the Management is of the view that the declaration and payment of dividend are in compliance with the applicable provisions of the Companies Act, 2013.	7). ○ On June 1, 2026, the Company transferred Rs. 2,00,000/- to the Unpaid Dividend Account and subsequently executed dividend payouts to shareholders starting June 9, 2026. ○ We observe that the Company's main bank account had a closing balance of only Rs. 15,811.73 as of April 1, 2026, and no cash was realized from operations during the quarter.
3.	**Inoperative Entity Name in Bank Accounts and Lack of Bank**	Disclaimer of Opinion	Appeared for first time	NA	NA	The Management submits that the Company's name was	The Company officially changed its legal name from "PAE Limited" to "Aurique

	Confirmations (SA 505)					changed from **PAE Limited** to **Aurique Limited** with effect from May 11, 2026. The process of updating the Company's name in the records of various banks is an administrative exercise which involves change in PAN records and is being undertaken in phases. The company received PAN in its new name as of June 19, 2026 and the documents were sent for expeditious change in name of bank account pursuant to receipt of the same. The management has also received bank statement with effect from July 01, 2026 in the new name of the company	Limited" with effect from May 11, 2026, pursuant to the fresh Certificate of Incorporation issued by the Registrar of Companies. However, we observe that: ○ The active bank accounts (HDFC Current Account No. ***********1950 and HDFC Unpaid Dividend Account No. **********6497) continue to be operated and maintained under the obsolete name "PAE Limited". KYC and statutory bank records have not been updated to reflect the new corporate identity. ○ Out of the 10 bank accounts reflected in the Company's books, the Company has failed to provide bank statements, transaction details, or independent third-party bank balance confirmations (as mandated under SA 505 - External Confirmations) for 8 bank accounts (purportedly

						The existing bank accounts as on June 30, 2026, continue to belong to the same legal entity, and the change in name does not affect the ownership or validity of the bank accounts. With respect to the remaining bank accounts, most of them are inactive/non-operative accounts with insignificant or nil balances. The Management is in the process of obtaining the requisite bank statements and balance confirmations from the respective banks. Based on its review of the available records, the Management believes that the bank balances	held with Axis Bank, State Bank of India branches, and Kotak Mahindra Bank) as of June 30, 2026. Consequently, we are unable to verify the existence, legal ownership, completeness, and value of the bank balances included in the financial results.

						disclosed in the financial results are fairly stated and no material adjustment is required.	
4.	**Opening Balance Impact of Quasi-Equity Write-off**	Disclaimer of Opinion	Appeared for first time	NA	NA	The Management submits that the opening balances of trade receivables and trade payables as at April 1, 2026, are carried forward from the audited financial statements for the year ended March 31, 2026. These balances are supported by the underlying books of account and relevant transaction documents maintained by the Company. As the operating cycle of the company is og 90 days, the Management is in the process of obtaining balance confirmations from the respective	The opening reserves of the Company reflect the write-off of Rs. 5,38,84,446/- of quasi-equity received from Mr. Jatinbhai R. Patel against old carried-forward accumulated losses as per an NCLT resolution order. In the absence of independent verification of the specific restructuring clauses of the NCLT order permitting this set-off directly against operational losses, we are unable to verify the correctness of the opening equity balances.

						parties and, based on its assessment, believes that the carrying values of these balances are appropriate. Accordingly, no adjustment to the financial results for the quarter ended June 30, 2026, is considered necessary.	