

RAJEEV SIDDHARTH & ASSOCIATES

Chartered Accountants

308, Sahara Shopping Centre, Faizabad Road, Lucknow - 226016 (U.P)

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AUDITOR'S LIMITED REVIEW REPORT OF AURUM CAPITAL PROJECTS LIMITED (FORMERLY VIRAJ CREDIT CAPITAL LIMITED) FOR THE QUARTER AND SIX MONTHS ENDED ON 30th SEPTEMBER, 2016

To,
The Board of Directors,
Aurum Capital Projects Limited

We have reviewed the accompanying financial statements of standalone unaudited financial results of **Aurum Capital Projects Limited** for the quarter and six months ended on **30th September, 2016**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements in Review Financial Statements 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 company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an Audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results 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.

**FOR RAJEEV SIDDHARTH & ASSOCIATES
CHARTERED ACCOUNTANTS**



(CA. Rajeev Sharma)

M No.: 075346

FRN: 07032C



Place: Lucknow

Dated : 28.10.2016

AURUM CAPITAL PROJECTS LIMITED
(Formerly Viraj Credit Capital Limited)

CIN : L67120UP1992PLC014607

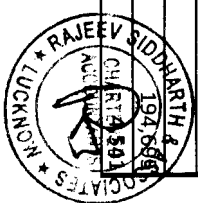
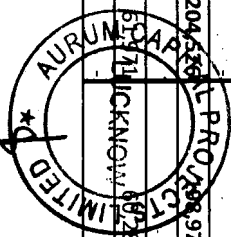
Reg. Office: 1st Floor, YMCA Complex, 13, Ranapratap Marg, Hazratganj, Lucknow - 226001

ANNEXURE - 1

PART-I STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30.09.2016

(Amount in Rs.)

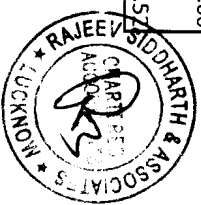
Particulars	3 months ended 30.09.2016	Preceding 3 months ended 30.06.2016	Corresponding 3 months ended in the previous year 30.09.2015	Six Months Ended		Year Ended
	(Unaudited)	(Unaudited)	(Unaudited)	30.09.2016 (Unaudited)	30.09.2015 (unaudited)	31.03.2016 (Audited)
1. Income From Operations						
(a) Net Sales/Income from operations (Net of Excise Duty)	495,675	465,536	480,713	961,211	916,966	1,812,309
(b) Other Operating income	-	-	-	-	-	-
Total Income from Operations (1)	495,675	465,536	480,713	961,211	916,966	1,812,309
2. Expenses						
(a) Cost of Materials consumed	-	-	-	-	-	-
(b) Purchase of stock - in - trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work - in - progress and stock - in - trade	-	-	-	-	-	-
(d) Employee benefits expense	161,580	115,560	139,763	277,140	279,525	604,050
(e) Depreciation and Amortization Expenses	202	202	202	403	403	807
(f) Other Expenses	128,980	150,709	115,719	279,689	264,590	569,338
Total Expenses (2)	290,762	266,471	255,683	557,232	544,518	1,174,195
3. Profit(+)/Loss(-) from Operations before other income, finance costs and Exceptional Item (1-2)	204,913	199,065	225,030	403,979	372,448	638,114
4. Other Income	-	-	-	-	-	-
5. Profit(+)/Loss(-) from ordinary activities before finance costs and exceptional Items (3+4)	204,913	199,065	225,030	403,979	372,448	638,114
6. Finance Costs	387	95	-	482	231	1,041
7. Profit(+)/Loss(-) from ordinary activities after finance costs but before exceptional Items (5+6)	204,526	198,970	225,030	403,497	372,217	637,073
8. Exceptional Items	-	-	-	-	-	-
9. Profit (+)/ Loss (-) from ordinary activities before tax (7+8)	204,526	198,970	225,030	403,497	372,217	637,073
10. Tax expenses						
- Current Tax	61,711	61,711	61,711	122,259	112,782	194,859
- Deferred Tax Liabilities / (Assets)	1,104	1,104	1,104	1,104	1,104	1,104



11. Net profit (+)/Loss(-) from ordinary Activities after tax (9-10)	142,555	138,682	156,846	281,238	259,435	437,837
12. Extraordinary item (net of tax expenses Rs.)	-	-	-	-	-	-
13. Net Profit (+)/Loss(-) for the period (11-12)	142,555	138,682	156,846	281,238	259,435	437,837
14. Paid-up equity share capital (face value of share of 10/-)	32,105,000.00	32,105,000.00	32,105,000.00	32,105,000.00	32,105,000.00	32,105,000.00
- equity share (face value of share of 10/-)	3,210,500	3,210,500	3,210,500	3,210,500	3,210,500	3,210,500
15. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	(942,245)	(942,245)	(1,380,082)	(942,245)	(1,380,082)	(1,380,082)
16.i Earnings Per Share (before extraordinary items) (not annualised)						
(a) Basic	0.04	0.04	0.05	0.09	0.08	0.14
(b) Diluted	0.04	0.04	0.05	0.09	0.08	0.14
16.ii Earnings Per Share (after extraordinary items) (not annualised)						
(a) Basic	0.04	0.04	0.05	0.09	0.08	0.14
(b) Diluted	0.04	0.04	0.05	0.09	0.08	0.14

PART II SELECT INFORMATION FOR QUARTER ENDED 30 SEPT. 2016
A PARTICULARS OF SHAREHOLDINGS

	3 months ended 30.09.2016 (Unaudited)	Preceding 3 months ended 30.06.2016 (Unaudited)	Corresponding 3 months ended in the previous year 30.09.2015 (Unaudited)	Six Months Ended	
				30.09.2016 (Unaudited)	30.09.2015 (Unaudited)
1 Public Shareholding					
- Number of shares	2,615,900.00	2,615,900.00	2,615,900.00	2,615,900.00	2,615,900.00
- Percentage of shareholding	81.48	81.48	81.48	81.48	81.48
2 Promoters and Promoter Group Shareholding					
a) Pledged / Encumbered					
- Number of Shares	-	-	-	-	-
- Percentage of shares (as a % of the total and promoter group)	-	-	-	-	-
- Percentage of shares (as a % of the total share capital of the issuer)	-	-	-	-	-
b) Non - encumbered					
- Number of shares	594,600.00	594,600.00	594,600.00	594,600.00	594,600.00
- Percentage of shares (as a % of the total shareholding of the Promoter and promoter group)	100.00	100.00	100.00	100.00	100.00
- Percentage of shares (as a % of the total share capital of the issuer)	18.52	18.52	18.52	18.52	18.52

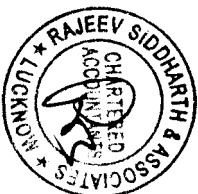
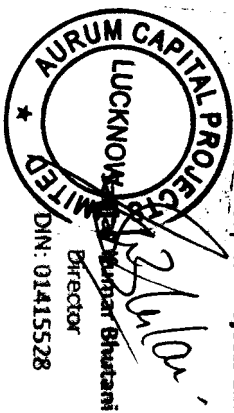


Particulars	30.09.2016
INVESTOR COMPLAINTS	
Pending at the beginning of the quarter	Nil
Received during the quarter	Nil
Disposed of during the quarter	Nil
Remaining unresolved at the end of the quarter	Nil

1. The above results were reviewed by the Audit Committee and were approved & taken on record by the Board of Directors at their meeting held on 28th Oct, 2016
2. The above unaudited standalone financial results are in compliance with the Generally Accepted accounting Principles in India ('Indian GAAP') to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules 2014 and the relevant provisions of the Companies Act, 2013
3. Taxes has been provided for in line with the present taxation laws applicable.
4. Figures relating to previous quarters have been regrouped / rearranged, wherever necessary.

Place : Lucknow
Date: 28.10.2016

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



AURUM CAPITAL PROJECTS LIMITED
(Formerly Viraj Credit Capital Limited)

CIN : L67120UP1992PLC014607

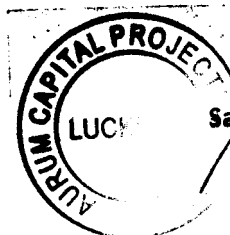
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ANNEXURE - IX
STATEMENT OF ASSETS AND LIABILITIES

(Amount in Rs.)

Sr. No.	Particulars	Six Months Ended	Year Ended
		30.09.2016	31.03.2016
		Unaudited	Audited
A	EQUITY AND LIABILITIES		
1)	<u>Shareholder's funds</u>		
(a)	Share Capital	32,105,000	32,105,000
(b)	Reserves and Surplus	(538,546)	(942,246)
(c)	Money Received against.Share Warrants	-	-
	Shareholder's funds	31,566,454	31,162,754
2)	Share application money pending allotment		
3)	<u>Non-Current Liabilities</u>		
(a)	Long term Borrowings	-	-
(b)	Deffered tax liabilities (net)	-	-
(c)	Other long Term Liabilities	-	-
(d)	Long Term Provisions	202,000	202,000
	Non-Current liabilities	202,000	202,000
3)	<u>Current Liabilities</u>		
(a)	Short Term Borrowings	-	-
(b)	Trade Payables	176,629	232,004
(c)	Other Current Liabilities	74,375	138,375
(d)	Short- Term Provisions	157,721	157,721
	Current liabilities	408,725	528,100
	Total Equity & Liabilities	32,177,179	31,892,854
II.	ASSETS		
1)	<u>Non- Current Assets</u>		
(a)	Fixed Assets	18,798	18,999.00
(b)	Non-current investments	11,325,000	11,325,010
(c)	Defered tax assets (net)	-	-
(d)	Long term loans and advances	17,357,136	16,478,405
(e)	Other non-current assets	38,329	38,329
	Non-Current Assets	28,739,264	27,860,743.00
2)	<u>Current Assets</u>		
(a)	Current Investments	-	-
(b)	Inventories	-	-
(c)	Trade receivables	300,227	300,227
(d)	Cash and cash equivalents	3,137,688	3,731,884
(e)	Short term loans and advances	-	-
(f)	Other current assets	-	-
	Current Assets	3,437,915	4,032,111
	Total Assets	32,177,179	31,892,854

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



Sanjay Kumar Bhutani
Sanjay Kumar Bhutani
Director
DIN: 01415528



Place : Lucknow
Date: 28.10.2016