

# RAJEEV SIDDHARTH & ASSOCIATES

Chartered Accountants

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

Phone : 0522 - 4003818 Email : rajeevsiddharth@yahoo.com

**AUDITOR'S LIMITED REVIEW REPORT OF AURUM CAPITAL PROJECTS LIMITED (FORMERLY VIRAJ CREDIT CAPITAL LIMITED) FOR THE QUARTER ENDED ON 31<sup>ST</sup> DECEMBER, 2016**

To,  
**The Board of Directors,  
Aurum Capital Projects Limited**

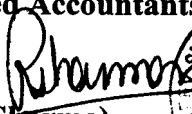
We have reviewed the accompanying financial statements of standalone unaudited financial results of **Aurum Capital Projects Limited** for the quarter ended on 31<sup>st</sup> December, 2016. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. 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**

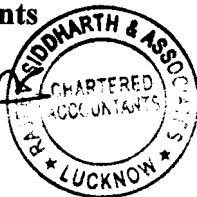
Chartered Accountants

  
(Rajeev Sharma)

Partner

M No.: 075346

FRN: 07032C



Place : Lucknow

Dated : 12.01.2017

**AURUM CAPITAL PROJECTS LIMITED**  
(Formerly Viraj Credit Capital Limited)

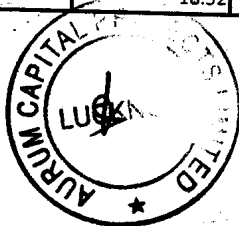
CIN : L67120UP1992PLC014607

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

**PART-I STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 31ST DEC., 2016**

(Amount in Rs.)

Particulars	Six months ended		Year Ended
	31.12.2016 (Unaudited)	31.12.2015 (Audited)	31.03.2016 (Audited)
<b>1. Income From Operations</b>			
(a) Net Sales/Income from operations	472,346.00	459,644.00	1,812,309.00
(b) Other Operating income	160,000.00	-	-
<b>Total Income from Operations (1)</b>	<b>632,346.00</b>	<b>459,644.00</b>	<b>1,812,309.00</b>
<b>2. Expenditure</b>			
(a) Increase / decrease in stock in trade and WIP	-	-	-
(b) Consumption of Raw Material	-	-	-
(c) Purchase of Trade Goods	-	-	-
(d) Cost of Services	-	-	-
(e) Employees Cost	-	-	-
(f) Depreciation and Amortization Expenses	147,500.00	139,762.50	604,050.00
(g) Finance Cost	201.68	201.68	807.00
(f) Other Expenses	34.50	372.00	1,041.00
<b>Total Expenses (2)</b>	<b>283,147.00</b>	<b>114,645.00</b>	<b>569,338.00</b>
<b>3. Profit from Operations before other income, interest and Exceptional Item (1-2)</b>	<b>430,883.18</b>	<b>254,981.18</b>	<b>1,175,236.00</b>
<b>4. Other Income</b>	201,462.82	204,662.82	637,073.00
<b>5. Profit before Interest &amp; Exceptional Item (3+4)</b>	<b>201,462.82</b>	<b>204,662.82</b>	<b>637,073.00</b>
<b>6. Interest</b>	-	-	-
<b>7. Profit after Interest but before Exceptional Item (5-6)</b>	-	-	-
<b>8. Exceptional Items</b>	201,462.82	204,662.82	637,073.00
<b>9. Profit (+)/ Loss (-) from ordinary activities before tax (7+8)</b>	201,462.82	204,662.82	637,073.00
<b>10. Tax expenses</b>			
- Current Tax	-	-	-
- Deferred Tax Liabilities / (Assets)	61,043.23	62,012.83	194,695.00
<b>11. net profit (+)/Loss(-) from ordinary Activities after tax (9-10)</b>	140,419.59	142,649.99	437,837.00
<b>12. Extraordinary Item (net of tax expenses Rs.)</b>	-	-	-
<b>13. Net Profit (+)/Loss(-) for the period (11-12)</b>	140,419.59	142,649.99	437,837.00
<b>14. Paid-up equity share capital (face value of share of 10/-)</b>	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
<b>15. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year</b>	(942,245.00)	(1,380,082.00)	(1,380,082.00)
<b>16. Earnings Per Share (EPS)</b>			
(a) Basic and diluted EPS before Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	0.04	0.04	0.14
(b) Basic and diluted EPS after Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	0.04	0.04	0.14
<b>PART II</b>			
<b>A PARTICULARS OF SHAREHOLDINGS</b>			
<b>1 Public Shareholding</b>			
- Number of shares	2,615,900.00	2,615,900.00	2,615,900.00
- Percentage of shareholding	81.48	81.48	81.48
<b>2 Promoters and Promoter Group Shareholding</b>			
a) Pledged / Encumbered			
- Number of Shares	-	-	-
- Percentage of shares (as a % of the total Shareholding of promoter and promoter 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
- Percentage of shares (as a % of the total shareholding of the Promoter and promoter group)	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



## NOTES:

## 1. STATEMENT OF ASSETS AND LIABILITIES AS AT 31.12.2016

(Amount in Rs.)

Sr. No.	Particulars	Quarter Ending	Year Ended
		31.12.2016	31.03.2016
		Unaudited	Audited
<b>I. EQUITY AND LIABILITIES</b>			
<b>1) Shareholder's funds</b>			
(a) Share Capital	32,105,000	32,105,000	
(b) Reserves and Surplus	(519,983)	(942,246)	
(c) Money Received against Share Warrants	-	-	
<b>2) Non-Current Liabilities</b>			
(a) Long term Borrowings	-	-	
(b) Deferred tax liabilities (net)	-	-	
(c) Other long Term Liabilities	-	-	
(d) Long Term Provisions	202,000	202,000	
<b>3) Current Liabilities</b>			
(a) Short Term Borrowings	-	-	
(b) Trade Payables	176,629	232,004	
(c) Other Current Liabilities	90,000	138,375	
(d) Short- Term Provisions	341,025	157,721	
<b>Total Equity &amp; Liabilities</b>	<b>32,394,671</b>	<b>31,892,854</b>	
<b>II. ASSETS</b>			
<b>1) Non-Current Assets</b>			
(a) Fixed Assets	18,395	18,999	
(b) Non-current investments	11,325,000	11,325,010	
(c) Defered tax assets (net)	-	-	
(d) Long term loans and advances	17,768,552	16,470,405	
(e) Other non-current assets	54,329	38,329	
<b>2) Current Assets</b>			
(a) Inventories	-	-	
(b) Trade receivables	300,227	300,227	
(c) Cash and cash equivalents	2,928,168	3,731,884	
(d) Short term loans and advances	-	-	
(e) Other current assets	-	-	
<b>Total Assets</b>	<b>32,394,671</b>	<b>31,892,854</b>	

1 The above results have been reviewed by the Audit Committee & recommended for the Approval of the Board. Board approved the same in its meeting held on 12 Jan 2017.

3

Particulars	31.12.2016
<b>INVESTOR COMPLAINTS</b>	
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

Place : Lucknow

Dated : 12.01.17

