

RAJEEV SIDDHARTH & ASSOCIATES

Chartered Accountants

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

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

Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Board of Directors of
Aurum Capital Projects Limited

1. We have audited the quarterly standalone financial results of Aurum Capital Projects Limited for the quarter ended March 31, 2017 and the year to date standalone financial results for the period April 01, 2016 to March 31, 2017, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. The quarterly standalone financial results are the derived figures between the audited figures in respect of the year ended March 31, 2017 and the published year to date figures upto December 31, 2016, being the date of end of the third quarter of the current financial year, which were subjected to limited review. The quarterly standalone financial results as well as the year to date standalone financial results for the period ended March 31, 2017 have been prepared on the basis of the standalone financial results for the nine month period ended December 31, 2016, the audited annual financial statements as at end for the year ended March 31, 2017, and the relevant requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, which are the responsibility of the company's management and have been approved by the Board of Directors of the Company.

Our responsibility is to express an opinion on these standalone financial results based on our review of the standalone financial results for the nine month period ended December 31, 2016, which was prepared in accordance with the recognition and measurement principles laid down in Accounting Standard (AS 25 / Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India; our audit of annual standalone financial statements as at end for the year ended March 31, 2017, and the relevant requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit



includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

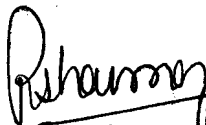
3. In our opinion and to the best of our information and according to the explanations given to us these quarterly standalone financial results as well as the year to date results:

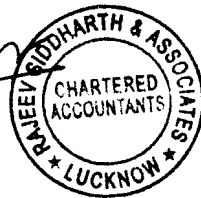
(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, in this regard; and

(ii) give a true and fair view of the net profit and other financial information for the quarter ended March 31, 2017 and for the year ended March 31, 2017.

Our Opinion on the results is not modified in respect of the above matters with respect to our reliance on the work done.

For Rajeev Siddharth & Associates
Chartered Accountants


(CA. Rajeev Sharma)
Membership No 075346
FRN – 07032C



Place : Lucknow
Dated : 29.05.2017

AURUM CAPITAL PROJECTS LIMITED

(Formerly : Viraj Credit Capital Limited)

CIN : L67120UP1992PLC014607

Reg. Office: 2nd Floor, YMCA Complex, 13, Ranaprata Marg, Lucknow - 226001

Tel : 0522 - 2209401 Email : admin@aurumcapitalprojects.com Website : www.aurumcapitalprojects.com

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH 2017

(Amount in Rs.)

PART-1 Particulars	Quarter Ended		Year Ended	
	31st March 2017	31st December 2016	31st March 2016	31st March 2017
	Audited*	(Unaudited)	Audited*	Audited
1. Income From Operations				
(a) Net Sales/Income from operations (Net of Excise Duty)	440,168	472,346	435,699	1,873,725
(b) Other Operating income	110,000	160,000		270,000
Total Income from Operations (1)	550,168	632,346	435,699	2,143,725
2. Expenses				
(a) Employee benefits expense	176,148	147,500	184,763	626,256
(b) Depreciation and Amortization Expenses	1,710	202	202	2,315
(c) Other Expenses	721,005	283,147	190,103	1,257,768
(d) Provision/(Reversal) for NPA/Cont. Provision for Std. Assets	34,810	-	-	34,810
Total Expenses (2)	933,673	430,849	375,068	1,921,149
3. Profit(+)/Loss(-) from Operations before other income, finance costs and Exceptional Item (1-2)	(383,505)	201,497	60,631	222,576
4. Other Income				
5. Profit(+)/Loss(-) from ordinary activities before finance costs and exceptional Items (3+4)	(383,505)	201,497	60,631	222,576
6. Finance Costs	28	35	438	544
7. Profit(+)/Loss(-) from ordinary activities after finance costs but before exceptional Items (5+6)	(383,533)	201,462	60,193	222,032
8. Exceptional Items	(383,533)	201,462	60,193	222,032
9. Profit (+)/ Loss (-) from ordinary activities before tax (7+8)				
10. Tax expenses				
- Current Tax	106,784	61,044	18,239	76,520
- Deferred Tax Liabilities / (Assets)	3,740	-	-	3,740
- Current Tax Expense relating to prior year	38,608	-	-	38,608
11. Net profit (+)/Loss(-) from ordinary Activities after tax (9-10)	(319,097)	140,418	41,954	103,164



12. Extraordinary items (net of tax expenses)							
13. Net Profit (+)/Loss(-) for the period (11-12)	(319,097)	140,418	41,954	103,164	437,837		
14. Paid-up equity share capital (face value of share of 10/-)	32,105,000	32,105,000	32,105,000	32,105,000	32,105,000		
- Number of equity share (face value of share of 10/-)	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	(839,082)	(942,245)	(942,245)	(839,082)	(942,245)		
16. Earnings Per Share (of Rs. 10/- each) (not annualised)							
(a) Basic	(0.10)	0.04	0.01	0.03	0.14		
(b) Diluted	(0.10)	0.04	0.01	0.03	0.14		

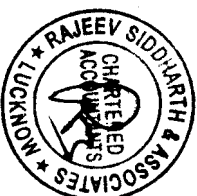
Explanatory Notes to the statement of standalone Audited financial results for the Quarter and Year ended 31st March 2017 :

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 29th May, 2017
- The above results for the quarter and year ended March 31, 2017 have been audited by the Statutory Auditors of the company.
- The EPS has been computed in accordance with the Accounting Standard (AS-20).
- The figures for the quarter ended March 31, 2017 and March 31, 2016 are the balancing figures between audited figures in respect of the full financial year.
- Provision for Income Tax has been made in accordance with the AS-22 issued by ICAI.
- There has been no change in the Accounting Policies followed during the financial year ended March 31, 2017 as compared to the preceding financial year ended March 31, 2016.
- 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' AS-17, specified under section 133 of the Companies Act, 2013.
- 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 March 31, 2017.	
a. Pending at the beginning of the quarter	Nil
b. Received during the quarter	Nil
c. Disposed of 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


Director
Aurum Capital Projects Limited
01415528



Place : Lucknow

Date:

AURUM CAPITAL PROJECTS LIMITED

(Formerly : Viraj Credit Capital Limited)

CIN : L67120UP1992PLC014607

Reg. Office: 2nd Floor, YMCA Complex, 13, Ranapratap Marg, Lucknow - 226001

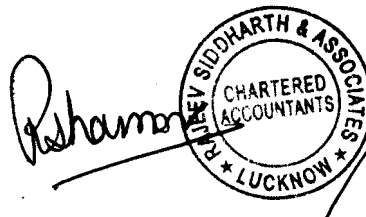
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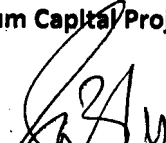
STATEMENT OF ASSETS AND LIABILITIES AS AT 31st MARCH 2017

(Amount in Rs.)

Sr. No.	Particulars	As at	As at
		31st March 2017	31st March 2016
		Audited	Audited
A	EQUITY AND LIABILITIES		
1)	Shareholder's funds		
(a)	Share Capital	32,105,000	32,105,000
(b)	Reserves and Surplus	(839,082)	(942,246)
	Shareholder's funds	31,265,918	31,162,754
2)	Non-Current liabilities		
(a)	Long Term Provisions	240,550	202,000
	Non-Current liabilities	240,550	202,000
3)	Current Liabilities		
(a)	Short Term Borrowings	-	-
(b)	Trade Payables	176,629	232,004
(c)	Other Current Liabilities	174,350	138,375
(d)	Short- Term Provisions	76,520	157,721
	Current liabilities	427,499	528,100
	Total Equity & Liabilities	31,933,967	31,892,854
II.	ASSETS		
1)	Non- Current Assets		
(a)	Fixed Assets	101,435	18,999
(b)	Non-current investments	4,900,010	11,325,010
(c)	Deferred tax assets (net)	-	-
(d)	Long term loans and advances	11,804,815	16,478,405
(e)	Other non-current assets	6,573,175	38,329
	Non-Current Assets	23,379,435	27,860,743
2)	Current Assets		
(a)	Current Investments	-	-
(b)	Trade receivables	410,227	300,227
(c)	Cash and cash equivalents	8,144,305	3,731,884
(d)	Short term loans and advances	-	-
(e)	Other current assets	-	-
	Current Assets	8,554,532	4,032,111
	Total Assets	31,933,967	31,892,854

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




 Sanjay Kumar Bhatnagar
 Director
 DIN: 01415528

Place : Lucknow
Date: 29.05.2017