

# 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 30<sup>th</sup> JUNE, 2017.**

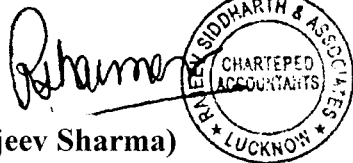
To,  
The Board of Directors,  
Aurum Capital Projects Limited

We have reviewed the accompanying financial statements of standalone unaudited financial results of **Aurum Capital Projects Limited** for the quarter ended on **30<sup>th</sup> June, 2017**. 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 (FRN: 07032C)**  
Chartered Accountants



(CA. Rajeev Sharma)  
Partner

M No.: 075346

Place : Lucknow

Dated : 18.07.2017

**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 QUARTER ENDED 30TH JUNE, 2017**

(Amount in Rs.)


Particulars	3 Months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Current Year ended
	30.06.2017 (Unaudited)	31.03.2017 (Audited)	30.06.2016 (Audited)	31.03.2017 (Audited)
<b>1. Income From Operations</b>				
(a) Net Sales/Income from operations	370,507.99	440,168.00	465,536.00	1,873,725.00
(b) Other Operating income	8,870.00	110,000.00	-	270,000.00
<b>Total Income from Operations (1)</b>	<b>379,377.99</b>	<b>550,168.00</b>	<b>465,536.00</b>	<b>2,143,725.00</b>
<b>2. Expenditure</b>				
(a) Cost Of Material Consumed	-	-	-	-
(b) Purchase of Stock in Trade	-	-	-	-
(c) Change in inventories of finished goods, WIP and Stock in trade	-	-	-	-
(d) Employees benefit Expenses	129,050.00	176,148.00	115,560.00	626,256.00
(e) Depreciation and Amortization Expenses	3,478.00	1,710.00	201.68	2,315.00
(f) Other Expenses	114,304.00	721,005.00	150,709.00	1,257,769.00
(f) Provision/(Reversal) for NPA/Cont. Provision for Std. Assets	-	34,810.00	-	34,810.00
<b>Total Expenses (2)</b>	<b>246,832.00</b>	<b>933,673.00</b>	<b>266,470.68</b>	<b>1,921,150.00</b>
<b>3. Profit/(Loss) from Operations before other income, finance Cost and Exceptional Item (1-2)</b>	<b>132,545.99</b>	<b>(383,505.00)</b>	<b>199,065.32</b>	<b>222,575.00</b>
<b>4. Other Income</b>				
<b>5. Profit/(Loss) from ordinary activities before finance cost and Exceptional Item (3+4)</b>	<b>132,545.99</b>	<b>(383,505.00)</b>	<b>199,065.32</b>	<b>222,575.00</b>
<b>6. Finance Cost</b>	172.00	28.00	95.00	544.00
<b>7. Profit/(Loss) from ordinary activities after Finance cost but before Exceptional Item (5-6)</b>	<b>132,373.99</b>	<b>(383,533.00)</b>	<b>198,970.32</b>	<b>222,031.00</b>
<b>8. Exceptional Items</b>				
<b>9. Profit (+)/ Loss (-) from ordinary activities before tax (7-8)</b>	<b>132,373.99</b>	<b>(383,533.00)</b>	<b>198,970.32</b>	<b>222,031.00</b>
<b>10. Tax expenses</b>				
- Current Tax	40,109.32	(106,784.00)	60,288.01	76,520.00
- MAT Credit Entitlement	-	3,740.00	-	3,740.00
- Deferred Tax Liabilities / (Assets)	-	38,608.00	-	38,608.00
- Income Tax Adjustment	92,264.67	(319,097.00)	138,682.31	103,163.00
<b>11. Net profit (+)/Loss(-) from ordinary Activities after tax (9-10)</b>	<b>92,264.67</b>	<b>(319,097.00)</b>	<b>138,682.31</b>	<b>103,163.00</b>
<b>12. Extraordinary Item (Net of tax expenses)</b>				
<b>13. Net Profit (+)/Loss(-) for the period (11-12)</b>	<b>92,264.67</b>	<b>(319,097.00)</b>	<b>138,682.31</b>	<b>103,163.00</b>
<b>14. Share of Profit/(Loss) of Associates*</b>				
<b>15. Minority Interest*</b>				
<b>16. Net Profit/ (Loss) after taxes, minority interest and share of profit/(Loss) of Associates (13-14-15)*</b>	<b>92,264.67</b>	<b>(319,097.00)</b>	<b>138,682.31</b>	<b>103,163.00</b>
<b>17. Paid-up share capital</b>	<b>32,105,000.00</b>	<b>32,105,000.00</b>	<b>32,105,000.00</b>	<b>32,105,000.00</b>
- Equity Shares Nos. (Face value of share of 10/-)	3,210,500	3,210,500	3,210,500	3,210,500
<b>18. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year</b>	<b>(839,082.00)</b>	<b>(839,082.00)</b>	<b>(942,245.00)</b>	<b>(839,082.00)</b>
<b>19. (i) Earning per share before extraordinary items (of 10/- each ) (not annualised)</b>				
(a) Basic	0.03	(0.10)	0.04	0.03
(b) Diluted	0.03	(0.10)	0.04	0.03
<b>(ii) Earning per share after extraordinary items (of 10/- each ) (not annualised)</b>				
(a) Basic	0.03	(0.10)	0.04	0.03
(b) Diluted	0.03	(0.10)	0.04	0.03



**PART II SELECT INFORMATION FOR THE QUARTER ENDED 30TH JUNE, 2017**

<b>A PARTICULARS OF SHAREHOLDINGS</b>				
Particulars	3 Months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Current Year ended
	30.06.2017 (Unaudited)	31.03.2017 (Audited)	30.06.2016 (Audited)	31.03.2017 (Audited)
<b>1 Public Shareholding</b>				
- Number of shares	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
<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	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
- Percentage of shares (as a % of the total share capital of the Company)	18.52	18.52	18.52	18.52
<b>Particulars</b>	<b>Year Ended 30.06.2017</b>			
<b>INVESTOR COMPLAINTS</b>				
Pending at the beginning of the quarter		Nil		
Received during the quarter		Nil		
Disposed off during the quarter		Nil		
Remaining unresolved at the end of the quarter		Nil		
Notes				
1. Previous period's figures have been regrouped / rearranged wherever necessary.				

Place : Lucknow  
Dated : 18.07.2017


**Summit Capital Projects Limited**  
 LUCKNOW  
*[Signature]*  
 DIRECTOR

**NOTES:****1. STATEMENT OF ASSETS AND LIABILITIES AS AT 30.06.2017**

(Amount in Rs.)

Sr. No.	Particulars	Quarter Ending	Year Ended
		30.06.2017	31.03.2017
		Unaudited	Audited
<b>I.</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1)</b>	<b>Shareholder's funds</b>		
(a)	Share Capital	32,105,000	32,105,000
(b)	Reserves and Surplus	(746,817)	(839,082)
(c)	Money Received against Share Warrants	-	-
<b>2)</b>	<b>Non-Current liabilities</b>		
(a)	Long term Borrowings	-	-
(b)	Deferred tax liabilities (net)	3,740	3,740
(c)	Other long Term Liabilities	-	-
(d)	Long Term Provisions	236,810	236,810
<b>3)</b>	<b>Current Liabilities</b>		
(a)	Short Term Borrowings	-	-
(b)	Trade Payables	176,629	176,629
(c)	Other Current Liabilities	180,000	174,350
(d)	Short- Term Provisions	40,109	76,520
	<b>Total Equity &amp; Liabilities</b>	<b>31,995,471</b>	<b>31,933,967</b>
<b>II.</b>	<b>ASSETS</b>		
<b>1)</b>	<b>Non-Current Assets</b>		
(a)	Fixed Assets	97,956	101,494
(b)	Non-current Investments	4,900,010	4,900,010
(c)	Deferred tax assets (net)	-	-
(d)	Long term loans and advances	17,826,945	11,804,816
(e)	Other non-current assets	6,496,644	6,573,175
<b>2)</b>	<b>Current Assets</b>		
(a)	inventories	-	-
(b)	Trade receivables	410,227	410,227
(c)	Cash and cash equivalents	2,263,689	8,144,305
(d)	Short term loans and advances	-	-
(e)	Other current assets	-	-
	<b>Total Assets</b>	<b>31,995,471</b>	<b>31,933,967</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 \_\_\_\_\_.

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Particulars	30.06.2017
<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 : 18/07/2017

FOR AURUM CAPITAL PROJECTS LIMITED

  
 DIRECTOR
