

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, 2017

To,

The Board of Directors,

Aurum Capital Projects Limited

We have reviewed the accompanying financial statements of stand-alone unaudited financial results of Aurum Capital Projects Limited for the quarter and six months ended on 30th September, 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 and 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



(CA. Rajeev Sharma)

M No.: 075346

FRN: 07032C

Place: Lucknow

Dated : 09.10.2017

Place:

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AURUM CAPITAL PROJECTS LIMITED
(Formerly Viraj Credit Capital Limited)

CIN : L67120UP1992PLC014607

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

ANNEXURE - I

PART-I STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND 6 MONTHS ENDED 30.09.2017

Particulars	3 months ended 30.09.2017		Preceding 3 months ended 30.06.2017		Corresponding 3 months ended in the previous year 30.09.2016		Six Months Ended		Year Ended	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	30.09.2017	30.09.2016	31.03.2017	(Audited)
1. Income From Operations										
(a) Net Sales/Income from operations (Net of Excise Duty)	427,842		379,377		495,675		807,219	961,211	1,873,7	
(b) Other Operating income	-		-		-		-	-	270,0	
Total Income from Operations (1)	427,842		379,377		495,675		807,219	961,211	2,143,7	
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										
(e) Depreciation and Amortization Expenses	162,560		129,050		161,580		291,610	277,140	626,2	
(f) Other Expenses	3,478		3,478		202		6,956	403	2,3	
(g) Provision/(Reversal) for NPA	105,163		114,304		128,980		219,467	279,689	1,257,7	
Total Expenses (2)	271,201		246,832		290,762		518,033	557,232	1,921,1	
3. Profit(+)/Loss(-) from Operations before other income, finance costs and Exceptional Item (1-2)	156,641		132,545		204,913		289,186	403,979	222,57	
4. Other Income										
5. Profit(+)/Loss(-) from ordinary activities before finance costs and exceptional Items (3+4)	156,641		132,545		204,913		289,186	403,979	222,57	
6. Finance Costs			172		387		172	482	54	
7. Profit(+)/Loss(-) from ordinary activities after finance costs but before exceptional Items (5+6)	156,641		132,373		204,526		289,014	403,497	222,03	
8. Exceptional Items										
9. Profit (+)/ Loss (-) from ordinary activities before tax (7+8)	156,641		132,373		204,526		289,014	403,497	222,03	
10. Tax expenses										
- Current Tax	47,462		40,109		61,971		87,571	122,259	162,2	

Current assets



- Deferred Tax Liabilities / (Assets)	-	-	-	-	-	-	-
- Income Tax adjustment	-	-	-	-	-	-	-
11. Net profit (+)/Loss(-) from ordinary Activities after tax (9-10)	109,179	92,264	142,555	201,443	281,238		
12. Extraordinary item (net of tax expenses Rs.)	-	-	-	-	-		
13. Net Profit (+)/Loss(-) for the period (11-12)	109,179	92,264	142,555	201,443	281,238		
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		
- 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)	(839,032)	(942,245)	(839,082)	(942,245)		
16.i Earnings Per Share (before extraordinary items) (not annualised)							
(a) Basic	0.03	0.03	0.04	0.06	0.09		
(b) Diluted	0.03	0.03	0.04	0.06	0.09		
16.ii Earnings Per Share (after extraordinary items) (not annualised)							
(a) Basic	0.03	0.03	0.04	0.06	0.09		
(b) Diluted	0.03	0.03	0.04	0.06	0.09		

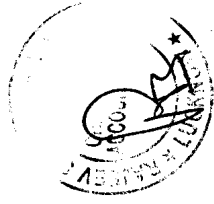
PART II SELECT INFORMATION FOR QUARTER ENDED 30 SEPT. 2017

A PARTICULARS OF SHAREHOLDINGS

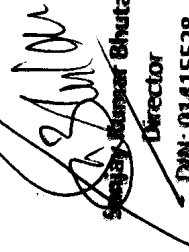
	3 months ended 30.09.2017		Preceding 3 months ended 30.06.2017		Corresponding 3 months ended in the previous year 30.09.2016		Six Months Ended	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	30.09.2017	30.09.2016 (unaudited)
1 Public Shareholding	2,615,900.00	2,615,900.00	2,615,900.00	2,615,900.00	2,615,900.00	2,615,900.00	2,615,900.00	2,615,900.00
- Number of shares	81.48	81.48	81.48	81.48	81.48	81.48	81.48	81.48
- Percentage of shareholding								
2 Promoters and Promoter Group Shareholding								
a) Pledged / Encumbered								
- Number of Shares	-	-	-	-	-	-	-	-
- Percentage of shares (as a % of the total 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	594,600.00	594,600.00	594,600.00	594,600.00
- Percentage of shares (as a % of the total and promoter group)	100.00	100.00	100.00	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	18.52	18.52	18.52

INVESTOR COMPLAINTS	Particulars	30.09.2017
	Pending at the beginning of the quarter	
	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 9th Oct, 2017
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: 9.10.2017

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

 Sanjay Kumar Bhutani
Director
DIN: 01415528



Sanjay Kumar Bhutani
Director
DIN: 01415528
For and on behalf of the Board of Directors of
Aurum Capital Projects Limited

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Sr. No.	Particulars	Six Months Ended 30.09.2017	Audited 31.03.2017			
A	EQUITY AND LIABILITIES	1) Shareholder's funds	32,105,000	32,105,000		
		(a) Share Capital				
		(b) Reserves and Surplus	(637,639)	(839,082)		
		(c) Money Received against Share Warrants				
		2) Share application money pending allotment				
		3) Non-current liabilities	3,740	3,740		
		(a) Long term Borrowings				
		(b) Deferred tax liabilities (net)				
		(c) Other long Term Liabilities				
		(d) Long Term Provisions	236,810	236,810		
3	Current liabilities	Shareholder's funds	31,467,361	31,265,918		
		2) Non-current liabilities	240,550	240,550		
		(a) Short Term Borrowings				
		(b) Trade Payables	176,629	176,629		
		(c) Other Current Liabilities	170,000	174,350		
		(d) Short- Term Provisions	87,852	76,520		
		Current liabilities	434,481	427,499		
		Total Equity & Liabilities	32,142,392	31,933,967		
		II.	ASSETS	1) Non-current Assets	94,479	101,434.00
				(a) Fixed Assets	4,900,010	4,900,010
(b) Non-current investments						
(c) Deferred tax assets (net)						
(d) Long term loans and advances	17,868,842			11,804,816		
(e) Other non-current assets	7,346,924			6,573,175		
Non-current Assets	30,210,255			23,379,435		
2) Current Assets						
(a) Current investments						
(b) Inventories	335,227			410,227		
(c) Trade receivables	1,596,910	8,144,305				
(d) Cash and cash equivalents						
(e) Short term loans and advances						
(f) Other current assets						
Current Assets	1,932,137	8,554,532				
Total Assets	32,142,392	31,933,967				

(Amount in Rs.)

ANNEXURE - IX
STATEMENT OF ASSETS AND LIABILITIES