

# 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, 2018 and the year to date standalone financial results for the period April 01, 2017 to March 31, 2018, 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, 2018 and the published year to date figures upto December 31, 2017, 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, 2018 have been prepared on the basis of the standalone financial results for the nine month period ended December 31, 2017, the audited annual financial statements as at end for the year ended March 31, 2018, 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, 2017, 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, 2018, 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



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principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

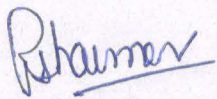
3. In our opinion and to the best of our information and according to the explanations given to us these quarterly standalone financial results as well as the year to date results:

(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

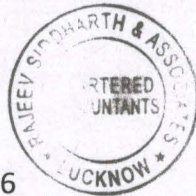
(ii) give a true and fair view of the net profit and other financial information for the quarter ended March 31, 2018 and for the year ended March 31, 2018.

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 : 30.05.2018

**AURUM CAPITAL PROJECTS LIMITED**

(Formerly : Viraj Credit Capital Limited)

CIN : L67120UP1992PLC014607

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

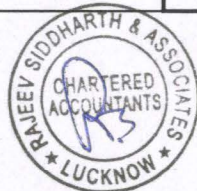
Tel : 0522 - 2209401 Email : admin@aurumcapitalprojects.com Website : www.aurumcapitalprojects.com

**STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH 2018**

PART-1

(Amount in Rs.)

Particulars	Quarter Ended			Year Ended	
	31st March 2018	31st December 2017	31st March 2017	31st March 2018	31st March 2017
	Audited*	(Unaudited)	Audited*	Audited	Audited
<b>1. Income From Operations</b>					
(a) Net Sales/Income from operations (Net of Excise Duty)	461,239	498,780.00	440,168	1,767,241	1,873,725
(b) Other Operating income			110,000		270,000
<b>Total Income from Operations (1)</b>	<b>461,239</b>	<b>498,780.00</b>	<b>550,168</b>	<b>1,767,241</b>	<b>2,143,725</b>
<b>2. Expenses</b>					
(a) Employee benefits expense	167,800	158,700	176,148	646,572	626,256
(b) Depreciation and Amortization Expenses	6,474	3,478	1,710	16,908	2,315
(c) Other Expenses	158,011	161,179	721,005	522,300	1,257,768
(d) Provision/(Reversal) for NPA/Cont. Provision for Std. Assets		-	34,810	6,146	34,810
<b>Total Expenses (2)</b>	<b>332,285</b>	<b>323,357</b>	<b>933,673</b>	<b>1,191,926</b>	<b>1,921,149</b>
<b>3. Profit(+)/Loss(-) from Operations before other income, finance costs and Exceptional Item (1-2)</b>	<b>128,954</b>	<b>175,423</b>	<b>(383,505)</b>	<b>575,315</b>	<b>222,576</b>
4. Other Income	-	-	-	-	-
<b>5. Profit(+)/Loss(-) from ordinary activities before finance costs and exceptional Items (3+4)</b>	<b>128,954</b>	<b>175,423</b>	<b>(383,505)</b>	<b>575,315</b>	<b>222,576</b>
6. Finance Costs	323	325	28	819	544
<b>7. Profit(+)/Loss(-) from ordinary activities after finance costs but before exceptional Items (5+6)</b>	<b>128,632</b>	<b>175,099</b>	<b>(383,533)</b>	<b>574,496</b>	<b>222,032</b>
8. Exceptional Items	-	-	-	-	-
<b>9. Profit (+)/ Loss (-) from ordinary activities before tax (7+8)</b>	<b>128,632</b>	<b>175,099</b>	<b>(383,533)</b>	<b>574,496</b>	<b>222,032</b>
<b>10. Tax expenses</b>					
- Current Tax	7,592	53,055	106,784	148,217	76,520
- Deferred Tax Liabilities / (Assets)	-	1,358	3,740	(1,358)	3,740
- Current Tax Expense relating to prior year	71,655		38,608	71,655	38,608



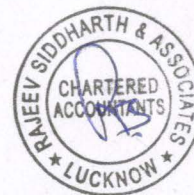
<b>11. Net profit (+)/Loss(-) from ordinary Activities after tax (9-10)</b>	<b>50,743</b>	<b>122,044</b>	<b>(319,097)</b>	<b>355,982</b>	<b>103,164</b>
12. Extraordinary Items (net of tax expenses)	-	-	-	-	-
<b>13. Net Profit (+)/Loss(-) for the period (11-12)</b>	<b>50,743</b>	<b>122,044</b>	<b>(319,097)</b>	<b>355,982</b>	<b>103,164</b>
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	(483,099)	(515,592)	(839,082)	(483,099)	(839,082)
<b>16. Earnings Per Share ( of Rs. 10/- each) (not annualised)</b>					
(a) Basic	0.02	0.04	(0.10)	0.11	0.03
(b) Diluted	0.02	0.04	(0.10)	0.11	0.03

Explanatory Notes to the statement of standalone Audited financial results for the Quarter and Year ended 31st March 2018 :

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 30th May , 2018
- The above results for the quarter and year ended March 31, 2018 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, 2018 and March 31, 2017 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, 2018 as compared to the preceding financial year ended March 31, 2017.
- 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.
- Number of Investor complaints received and disposed off during the quarter ended March 31, 2018.

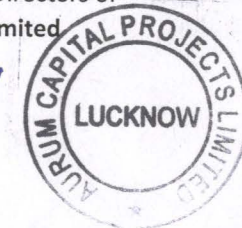
a. Pending at the beginning of the quarter	Nil
b. Received during the quarter	Nil
c. Disposed of during the quarter	Nil
d. Remaining unresolved at the end of the quarter	Nil

Place : Lucknow  
Date: 30.5.2018



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

*Sanjay Kumar Bhutani*  
Sanjay Kumar Bhutani  
Director  
DIN: 01415528



**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 2018**

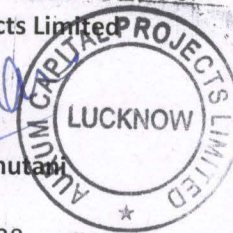
Sr. No.	Particulars	As at	As at
		31st March 2018	31st March 2017
		Audited	Audited
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
1)	<b>Shareholder's funds</b>		
(a)	Share Capital	32,105,000	32,105,000
(b)	Reserves and Surplus	(483,099)	(839,082)
	<b>Shareholder's funds</b>	<b>31,621,901</b>	<b>31,265,918</b>
2)	<b>Non-Current liabilities</b>		
(a)	Long Term Provisions	245,337	240,550
	<b>Non-Current liabilities</b>	<b>245,337</b>	<b>240,550</b>
3)	<b>Current Liabilities</b>		
(a)	Short Term Borrowings	-	-
(b)	Trade Payables	176,629	176,629
(c)	Other Current Liabilities	161,150	174,350
(d)	Short- Term Provisions	148,217	76,520
	<b>Current liabilities</b>	<b>485,996</b>	<b>427,499</b>
	<b>Total Equity &amp; Liabilities</b>	<b>32,353,234</b>	<b>31,933,966</b>
<b>II.</b>	<b>ASSETS</b>		
1)	<b>Non- Current Assets</b>		
(a)	Fixed Assets	84,525	101,433
(b)	Non-current investments	4,900,010	4,900,010
(c)	Deferred tax assets (net)	-	-
(d)	Long term loans and advances	16,584,391	11,804,816
(e)	Other non-current assets	6,570,101	6,573,175
	<b>Non-Current Assets</b>	<b>28,139,028</b>	<b>23,379,434</b>
2)	<b>Current Assets</b>		
(a)	Current Investments	-	-
(b)	Trade receivables	300,227	410,227
(c)	Cash and cash equivalents	3,913,979	8,144,305
(d)	Short term loans and advances	-	-
(e)	Other current assets	-	-
	<b>Current Assets</b>	<b>4,214,206</b>	<b>8,554,532</b>
	<b>Total Assets</b>	<b>32,353,234</b>	<b>31,933,966</b>

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

Sanjay Kumar Bhutani

Director

DIN: 01415528



Place : Lucknow

Date: 30/5/2018