# S. N. GUPTA & ASSOCIATES

CHARTERED ACCOUNTANTS

105/230, PHOOLBAGH, HUSSAINGANJ, LUCKNOW - 226001

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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 Sep 2018.**

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 and six months ended on **30th September, 2018**. 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 have 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 S. N. Gupta & Associates (FRN-003817C)**
**Chartered Accountants**

S N Gupta

S. N. GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS LUCKNOW

**(S. N Gupta)**
**Partner**
**Mem No.072818**

**Place: Lucknow**
**Dated :** 6|11|18

**AURUM CAPITAL PROJECTS LIMITED**
**(Formerly Viraj Credit Capital Limited)**
**CIN : L67120UP1992PLC014607**
**Reg. Office:IIst 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 30.09.2018**

(Amount in Rs.)

| Particulars | 3 months ended 30.09.2018 | Preceeding 3 months ended 30.06.2018 | Corresponding 3 months ended in the previous year 30.09.2017 | Six Months Ended | | Year Ended |
|---|---|---|---|---|---|---|
| | | | | 30.09.2018 | 30.09.2017 | 31.03.2018 |
| | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (unaudited) | (Audited) |
| **1. Income From Operations** | | | | | | |
| (a) Net Sales/Income from operations (Net of Excise Duty) | 515,849 | 476,131 | 427,842 | 991,980 | 807,219 | 1,767,241 |
| (b) Other Operating income | | 70,000 | - | 70,000 | - | |
| **Total Income from Operations (1)** | **515,849** | **546,131** | **427,842** | **1,061,980** | **807,219** | **1,767,241** |
| **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 | 322,937 | 331,436 | 162,560 | 654,373 | 291,610 | 646,572 |
| (e) Depreciation and Amortization Expenses | 4,227 | 4,227 | 3,478 | 8,454 | 6,956 | 16,908 |
| (f) Other Expenses | 100,946 | 148,942 | 105,163 | 249,888 | 219,467 | 522,300 |
| (g) Provision/(Reversal) for NPA | | | | | | 6,146 |
| **Total Expenses (2)** | **428,110** | **484,605** | **271,201** | **912,715** | **518,033** | **1,191,926** |
| **3. Profit(+)/Loss(-) from Operations before other income, finance costs and Exceptional Item (1-2)** | **87,739** | **61,526** | **156,641** | **149,265** | **289,186** | **575,315** |
| 4. Other Income | - | - | - | - | - | - |
| **5. Profit(+)/Loss(-) from ordinary activities before finance costs and exceptional Items (3+4)** | **87,739** | **61,526** | **156,641** | **149,265** | **289,186** | **575,315** |
| 6. Finance Costs | 360 | 207 | | 566 | 172 | 819 |
| **7. Profit(+)/Loss(-) from ordinary activities after finance costs but before exceptional Items (5+6)** | **87,379** | **61,320** | **156,641** | **148,699** | **289,014** | **574,496** |
| 8. Exceptional Items | - | - | | - | - | |
| **9. Profit (+)/ Loss (-) from ordinary activities before tax (7+8)** | **87,379** | **61,320** | **156,641** | **148,699** | **289,014** | **574,496** |
| **10.Tax expenses** | | | | | | |
| - Current Tax | 21,845 | 15,790 | 47,462 | 37,635 | 87,571 | 148,217 |

| | | | | | | |
|---|---|---|---|---|---|---|
| - Deferred Tax Liabilities / (Assets) | - | - | - | | | (1,358) |
| - Income Tax adjustment | | | | | | 71,655 |
| **11. Net profit (+)/Loss(-) from ordinary Activities after tax (9-10)** | **65,534** | **45,530** | **109,179** | **111,064** | **201,443** | **355,982** |
| 12. Extraordinary Item (net of tax expenses Rs.) | - | - | - | - | - | - |
| **13. Net Profit (+)/Loss(-) for the period (11-12)** | **65,534** | **45,530** | **109,179** | **111,064** | **201,443** | **355,982** |
| 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 | 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 | 3,210,500 |
| 15. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year | (483,099) | (483,099) | (839,082) | (483,099) | (839,082) | (483,099) |
| **16.i Earnings Per Share (before extraordinary items) (not annualised)** | | | | | | |
| (a) Basic | 0.02 | 0.01 | 0.03 | 0.03 | 0.06 | 0.11 |
| (b) Diluted | 0.02 | 0.01 | 0.03 | 0.03 | 0.06 | 0.11 |
| **16.ii Earnings Per Share (after extraordinary items) (not annualised)** | | | | | | |
| (a) Basic | 0.02 | 0.01 | 0.03 | 0.03 | 0.06 | 0.11 |
| (b) Diluted | 0.02 | 0.01 | 0.03 | 0.03 | 0.06 | 0.11 |

**PART II SELECT INFORMATION FOR QUARTER ENDED 30 SEPT. 2018**

**A PARTICULARS OF SHAREHOLDINGS**

| | 3 months ended 30.09.2018 | Preceeding 3 months ended 30.06.2018 | Corresponding 3 months ended in the previous year 30.09.2018 | Six Months Ended | |
|---|---|---|---|---|---|
| | | | | 30.09.2018 | 30.09.2017 |
| | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (unaudited) |
| 1 Public Shareholding | | | | | |
| - Number of shares | 2,615,900.00 | 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 | 81.48 |
| 2 Promoters and Promoter Group Shareholding | | | | | |
| 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 | 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 | 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 |

| Particulars | 30.09.2018 |
| --- | --- |
| **INVESTOR COMPLAINTS** | |
| 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 |

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 6th Nov , 2018

2. The above unaudited standalone financial results are in compliane with the Generally Accepted accounting Principles in India ('Indiaan 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.

For and on behalf of the Board of Directors of
**Aurun Capital Projects Limited**

AURUM CAPITAL PROJECTS LIMITED LUCKNOW

**Sanjay Kumar Bhutani**
Director
DIN: 01415528

Place : Lucknow
Date: 6.11.2018

**AURUM CAPITAL PROJECTS LIMITED**
**(Formerly Viraj Credit Capital Limited)**
**CIN : L67120UP1992PLC014607**
**Reg. Office:Ist Floor, YMCA Complex, 13, Ranapratap Marg, Hazratganj, Lucknow - 226001**

**ANNEXURE - IX**
**STATEMENT OF ASSETS AND LIABILITIES**

(Amount in Rs.)

| Sr. No. | Particulars | Six Months Ended 30.09.2018 Unaudited | Year Ended 31.03.2018 Audited |
|---|---|---|---|
| A | **EQUITY AND LIABILITIES** | | |
| 1) | **Shareholder's funds** | | |
| (a) | Share Capital | 32,105,000 | 32,105,000 |
| (b) | Reserves and Surplus | (372,034) | (483,099) |
| (c) | Money Received against.Share Warrants | - | - |
| | **Shareholder's funds** | **31,732,966** | **31,621,901** |
| 2) | **Share application money pending allotment** | | |
| 3) | **Non-Current Liabilities** | | |
| (a) | Long term Borrowings | - | - |
| (b) | Deffered tax liabilities (net) | 2,382 | 2,382 |
| ( c) | Other long Term Liabilities | - | - |
| (d) | Long Term Provisions | 242,956 | 242,956 |
| | **Non-Current liabilities** | **245,338** | **245,338** |
| 3) | **Current Liabilities** | | |
| (a) | Short Term Borrowings | - | - |
| (b) | Trade Payables | 176,629 | 176,629 |
| ( c) | Other Current Liabilities | 116,450 | 161,150 |
| (d) | Short- Term Provisions | 40,751 | 148,217 |
| | **Current liabilities** | **333,829** | **485,996** |
| | **Total Equity & Liabilities** | **32,312,133** | **32,353,235** |
| II. | **ASSETS** | | |
| 1) | **Non- Current Assets** | | |
| (a) | Fixed Assets | 76,073 | 84,525.00 |
| (b) | Non-current investments | 4,900,010 | 4,900,010 |
| (c) | Defered tax assets (net) | - | - |
| (d) | Long term loans and advances | 18,224,285 | 16,584,391 |
| (e) | Other non-current assets | 4,995,000 | 6,570,101 |
| | **Non-Current Assets** | **28,195,368** | **28,139,027** |
| 2) | **Current Assets** | | |
| (a) | Current Investments | - | - |
| (b) | Inventories | - | - |
| ( c) | Trade receivables | 300,227 | 300,229 |
| (d) | Cash and cash equivalents | 3,815,791 | 3,913,979 |
| (e) | Short term loans and advances | - | - |
| (f) | Other current assets | 747 | - |
| | **Current Assets** | **4,116,765** | **4,214,208** |
| | **Total Assets** | **32,312,133** | **32,353,235** |

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

AURUM CAPITAL PROJECTS LIMITED LUCKNOW

**Sanjay Kumar Bhutani**
Director
DIN: 01415528

Place : Lucknow
Date: 6.11.2018