

S. N. GUPTA & ASSOCIATES

CHARTERED ACCOUNTANTS

105/230, PHOOLBAGH, HUSSAINGANJ, LUCKNOW - 226001
PHONE : 9415101759 EMAIL : SHIVNARAINABHA@YAHOO.CO.IN

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.

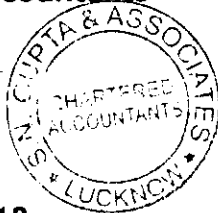
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements in Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial 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 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 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)
Partner

Mem No.072818



Place: Lucknow

Dated : 6/11/18

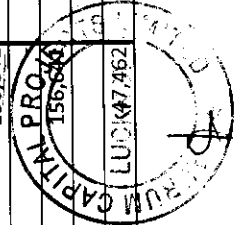
AURUM CAPITAL PROJECTS LIMITED
(Formerly Viraj Credit Capital Limited)
CIN : L67120UP1992PLC014607

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 30.09.2018

Particulars	3 months ended 30.09.2018 (Unaudited)	Preceding 3 months ended 30.06.2018 (Unaudited)	Corresponding 3 months ended in the previous year 30.09.2017 (Unaudited)	Six Months Ended		Year Ended 31.03.2018 (Audited)
				30.09.2018 (Unaudited)	30.09.2017 (unaudited)	
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

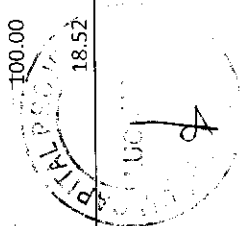


- Deferred Tax Liabilities / (Assets)							(1,358)
- Income Tax adjustment							71,655
11. Net profit (+)/Loss(-) from ordinary Activities after tax (9-10)	65,534	45,530	109,179	111,064	201,443	355,982	
12. Extraordinary Item (net of tax expenses Rs.)							
13. Net Profit (+)/Loss(-) for the period (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		Preceding 3 months ended 30.06.2018		Corresponding 3 months ended in the previous year 30.09.2018		Six Months Ended	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	30.09.2018	30.09.2017 (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	
- Number of shares	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	
- 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	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	



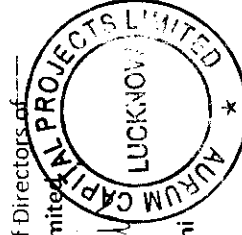
Particulars	30.09.2018
INVESTOR COMPLAINTS	
Pending at the beginning of the quarter	Nil ;
Received during the quarter	Nil
Disposed of during the quarter	Nil
Remaining unresolved at the end of the quarter	Nil

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 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: 6.11.2018

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

Sanjay Kumar Bhutani
Director
DIN: 01415528



AURUM CAPITAL PROJECTS LIMITED
(Formerly Viraj Credit Capital Limited)

CIN : L67120UP1992PLC014607

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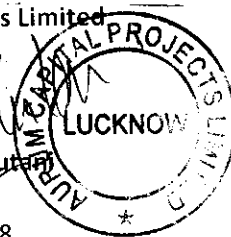
ANNEXURE - IX
STATEMENT OF ASSETS AND LIABILITIES

(Amount in Rs.)

Sr. No.	Particulars	Six Months Ended	Year Ended
		30.09.2018	31.03.2018
		Unaudited	Audited
A	EQUITY AND LIABILITIES		
1)	<u>Shareholder's funds</u>		
(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)	<u>Non-Current Liabilities</u>		
(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)	<u>Current Liabilities</u>		
(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)	<u>Non- Current Assets</u>		
(a)	Fixed Assets	76,073	84,525.00
(b)	Non-current investments	4,900,010	4,900,010
(c)	Deferred 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)	<u>Current Assets</u>		
(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

Sanjay Kumar Bhutani
Director
DIN: 01415528



Place : Lucknow
Date: 6.11.2018