

# **AURUM CAPITAL PROJECTS LIMITED**

CIN: L67120UP1992PLC014607

2<sup>nd</sup> Floor, Y.M.C.A Complex, 13, Rana Pratap Marg, Lucknow – 226001. Phone: 0522- 2209402

Email: [admin@aurumcapitalprojects.com](mailto:admin@aurumcapitalprojects.com);

To,  
**Listing Department**  
Metropolitan Stock Exchange of India Limited  
Vibgyor Towers, 4<sup>th</sup> Floor,  
Plot no. C-62, Opp. Trident Hotel  
BKC, Bandra (E)  
Mumbai-400098

**SUB: Outcome of Board Meeting under Regulation 30 and 33 of the SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015 for the quarter and half year ended 30<sup>th</sup> September, 2021.**

**Code: AURUMCAP**

Dear Sir/ Madam,

This is to inform you that pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (“the Listing Regulations”) the Board of Directors of the Company at its meeting held today i.e. Saturday, 13<sup>th</sup> day of November, 2021 has, *inter-alia* considered the following matter:

**1. Approval of Un-audited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2021**

The Board of Directors approved the Un-audited Financial Results of the Company for the quarter and Half year ended 30<sup>th</sup> September, 2021 along with the Limited Review Report issued by M/s. S. N. Gupta & Associates, Chartered Accountants, and Statutory Auditor of the Company with respect to the aforesaid Un-Audited Financial Results.

Copy of the same is enclosed herewith for your record purpose.

The meeting commenced at 11.20 A.M. and concluded at 11.50 A.M.

You are requested to kindly take the above on records.

Thanking you,

Yours faithfully,  
For Aurum Capital Projects Limited

  
Shiwani Singh  
Company Secretary cum Compliance Officer



Date: 13.11.2021

Place: Lucknow

Encl: As below

## S.N. GUPTA & ASSOCIATES

### Chartered Accountants

105/230, Phoolbagh, Hussainganj, Lucknow - 226016 (U.P)  
Phone :9415101759 Email : shivnarainabha@yahoo.com

Limited review report on Unaudited Financial Results of Aurum Capital Projects Limited under Regulation 33 of the Securities and Exchange Board of India (Listing obligation and disclosure requirements) Regulations, 2015

To  
Board of Directors of  
Aurum Capital Projects Limited

1. We have reviewed the accompanying Statement of unaudited financial results of Aurum Capital Projects Limited for the quarter ended 30 September, 2021 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. This Statement, which is the responsibility of the management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. Further to the extent to which COVID-19 pandemic will impact the Company's financial performance is dependent on future developments, which are highly uncertain. Our conclusion on the Statement is not modified in respect of these matters.

For S.N. GUPTA & Associates (FRN - 003817C)

Chartered Accountant

(CA S.N. Gupta)  
Partner

Mem No. 072818

Place : Lucknow

Dated : 13/11/21



UDIN : 21072818 AAAAG1X1475

**AURUM CAPITAL PROJECTS LIMITED**

CIN : L67120UP1992PLC014607

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

**PART-I STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2021**

(Amount in Rs.)

Particulars	3 Months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Six Months Ended		Current Year ended
	30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Audited)	30.09.2021 (Unaudited)	30.09.2020 (Audited)	31.03.2021 (Audited)
<b>Revenue from Operations</b>						
(i) Interest Income	5,70,635	5,41,250	4,05,365	11,11,885	7,96,643	19,63,384
(ii) Fees and Commission Income	-	-	15,000	-	15,000	30,000
(iii) Net gain on fair value changes	-	-	-	-	-	-
<b>1.Total Revenue from Operations</b>	<b>5,70,635</b>	<b>5,41,250</b>	<b>4,20,365</b>	<b>11,11,885</b>	<b>8,11,643</b>	<b>19,93,384</b>
<b>2.Other Income</b>		9,767	-	9,767	-	-
<b>3.Total Income (1+2)</b>	<b>5,70,635</b>	<b>5,51,017</b>	<b>4,20,365</b>	<b>11,21,652</b>	<b>8,11,643</b>	<b>19,93,384</b>
<b>Expenses</b>						
(a) Finance Costs	140	94	460	234	619	2,134
(b) Impairment on Financial Instruments ( fair Value Changes)	-	-	20,255	-	20,255	1,54,163
(c) Employee Benefits Expenses	3,14,000	2,98,900	3,11,500	6,12,900	5,85,060	11,66,910
(d) Depreciation and Amortization Expenses	4,239	4,239	4,227	8,478	8,454	16,908
(e) Other Expenses	99,050	1,04,820	51,933	2,03,869	1,44,022	3,99,306
<b>4.Total Expenses</b>	<b>4,17,429</b>	<b>4,08,052</b>	<b>3,88,375</b>	<b>8,25,482</b>	<b>7,58,410</b>	<b>17,39,421</b>
<b>5.Profit/(Loss) Before Exceptional Items and Tax (3-4)</b>	<b>1,53,206</b>	<b>1,42,964</b>	<b>31,990</b>	<b>2,96,170</b>	<b>53,233</b>	<b>2,53,963</b>
6.Exceptional Items	-	-	-	-	-	-
<b>7.Profit/(Loss) Before Tax (5-6)</b>	<b>1,53,206</b>	<b>1,42,964</b>	<b>31,990</b>	<b>2,96,170</b>	<b>53,233</b>	<b>2,53,963</b>
<b>Tax Expense</b>						
(a) Current Tax						
Current Year	39,834	37,171	13,584	77,004	21,142	1,09,643
Earlier Years	-	-	-	-	-	-
(b) Deferred Tax						-1,59,655
<b>8.Total Tax Expense</b>	<b>39,834</b>	<b>37,171</b>	<b>13,584</b>	<b>77,004</b>	<b>21,142</b>	<b>-50,012</b>
<b>9.Profit/(Loss) for the year from Continuing Operations (7-8)</b>	<b>1,13,372</b>	<b>1,05,794</b>	<b>18,406</b>	<b>2,19,166</b>	<b>32,091</b>	<b>3,03,974</b>
<b>10.Profit/(Loss) from Discontinued Operations (After Tax)</b>	-	-	-	-	-	-
<b>11.Profit/(Loss) for the year (for Continuing and Discontinued Operations (9+10))</b>	<b>1,13,372</b>	<b>1,05,794</b>	<b>18,406</b>	<b>2,19,166</b>	<b>32,091</b>	<b>3,03,974</b>
<b>12. Other Comprehensive Income</b>						
(i) Items that will not be reclassified to Profit or Loss						0
-Re-measurement of Defined Benefit Plans						-74,233
- Net Gain / (Loss) on Fair Value of Equity Instruments						-
(ii) Income Tax relating to items that will not be reclassified to Profit or Loss						-
-Re-measurement of Defined Benefit Plans						-
(iii) Items that will be reclassified to Profit and Loss						-
-Effective Portion of Gains and (Loss) on Hedging Instruments in Cash Flow Hedge						-
(iv) Income Tax relating to items that will be reclassified to Profit and Loss						-
<b>Other Comprehensive Income</b>						<b>-74,233</b>
<b>13.Total Comprehensive Income for the year (11+12)</b>	<b>1,13,372</b>	<b>1,05,794</b>	<b>18,406</b>	<b>2,19,166</b>	<b>32,091</b>	<b>2,29,741</b>
Paid up Equity Share Capital (FV of Rs. 10/-)	3,21,05,000	3,21,05,000	3,21,05,000	3,21,05,000	3,21,05,000	3,21,05,000
Other Equity	16,34,223	15,20,851	16,18,407	16,34,223	16,18,407	14,15,057
Earnings per Equity Share (FV of Rs. 10/- Each) (for Continuing and discontinued operations) :						
(a) Basic EPS (Rs)	0.04	0.03	0.01	0.07	0.01	0.09
(b) Diluted EPS (Rs)	0.04	0.03	0.01	0.07	0.01	0.09



**Explanatory Notes to the statement of standalone Audited financial results for the Quarter ended 30th September 2021 :**

1. The Quarterly financial results of Aurum Capital Projects Limited (the Company) have been prepared in accordance with Indian Accounting Standard (Ind AS) notified u/s 133 of the Companies Act, 2013 (the Act) read with Companies (Indian Accounting Standards) Rules, 2015 as amended by Companies (Indian Accounting Standard) (Amendment) Rules, 2016. These financial results have been prepared in accordance with the recognition and measurement principles as laid down in Ind AS 34 "Interim Financial Results", and the result for comparative Quarterly reporting period have been prepared in accordance with generally accepted accounting principles in India (GAAP) Hence not comparable. Any application guidance/clarifications/directions issued by the Reserve Bank of India or other regulators are implemented as and when they are issued/ applicable .
2. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on
3. The above results for the quarter ended September 30, 2021 have been subjected to limited review by the Statutory Auditors of the company. The report of Statutory Auditor are unqualified.
4. 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' IND AS-108, specified under section 133 of the Companies Act, 2013.
5. During the quarter ended 30.09.2021, the company management believes there is no potential impact of COVID-19 pandemic on company's business and concluded that no adjustment are required to company's financial result at this time.
7. Previous year/period figures have been regrouped/rearranged/reclassified, wherever considered necessary, to make them comparable.

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



*Sanjay Kumar Bhutani*  
Sanjay Kumar Bhutani

Director

DIN : 01415528

Place : Lucknow

Dated : 13-11-2021

## AURUM CAPITAL PROJECTS 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 ASSETS AND LIABILITIES AS AT 30 SEPTEMBER, 2021

Sr. No.	Particulars	As at 30 September 2021	As at 31st March 2021
<b>A</b>	<b>ASSETS</b>		
<b>1)</b>	<b>Financial Assets</b>	8,80,977	36,16,556
(a)	Cash and Cash Equivalents	21,57,617	17,20,453
(b)	Bank Balance other than included in Cash and Cash Equivalents		
(c)	Receivables	1,00,227	1,75,227
	(i) Trade Receivables	-	-
	(ii) Other Recievables	2,23,27,946	1,94,41,756
(d)	Loans	74,48,578	74,48,578
(e)	Investments	3,29,15,345	3,24,02,570
	<b>Total Financial Assets (I)</b>		
<b>2)</b>	<b>Non-Financial Assets</b>	-	-
(a)	Current Tax Assets (Net)	25,325	33,802
(b)	Property, Plant and Equipment	18,74,208	19,63,879
(c)	Other Non-Financial Assets (II)	18,99,533	19,97,681
	<b>Total Non-Financial Assets (II)</b>		
	<b>Total Assets (I+II)</b>	<b>3,48,14,878</b>	<b>3,44,00,251</b>
	<b>LIABILITIES AND EQUITY</b>		
	<b>LIABILITIES</b>		
<b>1)</b>	<b>Financial Liabilities</b>	1,76,629	91,629
(a)	Trade Payables	3,19,279	1,61,179
(b)	Other Financial Liabilities	4,95,908	2,52,808
	<b>Total Financial Liabilities (I)</b>		
<b>2)</b>	<b>Non-Financial Liabilities</b>	1,21,899	44,895
(a)	Provisions	4,57,848	4,57,848
(b)	Deferred Tax Liability (Net)	-	1,24,643
(c)	Other Non-Financial Liabilities	5,79,747	6,27,386
	<b>Total Non-Financial Liabilities (II)</b>		
	<b>Total Liabilities (I+II)</b>	<b>10,75,655</b>	<b>8,80,194</b>
<b>3)</b>	<b>Equity</b>	3,21,05,000	3,21,05,000
(a)	Equity Share Capital	16,34,223	14,15,057
(b)	Other Equity	3,37,39,223	3,35,20,057
	<b>Total Equity (III)</b>		
	<b>Total Liabilities and Equity (I+II+III)</b>	<b>3,48,14,878</b>	<b>3,44,00,251</b>
		-	-

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



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

Place : Lucknow

Date: 13/11/2021

**AURUM CAPITAL PROJECTS LIMITED**

(Formerly Viraj Credit Capital Limited)

CIN: L67120UP1992PLC014607

**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER 2021**

(Amount in Rs)

Particulars	For the Six Months ended 30 Sep'		For the six month ended 31st	
	2021		March 21	
<b>A. Cash flow from operating activities</b>				
Net Profit/(Loss) before extraordinary items and tax		2,96,170		1,26,995
<b>Add/(Less) : Adjustment for</b>				
Depreciation	8,477		8,454	
Net Changes in Fair Value	-		(20,292)	
Impairment on Financial Instruments	-	8,477	1,54,163	1,42,325
<b>Operating profit/(loss) before working capital changes</b>		<b>3,04,647</b>		<b>2,69,320</b>
<b>Change in working capital</b>				
<b>Adjustments for (increase)/decrease in operating assets:</b>				
(Increase) Decrease in Trade Receivables	75,000		1,25,000	
(Increase)/ Decrease in Loans (Net)	(28,86,190)		(4,62,464)	
(Increase)/ Decrease in Other Non Financial Assets	89,671	(27,21,519)	5,21,920	1,84,456
<b>Adjustments for increase/(decrease) in operating liabilities:</b>				
Increase/(Decrease) in Financial Liabilities	1,58,100		(1,88,640)	
Increase/(Decrease) in Non - Financial Liabilities	(47,639)		1,03,501	
Increase/(Decrease) in Trade Payable	85,000	1,95,461	(85,000)	(1,70,139)
<b>Cash Used in Operations</b>		<b>(22,21,411)</b>		<b>2,83,637</b>
Net Inome Tax (paid)/refunds		(77,004)		(14,023)
<b>Net cash flow from/(used in) operating activities (A)</b>		<b>(22,98,415)</b>		<b>2,69,614</b>
<b>B. Cash flow from investing activities</b>				
Investment in Term Deposit	(4,37,164)		(2,40,076)	
<b>Net cash flow from/(used in) investing activities (B)</b>		<b>(4,37,164)</b>		<b>(2,40,076)</b>
<b>C. Cash flow from financing activities</b>				
<b>Net cash flow from/(used in) financing activities (C)</b>				
Cash & cash equivalent at the beginning of the year		36,16,556		35,87,018
Net increase/ (decrease) in cash & cash equivalent during year (A+B+C)		(27,35,579)		29,538
Cash & cash equivalent at the end of the period *		8,80,977		36,16,556
* Comprises of				
(a) Cash on hand		3,139		13,465
(b) Cheques and drafts on hand				1,25,000
(c) Balances with banks - In current accounts		5,25,970		6,27,651
(d) Term Deposit with original maturity upto 3 Months		3,51,868		28,50,440
		<u>8,80,977</u>		<u>36,16,556</u>

for and on behalf of the Board

  
(SANJAY KUMAR BHUTANI)

Director

DIN : 01415528