



To  
The Manager  
Listing Department  
**The National Stock Exchange of India Limited**  
Exchange Plaza, C-1, Block G  
Bandra Kurla Complex, Bandra  
Mumbai- 400051

Date: - 23.05.2026

**NSE SYMBOL:** AUROIMPEX      **ISIN:** INE0NUL01018

Dear Sir/Madam,

**Subject: Outcome of the Meeting of the Board of Directors held on 23<sup>rd</sup> May, 2026 in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to Regulation 30 read with Schedule III and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, we wish to inform you that the Board of Directors of the Company at their meeting held today i.e 23<sup>rd</sup> May, 2026 has inter alia, considered and approved the following matters: -

1. Approval of Audited Standalone & Consolidated Financial Results of the Company for the Half-year and Year ended March 31, 2026;
2. Took note of the unmodified Statutory Auditors Report on the Audited Financial Results (Standalone & Consolidated) of the Company for the half Year and Year ended on March 31, 2026.
3. took a note of CFO Certification on the Audited (Standalone & Consolidated) Financial Results for the Financial Year ended March 31, 2026:
4. Re-appointment of M/s. R. Das & Associates, Chartered Accountants as Internal Auditors of the Company for the Financial Year 2026-27; **Annexure-A**
5. Re-appointment of M/s. Jain Sonu & Associates, Chartered Accountants as Tax Auditors of the Company for the Financial Year 2025-26; **Annexure-B**
6. Re-appointment of M/s. A. Banerjee & Associates, Cost Accountants as Cost Auditor of the Company and approve the remuneration for the FY 2026-27; **Annexure-C**



# **AURO IMPEX & CHEMICALS LIMITED**

740 A, Block 'P', New Alipore, Kolkata 700 053, INDIA, Ph. No. (033) 2400 6300/01/02  
E-mail : aimpche@gmail.com, Website : www.auroimpex.com, CIN - L51909WB1994PLC061514

Pursuant to Regulation 33 and other applicable regulations of the Listing Regulations, we enclose the following:

- i. Audited Financial Results (Consolidated and Standalone) for the half-year & year ended March 31, 2026;
- ii. Auditors' Reports on the aforesaid Audited Financial Results (Consolidated and Standalone) for the half-year & year ended March 31, 2026;
- iii. Declaration pursuant to Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015 by Mr. Kalyan Kumar Das, Chief Financial Officer the Company on Unmodified Standalone & Consolidated Audit Report for the financial year ended March 31, 2026

The details as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are annexed herewith marked as **Annexure-A, B & C**.

The meeting of the Board of Directors commenced at 12:00 Noon and concluded at 3:30 P.M.

Please take the same on your record.

Thanking you,

Yours Faithfully,

For **Auro Impex & Chemicals Limited**

**Madhusudan Goenka**  
**(Managing Director)**  
**DIN:00146365**

Encl: As stated above



## Annexure-A

### RE-APPOINTMENT OF INTERNAL AUDITOR

<b>SL No.</b>	<b>Particulars</b>	<b>Details</b>
1.	Reason for change viz. appointment, Re-appointment, resignation, removal, death or otherwise	Re-appointment of M/s. R. Das & Associates, Chartered Accountants as Internal Auditors of the Company.
2.	Date of appointment/ Re-appointment /cessation (as applicable) & term of appointment/Re-appointment	Re-appointed on 23 <sup>rd</sup> May, 2026 for the Financial Year 2026-27.
3.	Brief profile (in case of appointment)	M/s. R. Das & Associates is a Chartered Accountants firm working for more than 26 years in the field of Company Audit, Tax Audit and Internal Audit, Accountings, Audit, Income Tax Matters, etc.
4.	Disclosure of relationships between directors (in case of appointment of a director)	N.A.



## Annexure- B

### RE-APPOINTMENT OF TAX AUDITOR

SL No.	Particulars	Details
1.	Reason for change viz. appointment, Re-appointment, resignation, removal, death or otherwise	Re-appointment of M/s. Jain Sonu & Associates, Chartered Accountants as Tax Auditors of the Company.
2.	Date of appointment/ Re-appointment /cessation (as applicable) & term of appointment/Re-appointment	Re-appointed on 23 <sup>rd</sup> May, 2026 for the Financial Year 2025-26.
3.	Brief profile (in case of appointment)	M/s. Jain Sonu & Associates, Chartered Accountants (having FRN: 324386E) is a partnership firm of Chartered Accountants based in Kolkata and has branch office at Bangalore and Indore. The firm was established in the year 2000. The firm has experience in Bank Audit, Stock Audit, and Statutory Audit.
4.	Disclosure of relationships between directors (in case of appointment of a director)	N.A.



# AURO IMPEX & CHEMICALS LIMITED

740 A, Block 'P', New Alipore, Kolkata 700 053, INDIA, Ph. No. (033) 2400 6300/01/02  
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## Annexure- C

### RE-APPOINTMENT OF COST AUDITOR

Sl No.	Particulars	Description
1.	Reason for change viz. appointment, Re-appointment, resignation, removal, death or otherwise	Re-appointment of M/s. A Banerjee & Associates as Cost Auditor of the Company.
2.	Date of appointment/ Re-appointment /cessation (as applicable) & term of appointment/Re-appointment	Re-appointed on 23 <sup>rd</sup> May, 2026 for the Financial Year 2026-27.
3.	Brief profile (in case of appointment)	M/s. A Banerjee & Associates, Cost Accountants (FRN: 100288) is a partnership firm based in Hooghly and has branch office at Hooghly. The firm has experience in Bank Audit, Stock Audit, Cost Audit and Internal Audit.
4.	Disclosure of relationships between directors (in case of appointment of a director)	NA



**Independent Auditor's Report on the Audited Standalone Financial Results for the half – year & year ended 31<sup>st</sup> March '2026 of the company pursuant to the regulation 33 of the SEBI (Listing and Disclosure Requirement) Regulation, 2015**

To  
The Board of Directors of  
**Auro Impex & Chemicals Limited**

**Opinion**

We have audited the accompanying standalone financial result of M/s **Auro Impex & Chemicals Limited** ("The Company"), for the half year ended 31<sup>st</sup> March 2026 and year to date result for the period from 01<sup>st</sup> April 2025 to 31<sup>st</sup> March 2026 attached herewith, being submitted by the company pursuant to the requirement of regulation 33 of SEBI (Listing Obligations and Disclosure Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are prepared in accordance with the requirements of regulation 33 of the Listing Regulations in this regards; and
- ii. give true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the year ended 31<sup>st</sup> March 2026 as well as the year to date results for the period from 01<sup>st</sup> April 2025 to 31<sup>st</sup> March 2026.

**Basis for opinion**

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Act (SAs). Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the Standalone financial result section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Standalone financial result under the provisions of the Act and the rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Management's Responsibility and Those charged with Governance for the Financial Statement**

The Statement which is the responsibility of the company's management and approved by the Board of Directors has been prepared on the basis of the financial statements. The company's Board of Directors are responsible for the preparation of these standalone financial statement that give a true and fair view of the net profit and other financial information in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133



of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and in compliance with Regulation 33 of the Listing Regulation. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial result, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The board of directors are also responsible for overseeing the Company's financial reporting process.

#### **Auditor's Responsibility for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the standalone financial result as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls except note given in emphasis of matters.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit



evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial statement, including the disclosures, and whether the standalone financial statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Other Matters**

The Statement includes the standalone audited financial results for the year ended 31st March 2026 being the balancing figure between audited figures in respect of full financial years and the unaudited year to date figures up to the half year September 30, 2025 of current financial year which are subject to limited review by us. Our report on the statement is not modified in respect of this mater

**For Jain Sonu & Associates  
Chartered Accountants  
Firm Registration No. : 324386E**

**Place : Kolkata  
Date : 23.05.2026**



**Sonu Jain**

Digitally signed by  
Sonu Jain  
Date: 2026.05.23  
15:58:25 +05'30'

**CA Sonu Jain  
( Partner)**

**Membership No.: 0600015  
UDIN: 26060015FKZAMG6767**

**AURO IMPEX & CHEMICALS LIMITED**  
**(Formerly known as Auro Impex & Chemicals Private Limited)**  
**CIN : L51909WB1994PLC061514**  
**Standalone Balance Sheet as at 31st March 2026**

(Rs in Lakhs)

	31st March 2026 (Amount in Rs) (Audited)	31st March 2025 (Amount in Rs) (Audited)
<b>I. EQUITY AND LIABILITIES</b>		
(1) Shareholders' Funds		
(a) Share Capital	1,220.08	1,220.08
(b) Reserves and Surplus	3,317.00	2,916.84
<b>Total Shareholder's Funds</b>	<b>4,537.08</b>	<b>4,136.92</b>
(2) Non-Current Liabilities		
(a) Long-Term Borrowings	552.16	763.33
(b) Deferred Tax Liability (Net)	125.04	94.27
(c) Other Long Term Liabilities	117.28	108.00
<b>Total Non-Current Liabilities</b>	<b>794.48</b>	<b>965.60</b>
(3) Current Liabilities		
(a) Short-Term Borrowings	2,652.23	2,978.88
(b) Trade Payables	-	
- Dues to Micro & Small Enterprise	84.06	199.97
- Dues to Others	729.57	868.75
(c) Other Current Liabilities	183.25	151.22
(d) Short-Term Provisions	26.52	26.07
<b>Total Current Liabilities</b>	<b>3,675.64</b>	<b>4,224.89</b>
<b>Total Equity &amp; Liabilities</b>	<b>9,007.20</b>	<b>9,327.41</b>
<b>II. ASSETS</b>		
(1) Non-Current Assets		
(a) Property, Plant and Equipment		
(i) Tangible Assets	1,648.91	1,196.92
(ii) Capital Work-in-Progress	515.61	644.89
(b) Non-Current Investment	115.04	55.00
(c) Other Non-Current Assets	177.32	99.47
<b>Total Non-Current Assets</b>	<b>2,456.88</b>	<b>1,996.28</b>
(2) Current Assets		
(a) Inventories	3,928.52	2,874.12
(b) Trade Receivables	1,651.57	2,955.07
(c) Cash and Bank Balances	625.54	604.08
(d) Short-Term Loans and Advances	305.44	845.75
(e) Other Current Assets	39.25	52.08
<b>Total Current Assets</b>	<b>6,550.32</b>	<b>7,331.12</b>
<b>Total Assets</b>	<b>9,007.20</b>	<b>9,327.41</b>



For and on behalf of Board of  
Auro Impex & Chemicals Limited

*h. s. Goenka*

Madhusudan Goenka  
Managing Director  
DIN-00146365

**AURO IMPEX & CHEMICALS LIMITED**  
(Formerly known as Auro Impex & Chemicals Private Limited)  
CIN : L51909WB1994PLC061514

Standalone Statement of Profit and loss for the six months and year ended 31st March 2026

(Rs in Lakhs)

Sl No.	Particulars	Half Year Ended			Year Ended	
		31 March 2026 (Audited)	30th September 2025 (Unaudited)	31 March 2025 (Audited)	31 March 2026 (Audited)	31 March 2025 (Audited)
1	<b>Income from Operations</b>					
	(a) Revenue from Operations	8,740.00	5,849.77	8,154.65	14,589.77	16,371.97
	(b) Other Income	49.98	56.77	68.97	106.75	125.21
	<b>Total Income</b>	<b>8,789.98</b>	<b>5,906.54</b>	<b>8,223.62</b>	<b>14,696.53</b>	<b>16,497.17</b>
2	<b>Expenditure</b>					
	(a) Cost of Raw Material Consumed	3,638.10	3,012.18	3,556.91	6,650.28	9,339.07
	(b) Purchases of Stock in Trade	4,056.08	2,120.89	3,780.93	6,176.97	5,213.93
	(c) Changes In Inventories Of Finished Goods, Work-In-Progress & Stock-In-Trade	(47.88)	(112.33)	(31.33)	(160.21)	21.93
	(d) Employee Benefits Expenses	160.49	144.19	140.44	304.68	277.23
	(e) Finance Cost	141.21	173.60	165.13	314.81	291.32
	(f) Depreciation and Amortisation Expense	27.65	26.84	21.78	54.49	39.32
	(g) Other Expenses	490.81	312.28	344.65	803.08	742.53
3	<b>Total Expenses</b>	<b>8,466.44</b>	<b>5,677.66</b>	<b>7,978.52</b>	<b>14,144.10</b>	<b>15,925.34</b>
4	<b>Profit before Exceptional Items</b>	<b>323.54</b>	<b>228.88</b>	<b>245.11</b>	<b>552.43</b>	<b>571.83</b>
5	<b>Add : Exceptional Item</b>	-	-	-	-	-
6	<b>Profit before Tax</b>	<b>323.54</b>	<b>228.88</b>	<b>245.11</b>	<b>552.43</b>	<b>571.83</b>
	<b>Less : Tax Expense</b>					
	(a) Current Tax	70.87	50.65	52.18	121.52	136.07
	(b) Mat Credit Entitlement	-	-	-	-	-
	(c) Earlier Year Tax	(0.03)	-	-	(0.03)	3.83
	(d) Deferred Tax	24.19	6.59	(2.62)	30.77	4.03
7	<b>Total Tax</b>	<b>95.03</b>	<b>57.24</b>	<b>49.56</b>	<b>152.27</b>	<b>143.93</b>
8	<b>Net Profit</b>	<b>228.51</b>	<b>171.64</b>	<b>195.55</b>	<b>400.16</b>	<b>427.90</b>
9	<b>Paid Up Share Capital (Face Value ` 10 each)</b>	<b>1,220.08</b>	<b>1,220.08</b>	<b>1,220.08</b>	<b>1,220.08</b>	<b>1,220.08</b>
10	<b>Earning per share (Face Value ` 10 each)</b>					
	(a) Basic	1.87	1.41	1.60	3.28	3.51
	(b) Diluted	1.87	1.41	1.60	3.28	3.51

**Notes:**

(a) The Standalone Financial Results of the Company for the half year ended 31st march 2026 and financial year 2025-26 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 23rd May 2026. The Statutory Auditors of the Company have carried out Audit of these results and the results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

(b) The figures for the half year ended 31st March 2026 are the balancing figures between audited figures in respect of the financial year 2025-26 & the year to date figures of the respective financial year.

(c) The above Financial Results of the company for the Half year ended 31st March 2026 are available at the company's website [www.auroimpex.com](http://www.auroimpex.com) and website of all stock exchanges, where the equity shares of the company are listed.



For and on behalf of Board of  
Auro Impex & Chemicals Limited

*h.s. Goenka*

Madhusudan Goenka  
Managing Director  
DIN-00146365

Place : Kolkata  
Date: 23.05.2026

**AURO IMPEX & CHEMICALS LIMITED**  
**(Formerly known as Auro Impex & Chemicals Private Limited)**  
**CIN : L51909WB1994PLC061514**

Cash Flow Statement for the year ended 31st March 2026

Particulars	(Rs. in Lakhs)	
	31st March 2026 (Audited)	31st March 2025 (Audited)
<b>A Cash Flow From Operating Activities</b>		
Profit before tax from continuing operations	552.43	571.83
Profit Before Tax	552.43	571.83
<b>Adjustment for Non cash &amp; Non operating item</b>		
Depreciation	54.49	39.32
Profit on Sale of Asset	(0.26)	-
Integest & Finance Charges	216.39	197.02
Profit on sale of Mutual Fund	(0.05)	-
Interest Received	(14.96)	(9.64)
Foreign Exchange Fluctuation Loss	8.21	(2.27)
<b>Operating Profit before changes in working capital</b>	<b>816.24</b>	<b>796.26</b>
<b>Movements in working capital:</b>		
Increase/(Decrease) in Trade Payables	(255.08)	19.01
Increase/(Decrease) in Other Current Liabilities	32.04	(208.61)
Increase/(Decrease) in Other Long Term Liability	9.28	(108.03)
Decrease/(Increase) in Trade Receivables	1,303.50	(1,522.67)
Decrease/(Increase) in Inventories	(1,054.40)	(20.69)
Decrease/(Increase) in Short Term Loan and Advances	540.31	29.59
Decrease/(Increase) in Other Non Current Assets	(77.85)	(15.81)
Decrease/(Increase) in Others Current Assets	12.83	34.95
<b>Net cash flow before Tax and Extra ordinary Item</b>	<b>1,326.87</b>	<b>(995.99)</b>
Direct Taxes (Paid) /Refund	(121.04)	(191.56)
Foreign Exchange Fluctuation Loss	(8.21)	-
<b>Net cash flow from / (used in ) operating activities (A)</b>	<b>1,197.62</b>	<b>(1,187.55)</b>
<b>B Cash flows from investing activities</b>		
Purchase of fixed assets, including intangible assets, CWIP and capital advances	(377.53)	(387.68)
Proceeds from Sale of Assets	0.60	1.78
Investment made during the year	(74.04)	(55.00)
Proceeds from Sale of Investment	14.05	-
Interest Received	14.96	9.64
<b>Net Cash flows from investing activities (B)</b>	<b>(421.96)</b>	<b>(431.26)</b>
<b>C Cash flows from financing activities</b>		
Proceeds from Issuance of Share Capital & Security Premium	-	79.85
Proceeds/(Repayment) from Long Term borrowings	(211.17)	(138.27)
Proceeds/(Repayment) from Short Term borrowings	(326.64)	1,577.39
Interest Paid	(216.39)	(197.02)
<b>Net cash flows from/(used in) in financing activities (C)</b>	<b>(754.20)</b>	<b>1,321.95</b>
<b>Net increase / (decrease) in cash and cash equivalent (A+B+C)</b>	<b>21.46</b>	<b>(296.86)</b>
Cash and cash equivalent at the beginning of the year	604.08	900.95
<b>Cash and cash equivalent at the end of the year</b>	<b>625.54</b>	<b>604.08</b>
<b>Component of cash and cash equivalents</b>		
Cash in Hand	53.26	31.85
With Banks - On Current Account	376.83	450.64
Other Bank Balance	195.44	121.59
<b>Total cash and cash equivalents</b>	<b>625.54</b>	<b>604.08</b>



For and on behalf of Board of  
Auro Impex & Chemicals Limited

*M. S. Goenka*

Madhusudan Goenka  
Managing Director  
DIN-00146365

**AURO IMPEX & CHEMICALS LIMITED**  
**(Formerly Known as AURO IMPEX & CHEMICALS PRIVATE LIMITED)**  
**CIN : LS1909WB1994PLC061514**

**Notes to the Standalone Financial Statements for the year ended 31st March 2026**

**Additional Notes**

- 1 The Financial Results are prepared in accordance with Accounting Standard prescribed under section 133 of the Companies Act 2023 read with Rule 7 of the companies ( Accounting ) Rule 2014( as amended) and other recognized accounting practice and policies, as applicable.
- 2 Companies whose share are listed on SME platform of any exchange are exempt from compulsory adoption of IND AS and hence the company has prepared the financial Results as per Indian GAAP specified under section 133 of the Companies Act, 2013.  
  
The above financials of M/s Auro Impex & Chemicals Ltd (the company) for the six months and year ended 31st March 2026 were received by audit committee and were approved and taken on record by board of director in there meeting held on 23rd May 2026 and Mr. Praveen Kumar Goenka ,whole time of director and Mr. Madhusudan Goenka managing director are authorised by the board of director for signing of the financial result.
- 3
- 4 Company is mainly engaged in the business of manufacturing, exporting and supply of Discharge & Collecting Electrodes, and Electrostatic Precipitator (ESP) internal parts and spares, as well as trading of Ferros & Non Ferros, DI Pipe and other product.  
Company has also started new line of manufacturing of Stainless Steel Pipes during the current Financial year. Due to addition of new line of product Segment reporting in being made.
- 5 The statutory auditor have carried out our limited review of unaudited Standalone financial result for the six months and year ended 31st March 2026 as required by by Regulation 33 of the SEBI (LODR) Regulation , 2015.
- 6 The status of investor's complaint during the six months year ended on 31st March, 2026 is NIL.
- 7 The previous periods' figures have been re-grouped / re-arranged wherever necessary to make it comparable with the current period.



For and on behalf of Board of  
Auro Impex & Chemicals Limited

*M. S. Goenka*

**Madhusudan Goenka**  
Managing Director  
DIN-00146365



Jain Sonu & Associates

CHARTERED ACCOUNTANTS

58, Mahatma Gandhi Road, Tower 5,  
Alcove Tower Flat 2B, Diamond City  
South Tollygunge Karunamoyee,  
Kolkata- 700 041, (W.B.)

☎ : 9830285088

Office : 📞 (033) 4060-5306

E-mail : casonujain@gmail.com

**Independent Auditor's Report on the Audited Consolidated Financial Results for the half-year & year ended 31<sup>st</sup> March '2026 of the company pursuant to the regulation 33 of the SEBI (Listing and Disclosure Requirement) Regulation, 2015**

To  
The Board of Directors of  
**Auro Impex & Chemicals Limited**

**Opinion**

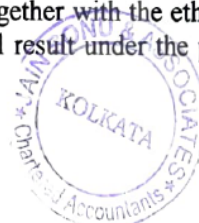
We have audited the accompanying consolidated financial result of M/s **Auro Impex & Chemicals Limited** ("The Holding Company") and its subsidiary Auro Industries Limited (Holding Company and its subsidiary together referred to as "the group"), for the half year ended 31<sup>st</sup> March 2026 and year to date result for the period from 01<sup>st</sup> April 2025 to 31<sup>st</sup> March 2026 attached herewith, being submitted by the company pursuant to the requirement of regulation 33 of SEBI (Listing Obligations and Disclosure Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of report of other auditor on separate audited financial statements of the subsidiary, the aforesaid consolidated financial results include the result of its subsidiary Auro Industries Limited:

- i. are prepared in accordance with the requirements of regulation 33 of the Listing Regulations in this regards; and
- ii. give true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information of the group for the year ended 31<sup>st</sup> march 2026 as well as the year to date results for the period from 01<sup>st</sup> April 2025 to 31<sup>st</sup> March 2026.

**Basis for opinion**

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Act (SAs). Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the consolidated financial result section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial result under the provisions of the Act and



the rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Management's Responsibility and Those charged with Governance for the Financial Statement**

The consolidated statement which is the responsibility of the company's management and approved by the Board of Directors has been prepared on the basis of the consolidated financial statements. The company's Board of Directors are responsible for the preparation of these consolidated financial statement that give a true and fair view of the net profit and other financial information of the group in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and in compliance with Regulation 33 of the Listing Regulation. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial result, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective board of directors of the companies included in the group is also responsible for overseeing the Company's financial reporting process of each company.

#### **Auditor's Responsibility for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the consolidated financial result as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statement, whether due to fraud or error, design and perform audit procedures responsive



to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such control except note given in emphasis of matter.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statement, including the disclosures, and whether the consolidated financial statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

### **Other Matters**

We did not audit the financial statements of the subsidiary, whose financial statement reflect the following, as considered in the consolidated financial statement:

		In Lacs
1	Name Of the Subsidiary	Auro Industries Limited
2	Status of the Financials	Audited Financial Statement by N S T & Associates via Audit Report Dated 19 <sup>th</sup> May, 2026



3	Total Assets as on 31 <sup>st</sup> March 2026	1934.25
4	Total Revenue for FY 2025-26	10542.98
5	Net Profit	15.77

These financial statement have been audited by other auditors whose reports have been furnished to us by the management.

Our opinion on the consolidated annual financial results, in so far as it related to the amounts and disclosures included in respect of these entities, are based solely on the report of such other auditors and procedures performed by us are stated in paragraph above.

Our Opinion on the consolidated financial results is not modified in respect of the above matters with respect to our reliance on the work done and the report of the other auditors.

Place : Kolkata  
Date : 23.05.2026



For Jain Sonu & Associates  
Chartered Accountants  
Firm Registration No. : 324386E

Sonu Jain

Digitally signed by Sonu Jain  
Date: 2026.05.23 15:54:22  
+05'30'

CA Sonu Jain  
( Partner)

Membership No.: 0600015  
UDIN: 26060015UNAYFJ5065

**AURO IMPEX & CHEMICALS LIMITED**  
**(Formerly known as Auro Impex & Chemicals Private Limited)**  
**CIN : L51909WB1994PLC061514**  
**Consolidated Balance Sheet as at 31st March 2026**

(Rs in Lakhs)

	31st March 2026 (Amount in Rs) (Audited)	31st March 2025 (Amount in Rs) (Audited)
<b>I. EQUITY AND LIABILITIES</b>		
(1) Shareholders' Funds		
(a) Share Capital	1,220.08	1,220.08
(b) Reserves and Surplus	3,913.30	3,501.05
<b>Total Shareholder's Funds</b>	<b>5,133.38</b>	<b>4,721.13</b>
(2) Non-Current Liabilities		
(a) Long-Term Borrowings	552.17	781.83
(b) Deferred Tax Liability (Net)	125.13	94.46
(c) Other Long Term Liabilities	117.27	108.00
<b>Total Non-Current Liabilities</b>	<b>794.56</b>	<b>984.29</b>
(3) Current Liabilities		
(a) Short-Term Borrowings	3,708.07	4,876.81
(b) Trade Payables	-	
- Dues to Micro & Small Enterprise	84.06	199.97
- Dues to Others	975.60	949.18
(c) Other Current Liabilities	213.84	271.18
(d) Short-Term Provisions	31.93	38.43
<b>Total Current Liabilities</b>	<b>5,013.51</b>	<b>6,335.56</b>
<b>Total Equity &amp; Liabilities</b>	<b>10,941.45</b>	<b>12,040.98</b>
<b>II. ASSETS</b>		
(1) Non-Current Assets		
(a) Property, Plant and Equipment		
(i) Tangible Assets	1,689.21	1,229.95
(ii) Capital Work-in-Progress	515.61	644.89
(b) Non-Current Investment	161.04	77.00
(c) Other Non-Current Assets	216.74	104.84
<b>Total Non-Current Assets</b>	<b>2,582.60</b>	<b>2,056.68</b>
(2) Current Assets		
(a) Inventories	4,487.34	3,419.82
(b) Trade Receivables	2,193.72	4,439.07
(c) Cash and Bank Balances	1,281.00	1,089.72
(d) Short-Term Loans and Advances	329.36	954.28
(e) Other Current Assets	67.42	81.40
<b>Total Current Assets</b>	<b>8,358.84</b>	<b>9,984.30</b>
<b>Total Assets</b>	<b>10,941.45</b>	<b>12,040.98</b>



For and on behalf of Board of  
Auro Impex & Chemicals Limited

*h. s. Goenka*

**Madhusudan Goenka**  
**Managing Director**  
**DIN-00146365**

**AURO IMPEX & CHEMICALS LIMITED**  
(Formerly known as Auro Impex & Chemicals Private Limited)

CIN : L51909WB1994PLC061514

Consolidated Statement of Profit and loss for the six months and year ended 31st March, 2026

(Rs in Lakhs)

Sl No.	Particulars	Half Year Ended			Year Ended	
		31 March 2026 (Audited)	30th September 2025 (Unaudited)	31 March 2025 (Audited)	31 March 2026 (Audited)	31 March 2025 (Audited)
1	<b>Income from Operations</b>					
	(a) Revenue from Operations	11,534.87	13,485.35	13,874.67	25,020.22	26,295.21
	(b) Other Income	83.31	78.51	106.27	161.82	176.23
	<b>Total Income</b>	<b>11,618.17</b>	<b>13,563.86</b>	<b>13,980.94</b>	<b>25,182.03</b>	<b>26,471.43</b>
2	<b>Expenditure</b>					
	(a) Cost of Raw Material Consumed	1,492.50	5,100.31	6,785.06	6,592.81	8,629.81
	(b) Purchases of Stock in Trade	8,880.71	7,556.90	6,003.58	16,437.61	15,562.08
	(b) Changes In Inventories Of Finished Goods, Work-In-Progress & Stock-In-Trade	(56.66)	(116.68)	104.08	(173.34)	51.50
	(c) Employee Benefits Expenses	208.72	190.66	187.07	399.38	372.32
	(d) Finance Cost	185.68	235.71	218.96	421.39	375.51
	(e) Depreciation and Amortisation Expense	30.97	29.44	25.42	60.41	46.53
	(f) Other Expenses	522.14	348.12	380.28	870.26	814.89
3	<b>Total Expenses</b>	<b>11,264.06</b>	<b>13,344.46</b>	<b>13,704.45</b>	<b>24,608.52</b>	<b>25,852.64</b>
4	<b>Profit before Exceptional Items</b>	<b>354.11</b>	<b>219.40</b>	<b>276.49</b>	<b>573.51</b>	<b>618.79</b>
5	<b>Add : Exceptional Item</b>	-	-	-	-	-
6	<b>Profit before Tax</b>	<b>354.11</b>	<b>219.40</b>	<b>276.49</b>	<b>573.51</b>	<b>618.79</b>
	<b>Less : Tax Expense</b>					
	(a) Current Tax	76.28	50.65	60.39	126.93	148.43
	(b) Mat Credit Entitlement	-	-	-	-	-
	(c) Earlier Year Tax	(0.03)	-	-	(0.03)	3.83
	(d) Deferred Tax	24.16	6.51	(2.85)	30.67	3.56
7	<b>Total Tax</b>	<b>100.42</b>	<b>57.16</b>	<b>57.54</b>	<b>157.58</b>	<b>155.82</b>
8	<b>Net Profit</b>	<b>253.70</b>	<b>162.24</b>	<b>218.95</b>	<b>415.94</b>	<b>462.97</b>
9	Paid Up Share Capital (Face Value ` 10 each)	1,220.08	1,220.08	1,220.08	1,220.08	1,220.08
10	<b>Earning per share (Face Value ` 10 each)</b>					
	(a) Basic	2.08	1.33	1.79	3.41	3.79
	(b) Diluted	2.08	1.33	1.79	3.41	3.79

**Notes:**

(a) The Standalone Financial Results of the Company for the six months and year ended 31st, March 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 23rd May, 2026. The Statutory Auditors of the Company have carried out Audit of these results and the results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

(b) The figures for the half year ended 31st March 2026 are the balancing figures between audited figures in respect of the full financial year & the year to date figures of the respective financial year.

(c) The above Financial Results of the company for the Half year ended 31st March 2026 are available at the company's website [www.auroimpex.com](http://www.auroimpex.com) and website of all stock exchanges, where the equity shares of the company are listed.

Place : Kolkata  
Date: 23.05.2026



For and on behalf of Board of  
Auro Impex & Chemicals Limited

*M. S. Goenka*  
Madhusudan Goenka  
Managing Director  
DIN-00146365

**AURO IMPEX & CHEMICALS LIMITED**  
(Formerly known as Auro Impex & Chemicals Private Limited)  
CIN : L51909WB1994PLC061514

Cash Flow Statement for the period ended 31st March 2026

Particulars	(Rs. In Lakhs)	
	31st March 2026 (Audited)	31st March 2025 (Audited)
<b>A Cash Flow From Operating Activities</b>		
Profit before tax from continuing operations	573.51	618.80
<b>Profit Before Tax</b>	<b>573.51</b>	<b>618.80</b>
<b>Adjustment for Non cash &amp; Non operating item</b>		
Depreciation	60.41	46.53
Profit on Sale of Asset	(0.26)	(0.03)
Interest & Finance Cost	318.04	266.63
Profit on sale of Mutual Fund	(0.05)	-
Interest received	(36.28)	(28.33)
Foreign Exchange Fluctuation loss/(profit)	6.73	(23.71)
<b>Operating Profit before changes in working capital</b>	<b>922.09</b>	<b>879.90</b>
<b>Movements in working capital:</b>		
Increase/(Decrease) in Trade Payables	(89.49)	(40.89)
Increase/(Decrease) in Short term provision	(38.43)	-
Increase/(Decrease) in Other Current Liabilities	(57.33)	(143.10)
Increase/(Decrease) in Other Long-Term Liabilities	9.27	(108.03)
(Increase)/Decrease in Trade Receivables	2,245.35	(2,669.82)
(Increase)/Decrease in Inventories	(1,067.53)	8.89
(Increase)/Decrease in Short Term Loans and Advances	624.92	(45.66)
(Increase)/Decrease in Other Non-Current Assets	(111.90)	106.47
(Increase)/Decrease in Other Current Assets	(60.15)	43.28
<b>Net cash flow before Tax and Extra ordinary Item</b>	<b>2,376.79</b>	<b>(1,968.96)</b>
Direct Taxes (Paid) /Refund	(31.91)	(207.07)
<b>Net cash flow from/ (used in) operating activities (A)</b>	<b>2,344.89</b>	<b>(2,176.02)</b>
<b>B Cash flows from investing activities</b>		
Purchase of Fixed Assets, including Intangible Assets, CWIP and Capital Advances	(390.39)	(388.41)
Proceeds from Sale of Assets	0.92	1.86
Purchase of Investment during the year	(95.04)	(77.00)
Proceeds from Sale of Investment	11.00	-
Profit from sale of investment	0.05	-
Interest received	36.28	28.33
<b>Net Cash flows from investing activities (B)</b>	<b>(437.18)</b>	<b>(435.22)</b>
<b>C Cash flows from financing activities</b>		
Proceeds from Issuance of Share Capital & Security Premium	-	79.85
Proceeds/(Repayment) from Long Term Borrowings	(229.67)	(164.39)
Proceeds / (Repayment) from Short Term Borrowings	(1,168.72)	2,947.95
Interest paid	(318.04)	(266.63)
<b>Net cash flows from/(used in) in financing activities (C)</b>	<b>(1,716.43)</b>	<b>2,596.77</b>
<b>Net increase / (decrease) in cash and cash equivalent (A+B+C)</b>	<b>191.28</b>	<b>(14.47)</b>
Cash and cash equivalent at the beginning of the year	1,089.72	1,104.20
<b>Cash and cash equivalent at the end of the year</b>	<b>1,281.00</b>	<b>1,089.72</b>
<b>Component of cash and cash equivalents</b>		
Cash in Hand	75.68	55.12
With Banks - On Current Account	677.66	603.33
On Deposit Account	527.66	431.27
<b>Total cash and cash equivalents</b>	<b>1,281.00</b>	<b>1,089.72</b>



For and on behalf of Board of  
Auro Impex & Chemicals Limited

*M. S. Goenka*

**Madhusudan Goenka**  
Managing Director  
DIN-00146365

**AURO IMPEX & CHEMICALS LIMITED**  
(Formerly Known as AURO IMPEX & CHEMICALS PRIVATE LIMITED)  
CIN : L51909WB1994PLC061514

**Notes to the Consolidated Financial Statements for the year ended 31st March 2026**

**Additional Notes**

- 1 The Financial Results are prepared in accordance with Accounting Standard prescribed under section 133 of the Companies Act 2023 read with Rule 7 of the companies ( Accounting ) Rule 2014 (as amended) and other recognized accounting practice and policies, as applicable.
- 2 Companies whose share are listed on SME platform of any exchange are exempt from compulsory adoption of IND AS and hence the company has prepared the financial Results as per Indian GAAP specified under section 133 of the Companies Act, 2013.  
  
The above financials of M/s Auro Impex & Chemicals Ltd (the company) for the six months and year ended 31st march, 2026 were received by audit committee and were approved and taken on record by board of director in there meeting held on 23rd May, 2026 and Mr. Praveen Kumar Goenka ,whole time of director and Mr. Madhusudan Goenka managing director are authorised by the board of director for signing of the financial result.
- 3  
  
Company is mainly engaged in the business of manufacturing, exporting and supply of Discharge & Collecting Electrodes, and Electrostatic Precipitator (ESP) internal parts and spares, as well as trading of Ferros & Non Ferros, DI Pipe and other product.  
4 Company has also started new line of manufacturing of Stainless Steel Pipes during the current Financial year. Due to addition of new line of product Segment reporting in being made.
- 5 The statutory auditor have carried out our limited review of unaudited consolidated financial result for the six months and year ended 31st March 2026 as required by by Regulation 33 of the SEBI (LODR) Regulation , 2015.
- 6 The status of investor's complaint during the six months and year ended on March 31st, 2026 is NIL.
- 7 The previous periods' figures have been re-grouped / re-arranged wherever necessary to make it comparable with the current period.



For and on behalf of Board of  
Auro Impex & Chemicals Limited

*h s goenka*

Madhusudan Goenka  
Managing Director  
DIN-00146365

**AURO IMPEX & CHEMICALS LIMITED**  
(Formerly known as Auro Impex & Chemicals Private Limited)  
CIN : L51909WB1994PLC061514

SEGMENTWISE REVENUE RESULTS AND CAPITAL EMPLOYED FOR THE YEAR ENDED 31ST MARCH, 2026

Standalone				(Amount in Lacs)				
				Consolidated				
HALF YEAR ENDED		YEAR ENDED		Particulars	HALF YEAR ENDED			YEAR ENDED
30 the September 2025	31st March 2026	31st March 2025	31st March 2026		30 the September 2025	31st March 2026	31st March 2025	31st March 2026
Unaudited	Audited	Audited	Audited		Unaudited	Audited	Audited	Audited
				<b>Segment Revenue (Net of Taxes)</b>				
				<b>Revenue from Manufacturing</b>				
3,294.60	3,924.16	-	7,218.76	a) Air Pollution Control Equipments	3,294.60	3,924.16	-	
401.85	736.77	-	1,138.62	b) Others	401.85	736.77	-	
2,153.32	4,079.07	-	6,232.39	c) Revenue From Trading	9,821.66	6,898.65	-	
<b>5,849.77</b>	<b>8,740.00</b>	-	<b>14,589.77</b>	<b>Total</b>	<b>13,518.11</b>	<b>11,559.58</b>	-	
				Less : Inter Segment Revenue	32.76	24.72	-	
<b>5,849.77</b>	<b>8,740.00</b>	-	<b>14,589.77</b>	<b>Net Sales/Income from operations</b>	<b>13,485.35</b>	<b>11,534.86</b>	-	
				<b>Segment Results</b>				
				Segment Results (Profit(+)/Loss(-) before Tax & Other Income from each segment) :				
354.54	404.44	-	758.98	a) Air Pollution Control Equipments	354.53	404.44	-	
3.15	25.13	-	28.28	b) Others	3.15	25.13	-	
7.19	20.11	-	27.30	c) Revenue From Trading	38.09	61.80	-	
<b>304.88</b>	<b>449.68</b>	-	<b>814.56</b>	<b>Total</b>	<b>395.77</b>	<b>491.37</b>	-	
173.60	141.21	-	314.81	Less : Interest Expenses	235.71	185.68	-	
191.28	308.47	-	499.75	Add : Interest (Income)	160.06	305.69	-	
56.77	49.98	-	106.75		78.51	83.30	-	
248.05	358.45	-	606.50	Add : Other un-allocable income	238.57	388.99	-	
(19.16)	(34.89)	-	(54.05)	<b>Profit/(loss) before Exceptional Item and Tax</b>	(19.16)	(34.89)	-	
<b>228.88</b>	<b>323.55</b>	-	<b>552.44</b>		<b>219.41</b>	<b>354.10</b>	-	
				Add : Exceptional Items	-	-	-	
<b>228.88</b>	<b>323.55</b>	-	<b>552.44</b>	<b>Profit/(loss) before Tax</b>	<b>219.41</b>	<b>354.10</b>	-	
				<b>Segment Assets</b>				
6,014.95	5,964.32	-	5,964.32	a) Air Pollution Control Equipments	6,014.93	5,964.32	-	
810.79	1,111.00	-	1,111.00	b) Others	810.79	1,111.00	-	
641.14	531.00	-	531.00	c) Others (Trading)	3,986.50	2,465.25	-	
1,554.43	1,400.88	-	1,400.88	d) Unallocable	1,504.43	1,400.88	-	
<b>9,021.31</b>	<b>9,007.20</b>	-	<b>9,007.20</b>	<b>Total</b>	<b>12,316.65</b>	<b>10,941.45</b>	-	
				<b>Segment Liabilities</b>				
1,527.91	1,381.24	-	1,381.24	a) Air Pollution Control Equipments	1,527.91	1,381.24	-	
366.54	438.62	-	438.62	b) Others	366.54	438.62	-	
291.77	531.26	-	531.26	c) Others (Trading)	3,015.97	1,869.21	-	
2,526.53	2,119.00	-	2,119.00	d) Unallocable	2,526.53	2,119.00	-	
<b>4,712.75</b>	<b>4,470.12</b>	-	<b>4,470.12</b>	<b>Total</b>	<b>7,436.95</b>	<b>5,808.07</b>	-	

Note:

(a) Comparative figures has not been reported as because the segmental reporting was not applicable prior to this half year to our concern.





# AURO IMPEX & CHEMICALS LIMITED

740 A, Block 'P', New Alipore, Kolkata 700 053, INDIA, Ph. No. (033) 2400 6300/01/02  
E-mail : aimpche@gmail.com, Website : www.auroimpex.com, CIN - L51909WB1994PLC061514

DECLARATION In terms of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CNID/56/2016 dated May 27, 2016, I hereby declare that M/s. Jain Sonu & Associates, Chartered Accountants, Kolkata, Statutory Auditors of the Company have submitted the Audit Report (Standalone & Consolidated) with unmodified opinion on the financial results of the Company for the period ended on March 31, 2026.

**For Auro Impex & Chemicals Limited**

*Kalyan Kumar Das*

**Kalyan Kumar Das  
(Chief Financial Officer)**

**Date: 23/05/2026**

**Place: Kolkata**

**CFO CERTIFICATE**  
**Pursuant to Regulation 33(2) (a) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015**

To  
The Board of Directors  
Auro Impex & Chemicals Limited  
32, K. L. Saigal Sarani,  
740A, Block - P  
**Kolkata - 700053**

I, the Undersigned, in my respective capacity as Chief Financial Officer of the company, to the best of my knowledge and belief certify that:

The Standalone and Consolidated Financial Results for the Half Year and Year ended March 31, 2026 do not contain any false or misleading statement or figures and do not omit any material fact, which may make the statements or figures contained therein misleading.

Yours Sincerely



**Kalyan Kumar Das**  
**Chief Financial Officer**

**Date: - 23.05.2026**

**Place: - Kolkata**