



# 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

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: - 24.07.2025

**NSE SYMBOL:** AUROIMPEX

**ISIN:** INE0NUL01018

Dear Sir/Madam,

**SUBJECT: REPLY TO EMAIL DATED JULY 18, 2025 SEEKING CLARIFICATION FOR FINANCIAL RESULTS**

- REF:**
- 1. SUBMISSIONS OF FINANCIALS RESULTS BY AURO IMPEX & CHEMICALS LIMITED ON MAY 23, 2025.**
  - 2. EMAIL DATED JUNE 24, 2025 SENT BY THE LISTING COMPLIANCE DEPARTMENT OF NATIONAL STOCK EXCHANGE OF INDIA LIMITED.**
  - 3. REPLY FILED BY AURO IMPEX & CHEMICALS LIMITED ON JUNE 28, 2025.**
  - 4. EMAIL DATED JULY 18, 2025 SENT BY THE LISTING COMPLIANCE DEPARTMENT OF NATIONAL STOCK EXCHANGE OF INDIA LIMITED.**

1. We Auro Impex & Chemicals Limited (hereinafter referred to as the "**Company**") are in receipt of the email dated July 18, 2025, wherein National Stock Exchange of India Limited (hereinafter referred to as the "**Exchange**") has observed a deficiency/non- submission in the financial results submitted on May 23, 2025.

**a) Segment details not submitted- Kindly also provide the details of Single Segment (Consolidated Basis) in which the Company/Group deals.**

2. In this regard, it is submitted that a similar query was previously raised by the Exchange vide email dated June 24, 2025, to which a response was submitted by the Company on June 28, 2025.

**Hereto annexed and marked as "Annexure-A" is a copy of the Reply filed on June 28, 2025.**



3. With respect to the aforementioned query, we submit that Accounting Standard (hereinafter referred to as **"AS"**) 17 on Segment Reporting, issued by the Institute of

Chartered Accountants of India (hereinafter referred to as **"ICAI"**), defines a **"business segment"** under paragraph 5.1 as follows:

*"5.1 A business segment is a distinguishable component of an enterprise that is engaged in providing an individual product or service or a group of related products or services and that is subject to risks and returns that are different from those of other business segments."*

4. In terms of the above definition, a "business segment" refers to a distinct unit within an enterprise that offers specific products or services and is exposed to risks and returns that are materially different from those of other segments within the same enterprise.
5. It is submitted that the Company is primarily engaged in the business of manufacturing, exporting, and supplying Discharge and Collecting Electrodes, as well as internal parts and spares of Electrostatic Precipitators, which are predominantly composed of iron and steel. In addition, the Company, along with its subsidiary, is also engaged in the trading of iron and steel based products. Accordingly, in terms of AS 17, the operations constitute a single business segment and therefore do not require any segment-wise disclosures.
6. Accordingly, we request your good office to kindly consider and take note of the same in your records. We hope you will find the above explanation in order.
7. Further, in case any other information or clarification is required, we shall provide the same.

Thanking you,

Yours Faithfully,

For **Auro Impex & Chemicals Limited**

**(Rahul Choudhury)**

Company Secretary & Compliance Officer



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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: - 28.06.2025

**NSE SYMBOL: AUROIMPEX**

**ISIN: INE0NUL01018**

Dear Sir/Madam,

**Subject: Reply against NSE query dated 24<sup>th</sup> June 2025 regarding Segment details on Consolidated basis**

In response to the query, we hereby confirm that company on the consolidated basis transacted in single segment.

Please take the same on your record.

Thanking you,

Yours Faithfully,

For **Auro Impex & Chemicals Limited**

Rahul

Choudhury

**(Rahul Choudhury)**

Company Secretary & Compliance Officer

Digitally signed by  
Rahul Choudhury  
Date: 2025.06.28  
12:09:36 +05'30'