



AuSom Enterprise Limited

Ref. No.: AEL/SEC/BM/2022-2023

Date: - 9th August, 2022

To,
The Manager, DCS-CRD
Corporate Relationship Department,
BSE Limited,
Phiroze Jeejeebhoy Tower,
Dalal Street, Mumbai- 400 001

To,
The Listing Department, 5th Floor,
National Stock Exchange of India Limited,
"Exchange Plaza",
Bandra-Kurla Complex,
Bandra (East), Mumbai-400 051.

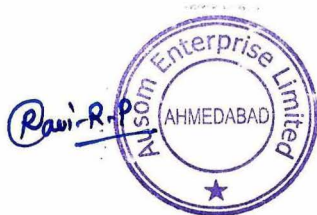
SECURITY CODE: **509009** || SECURITY ID: **AUSOMENT** || ISIN: **INE218C01016** || SERIES: **EQ**

Dear Sir/Madam,

Sub:- Outcome of the Board Meeting dated 9th August, 2022 and submission of Standalone and Consolidated Un-audited Financial Results of the Company for the First Quarter ended 30th June, 2022 (2022-23).

With reference to our previous communication through letter dated 29th July, 2022, regarding the intimation of date of Board Meeting and business to be transacted thereat etc., and in continuation to the same, this is to inform you that the Meeting of Board of Directors commenced at 12.30 p.m. (IST) today inter alia has considered the following business:

1. Approval of Un-audited Standalone and Consolidated Financial Results along with a Limited Review Report (issued by the Statutory Auditors of the Company) for the first quarter ended 30th June, 2022 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Copy of the same is enclosed herewith for your record purpose.
2. Adoption and approval of Standalone and Consolidated Audited Financial Statements for the Financial Year ended on 31 March 2022 and Auditor's Report Thereon.
3. Considered and approved Board's Report Along with all its Annexures including Secretarial Audit Report, Corporate Governance Report, Management Discussion and Analysis Report for the Financial Year 2021-22.
4. Taking note of Mr. Vipul Zaverilal Mandalia, (DIN: 02327708), Director, retires by rotation and eligible for re-appointment in ensuing Annual General Meeting.
5. Appointment of M/s. C. R. SHAREDALAL & CO., Chartered Accountants, as Statutory Auditors of the Company for a period of five year in place of existing Statutory Auditors on account of completion of their tenure subject to approval of Members in ensuing Annual General Meeting.



...Page 1 of 2...

Correspondence Address : 606 "SWAGAT", Near Lal Bungalow,
C.G.Road, Ahmedabad-380 006. Phone : +91 79 2642 1422-1499
Fax : +91 79 2656 9898 E-mail : ausom.ael@gmail.com www.ausom.in

Registered Office : 11-B, New Ahmedabad Industrial Estate,
Sarkhej-Bavla Road, Village - Moraiya - 382 213.
Dist. Ahmedabad, Gujarat, INDIA • CIN : L67190GJ1984PLC006746



AuSom Enterprise Limited

Brief Profile of M/s. C. R. SHAREDALAL & CO., Chartered Accountants, as per Regulation 30 are as under:

Sr. No.	Particulars	Detailed Information
1.	Reason for Change	Appointment :- Mandatory rotation of Statutory Auditors on completion of tenure as per Section 139(2) of the Companies Act, 2013.
2.	Date of Appointment & term of appointment	5 years from conclusion of 38 th Annual General meeting up to conclusion of 43 th Annual General Meeting, subject to approval of members at the ensuing Annual General Meeting.
3.	Brief Profile	M/s. C. R. SHAREDALAL & CO., Chartered Accountants, has been in the profession for over 55 years and is one of the well reputed audit firms in the Ahmedabad. The firm have been rendering professional services in the area of Statutory Audit, Tax Audit & Internal Audit to various Corporates.

6. Approval of Notice convening forthcoming 38th Annual General Meeting ("AGM").

Annual General Meeting:

The 38th Annual General Meeting is scheduled to be held on Thursday, the 29th September, 2022 at 01.00 p.m.(IST) through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM").

Books Closure:

The Register of Members and Share Transfer Books shall remain closed from Friday, the 23rd September, 2022 to Thursday, the 29th September, 2022 (both days inclusive) for the purpose of Annual General Meeting.

Cut Off Date:

The Cut off date for the e-voting shall be 22nd September, 2022.

7. Shri Niraj Trivedi, Practicing Company Secretaries appointed as Scrutinizer for e-voting to be conducted for the said forthcoming Annual General Meeting.
8. Considered and approval of all other businesses as per agenda circulated.

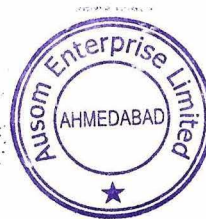
The meeting of the Board of Directors commenced at 12:30 p.m. and concluded at 5:10 p.m.

You are therefore requested to take note of the same.

Thanking you,

For, AuSom Enterprise Limited

Ravikumar Pasi
Company Secretary & Compliance Officer
(Membership No. ACS-28167)



Encl:

1. Standalone and Consolidated Un-audited Financial Results for the First quarter ended 30th June, 2022.
2. Limited Review Report for the First quarter ended 30th June, 2022.

...Page 2 of 2...

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LIMITED REVIEW REPORT

To
Board of Directors
AUSOM ENTERPRISE LIMITED
Village Moraiya, Dist. Ahmedabad

We have reviewed the accompanying statement of Standalone Unaudited Financial Results of **AUSOM ENTERPRISE LIMITED** ("the Company") for the Quarter ended 30th June, 2022 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. 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 the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides 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 prepared in accordance with the applicable Indian Accounting Standards and other accounting practices & policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **SWETA PATEL & ASSOCIATES**
Chartered Accountants
(Registration No. 139165W)

Place : Ahmedabad
Date : 09-08-2022



(Hemang V. Patel)

Partner

Membership No.154494
UDIN-22154494AOQDML8243



AuSom Enterprise Limited

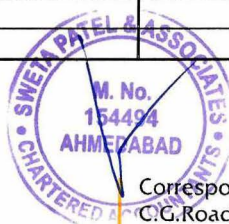
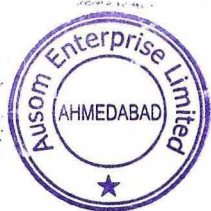


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CIN : L67190GJ1984PLC006746, Phone : +91 79 2642 1422-1499 Fax : +91 79 2656 9898 E-mail: ausom.ael@gmail.com Website: www.ausom.in
STANDALONE STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2022

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30/06/2022 (Unaudited)	31/03/2022 (Audited)	30/06/2021 (Unaudited)	31/03/2022 (Audited)
1	Income				
	(a) Revenue from operations	2.47	2199.80	84.03	2658.77
	(b) Other Income	166.95	191.28	286.26	748.69
	Total Income	169.42	2391.08	370.29	3407.46
2	Expenses				
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00
	(b) Purchases of Stock-in-Trade	3.05	2166.12	30.06	2311.44
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	144.58	51.97	(0.41)	116.99
	(d) Employee benefits expense	4.95	6.59	4.04	20.23
	(e) Finance costs	35.55	40.22	121.84	224.44
	(f) Depreciation and amortisation expense	4.97	0.31	0.31	1.26
	(g) Other expenses	12.52	54.79	11.56	80.38
	Total expenses	205.62	2320.00	167.40	2754.74
3	Profit/(Loss) before exceptional and extraordinary items and tax (1-2)	(36.20)	71.08	202.89	652.72
4	Exceptional items	0.00	0.00	0.00	0.00
5	Profit/(Loss) before extraordinary items and tax (3 - 4)	(36.20)	71.08	202.89	652.72
6	Extraordinary items	0.00	0.00	0.00	0.00
7	Profit/(Loss) before tax (5-6)	(36.20)	71.08	202.89	652.72
8	Tax expense:				
	(1) Current tax	0.00	9.00	40.00	116.00
	(2) Deferred tax	0.00	0.00	0.00	0.00
9	Profit/(Loss) for the period (7-8)	(36.20)	62.08	162.89	536.72
10	Other Comprehensive Income (After Tax)				
	Items that will not be reclassified to profit or loss				
	Remeasurement gain / (loss) on defined benefit plans	0.00	0.34	0.00	0.34
	Income tax relating to above item	0.00	(0.06)	0.00	(0.06)
	Total Other Comprehensive Income (After Tax)	0.00	0.28	0.00	0.28
11	Total Comprehensive Income/(Loss) (9+10)	(36.20)	62.36	162.89	537.00
12	Other Equity	0.00	0.00	0.00	10293.72
13	Paid-up - Equity Share Capital [Face Value Rs. 10/- each]	1362.36	1362.36	1362.36	1362.36
14	Earnings per equity share (of Rs. 10/- each) (not annualised)				
	(a) Basic	(0.27)	0.46	1.20	3.94
	(b) Diluted	(0.27)	0.46	1.20	3.94



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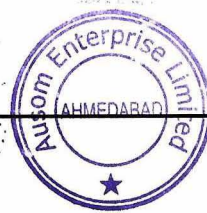
AuSom Enterprise Limited

NOTES:-

- 1 Both the standalone and consolidated Financial Results have been prepared in accordance with Indian Accounting Standards ("Ind-AS") prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure requirements) Regulations 2015. The Consolidated Financial Results include the results of the Company and its Joint Ventures i.e. Amazo Waste Management Solution LLP, Swadeshi Distributors LLP, Bsafal.KZ Estate LLP and IGR AuSom LLP which are consolidated on the basis of equity method of accounting of separate Un-Audited Financial Results of the Company and its joint ventures.
- 2 As the Company's business activities fall within a single primary business segment viz "trading in Commodities, Bullions, Gold Jewellery, Diamonds, Derivatives, Shares and Securities" the disclosure requirements of Ind-AS 108 "Operating Segment" prescribed under Section 133 of Companies Act, 2013 read with relevant rules issued thereunder are not applicable.
- 3 No Investor complaint was pending at the beginning of the quarter. During the quarter, No complaint received. Investor may send their complaint/grievance through email at:- investorcomplaints@gmail.com with facts of the case, if any.
- 4 The figures for the quarter ended on 31st March, 2022 are the balancing figures between audited results in respect of the full financial year and the published year to date figures upto the third quarter of the relevant financial year.
- 5 The figures for the corresponding periods have been regrouped/reclassified wherever necessary to make them comparable.
- 6 The share of profit / loss in investment in LLP is recognised as income / expense in the statement of Standalone profit and loss as and when the right to receive its share of profit / loss is established by the Company.
- 7 The Audit Committee reviewed the above results. The Board of Directors in their meeting held on 9th August, 2022 approved the above results and its release. Limited Review of the unaudited financial results for the quarter ended on 30th June, 2022 has been carried out by the Statutory Auditor.

FOR AUSOM ENTERPRISE LIMITED

Place: Ahmedabad
Date: 09/08/2022




KISHOR P. MANDALIA
MANAGING DIRECTOR

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LIMITED REVIEW REPORT

To
Board of Directors
AUSOM ENTERPRISE LIMITED
Village Moraiya, Dist. Ahmedabad

We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of **AUSOM ENTERPRISE LIMITED** ('the Company') and its share of net profit after tax and total comprehensive income of its joint ventures for the Quarter ended 30th June, 2022 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" 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 Statement is free of material misstatement. 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.

We also performed procedures in accordance with the Circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The statement includes the result of the following entities:

Company
Ausom Enterprise Limited



Joint venture

- a) Swadeshi Distributors LLP
- b) Amazo Waste Management Solution LLP
- c) BSafal KZ Estate LLP
- d) IGR Ausom LLP

Based on our review conducted and procedures performed as stated in above paragraph and based on the consideration referred to in below paragraph, 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

The consolidated unaudited financial results includes the Company's share of net profit after tax of Rs. 141.70 lacs and total comprehensive income of Rs.141.70 lacs for the quarter ended 30th June, 2022 as considered in the consolidated unaudited financial results, in respect of two joint ventures, whose interim financial results have not been reviewed by us. This interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these two joint ventures, is based solely on the report of the other auditors and the procedures performed by us as stated in above mentioned paragraph.

Our conclusion on the Statement is not modified in respect of the above matter.

The consolidated unaudited financial results includes the Company's share of net loss after tax of Rs. 0.31 lacs and total comprehensive loss of Rs. 0.31 lacs for the quarter ended 30th June, 2022 as considered in the consolidated unaudited financial results, in respect of two joint ventures, based on their interim financial results which have not been reviewed by their auditors. According to the information and explanations given to us by the Management, these interim financial results are not material to the Company.

Our conclusion on the Statement is not modified in respect of the above matter.

For **SWETA PATEL & ASSOCIATES**

Chartered Accountants

(Registration No. 139165W)

Place : Ahmedabad

Date : 09-08-2022



(Hemang V. Patel)

Partner

Membership No.154494

UDIN - 22154494AOQDCS6199



AuSom Enterprise Limited

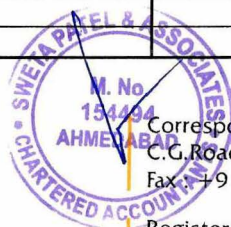
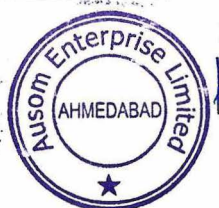


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CONSOLIDATED STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2022

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30/06/2022 (Unaudited)	31/03/2022 (Audited)	30/06/2021 (Unaudited)	31/03/2022 (Audited)
1	Income				
	(a) Revenue from operations	2.47	2199.80	84.03	2658.77
	(b) Other Income	166.95	148.74	286.26	706.15
	Total Income	169.42	2348.54	370.29	3364.92
2	Expenses				
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00
	(b) Purchases of Stock-in-Trade	3.05	2166.12	30.06	2311.44
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	144.58	51.97	(0.41)	116.99
	(d) Employee benefits expense	4.95	6.59	4.04	20.23
	(e) Finance costs	35.55	40.22	121.84	224.44
	(f) Depreciation and amortisation expense	4.97	0.31	0.31	1.26
	(g) Other expenses	12.52	54.79	11.56	80.38
	Total expenses	205.62	2320.00	167.40	2754.74
3	Profit/(Loss) before exceptional and extraordinary items and tax (1-2)	(36.20)	28.54	202.89	610.18
4	Exceptional items	0.00	0.00	0.00	0.00
5	Profit/(Loss) before extraordinary items and tax (3 - 4)	(36.20)	28.54	202.89	610.18
6	Extraordinary items	0.00	0.00	0.00	0.00
7	Profit/(Loss) after extraordinary items and tax (5 - 6)	(36.20)	28.54	202.89	610.18
8	Share of profit / (loss) from Joint Venture (net)	141.39	(124.45)	(27.35)	42.54
9	Profit/(Loss) before tax (7+8)	105.19	(95.91)	175.54	652.72
10	Tax expense:				
	(1) Current tax	0.00	9.00	40.00	116.00
	(2) Deferred tax	0.00	0.00	0.00	0.00
11	Profit/(Loss) for the period (9-10)	105.19	(104.91)	135.54	536.72
12	Other Comprehensive Income (After Tax)				
	Items that will not be reclassified to profit or loss				
	Remeasurement gain / (loss) on defined benefit plans	0.00	0.34	0.00	0.34
	Income tax relating to above item	0.00	(0.06)	0.00	(0.06)
	Total Other Comprehensive Income (After Tax)	0.00	0.28	0.00	0.28
13	Total Comprehensive Income/(Loss) (11+12)	105.19	(104.63)	135.54	537.00
14	Other Equity	0.00	0.00	0.00	10293.72
15	Paid-up - Equity Share Capital [Face Value Rs. 10/- each]	1362.36	1362.36	1362.36	1362.36
16	Earnings per equity share (of Rs. 10/- each) (not annualised)				
	(a) Basic	0.77	(0.77)	0.99	3.94
	(b) Diluted	0.77	(0.77)	0.99	3.94



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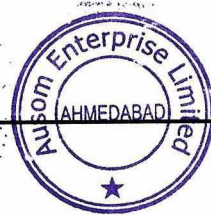
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FOR AUSOM ENTERPRISE LIMITED

Place: Ahmedabad
Date: 09/08/2022




KISHOR P. MANDALIA
MANAGING DIRECTOR

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