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 - U51909WB1994PLC061514

Date: - 10.11.2023

To,
Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C/1,
G Block, Bandra Kurla Complex
Mumbai-400051

NSE Symbol: - AUROIMPEX **ISIN: INE0NUL01018**

Subject: - Outcome of Board Meeting – Unaudited Standalone and Consolidated Financial Results for the Half year ended September 30, 2023

Dear Sir/Madam,

Pursuant to Regulation 30 and Regulation 33 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 November 10, 2023 has inter alia, considered and approved :-

1. Unaudited Standalone & Consolidated Financial Results of the Company for the Half-year ended on September 30, 2023;

2. Limited Review Report on the Unaudited Standalone & Consolidated Financial Results for the Half-year ended on September 30, 2023.

The meeting of the Board of Directors commenced at 6:00 P.M. and concluded at 9.00 P.M.

Kindly take the same on the record.

Thanks & Regards,
For and on behalf of Auro Impex & Chemicals Limited

Raghav Jhunjhunwala

AURO IMPEX & CHEMICALS LTD. Kolkata

Raghav Jhunjhunwala
Company Secretary and Compliance Officer
Membership No: - F12477

RAJESH JALAN & ASSOCIATES
CHARTERED ACCOUNTANTS

56, Metcalfe Street, 1st Floor, Room No. 1A, Kolkata - 700013
T : 033 4066 0180, M : +91 98312 28811, E : rajeshjalan@rediffmail.com, rjacaranchi@gmail.com

Independent Auditor's Review Report on Standalone Unaudited Financial Results of the Company for six months ended on 30th September 2023 of Auro Impex & Chemicals Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Review Report to,

The Board of Directors

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of M/s. Auro Impex & Chemicals Private Limited ("the Company") for the six months ended 30th September, 2023 together with the notes thereon ("the Statement"), The Statement is being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Regulation"), and has been initialed by us for identification purpose.

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting held on November 10, 2023, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting' ("Ind AS 34"), prescribed under section 133, of the Companies Act, 2013 as amended read with relevant rules issued there under and other accounting principles generally accepted in India, Our responsibility is to issue a report on the Statement based on our review.

3. 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," as specified under Section 143(10) of the Companies Act, 2013. 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 the 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. We have not performed an audit and accordingly, we do not express an audit opinion.

RAJESH JALAN & ASSOCIATES Kolkata Chartered Accountants

4, 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 recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Rajesh Jalan & Associates
Chartered Accountants
Firm Regd No. 326370E

Date 10.11.2023
Place: Kolkata

RAJESH JALAN & ASSOCIATES
Kolkata
Chartered Accountants

CA Rajesh Jalan
Partner
Membership No. 065792
UDIN : 23065792BGXHLB2440

AURO IMPEX & CHEMICALS LIMITED
(Formerly known as Auro Impex & Chemicals Private Limited)
CIN : U51909WB1994PLC061514
Standalone Balance Sheet as at 30th September 2023

(Rs in Lakhs)

		30th September 2023 (Amount in Rs) (Unaudited)	31st March 2023 (Amount in Rs) (Audited)
I.	**EQUITY AND LIABILITIES**		
(1)	**Shareholders' Funds**		
	(a) Share Capital	1,220.08	928.08
	(b) Reserves and Surplus	2,165.44	324.12
	Total Shareholder's Funds	**3,385.52**	**1,252.20**
(2)	**Non-Current Liabilities**		
	(a) Long-Term Borrowings	845.23	892.86
	(b) Deferred Tax Liability (net)	66.87	72.23
	(c) Other Long Term Liabilities	171.59	199.79
	Total Non-Current Liabilities	**1,083.70**	**1,164.87**
(3)	**Current Liabilities**		
	(a) Short-Term Borrowings	2,792.60	2,764.60
	(b) Trade Payables		
	- Dues to Micro & Small Enterprise	170.35	92.51
	- Dues to Others	420.52	78.98
	(c) Other Current Liabilities	379.27	523.89
	(d) Short-Term Provisions	169.95	133.98
	Total Current Liabilities	**3,932.69**	**3,593.96**
	Total Equity & Liabilities	**8,401.91**	**6,011.03**
II.	**ASSETS**		
(1)	**Non-Current Assets**		
	(a) Fixed Assets		
	(i) Tangible Assets	881.61	874.48
	(iii) Capital Work-in-Progress	411.75	275.20
	(e) Other Non-Current Assets	105.67	56.71
	Total Non-Current Assets	**1,399.03**	**1,206.40**
(2)	**Current Assets**		
	(a) Current investments	-	-
	(a) Inventories	3,560.49	2,288.65
	(b) Trade Receivables	1,848.44	1,327.04
	(c) Cash and Bank Balances	296.49	162.75
	(d) Short-Term Loans and Advances	996.12	884.40
	(e) Other Current Assets	301.33	141.80
	Total Current Assets	**7,002.88**	**4,804.63**
	Total Assets	**8,401.91**	**6,011.03**

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

M. S Goenka

RAJESH JALAN & ASSOCIATES Kolkata Chartered Accountants

Madhusudan Goenka
Managing Director
DIN-00146365

AURO IMPEX & CHEMICALS LTD. Kolkata

AURO IMPEX & CHEMICALS LIMITED
(Formerly known as Auro Impex & Chemicals Private Limited)
CIN : U51909WB1994PLC061514
Standalone Statement of Profit and loss for the half year and year ended 30th September 2023

(Rs in Lakhs)

SL No.	Particulars	Half year ended 30 September 2023 (Unaudited)	Half year ended 31 March 2023 (Audited)	Year Ended 31 March 2023 (Audited)
1	**Income from Operations**			
	(a) Revenue from Operations	13,303.74	9,451.68	18,138.27
	(b) Other Income	46.48	16.20	31.14
	Total Income	13,350.22	9,467.87	18,169.41
2	**Expenditure**			
	(a) Cost of Raw Material Consumed	12,292.69	8,348.71	16,483.45
	(b) Purchases of Stock in Trade	-	-	-
	(c) Changes In Inventories Of Finished Goods, Work-In-Progress & Stock-In-Trade	49.14	127.12	(42.37)
	(d) Employee Benefits Expenses	123.65	100.25	183.46
	(e) Finance Cost	153.24	140.75	247.80
	(f) Depreciation and Amortisation Expense	14.19	12.37	43.56
	(g) Other Expenses	251.74	311.87	482.48
3	Total Expenses	12,884.65	9,041.09	17,398.38
4	Profit before Exceptional Items	465.57	426.79	771.03
5	**Add :** Exceptional Item	-	-	-
6	Profit before Tax	465.57	426.79	771.03
	Less : Tax Expense			
	(a) Current Tax	122.84	108.08	168.98
	(b) Mat Credit Entitlement	0.00	(0.00)	33.24
	(c) Earlier Year Tax	12.93	-	-
	(d) Deferred Tax	(5.36)	10.10	11.70
7	Total Tax	130.41	118.18	213.93
8	Net Profit	335.16	308.60	557.11
9	Paid Up Share Capital (Face Value ` 10 each)	1,220.08	928.08	928.08
10	Earning per share (Face Value ` 10 each)			
	(a) Basic	2.75	3.33	6.00
	(b) Diluted	2.75	3.33	6.00

Notes:

(a)During the Financial Year 2022-23, 85,07,400 No. of shares of Face Value Rs. 10 has been issued by capitalising Securities Premium Account and Profit & Loss Account, therefore the EPS and Diluted EPS for the FY 2021-22 has also been restated.

(b)During the period April to September 2023, 29,20,000 No. of shares of Face Value Rs. 10 has been issued by throug initial public offering and 5,50,400 share through Offer for sale therefore the EPS and Diluted EPS for the said.

(c) The Financial Results of the Company for the half year and year ended 30th September, 2023 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 10th November, 2023. 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.

(d) The figures for the half year ended 31st March 2023 are the balancing figures between audited figures in respect of the full financial year & the year to date figures of the respective financial year.

(e) The Company does not have more than one reportable segment.

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

M. S. Goenka

RAJESH JALAN & ASSOCIATES Kolkata Chartered Accountants

Place : Kolkata
Date : 10.11.2023

Madhusudan Goenka
Managing Director
DIN-00146365

AURO IMPEX & CHEMICALS LTD. Kolkata

AURO IMPEX & CHEMICALS LIMITED
(Formerly known as Auro Impex & Chemicals Private Limited)
CIN : U51909WB1994PLC061514
Standalone Cash Flow Statement for the year ended 30th September 2023

	Particulars	(Rs. In Lakhs)	
		30th September 2023 31st March 2023 (Unaudited)	31st March 2023 31st March 2023 (Audited)
A	**Cash Flow From Operating Activities**		
	Profit before tax from continuing operations	465.57	771.03
	Profit Before Tax	465.57	771.03
	Adjustment for Non cash & Non operating item		
	Depreciation	14.19	43.56
	Interest & Finance Charges	131.54	205.43
	Interest Received	(0.46)	(4.24)
	Operating Profit before changes in working capital	610.83	1,015.78
	Movements in working capital:		
	Increase/(Decrease) in Trade Payables	419.39	(518.44)
	Increase/(Decrease) in Other Current Liabilities	(144.62)	261.36
	Increase/(Decrease) in Other Long Term Liability	(28.20)	(129.03)
	Decrease/(Increase) in Trade Receivables	(521.40)	121.20
	Decrease/(Increase) in Inventories	(1,271.85)	(612.01)
	Decrease/(Increase) in Short Term Loan and Advances	(111.72)	(501.02)
	Decrease/(Increase) in Other Non Current Assets	(48.95)	(53.70)
	Decrease/(Increase) in Others Current Assets	(159.53)	7.16
	Net cash flow before Tax and Extra ordinary Item	(1,256.05)	(408.70)
	Direct Taxes (Paid) /Refund	(99.80)	(76.34)
	Net cash flow from/(used in) operating activities (A)	(1,355.85)	(485.04)

AURO IMPEX & CHEMICALS LIMITED
Standalone Cash Flow Statement for the year ended 30th September 2023

		Standalone	
		30th September 2023 (Amount in Rs)	31st March 2023 (Amount in Rs)
B	**Cash flows from investing activities**		
	Purchase of fixed assets, including intangible assets, CWIP and capital advances	(157.86)	(291.74)
	Interest Received	0.46	4.24
	Net Cash flows from investing activities (B)	(157.40)	(287.50)
C	**Cash flows from financing activities**		
	Proceeds from Issuance of Share Capital	1,798.17	-
	Proceeds/(Repayment) from Long Term borrowings	(47.63)	55.13
	Proceeds/(Repayment) from Short Term borrowings	28.00	880.98
	Interest Paid	(131.54)	(205.43)
	Net cash flows from/(used in) in financing activities (C)	1,647.00	730.68
	Net increase / (decrease) in cash and cash equivalent (A+B+C)	133.75	(41.86)
	Cash and cash equivalent at the beginning of the year	162.75	204.61
	Cash and cash equivalent at the end of the year	296.49	162.75
	Component of cash and cash equivalents		
	Cash in Hand	4.20	11.85
	With Banks - On Current Account	250.19	91.15
	Other Bank Balance	42.11	59.75
	Total cash and cash equivalents	296.49	162.75

RAJESH JALAN & ASSOCIATES ★ Kolkata ★ Chartered Accountants

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

Madhusudan Goenka
Managing Director
DIN-00146365

AURO IMPEX & CHEMICALS LTD. ★ Kolkata

AURO IMPEX & CHEMICALS LIMITED
(Formerly Known as AURO IMPEX & CHEMICALS PRIVATE LIMITED)
CIN : U51909WB1994PLC061514
Notes to the Restated Standalone Financial Statements for the period ended 30th September 2023

1 The Standalone Financial Results are prepared in acordance with the Accounting Standards Prescribed under Section 133 of the Companies Act,2013 read with Rule'7 of the Companies (Accounting) Rules, 2014 (as amended) and other recognised accounting practices and policies, as applicable.

2 The Statutory auditors have carried out statotory audit of the above fianancial results of the company and have expressed and unmodified opinion on these results.

3 The Company's business activity primarily falls within a single business segment i.e. manufacturing, exporting and supply of Discharge & Collecting Electrodes, and Electrostatic Precipitator (ESP) internal parts and spares. The Company operates only in one geographical segment i.e. domestic. Since there is neither more than one business segment nor more than one geographical segment hence segment information as per AS 17 is not required to be disclosed.

4 The Board of Directors of the Company in its meeting held on December 16, 2022 have approved allotment of issuance of bonus shares in the ratio of 11:1 to existing equity shareholders by capitalizing a sum of Rs. 850.74 lakhs out of the retained earing and Securities Premium of the Company, pursuant to which issued, subscribed and paid-up equity share capital of the Company stands increased from Rs. 77.34 lacs consisting of 7,73,400 equity shares of face value of INR 10 each to Rs. 928.08 lacs consisting of 92,80,800 equity shares of face value of INR 10 each. This has been approved by the shareholders in their extra-ordinary general meeting held on December 23, 2022.

5 In accordance with regulation 33 of (LODR) Regulation 2015, the above results have been reviewed by the Statutory Auditors of the Company.

6 The figures for the previous period/year have been regrouped /reclassified wherever necessary to confirm with the current period classification.

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

M. S Goenka

RAJESH JALAN & ASSOCIATES Kolkata Chartered Accountants

AURO IMPEX & CHEM... LTD. Kolkata

Madhusudan Goenka
Managing Director
DIN-00146365

RAJESH JALAN & ASSOCIATES
CHARTERED ACCOUNTANTS

56, Metcalfe Street, 1st Floor, Room No. 1A, Kolkata - 700013
T : 033 4066 0180, M : +91 98312 28811, E : rajeshjalan@rediffmail.com, rjacaranchi@gmail.com

Independent Auditor's Review Report on Consolidated Unaudited Financial Results of the Company for the six months ended on 30th September 2023 of Auro Impex & Chemicals Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Review Report to,

The Board of Directors

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results together with notes thereon of M/s. Auro Impex & Chemicals Limited ('the Company') and share of the net profit/(loss) after tax, other comprehensive income/{loss} and total comprehensive income/(loss) of its subsidiaries for the six months ended 30th September, 2023, ('the Statement') being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation'), and has been initialed by us for identification purposes,

2, This Statement which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors in their meeting on November 10, 2023. The Statement 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, the Act') as amended, read with relevant rules issued there under, other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review,

3. 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," as specified under Section 143(10) of the Companies Act, 2013. 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 the 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. We have not performed an audit and accordingly, we do not express an audit opinion.

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

RAJESH JALAN & ASSOCIATES ★ Kolkata ★ Chartered Accountants

4. The Statement includes the financial results of entity given below:

+ Auro Impex & Chemicals Limited

+ Auro Industries Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the management's certificates referred to in paragraph 6 below, 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 Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The Unaudited Consolidated Financial Results include the Company's share of total revenue of Rs. 3984.06 Lakhs and Company's share of net profit/ (loss) after tax of (-) Rs 12.22 Lakhs for six months ended 30th September, 2023, as considered in the Unaudited Consolidated Financial Results in respect of the subsidiary mentioned in paragraph 4 above. The result of this subsidiaries is based solely on management certified account. According to the information and explanation given to us by the management, the said Financial Result is not material to the Company.

Our conclusion on the Statement is not modified in respect of the matter referred to in Paragraph 6 above.

For Rajesh Jalan & Associates
Chartered Accountants
Firm Regd No. 326370E

Date 10.11.2023
Place: Kolkata

RAJESH JALAN & ASSOCIATES Kolkata Chartered Accountants

CA Rajesh Jalan
Partner
Membership No. 065792
UDIN : 23065792BGXHLB2440

AURO IMPEX & CHEMICALS LIMITED
(Formerly known as Auro Impex & Chemicals Private Limited)
CIN : U51909WB1994PLC061514
Consolidated Balance Sheet as at 30th September 2023

(Rs in Lakhs)

		30th September 2023 (Amount in Rs) (Unaudited)	31st March 2023 (Amount in Rs) (Audited)
I.	**EQUITY AND LIABILITIES**		
(1)	**Shareholders' Funds**		
	(a) Share Capital	1,220.08	928.08
	(b) Reserves and Surplus	2,680.45	826.88
	Total Shareholder's Funds	3,900.53	1,754.96
(2)	**Non-Current Liabilities**		
	(a) Long-Term Borrowings	927.00	974.63
	(b) Deferred Tax Liability (net)	67.06	72.51
	(c) Other Long Term Liabilities	171.59	199.79
	Total Non-Current Liabilities	1,165.66	1,246.93
(3)	**Current Liabilities**		
	(a) Short-Term Borrowings	3,671.94	3,901.29
	(b) Trade Payables		
	- Dues to Micro & Small Enterprise	170.35	102.27
	- Dues to Others	1,043.79	224.68
	(c) Other Current Liabilities	742.55	841.06
	(d) Short-Term Provisions	196.91	156.89
	Total Current Liabilities	5,825.54	5,226.20
	Total Equity & Liabilities	10,891.74	8,228.09
II.	**ASSETS**		
(1)	**Non-Current Assets**		
	(a) Fixed Assets		
	(i) Tangible Assets	914.34	910.30
	(iii) Capital Work-in-Progress	411.75	275.20
	(e) Other Non-Current Assets	105.67	56.71
	Total Non-Current Assets	1,431.76	1,242.21
(2)	**Current Assets**		
	(a) Current investments		
	(a) Inventories	4,749.75	2,799.19
	(b) Trade Receivables	2,212.89	1,495.39
	(c) Cash and Bank Balances	606.11	1,276.65
	(d) Short-Term Loans and Advances	1,370.91	1,227.47
	(e) Other Current Assets	520.32	187.17
	Total Current Assets	9,459.98	6,985.88
	Total Assets	10,891.74	8,228.09

RAJESH JALAN & ASSOCIATES
Kolkata
Chartered Accountants

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

M. S Goenka

AURO IMPEX & CHEMICALS LTD.
Kolkata

Madhusudan Goenka
Managing Director
DIN-00146365

AURO IMPEX & CHEMICALS LIMITED
(Formerly known as Auro Impex & Chemicals Private Limited)
CIN : U51909WB1994PLC061514
Consolidated Cash Flow Statement for the year ended 30th September 2023

	Particulars	30th September 2023 Amount in Rs. (Unaudited)	31st March 2023 Amount in Rs. (Audited)
		(Rs. In Lakhs)	
A	**Cash Flow From Operating Activities**		
	Profit before tax from continuing operations	481.77	828.27
	Profit Before Tax	**481.77**	**828.27**
	Adjustment for Non cash & Non operating item		
	Depreciation	16.96	48.79
	Interest & Finance Charges	176.46	352.59
	Interest Received	(9.36)	(19.66)
	Operating Profit before changes in working capital	**665.83**	**1,210.00**
	Movements in working capital:		
	Increase/(Decrease) in Trade Payables	887.19	(242.85)
	Increase/(Decrease) in Other Current Liabilities	(98.51)	541.09
	Increase/(Decrease) in Other Long Term Liability	(28.20)	105.38
	Decrease/(Increase) in Trade Receivables	(717.50)	165.04
	Decrease/(Increase) in Inventories	(1,950.56)	(566.56)
	Decrease/(Increase) in Short Term Loan and Advances	(104.39)	(784.59)
	Decrease/(Increase) in Other Non Current Assets	(48.95)	(53.70)
	Decrease/(Increase) in Others Current Assets	(159.53)	(13.56)
	Net cash flow before Tax and Extra ordinary Item	**(1,554.61)**	**360.25**
	Direct Taxes (Paid) /Refund	(99.80)	(76.37)
	Net cash flow from / (used in) operating activities (A)	**(1,654.41)**	**283.89**
B	**Cash flows from investing activities**		
	Purchase of fixed assets, including intangible assets, CWIP and capital advances	(157.55)	(306.76)
	Decrease/(Increase) in Other Non-Current Assets	(212.67)	-
	Interest Received	9.36	19.66
	Net Cash flows from investing activities (B)	**(360.86)**	**(287.10)**
C	**Cash flows from financing activities**		
	Proceeds from Issuance of Share Capital	1,798.17	-
	Proceeds/(Repayment) from Long Term borrowings	(47.63)	(4.32)
	Proceeds/(Repayment) from Short Term borrowings	(229.35)	890.57
	Interest Paid	(176.46)	(352.59)
	Net cash flows from/(used in) in financing activities (C)	1,344.73	533.65
	Net increase / (decrease) in cash and cash equivalent (A+B+C)	(670.55)	530.44
	Cash and cash equivalent at the beginning of the year	1,276.65	746.21
	Cash and cash equivalent at the end of the year	**606.11**	**1,276.65**
	Component of cash and cash equivalents		
	Cash in Hand	17.27	15.23
	With Banks - On Current Account	254.88	918.41
	Other Bank Balance	333.97	343.01
	Total cash and cash equivalents	**606.11**	**1,276.65**

RAJESH JALAN & ASSOCIATES ★ Chartered Accountants ★ Kolkata

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

M. S. Goenka

Madhusudan Goenka
Managing Director
DIN-00146365

AURO IMPEX & CHEMICALS LTD. ★ Kolkata

AURO IMPEX & CHEMICALS LIMITED
(Formerly known as Auro Impex & Chemicals Private Limited)
CIN : U51909WB1994PLC061514
Consolidated Statement of Profit and loss for the half year and year ended 30th September 2023

Notes:

(a)During the Financial Year 2022-23, 85,07,400 No. of shares of Face Value Rs. 10 has been issued by capitalising Securities Premium Account and Profit & Loss Account, therefore the EPS and Diluted EPS for the FY 2021-22 has also been restated.

(b)During the period April to September 2023, 29,20,000 No. of shares of Face Value Rs. 10 has been issued by throug initial public offering and 5,50,400 share through Offer for sale therefore the EPS and Diluted EPS for the said.

(c) The Consolidated Financial Results of the Company for the half year and year ended 30th September, 2023 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 10th November, 2023. 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.

(d) The figures for the half year ended 31st March 2023 are the balancing figures between audited figures in respect of the full financial year & the year to date figures of the respective financial year.

(e) The Company does not have more than one reportable segment.

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

M. S Goenka

RAJESH JALAN & ASSOCIATES
Kolkata
Chartered Accountants

AURO IMPEX & CHEM. LTD.
Kolkata

Place : Kolkata
Date : 10.11.2023

Madhusudan Goenka
Managing Director
DIN-00146365

AURO IMPEX & CHEMICALS LIMITED
(Formerly known as Auro Impex & Chemicals Private Limited)
CIN : U51909WB1994PLC061514
Consolidated Statement of Profit and loss for the half year and year ended 30th September 2023

(Rs in Lakhs)

Sl. No.	Particulars	Consolidated		
		Half year ended		Year Ended
		30 September 2023 (Unaudited)	31 March 2023 (Audited)	31 March 2023 (Audited)
1	**Income from Operations**			
	(a) Revenue from Operations	17,287.80	10,999.03	23,198.94
	(b) Other Income	72.31	48.51	97.60
	Total Income	17,360.10	11,047.54	23,296.54
2	**Expenditure**			
	(a) Cost of Raw Material Consumed	12,292.69	7,735.39	14,932.51
	(b) Purchases of Stock in Trade	4,531.58	1,975.77	6,258.19
	(c) Changes In Inventories Of Finished Goods, Work-In-Progress & Stock-In-Trade	(629.57)	146.18	3.08
	(d) Employee Benefits Expenses	175.93	155.12	287.94
	(e) Finance Cost	198.16	219.16	396.28
	(f) Depreciation and Amortisation Expense	16.96	15.74	48.79
	(g) Other Expenses	292.58	341.32	541.48
3	**Total Expenses**	16,878.33	10,588.69	22,468.27
4	**Profit before Exceptional Items**	481.77	458.85	828.27
5	**Add :** Exceptional Item	-	-	-
6	**Profit before Tax**	481.77	458.85	828.27
	Less : Tax Expense			
	(a) Current Tax	126.92	116.20	183.30
	(b) Mat Credit Entitlement	0.00	-	33.24
	(c) Earlier Year Tax	12.93	0.02	0.02
	(d) Deferred Tax	(5.45)	9.97	11.79
7	**Total Tax**	134.39	126.19	228.36
8	**Net Profit**	347.38	332.66	599.92
9	Paid Up Share Capital (Face Value ` 10 each)	1,220.80	928.08	928.08
10	Earning per share (Face Value ` 10 each)			
	(a) Basic	2.85	3.58	6.46
	(b) Diluted	2.85	3.58	6.46

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

M. S. Goenka

Madhusudan Goenka
Managing Director
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AURO IMPEX & CHEMICALS LTD.
Kolkata

AURO IMPEX & CHEMICALS LIMITED
(Formerly Known as AURO IMPEX & CHEMICALS PRIVATE LIMITED)
CIN : U51909WB1994PLC061514
Notes to the Restated Consolidated Financial Statements for the period ended 30th September 2023

1 Auro Impex & Chemicals Limited is an Auro Group Company incorporated on 20th January, 1994 with a vision to cater to the ever growing requirements of industrial air pollution equipment in industries. Auro, with its state of the art facility and a widespread domestic and international network, focuses on the manufacturing, exporting and supply of Discharge & Collecting Electrodes, and Electrostatic Precipitator (ESP) internal parts and spares. We also provide niche ESP electrical control solutions making use of the latest available technology for the same to lower outlet emissions. The organisation is ISO 9001:2015 certified, which enables us to operate with high efficiency, work at low costs, and provide superior quality to our customers.

2 The Consolidated Financial Results are prepared in acordance with the Accounting Standards Prescribed under Section 133 of the Companies Act,2013 read with Rule'7 of the Companies (Accounting) Rules, 2014 (as amended) and other recognised accounting practices and policies, as applicable.

3 The Statutory auditors have carried out statutory audit of the above fianancial results of the company and have expressed and unmodified opinion thsese results

4 The Board of Directors of the Company in its meeting held on December 16, 2022 have approved allotment of issuance of bonus shares in the ratio of 11:1 to existing equity shareholders by capitalizing a sum of Rs. 850.74 lakhs out of the retained earing and Securities Premium of the Company, pursuant to which issued, subscribed and paid-up equity share capital of the Company stands increased from Rs. 77.34 lacs consisting of 7,73,400 equity shares of face value of INR 10 each to Rs. 928.08 lacs consisting of 92,80,800 equity shares of face value of INR 10 each. This has been approved by the shareholders in their extra-ordinary general meeting held on December 23, 2022.

5 In accordance with regulation 33 of (LODR) Regulation 2015, the above results have been reviewed by the Statutory Auditors of the Company.

6 The figures for the previous period/year have been regrouped /reclassified wherever necessary to confirm with the current period classification.

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

M. S. Goenka

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Madhusudan Goenka
Managing Director
DIN-00146365

AURO IMPEX & CHEMICALS LTD. Kolkata