

# 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,

Date: - 14.11.2024

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 held today on Thursday, 14<sup>th</sup> November, 2024**

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 14<sup>th</sup>, 2024 has inter alia, considered and approved the following matters: -

1. Approval of Unaudited Standalone & Consolidated Financial Results of the Company for the Half-year ended September 30<sup>th</sup>, 2024;
2. Limited Review Report issued by the Statutory Auditors on the Unaudited Standalone & Consolidated Financial Results for the Half-year ended September 30<sup>th</sup>, 2024.
3. To take note of CFO Certification on the Un-Audited (Standalone & Consolidated) Financial Results for the Half-Financial Year ended on September 30<sup>th</sup>, 2024:
4. To take a note of statement of deviation(s) or variation(s) under Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 for half year ended September 30<sup>th</sup>, 2024:
5. To take a note regarding Non-Applicability of Disclosure for Related Party Transactions as required under Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, for half year ended September 30<sup>th</sup>, 2024:

The meeting of the Board of Directors commenced at 6:30 P.M. and concluded at 8:30 P.M.

Kindly take the same on the record.

**Thanks & Regards,**

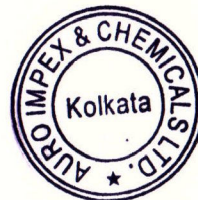
**For and on behalf of Auro Impex & Chemicals Limited**

*Raghav Jhunjunwala*

**Raghav Jhunjunwala**

**Company Secretary and Compliance Officer**

**Membership No: - F12477**



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

Limited Review Report on Standalone Unaudited Financial Results of the Company for six months ended on 30th September 2024 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 30<sup>th</sup> September, 2024 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 Regulations"), and has been initiated 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 14, 2024, has been prepared in accordance 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

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

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.

## Emphasis of Matter

- a) We would like to draw your attention to financial statement that company is having balances of Trade Receivables. Though we have performed alternate procedure based on the subsequent realisation testing and obtained comfort on the validity and accuracy of transactions, we are not able to comment on the balances due to few confirmations being not available and pending reconciliations adjustments.
- b) We would like to draw your attention to financial statement that company is having outstanding balances of Sundry Creditors. Due to few confirmations being not available, we are unable to comment for those balances and its consequent effect, if any on these Standalone Financial Statements.
- c) We would like to draw your attention to financial statement that company is in the process of filing Form CHG-4 for satisfaction of charge against Term Loan from Indian Bank (A/C No. 50520386115).

Our conclusion is not modified in respect of above matters.

Date: 14.11.2024  
Place: Kolkata

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



CA Rajesh Jalan  
Partner  
Membership No.:065792  
UDIN :- 24065792BKEYAM9433

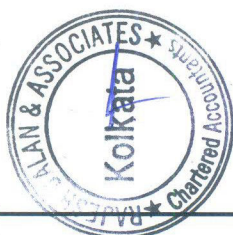
**AURO IMPEX & CHEMICALS LIMITED**  
(Formerly known as Auro Impex & Chemicals Private Limited)

CIN : L51909WB1994PLC061514

Standalone Balance Sheet as at 30th September 2024

(Rs in Lakhs)

|                                    |  | 30th September 2024<br>(Amount in Rs)<br>(Unaudited) | 31st March 2024<br>(Amount in Rs)<br>(Audited) |
|------------------------------------|--|------------------------------------------------------|------------------------------------------------|
| <b>I. EQUITY AND LIABILITIES</b>   |  |                                                      |                                                |
| (1) Shareholders' Funds            |  |                                                      |                                                |
| (a) Share Capital                  |  | 1,220.08                                             | 1,220.08                                       |
| (b) Reserves and Surplus           |  | 2,721.29                                             | 2,409.09                                       |
| Total Shareholder's Funds          |  | 3,941.37                                             | 3,629.17                                       |
| (2) Non-Current Liabilities        |  |                                                      |                                                |
| (a) Long-Term Borrowings           |  | 874.97                                               | 901.60                                         |
| (b) Deferred Tax Liability (Net)   |  | 96.88                                                | 90.24                                          |
| (c) Other Long Term Liabilities    |  | 205.24                                               | 216.03                                         |
| Total Non-Current Liabilities      |  | 1,177.09                                             | 1,207.87                                       |
| (3) Current Liabilities            |  |                                                      |                                                |
| (a) Short-Term Borrowings          |  | 3,389.50                                             | 2,034.16                                       |
| (b) Trade Payables                 |  |                                                      |                                                |
| - Dues to Micro & Small Enterprise |  | 45.87                                                | 1.95                                           |
| - Dues to Others                   |  | 436.51                                               | 417.36                                         |
| (c) Other Current Liabilities      |  | 219.18                                               | 359.83                                         |
| (d) Short-Term Provisions          |  | 134.34                                               | 77.72                                          |
| Total Current Liabilities          |  | 4,225.40                                             | 2,891.02                                       |
| Total Equity & Liabilities         |  | 9,343.86                                             | 7,728.06                                       |
| <b>II. ASSETS</b>                  |  |                                                      |                                                |
| (1) Non-Current Assets             |  |                                                      |                                                |
| (a) Property, Plant and Equipment  |  |                                                      |                                                |
| (i) Tangible Assets                |  | 991.57                                               | 942.44                                         |
| (iii) Capital Work-in-Progress     |  | 608.87                                               | 552.79                                         |
| (b) Non-Current Investment         |  | 25.00                                                | -                                              |
| (c) Other Non-Current Assets       |  | 90.12                                                | 67.48                                          |
| Total Non-Current Assets           |  | 1,715.56                                             | 1,562.71                                       |
| (2) Current Assets                 |  |                                                      |                                                |
| (a) Inventories                    |  | 2,868.50                                             | 2,853.43                                       |
| (b) Trade Receivables              |  | 2,519.61                                             | 1,432.40                                       |
| (c) Cash and Bank Balances         |  | 601.67                                               | 900.95                                         |
| (d) Short-Term Loans and Advances  |  | 1,613.09                                             | 891.53                                         |
| (e) Other Current Assets           |  | 25.43                                                | 87.03                                          |
| Total Current Assets               |  | 7,628.30                                             | 6,165.35                                       |
| Total Assets                       |  | 9,343.86                                             | 7,728.06                                       |



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

*Praveen Kumar Goenka*

Praveen Kumar Goenka  
Whole-Time Director  
DIN-00156943

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

**Standalone Statement of Profit and loss for the half year ended 30th September 2024**

(Rs in Lakhs)

| Sl. No. | Particulars                                                                        | Half year ended                    |                                |                                  | Year Ended                 |
|---------|------------------------------------------------------------------------------------|------------------------------------|--------------------------------|----------------------------------|----------------------------|
|         |                                                                                    | 30th September 2024<br>(Unaudited) | 31st March 2024<br>(Unaudited) | 30 September 2023<br>(Unaudited) | 31 March 2024<br>(Audited) |
| 1       | <b>Income from Operations</b>                                                      |                                    |                                |                                  |                            |
|         | (a) Revenue from Operations                                                        | 8,217.32                           | 11,040.80                      | 13,303.74                        | 24,344.54                  |
|         | (b) Other Income                                                                   | 56.23                              | 35.31                          | 46.48                            | 81.79                      |
|         | <b>Total Income</b>                                                                | <b>8,273.55</b>                    | <b>11,076.11</b>               | <b>13,350.22</b>                 | <b>24,426.33</b>           |
| 2       | <b>Expenditure</b>                                                                 |                                    |                                |                                  |                            |
|         | (a) Cost of Raw Material Consumed                                                  | 7,215.16                           | 9,931.97                       | 12,292.69                        | 22,224.66                  |
|         | (b) Changes In Inventories Of Finished Goods,<br>Work-In-Progress & Stock-In-Trade | 53.26                              | 64.58                          | 49.14                            | 113.72                     |
|         | (c) Employee Benefits Expenses                                                     | 136.79                             | 144.89                         | 123.65                           | 268.54                     |
|         | (d) Finance Cost                                                                   | 126.20                             | 164.13                         | 153.24                           | 317.37                     |
|         | (e) Depreciation and Amortisation Expense                                          | 17.54                              | 15.39                          | 14.19                            | 29.58                      |
|         | (f) Other Expenses                                                                 | 397.88                             | 399.11                         | 251.74                           | 650.85                     |
| 3       | <b>Total Expenses</b>                                                              | <b>7,946.83</b>                    | <b>10,720.07</b>               | <b>12,884.65</b>                 | <b>23,604.72</b>           |
| 4       | <b>Profit before Exceptional Items</b>                                             | <b>326.73</b>                      | <b>356.05</b>                  | <b>465.57</b>                    | <b>821.61</b>              |
| 5       | <b>Add : Exceptional Item</b>                                                      | -                                  | -                              | -                                | -                          |
| 6       | <b>Profit before Tax</b>                                                           | <b>326.73</b>                      | <b>356.05</b>                  | <b>465.57</b>                    | <b>821.61</b>              |
|         | <b>Less : Tax Expense</b>                                                          |                                    |                                |                                  |                            |
|         | (a) Current Tax                                                                    | 83.89                              | 86.67                          | 122.84                           | 209.51                     |
|         | (b) Mat Credit Entitlement                                                         | -                                  | -                              | 0.00                             | 0.00                       |
|         | (c) Earlier Year Tax                                                               | 3.83                               | 0.64                           | 12.93                            | 13.56                      |
|         | (d) Deferred Tax                                                                   | 6.64                               | 23.37                          | (5.36)                           | 18.01                      |
| 7       | <b>Total Tax</b>                                                                   | <b>94.37</b>                       | <b>110.68</b>                  | <b>130.41</b>                    | <b>241.09</b>              |
| 8       | <b>Net Profit</b>                                                                  | <b>232.36</b>                      | <b>245.37</b>                  | <b>335.16</b>                    | <b>580.53</b>              |
| 9       | <b>Paid Up Share Capital (Face Value ` 10 each)</b>                                | <b>1,220.08</b>                    | <b>1,178.48</b>                | <b>1,178.48</b>                  | <b>1,178.48</b>            |
| 10      | <b>Earning per share (Face Value ` 10 each)</b>                                    |                                    |                                |                                  |                            |
|         | (a) Basic                                                                          | 1.90                               | 2.08                           | 2.84                             | 4.93                       |
|         | (b) Diluted                                                                        | 1.90                               | 2.08                           | 2.84                             | 4.93                       |

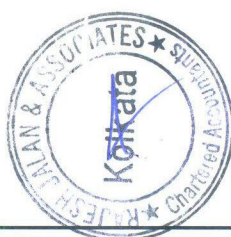
**Notes:**

(a) The Standalone Financial Results of the Company for the half year and year ended 30th September, 2024 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 14th November, 2024. 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 2024 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) Expenses wrongly charged to Security Premium amounting to Rs.79.85 lakhs has been reversed.

(d) The above Financial Results of the company for the Half year ended 30th September, 2024 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

*Praveen Kumar Goenka*

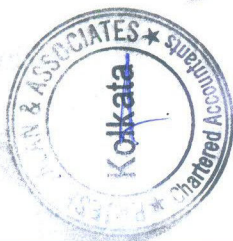
Praveen Kumar Goenka  
Whole-Time Director  
DIN-00156943

Place : Kolkata  
Date : 14.11.2024

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

**Standalone Cash Flow Statement for the half year ended 30th September 2024**

| Particulars                                                                      | (Rs. In Lakhs)                     |                              |
|----------------------------------------------------------------------------------|------------------------------------|------------------------------|
|                                                                                  | 30th September 2024<br>(Unaudited) | 31st March 2024<br>(Audited) |
| <b>A Cash Flow From Operating Activities</b>                                     |                                    |                              |
| Profit before tax from continuing operations                                     | 326.73                             | 821.61                       |
| <b>Profit Before Tax</b>                                                         | <b>326.73</b>                      | <b>821.61</b>                |
| <b>Adjustment for Non cash &amp; Non operating item</b>                          |                                    |                              |
| Depreciation                                                                     | 17.54                              | 29.58                        |
| Interest & Finance Charges                                                       | 72.74                              | 233.72                       |
| Interest Received                                                                | (3.94)                             | (6.21)                       |
| Foreign Exchange Fluctuation Profit                                              | (0.46)                             | (3.83)                       |
| <b>Operating Profit before changes in working capital</b>                        | <b>412.60</b>                      | <b>1,074.87</b>              |
| <b>Movements in working capital:</b>                                             |                                    |                              |
| Increase/(Decrease) in Trade Payables                                            | 63.54                              | 251.65                       |
| Increase/(Decrease) in Other Current Liabilities                                 | (140.65)                           | (164.06)                     |
| Increase/(Decrease) in Other Long Term Liability                                 | (10.79)                            | 16.24                        |
| Decrease/(Increase) in Trade Receivables                                         | (1,087.20)                         | (105.36)                     |
| Decrease/(Increase) in Inventories                                               | (15.06)                            | (564.79)                     |
| Decrease/(Increase) in Short Term Loan and Advances                              | (721.56)                           | (7.13)                       |
| Decrease/(Increase) in Other Non Current Assets                                  | (22.64)                            | (10.77)                      |
| Decrease/(Increase) in Others Current Assets                                     | 61.60                              | 54.77                        |
| <b>Net cash flow before Tax and Extra ordinary Item</b>                          | <b>(1,460.17)</b>                  | <b>545.43</b>                |
| Direct Taxes (Paid) / Refund                                                     | (31.11)                            | (275.92)                     |
| <b>Net cash flow from / (used in ) operating activities (A)</b>                  | <b>(1,491.28)</b>                  | <b>269.50</b>                |
| <b>B Cash flows from investing activities</b>                                    |                                    |                              |
| Purchase of fixed assets, including intangible assets, CWIP and capital advances | (122.75)                           | (375.13)                     |
| Investment made during the year                                                  | (25.00)                            |                              |
| Interest Received                                                                | 3.94                               | 6.21                         |
| <b>Net Cash flows from investing activities (B)</b>                              | <b>(143.81)</b>                    | <b>(368.92)</b>              |
| <b>C Cash flows from financing activities</b>                                    |                                    |                              |
| Proceeds from Issuance of Share Capital & Security Premium                       | 79.85                              | 1,793.03                     |
| Proceeds/(Repayment) from Long Term borrowings                                   | (26.64)                            | 8.75                         |
| Proceeds/(Repayment) from Short Term borrowings                                  | 1,355.34                           | (730.44)                     |
| Interest Paid                                                                    | (72.74)                            | (233.72)                     |
| <b>Net cash flows from/(used in) in financing activities (C)</b>                 | <b>1,335.80</b>                    | <b>837.62</b>                |
| Net increase / (decrease) in cash and cash equivalent (A+B+C)                    | (299.28)                           | 738.21                       |
| Cash and cash equivalent at the beginning of the year                            | 900.95                             | 162.75                       |
| <b>Cash and cash equivalent at the end of the year</b>                           | <b>601.67</b>                      | <b>900.95</b>                |
| <b>Component of cash and cash equivalents</b>                                    |                                    |                              |
| Cash in Hand                                                                     | 34.90                              | 17.18                        |
| With Banks - On Current Account                                                  | 476.78                             | 801.14                       |
| Other Bank Balance                                                               | 89.99                              | 82.64                        |
| <b>Total cash and cash equivalents</b>                                           | <b>601.67</b>                      | <b>900.95</b>                |



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

*Praveen Kumar Goenka*

Praveen Kumar Goenka  
Whole-Time Director  
DIN-00156943

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

**Notes to the Standalone Financial Statements for the half year ended 30th September 2024**

**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 half year ended 30th September 2024 were received by audit committee and were approved and taken on record by board of director in there meeting held on 14th November 2024 and Mr. Madhusudan Goenka, Managing director or Mr. Praveen Kumar Goenka ,Whole time director are authorised by the board of directors 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 and also trading of Ferrous & Non Ferrous items & various type of Pipes, looking into the nature of business, company is operating under single segment, hence segment reporting is not applicable to the company.
- 5 The statutory auditor have carried our limited review of the unaudited standalone financial result for the half year ended September 30,2024 as required by by Regulation 33 of the SEBI (LODR) Regulation , 2015.
- 6 The status of investor's complaint during the half year ended on September 30,2024 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

*Praveen Kumar Goenka*

Praveen Kumar Goenka  
Whole-Time Director  
DIN-00156943

Limited Review Report on Consolidated Unaudited Financial Results of the Company for the six months ended on 30th September 2024 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 shares of the net profit/(loss) after tax, other comprehensive income/(loss) and total comprehensive income/(loss) of its subsidiaries for the six month ended 30<sup>th</sup> September, 2024, (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 Regulations'), 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 14, 2024. The Statement has 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



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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 Requirement Regulations, 2015, as amended, to the extent applicable,

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. 4359.71 Lakhs and Company's share of net profit/ (loss) after tax of Rs. 11.68 Lakhs for six months ended 30th September, 2024, 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



# RAJESH JALAN & ASSOCIATES

CHARTERED ACCOUNTANTS

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not material to the Company.

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

## Emphasis of Matters

- a) We would like to draw your attention to financial statement that company is having balances of Trade Receivables. Though we have performed alternate procedure based on the subsequent realisation testing and obtained comfort on the validity and accuracy of transactions, we are not able to comment on the balances due to few confirmations being not available and pending reconciliations adjustments.
- b) We would like to draw your attention to financial statement that company is having outstanding balances of Unsecured Loans. Due to few confirmations being not available and pending reconciliation adjustment, we are unable to comment for those balances and its consequent effect if any on these Consolidated Financial Statements.
- c) We would like to draw your attention to financial statement that company is in the process of filing Form CHG-4 for satisfaction of charge against Term Loan from Indian Bank (A/C No. 50520386115).

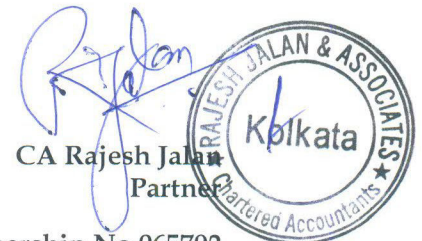
Our conclusion is not modified in respect of above matters.

Place: Kolkata

Date: 14.11.2024

For Rajesh Jalan & Associates

Chartered Accountant  
Firm Regd No. 326370E



Membership No.065792

UDIN : 24065792BKEYAN6198

**AURO IMPEX & CHEMICALS LIMITED**  
**(Formerly known as Auro Impex & Chemicals Private Limited)**  
**CIN : L51909WB1994PLC061514**  
**Consolidated Balance Sheet as at 30th September 2024**

(Rs in Lakhs)

|                                       |  | 30th September 2024<br>(Amount in Rs)<br>(Unaudited) | 31st March 2024<br>(Amount in Rs)<br>(Audited) |
|---------------------------------------|--|------------------------------------------------------|------------------------------------------------|
| <b>I. EQUITY AND LIABILITIES</b>      |  |                                                      |                                                |
| (1) Shareholders' Funds               |  |                                                      |                                                |
| (a) Share Capital                     |  | 1,220.08                                             | 1,220.08                                       |
| (b) Reserves and Surplus              |  | 3,282.29                                             | 2,958.40                                       |
| <b>Total Shareholder's Funds</b>      |  | <b>4,502.37</b>                                      | <b>4,178.48</b>                                |
| (2) Non-Current Liabilities           |  |                                                      |                                                |
| (a) Long-Term Borrowings              |  | 918.89                                               | 946.22                                         |
| (b) Deferred Tax Liability (net)      |  | 97.31                                                | 90.90                                          |
| (c) Other Long Term Liabilities       |  | 205.24                                               | 216.03                                         |
| <b>Total Non-Current Liabilities</b>  |  | <b>1,221.45</b>                                      | <b>1,253.15</b>                                |
| (3) Current Liabilities               |  |                                                      |                                                |
| (a) Short-Term Borrowings             |  | 3,845.86                                             | 2,561.51                                       |
| (b) Trade Payables                    |  |                                                      |                                                |
| - Dues to Micro & Small Enterprise    |  | 45.87                                                | 1.95                                           |
| - Dues to Others                      |  | 2,176.31                                             | 579.15                                         |
| (c) Other Current Liabilities         |  | 363.83                                               | 414.26                                         |
| (d) Short-Term Provisions             |  | 153.82                                               | 93.06                                          |
| <b>Total Current Liabilities</b>      |  | <b>6,585.70</b>                                      | <b>3,649.93</b>                                |
| <b>Total Equity &amp; Liabilities</b> |  | <b>12,309.52</b>                                     | <b>9,081.57</b>                                |
| <b>II. ASSETS</b>                     |  |                                                      |                                                |
| (1) Non-Current Assets                |  |                                                      |                                                |
| (a) Property, Plant and Equipment     |  |                                                      |                                                |
| (i) Tangible Assets                   |  | 1,028.10                                             | 981.98                                         |
| (iii) Capital Work-in-Progress        |  | 608.87                                               | 552.79                                         |
| (b) Non-Current Investments           |  | 25.00                                                | -                                              |
| (c) Other Non-Current Assets          |  | 90.12                                                | 195.13                                         |
| <b>Total Non-Current Assets</b>       |  | <b>1,752.10</b>                                      | <b>1,729.91</b>                                |
| (2) Current Assets                    |  |                                                      |                                                |
| (a) Inventories                       |  | 3,549.61                                             | 3,428.71                                       |
| (b) Trade Receivables                 |  | 4,185.57                                             | 1,769.25                                       |
| (c) Cash and Bank Balances            |  | 934.77                                               | 1,104.20                                       |
| (d) Short-Term Loans and Advances     |  | 1,772.41                                             | 924.80                                         |
| (e) Other Current Assets              |  | 115.06                                               | 124.70                                         |
| <b>Total Current Assets</b>           |  | <b>10,557.42</b>                                     | <b>7,351.66</b>                                |
| <b>Total Assets</b>                   |  | <b>12,309.52</b>                                     | <b>9,081.57</b>                                |



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

*Praveen Kumar Goenka*

Praveen Kumar Goenka  
Whole-Time Director  
DIN-00156943

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

Consolidated Statement of Profit and loss for the half year ended 30th September 2024

(Rs in Lakhs)

| Sl. No. | Particulars                                                                     | Consolidated             |                          |                          |                        |
|---------|---------------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|------------------------|
|         |                                                                                 | Half year ended          |                          |                          | Year Ended             |
|         |                                                                                 | 30-Sep-24<br>(Unaudited) | 31-Mar-24<br>(Unaudited) | 30-Sep-23<br>(Unaudited) | 31-Mar-24<br>(Audited) |
| 1       | <b>Income from Operations</b>                                                   |                          |                          |                          |                        |
|         | (a) Revenue from Operations                                                     | 12,420.55                | 14,527.71                | 17,287.80                | 31,815.51              |
|         | (b) Other Income                                                                | 69.96                    | 57.69                    | 72.31                    | 129.99                 |
|         | <b>Total Income</b>                                                             | <b>12,490.51</b>         | <b>14,585.39</b>         | <b>17,360.10</b>         | <b>31,945.50</b>       |
| 2       | <b>Expenditure</b>                                                              |                          |                          |                          |                        |
|         | (a) Cost of Raw Material Consumed                                               | 7,058.68                 | 8,940.57                 | 12,292.69                | 21,233.26              |
|         | (b) Purchases of Stock in Trade                                                 | 4,344.57                 | 3,687.16                 | 4,531.58                 | 8,218.74               |
|         | (c) Changes In Inventories Of Finished Goods, Work-In-Progress & Stock-In-Trade | (52.58)                  | 678.56                   | (629.57)                 | 49.00                  |
|         | (d) Employee Benefits Expenses                                                  | 185.24                   | 190.01                   | 175.93                   | 365.94                 |
|         | (e) Finance Cost                                                                | 154.11                   | 221.02                   | 198.16                   | 419.18                 |
|         | (f) Depreciation and Amortisation Expense                                       | 21.11                    | 18.72                    | 16.96                    | 35.67                  |
|         | (g) Other Expenses                                                              | 437.06                   | 447.10                   | 292.58                   | 739.68                 |
| 3       | <b>Total Expenses</b>                                                           | <b>12,148.19</b>         | <b>14,183.14</b>         | <b>16,878.33</b>         | <b>31,061.48</b>       |
| 4       | <b>Profit before Exceptional Items</b>                                          | <b>342.32</b>            | <b>402.25</b>            | <b>481.77</b>            | <b>884.02</b>          |
| 5       | <b>Add : Exceptional Item</b>                                                   | -                        | -                        | -                        | -                      |
| 6       | <b>Profit before Tax</b>                                                        | <b>342.32</b>            | <b>402.25</b>            | <b>481.77</b>            | <b>884.02</b>          |
|         | <b>Less : Tax Expense</b>                                                       |                          |                          |                          |                        |
|         | (a) Current Tax                                                                 | 88.04                    | 97.93                    | 126.92                   | 224.85                 |
|         | (b) Mat Credit Entitlement                                                      | -                        | (0.00)                   | 0.00                     | -                      |
|         | (c) Earlier Year Tax                                                            | 3.83                     | 0.78                     | 12.93                    | 13.71                  |
|         | (d) Deferred Tax                                                                | 6.41                     | 23.84                    | (5.45)                   | 18.39                  |
| 7       | <b>Total Tax</b>                                                                | <b>98.29</b>             | <b>122.55</b>            | <b>134.39</b>            | <b>256.94</b>          |
| 8       | <b>Net Profit</b>                                                               | <b>244.03</b>            | <b>279.71</b>            | <b>347.38</b>            | <b>627.08</b>          |
| 9       | <b>Paid Up Share Capital (Face Value ` 10 each)</b>                             | <b>1,220.08</b>          | <b>1,178.48</b>          | <b>1,178.48</b>          | <b>1,178.48</b>        |
| 10      | <b>Earning per share (Face Value ` 10 each)</b>                                 |                          |                          |                          |                        |
|         | (a) Basic                                                                       | 2.00                     | 2.37                     | 2.95                     | 5.32                   |
|         | (b) Diluted                                                                     | 2.00                     | 2.37                     | 2.95                     | 5.32                   |

**Notes:**

(a) The Consolidated Financial Results of the Company for the half year and year ended 30th September, 2024 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 14th November, 2024. 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 2024 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) Expenses wrongly charged to Security Premium amounting to Rs.79.85 lakhs has been reversed.

(d) The above Financial Results of the company for the Half year ended 30th September, 2024 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

*Praveen Kumar Goenka*

Praveen Kumar Goenka  
Whole-Time Director  
DIN-00156943

Place : Kolkata  
Date : 14.11.2024

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

**Consolidated Cash Flow Statement for the half year ended 30th September 2024**

| Particulars                                                                      | (Rs. In Lakhs)                                      |                                               |
|----------------------------------------------------------------------------------|-----------------------------------------------------|-----------------------------------------------|
|                                                                                  | 30th September 2024<br>Amount in Rs.<br>(Unaudited) | 31st March 2024<br>Amount in Rs.<br>(Audited) |
| <b>A Cash Flow From Operating Activities</b>                                     |                                                     |                                               |
| Profit before tax from continuing operations                                     | 342.32                                              | 884.02                                        |
| <b>Profit Before Tax</b>                                                         | <b>342.32</b>                                       | <b>884.02</b>                                 |
| <b>Adjustment for Non cash &amp; Non operating item</b>                          |                                                     |                                               |
| Depreciation                                                                     | 21.11                                               | 35.67                                         |
| Profit on Sale of Asset                                                          | (0.03)                                              | (2.73)                                        |
| Interest & Finance Charges                                                       | 100.66                                              | 333.68                                        |
| Forex Fluctuation                                                                | -                                                   | (4.62)                                        |
| Interest Received                                                                | (13.06)                                             | (23.93)                                       |
| Foreign Exchange Fluctuation Profit/ Loss                                        | (0.46)                                              |                                               |
| <b>Operating Profit before changes in working capital</b>                        | <b>450.53</b>                                       | <b>1,222.10</b>                               |
| <b>Movements in working capital:</b>                                             |                                                     |                                               |
| Increase/(Decrease) in Trade Payables                                            | 1,641.55                                            | 254.15                                        |
| Increase/(Decrease) in Other Current Liabilities                                 | (50.43)                                             | (426.80)                                      |
| Increase/(Decrease) in Other Long Term Liability                                 | (10.79)                                             | 16.24                                         |
| Decrease/(Increase) in Trade Receivables                                         | (2,416.32)                                          | (273.86)                                      |
| Decrease/(Increase) in Inventories                                               | (120.90)                                            | (629.52)                                      |
| Decrease/(Increase) in Short Term Loan and Advances                              | (870.82)                                            | 302.67                                        |
| Decrease/(Increase) in Other Non Current Assets                                  | 105.03                                              | (138.42)                                      |
| Decrease/(Increase) in Others Current Assets                                     | 32.85                                               | 62.47                                         |
| <b>Net cash flow before Tax and Extra ordinary Item</b>                          | <b>(1,239.31)</b>                                   | <b>389.04</b>                                 |
| Direct Taxes (Paid) /Refund                                                      | (31.11)                                             | (294.35)                                      |
| <b>Net cash flow from / (used in ) operating activities (A)</b>                  | <b>(1,270.41)</b>                                   | <b>94.69</b>                                  |
| <b>B Cash flows from investing activities</b>                                    |                                                     |                                               |
| Purchase of fixed assets, including intangible assets, CWIP and capital advances | (123.35)                                            | (386.20)                                      |
| Proceeds from Sale of Assets                                                     | 0.07                                                | 3.97                                          |
| Investment made during the year                                                  | (25.00)                                             |                                               |
| Interest Received                                                                | 13.06                                               | 23.93                                         |
| <b>Net Cash flows from investing activities (B)</b>                              | <b>(135.22)</b>                                     | <b>(358.30)</b>                               |
| <b>C Cash flows from financing activities</b>                                    |                                                     |                                               |
| Proceeds from Issuance of Share Capital & Security Premium                       | 79.85                                               | 1,793.03                                      |
| Proceeds/(Repayment) from Long Term borrowings                                   | (27.33)                                             | (28.41)                                       |
| Proceeds/(Repayment) from Short Term borrowings                                  | 1,284.35                                            | (1,339.78)                                    |
| Interest Paid                                                                    | (100.66)                                            | (333.68)                                      |
| <b>Net cash flows from/(used in) in financing activities (C)</b>                 | <b>1,236.21</b>                                     | <b>91.16</b>                                  |
| <b>Net increase / (decrease) in cash and cash equivalent (A+B+C)</b>             | <b>(169.42)</b>                                     | <b>(172.45)</b>                               |
| Cash and cash equivalent at the beginning of the year                            | 1,104.20                                            | 1,276.65                                      |
| <b>Cash and cash equivalent at the end of the year</b>                           | <b>934.77</b>                                       | <b>1,104.20</b>                               |
| <b>Component of cash and cash equivalents</b>                                    |                                                     |                                               |
| Cash in Hand                                                                     | 60.49                                               | 47.47                                         |
| With Banks - On Current Account                                                  | 476.81                                              | 802.99                                        |
| Other Bank Balance                                                               | 397.48                                              | 253.75                                        |
| <b>Total cash and cash equivalents</b>                                           | <b>934.77</b>                                       | <b>1,104.20</b>                               |



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

*Praveen Kumar Goenka*

Praveen Kumar Goenka  
Whole-Time Director  
DIN-00156943

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

**Notes to the Consolidated Financial Statements for the half year ended 30th September 2024**

**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 half year ended 30th September 2024 were received by audit committee and were approved and taken on record by board of director in there meeting held on 14th November 2024 and Mr. Madhusudan Goenka, Managing director or Mr. Praveen Kumar Goenka ,Whole time director are authorised by the board of directors 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 and also trading of Ferrous & Non Ferrous items & various type of Pipes, looking into the nature of business, company is operating under single segment, hence segment reporting is not applicable to the company.
- 5 The statutory auditor have carried our limited review of the unaudited consolidated financial result for the half year ended September 30,2024 as required by by Regulation 33 of the SEBI (LODR) Regulation , 2015
- 6 The status of investor's complaint during the half year ended on September 30,2024 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

*Praveen Kumar Goenka*

Praveen Kumar Goenka  
Whole-Time Director  
DIN-00156943



# 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

## 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 quarter and Half Year ended September 30<sup>th</sup>, 2024 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: - 14.11.2024**

**Place: - Kolkata**



**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 Listing Department  
National Stock Exchange of India Limited  
Exchange Plaza, Plot No. C/1, G Block,  
Bandra Kurla Complex  
Bandra (E)  
**Mumbai-400051**

Dated: - 14.11.2024

**SCRIPT SYMBOL: AUROIMPEX; ISIN: INE0NUL01018**

**Sub: Non-applicability of Statement of deviation(s) or variation(s) under Regulation 32 of SEBI (LODR) Regulations, 2015 for the half year ended September 30<sup>th</sup>, 2024**

Dear Sir/Madam,

Pursuant to the Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company hereby confirms that there has been no deviation(s) or variation(s) in the use of the public issue proceeds raised from the Initial Public Offer (IPO).

We further submit and state that the IPO proceeds for the funds raised through Initial Public Offering ("IPO") has already been utilized for the purpose (s) as stated in the prospectus.

Hence, the Statement of deviation(s) or variation(s) for the current period is not applicable to the Company.

In this context, we submit a 'NIL' statement of deviation for the Half Year ended as on 30<sup>th</sup> September, 2024 signed by Mr. Kalyan Kumar Das, Chief Financial Officer of the Company.

You are requested to kindly take the above information in your records.

**For & on behalf Auro Impex & Chemicals Limited**

**Raghav**

**Jhunjhunwala**

Digitally signed by Raghav  
Jhunjhunwala  
Date: 2024.11.14 20:35:56  
+05'30'

**Raghav Jhunjhunwala**  
**Company Secretary & Compliance Officer**  
**Membership No: - F12477**

**Statement of Deviation / Variation in Utilisation of Funds Raised through Public Issue for the Half Year Ended 31<sup>st</sup> March, 2024**

|                                                                                                                          |                         |                                                                                                                              |                             |                |                                                                           |                 |
|--------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------|-----------------------------|----------------|---------------------------------------------------------------------------|-----------------|
| Name of Listed Entity                                                                                                    |                         | Auro Impex & Chemicals Limited                                                                                               |                             |                |                                                                           |                 |
| Mode of Fund Raising                                                                                                     |                         | Public Issue – IPO                                                                                                           |                             |                |                                                                           |                 |
| Date of Raising Funds                                                                                                    |                         | 19.05.2023 (Trading Approval received from NSE on 22.05.2023 and Date of Allotment was 19.05.2023)                           |                             |                |                                                                           |                 |
| Amount Raised (in Rs. Crores)                                                                                            |                         | Fresh Issue: Rs. 22.77 Crore i.e. (29,20,000 Equity Shares of Rs. 10/- each at a Share Premium of Rs. 68/- Per Equity Share) |                             |                |                                                                           |                 |
| Report filed for Half year ended                                                                                         |                         | 30 <sup>th</sup> September, 2024                                                                                             |                             |                |                                                                           |                 |
| Monitoring Agency                                                                                                        |                         | Not Applicable                                                                                                               |                             |                |                                                                           |                 |
| Monitoring Agency Name, if Applicable                                                                                    |                         | Not Applicable                                                                                                               |                             |                |                                                                           |                 |
| Is there a Deviation/Variation in use of funds raised                                                                    |                         | No                                                                                                                           |                             |                |                                                                           |                 |
| If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders |                         | Not Applicable                                                                                                               |                             |                |                                                                           |                 |
| If Yes, Date of Shareholder Approval                                                                                     |                         | Not Applicable                                                                                                               |                             |                |                                                                           |                 |
| Explanation for the Deviation/Variation                                                                                  |                         | Not Applicable                                                                                                               |                             |                |                                                                           |                 |
| Comments of the Audit Committee after review                                                                             |                         | Not Applicable                                                                                                               |                             |                |                                                                           |                 |
| Comments of the auditors, if any                                                                                         |                         | No Comments                                                                                                                  |                             |                |                                                                           |                 |
| Objects for which funds have been raised and where there has been a deviation, in the following table:-                  |                         |                                                                                                                              |                             |                |                                                                           |                 |
| Original Object                                                                                                          | Modified Object, if any | Original Allocation (Rs. In Lakhs)                                                                                           | Modified Allocation, if any | Funds Utilized | Amount of Deviation /Variation for quarter according to applicable object | Remarks, if any |
| To Meet Incremental Working Capital Requirements                                                                         | Not Applicable          |                                                                                                                              |                             |                |                                                                           |                 |
| General Corporate Purposes                                                                                               |                         |                                                                                                                              |                             |                |                                                                           |                 |
| Public Issue Expenses                                                                                                    |                         |                                                                                                                              |                             |                |                                                                           |                 |
| Deviation or variation could mean:                                                                                       |                         |                                                                                                                              |                             |                |                                                                           |                 |
| (a) Deviation in the objects or purpose for which the funds have been raised or                                          |                         |                                                                                                                              |                             |                |                                                                           |                 |
| (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or                       |                         |                                                                                                                              |                             |                |                                                                           |                 |
| (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.        |                         |                                                                                                                              |                             |                |                                                                           |                 |

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

*Kalyan Kumar Das*

**Kalyan Kumar Das  
Chief Financial Officer**

**Dated: - 14.11.2024**



**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, Plot No. C/1, 5th Floor, Block - G,  
Bandra Kurla Complex, Bandra (E),  
**Mumbai-400051**

Date: - 14.11.2024

**NSE SYMBOL:** AUROIMPEX

**ISIN:** INE0NUL01018

**Subject: Non-Applicability of Disclosure of the Related Party Transactions as per Regulation 23(9) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Dear Sir/Madam,

With reference to the above, this is to inform you that as per Regulation 15(2) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, the compliance with the Corporate Governance provisions as specified in regulations 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 27 and clause (b) to (i) of Sub-regulations (2) of Regulation 46 and para C, D and E of Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 shall not apply in respect of

(b) Listed Entity which has listed its specified securities on the SME Exchange.

As the Company has listed its shares on SME Platform of NSE i.e., NSE Emerge, Compliance relating to the Disclosure of the Related Party Transactions as required under Regulation 23(9) of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 are not applicable to our Company for the Half Year ended 30<sup>th</sup> September, 2024.

Please take the same on your record.

Thanking you,  
Yours Faithfully

**For Auro Impex & Chemicals Limited**

Raghav

Jhunjunwala

Digitally signed by  
Raghav Jhunjunwala  
Date: 2024.11.14 20:37:12  
+05'30'

**Raghav Jhunjunwala**  
**Company Secretary & Compliance Officer**  
**Membership No: - F12477**